

Parish Cemetery Seminar

Prepared for Parish Cemeterians of the Madison Diocese

September 14, 2021

Feast of the Exaltation of the Cross



Agenda

- Mission and Spirituality
- Corporate Structure
- Financial Structure
- Operations
- Perpetual Care
- Insurance
- Wisconsin Statutes
- Evangelization
- Cremation
- Green Burial
- Headstone Policy



Parish Cemetery Seminar 2021

Mission and Spirituality of Parish Cemeteries

- **Burying the Dead** is a corporal work of mercy.
 - Patron saints: St. Anthony the Great, St. Joseph of Arimathea
- **Praying for the Dead** is a spiritual work of mercy.
 - Pray for those buried in your cemetery every time you are on cemetery grounds, or daily. *Eternal rest...*
 - You may have some non-canonized saints buried in your cemetery. Ask them to pray for you.



Parish Cemetery Seminar 2021

Corporate Structure

- Cemeteries are ministries of the parish, similar to schools.
- Cemeteries should **not** be separately incorporated. If needed, the diocese will help merge cemeteries to their parishes.
- When two parishes merge, all the cemeteries become operations of the new parish. They may be managed as one ministry with multiple locations.
- The diocese maintains a list of parish sextons and cemetery committee chairs – please help keep it updated.



Parish Cemetery Seminar 2021

Financial Structure

- A cemetery should have two dedicated accounts: an operating account and a perpetual care fund.
- Cemetery accounting should be on Quickbooks.
- Merged parishes may have several different parish cemetery accounts that can be merged into one operating account and one perpetual care fund.



Parish Cemetery Seminar 2021

Operations - Budget

Ideally, a cemetery operations will run a balanced budget.

As with other ministries like schools, occasionally the parish may need to help out.

Revenue ideas

- Review grave pricing.
- Promote pre-need planning.
- Offer, and charge for, 2nd right of burial.
- Fundraising: Fifth Sunday 2nd collections for cemeteries, etc.
- Mention cemetery needs and endowment opportunities in the bulletin.



Parish Cemetery Seminar 2021

Operations - Sales

Usually the sexton handles sales. Sometimes the business manager or the pastor will handle sales.

The contact number for sales should be in the bulletin.

Accurate, up-to-date record-keeping is a prerequisite for sales

- Maps must be kept updated
- Grave Owner files should include contracts and notes
- Annually, review pricing.

Ownership transfers require confirming authority of grave owner, updating owner files and maps, and providing documentation to each party, and retaining that documentation in the Grave Owner file.



Parish Cemetery Seminar 2021

Operations – Sales II

Should you sell to non-parishioners?

		only in-parish sales; raise prices to break even most years; operating cost increases 2.5% annually						
Year	Grave sales	Graves remaining	grave price	gross sales	operating	perpetual care	PCF bal	
1	10	3267	\$ 500	\$ 5,000	\$ 4,250	\$ 750	\$ 750	
2	10	3257	\$ 500	\$ 5,000	\$ 4,356	\$ 644	\$ 1,431	
3	10	3247	\$ 500	\$ 5,000	\$ 4,465	\$ 535	\$ 2,038	
4	10	3237	\$ 500	\$ 5,000	\$ 4,577	\$ 423	\$ 2,563	
5	10	3227	\$ 500	\$ 5,000	\$ 4,691	\$ 309	\$ 3,000	
6	10	3217	\$ 550	\$ 5,500	\$ 4,808	\$ 692	\$ 3,841	
7	10	3207	\$ 550	\$ 5,500	\$ 4,929	\$ 571	\$ 4,605	
8	10	3197	\$ 550	\$ 5,500	\$ 5,052	\$ 448	\$ 5,283	
9	10	3187	\$ 550	\$ 5,500	\$ 5,178	\$ 322	\$ 5,869	
10	10	3177	\$ 600	\$ 6,000	\$ 5,308	\$ 692	\$ 6,855	
11	10	3167	\$ 600	\$ 6,000	\$ 5,440	\$ 560	\$ 7,757	
12	10	3157	\$ 600	\$ 6,000	\$ 5,576	\$ 424	\$ 8,568	
98	10	2297	\$ 4,500	\$ 45,000	\$ 46,623	\$ (1,623)	\$ 1,412,347	
99	10	2287	\$ 4,500	\$ 45,000	\$ 47,789	\$ (2,789)	\$ 1,480,175	
100	10	2277	\$ 4,500	\$ 45,000	\$ 48,984	\$ (3,984)	\$ 1,550,200	

Assumptions

Acres = 3

grave size = 4' x 10'

graves/acre = 1089

graves in cemetery 3267

Lifespan of cemetery 326.7 years

burials/year 10

graves sold/year 10

inflation 2.50%

PCF growth rate 5%

Operations - Burials

Establish process for what happens when a burial is requested.

1. Who receives the call? That person should have intake form.
2. What information do they need to get from the funeral home or family? Name, which grave is owned, whether a grave needs to be purchased, etc. Sometimes, ownership is not clear, or is disputed.
3. Who marks the grave? Who digs the grave?
4. Who has authority? Grave owner, executor. **Both**, if different.



Parish Cemetery Seminar 2021

Perpetual Care Funds

The perpetual care fund is the “retirement fund” of the cemetery.

Unlike your personal retirement fund, the cemetery retirement fund is intended to provide maintenance to the cemetery until the End of Time.

The perpetual care funds must be separate and protected from borrowing or raiding. They are not to be used as emergency funds.

Parishes are exempt from the investment requirements of WI Stat 157.19, but must determine annually the amount needed for the care and improvement of the cemetery (157.11(5)).



