


Digging Up Dirt

Cemeteries: Then, Now, and Tomorrow

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Background

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- history
- theology
- magnitude
- Foundation involvement

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Foundation Involvement



- “the phone kept ringing”
- peer group research
 - Catholic Cemetery Conference
 - Jewish Cemeteries of North America
 - denominational foundations
- consultants engaged
- focus groups in six presbyteries

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Context: Definitions



- cemetery
- in-ground vs. above-ground
- memorial / scattering gardens
- columbaria

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Context: Oversight Implications

- state and municipal regulation
 - some churches are exempt
- Section 501-C-13 (IRS code)
- church ministry vs. separately incorporated
 - Cemetery Association

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Situation


- absence of meaningful data
 - number of cemeteries is unknown
- leadership continuity
- “affordable pricing”
 - unfunded
 - underfunded
- congregational dissolutions

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Possible Solutions

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- funding from property sales
- Cemetery Associations
 - perpetual care
 - property + investments
 - self-perpetuating governance
- presbyteries manage multiples
 - regional or statewide consortiums
 - economies of scale
 - concentration of knowledge & data

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Foundation Resources Planned



- Cemetery Resource Guide
- endowment calculator
- congregational checklists
- best-practice policies
- multi-site model?

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Discussion



- situations & observations
- other resources identified
- What are we missing?

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