# Digging Up Dirt



Cemeteries: Then, Now, and Tomorrow

Paul Grier Presbyterian Foundation

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## Background



- history
- theology
- magnitude
- Foundation involvement

#### 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





## **Context: Oversight Implications**



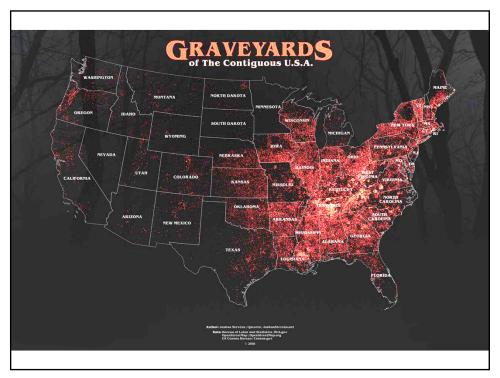
- state and municipal regulation
  - some churches are exempt
- Section 501-C-13 (IRS code)
- church ministry vs. separately incorporated
  - Cemetery Association

### Situation



- absence of meaningful data
  - number of cemeteries is unknown
- leadership continuity
- "affordable pricing"unfunded

  - underfunded
- congregational dissolutions



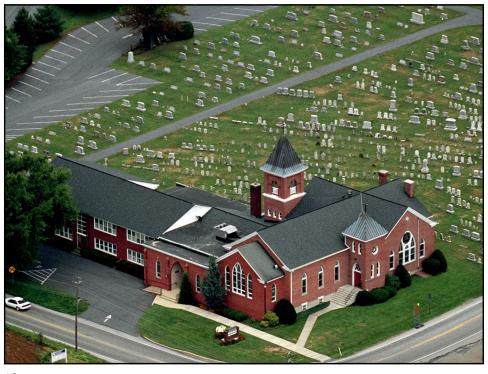
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## **Possible Solutions**



- 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

## **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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