Parish Cemetery Seminar 2021

Insurance

The top parish cemetery insurance concerns are:

- Tall headstones/monuments with crosses or steeples at the top that can deteriorate, detach, and fall.
- Broken up driveways or holes in the grounds.
- Dead trees and overgrowth.

NB: Sextons *are* covered under parish insurance for cemetery errors and omissions.



Parish Cemetery Seminar 2021

Wisconsin Statutes 1

THIS IS NOT LEGAL ADVICE. I AM NOT A LAWYER.

Most relevant WI Statutes:

- **Chapter 157 – Disposition of human remains**
- Chapter 440.90 – Department of safety and professional services / cemetery authorities, salespersons and preneed sellers



Parish Cemetery Seminar 2021

Wisconsin Statutes 2

THIS IS NOT LEGAL ADVICE. I AM NOT A LAWYER.

Families may care for their own dead. (cf. 69.18(1)(a))

- Using a funeral director is not required.
- Embalming is not required.
- A casket is not required.
- No particular depth of burial is required.



Parish Cemetery Seminar 2021

Wisconsin Statutes 3

1. Grave ownership (157.10 for partially-used lots, cf. 852.01 if no grave is used)
2. Licensing, Registration, and Reporting requirements – **exempt.** (157.62). *Catholic sextons may sell graves without a license.*
3. Record-keeping (157.62(5)) – **required** *in perpetuity.*
 - A. How are your records kept? Where are they and in what format?



Parish Cemetery Seminar 2021

Wisconsin Statutes 4

1. You must retain **Final Disposition Report** (usually given to you by the funeral director). *You do **not** need to retain a Death Certificate.*
2. How to get a Catholic funeral – the law can help!
 1. Use Dept. of Health Services Form F-00086, *Authorization for Final Disposition Instructions*.
 2. Share the completed form with your family, executor, funeral home, and attorney.



Parish Cemetery Seminar 2021

Cemetery Evangelization Plan

- Cemetery contact listed in the bulletin weekly, along with school, DRE, etc.
- Cemetery prices in bulletin 2-3x/year.
- Cemetery information on the parish website.
- Homily on cemeteries 1x/year. Expand on: *I believe in the resurrection of the body.*
- Announce spring and fall clean-up dates for several weeks in the bulletin.
- Host an estate, funeral, and cemetery planning evening.
- Free resources at CatholicBurialTraditions.org.



Parish Cemetery Seminar 2021

What can the parish do to help?

- Offer to keep funeral plans on file for parishioners.
- Occasional (annual?) “funeral planning nights.”
- Funeral society to help with luncheons, etc.
- Accompaniment to funeral home when preplanning.



Parish Cemetery Seminar 2021

Cremation Considerations

What is cremation?

- *“the disposal of a dead person's body by burning it to ashes, typically after a funeral ceremony.”*
- Length of process depends on size of body.
- Fine print refers to “recoverable remains”.
- Wisconsin requires grinding of bones to less than 1/8”.



Parish Cemetery Seminar 2021

Cremation Considerations

Sentire cum ecclesia - Think with the Church

“Through proper instruction and persuasion, Ordinaries are to ensure that the faithful **refrain from cremation** and not discontinue the practice of burial **except when forced to do so by necessity.**”

- Pope St. Paul VI, 1963

“The Church insistently recommends that the bodies of the deceased be buried in cemeteries or other sacred places... **The Church continues to prefer the practice of burying** the bodies of the deceased, because this shows a greater esteem towards the deceased.”

- Congregation for the Doctrine of the Faith, 2016



Parish Cemetery Seminar 2021

Cremation Considerations, Continued

Congregation For The Doctrine Of The Faith, Instruction *Ad resurgendum cum Christo* (2016)

“When, for legitimate motives, cremation of the body has been chosen, **the ashes of the faithful must be laid to rest in a sacred place, that is, in a cemetery.**”

“the conservation of the ashes of the departed in a domestic residence is not permitted.”

“In order that every appearance of pantheism, naturalism, or nihilism be avoided, **it is not permitted to scatter** the ashes of the faithful departed in the air, on land, at sea or in some other way, nor may they be preserved in mementos, pieces of jewelry, or other objects.”



Parish Cemetery Seminar 2021

Green Burial

What is it?

No embalming, no casket, no vault.

Is it Catholic?

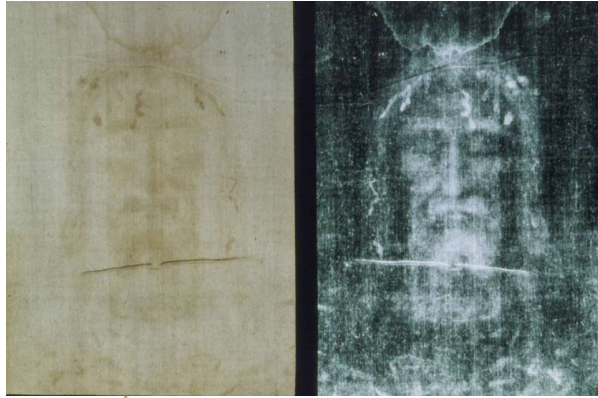
Yes, or at least it can be.

Is it Legal?

Yes.

Is it Permitted?

Depends on you!



Parish Cemetery Seminar 2021

Headstone Policy – Why?

Headstones are placed on parish property, on consecrated ground, for a LONG time.

Headstones should reflect our faith well.

There is no obligation to allow an objectionable design to be placed on private property.

Once placed, it is a hard problem to fix.

If you don't have a headstone policy...



Parish Cemetery Seminar 2021

Headstone Policy

Parish should review and approve all designs before placement of marker

If symbol, then Christian symbol predominant.

Nothing anti-Christian, offensive, racy, tasteless, or vicious, like:



Parish Cemetery Seminar 2021