

Bylaws
St. Margaret's/St. Patrick's Cemetery Board

Note: Pastor/Administrator/Pastoral Leader (or P/A/PL) as used herein refers to the pastoral leadership group of St. Patrick, St. Margaret Mary and St. Gabriel Parishes.

Article I – Organization

The Cemetery Board shall act in an advisory capacity to the Pastor/Administrator/Pastoral Leader (P/A/PL) for cemetery matters. The cemeteries are part and parcel of the corporate structures of St. Patrick (Menasha, WI) along with St. Margaret Mary and St. Gabriel parishes (both of Neenah, WI). The Cemetery Board, as a subcommittee of each of the respective Parish Finance Councils, is immediately responsible for the operation and management of the cemeteries.

The Board will consist of one Member from each of the participating Parishes. The Member shall be a Member of the Finance Council of the Parish, a Parish Trustee, or an individual designated by the Pastor, Administrator or Pastoral Leader. The P/A/PL would also be Board Members. There will be one additional Board Member who is a descendant of the Sensenbrenner family, who shall either be the oldest living family member of the grantor of the land for St. Margaret's Cemetery, or a designee of the oldest living member. If the member of the Sensenbrenner family chooses not to be an active participant of the Cemetery Board, the Chair of the Cemetery Board shall designate an additional Member to represent the Sensenbrenner interest. The oldest Sensenbrenner descendant shall have the right to approve or disapprove the selection of such Member. The Chair of the Cemetery Board shall be a Pastor or Parish Administrator, agreed upon by the P/A/PL or selected by the Bishop.

The Board shall be responsible for the administration of the Cemeteries, which will include reviewing contracts, approving a budget, and the general administration of the Cemeteries. The Cemetery Board shall select one employee who will fill the role of Sexton. The Sexton shall be paid for ten hours per week and responsible to provide inspections and handle any day-to-day on-site issues with respect to the Cemeteries. St. Patrick's Parish will continue to handle the bookkeeping and present duties and will continue to receive the present stipend each year. The three representatives of the Board shall function as the Finance Committee of the Cemetery Board and shall elect the Chair of such committee. The Finance Committee shall be responsible to prepare an annual budget, to review the financial operations of the Cemeteries and report to the entire Board with respect to financial matters.

Article II – Members

The P/A/PL, after consultation with their respective parish Finance Councils, shall appoint members to the Board. Parish Cemetery Board members should be practicing Catholics and active members of their respective parishes. They should be informed, involved and concerned about the operation of the parish cemeteries. It is recommended that Cemetery Board members own burial rights in one of the parish cemeteries.

The P/A/PL are members of the parish Cemetery Board, but parish staff and deacons may not be members of the Cemetery Board. They may, however, attend meetings and act as resource persons for the Board. Persons who have a conflict of interest, such as,

contractors doing work for the cemetery, and persons involved in any aspect of the funeral industry (i.e.: Funeral Directors, Vault & Monument Dealers) are not eligible to serve on the Cemetery Board. The P/A/PL may by consensus remove a Board member who fails to attend three consecutive meetings and appoint a new member as a replacement.

Article III – Officers

Chair – A Pastor or a Parish Administrator agreed upon by the P/A/PL or selected by the Bishop.

Treasurer – The Cemetery Board bookkeeper employed by St. Patrick Parish shall serve as the Board Treasurer in a non-voting capacity. The Cemetery Board Treasurer assists the P/A/PL in making sure that there are accurate and detailed accounts of all receipts and disbursements for the cemetery operation. The Treasurer shall ensure that there is a separate perpetual care fund for the cemetery. The Treasurer shall have the responsibility to see that the proper amounts/percentage of sales that are to be deposited in the funds, are placed in the perpetual care fund and accounted for. The Treasurer shall maintain good communication with the parish Finance Councils. One method is to provide the parish Finance Councils with an accounting of receipts and disbursements of the cemetery on a regular basis.

Secretary – The Communications & Discipleship Coordinator of St. Patrick Parish shall serve as the Board Secretary in a non-voting capacity. The Secretary of the Cemetery Board assists the P/A/PL in the tracking and reviewing of the cemetery record keeping. This is to include maps, burial records, and all historical materials relating to the cemetery operation. The Board Secretary is also responsible for ensuring that the minutes from Board meetings are captured, dispersed to the Cemetery Board and maintained for later review as needed.

Article IV – Terms

Each Cemetery Board member shall be appointed for a term of three years, and may be reappointed for one additional three-year term. Terms will run concurrent with the parish fiscal year and be staggered so that no more than two Board members are appointed each year. Members may be reappointed after being off of the Board for a minimum of one year. The P/A/PL may waive this term limit after consultation with the Diocesan Cemetery Advisors. The P/A/PL may appoint members to fill positions vacated with unexpired terms.

Article V – Meetings

The Board shall meet as often as needed, but at least annually. Five members shall constitute a quorum.

It is recommended that once per year representatives of the Cemetery Board provide a report or meet with members of the Pastoral Councils to outline accomplishments, review finances, revenues received and expenditures of the past year and discuss any plans for the upcoming year.

Article VI – Funding, Accounting and Investing

1. The most current diocesan chart of accounts is to be used for parish accounting.
2. Parish cemetery accounting records are to be retained in the St. Patrick parish office. Records for both cemeteries entrusted to the parishes are to be retained in the St. Patrick parish office.
3. Surplus general funds and perpetual care funds shall be invested in accord with current diocesan investment policies. It is recommended that investments be made with the diocesan investment program, as administered through St. Francis Xavier Investment Corp.
4. Every cemetery must have a perpetual care fund. This is a requirement of Wisconsin Civil Law. According to Wisconsin Civil Law, this fund is made up of 15% or more of the revenue from any sale of burial space but not less than \$25. However, diocesan policy mandates 25% or more of the revenue from any sale of burial space but not less than \$25.
5. The fund's principal is invested and may not be spent under Wisconsin State Statutes (see Appendix C, Cemetery Module of the Diocese of Green Bay, revised 2014).
6. The purpose of the perpetual care fund is to assure resources are available for the maintenance and upkeep of the cemetery at which point no other sources of revenue are available to support it.
 - a. Perpetual care covers overall maintenance of the grounds, roads, buildings, walkways, fencing, and any other possessions of the cemetery.
 - b. Perpetual care does not cover markers, monuments, or any other articles which are not the property of the cemetery.
7. The earnings of the perpetual care fund can be added to the cemetery general (or working) fund and used for on-going operations.
8. The general fund of the cemetery should contain enough money for the current year's operations plus an amount of any anticipated capital improvements. In addition, another full year of operating funds should be in this account. If the amount in the general fund is sufficient, and enough has been set aside for anticipated capital improvements, surplus funds may be used for other parish needs, with permission of the Bishop.
9. If there is more money in the general working fund than is needed for current operating expenses, it is recommended that these funds be appropriately invested.
10. General operating funds are derived from the following:
 - a. Income from burial service fees (graves/niches: "opening and closing fees")
 - b. Sale of burial rights (graves/niches)
 - c. Earnings from investments of the perpetual care fund
 - d. Earnings from the investment of general funds
 - e. Sale of cemetery merchandise (i.e., monuments, markers, urns/urn vaults,...)
 - f. Revenue from fees for the location and inspection of markers
 - g. Other sources, as applicable

Article VII – Miscellaneous

These Bylaws may be amended by an affirmative vote of at least five members present and voting at a regular Board meeting held subsequent to a regular Board meeting at which a resolution in writing providing for such amendment shall have been read and

notice of the proposed amendment shall have been given to the members in writing at least five days prior to the second meeting.

As of 7/20/2021