

# **DIRECTIVES FOR PARISH CEMETERIES**

Diocese of Altoona-Johnstown  
Diocesan Cemetery Commission  
April 18, 1988

In order to provide for the continued integrity of parish cemeteries within the Diocese of Altoona-Johnstown, the Diocesan Cemetery Commission has developed the following directives for the administrative control of parish cemetery funds:

1. A Parish Cemetery Commission should be formed for each parish cemetery. This commission should consist of at least three Lay members of the Parish who demonstrate a commitment to the operation of the cemetery, and who are competent to fulfill the responsibility of assisting the Pastor in the administration of the cemetery.
2. Except for those matters that specifically require their consent, the Parish Cemetery Commission serves the Pastor of the Parish in an advisory capacity.
3. On an annual basis, the Parish Cemetery Commission must prepare an annual operating budget and an annual maintenance fund budget which is to be submitted to the Parish Finance Council for review and approval.
4. Cemetery funds are to be maintained in a separate and distinct account from any other parish funds or accounts. There shall be no commingling of any funds related to the parish cemetery.

## **CEMETERY AND MAUSOLEUM MAINTENANCE FUNDS**

### **DEFINITION:**

Cemetery and mausoleum maintenance funds are those monies that have been set aside by a parish cemetery commission to be invested prudently for the sole purpose of insuring the proper care, maintenance and improvement of the cemetery grounds and buildings for as long as needed.

### **REVENUE:**

The sources of revenue for this fund include:

- A. Individual bequests to the cemetery.
- B. Specific fund raising activities exclusively for the cemetery.
- C. Contributions made to the cemetery by the sponsoring Parish.
- D. A percentage of the sale price of each burial plot or mausoleum space. The minimum percentage that is to be applied to the maintenance fund is 25% of the price of each burial plot, and 15% of each mausoleum space.

FUND EXPENDITURES:

Maintenance funds are to be invested in a prudent and responsible manner. A maximum of 85% of the interest earned annually may be applied to the care of the cemetery or mausoleum. The remaining percentage (15%) of the earnings must be reinvested along with the principal amount to insure overall fund growth. Under no circumstances is the principal amount of the fund to be expended.

FUND MANAGEMENT:

The maintenance funds are to be administered by the Parish Cemetery Commission and the Pastor. A written annual report is to be presented to the parish community, with a copy to the Diocesan Cemetery Commission.

Each cemetery must prepare an annual budget for expenditures related to cemetery and mausoleum maintenance. This budget is to be submitted and approved by the Parish Finance Council.