

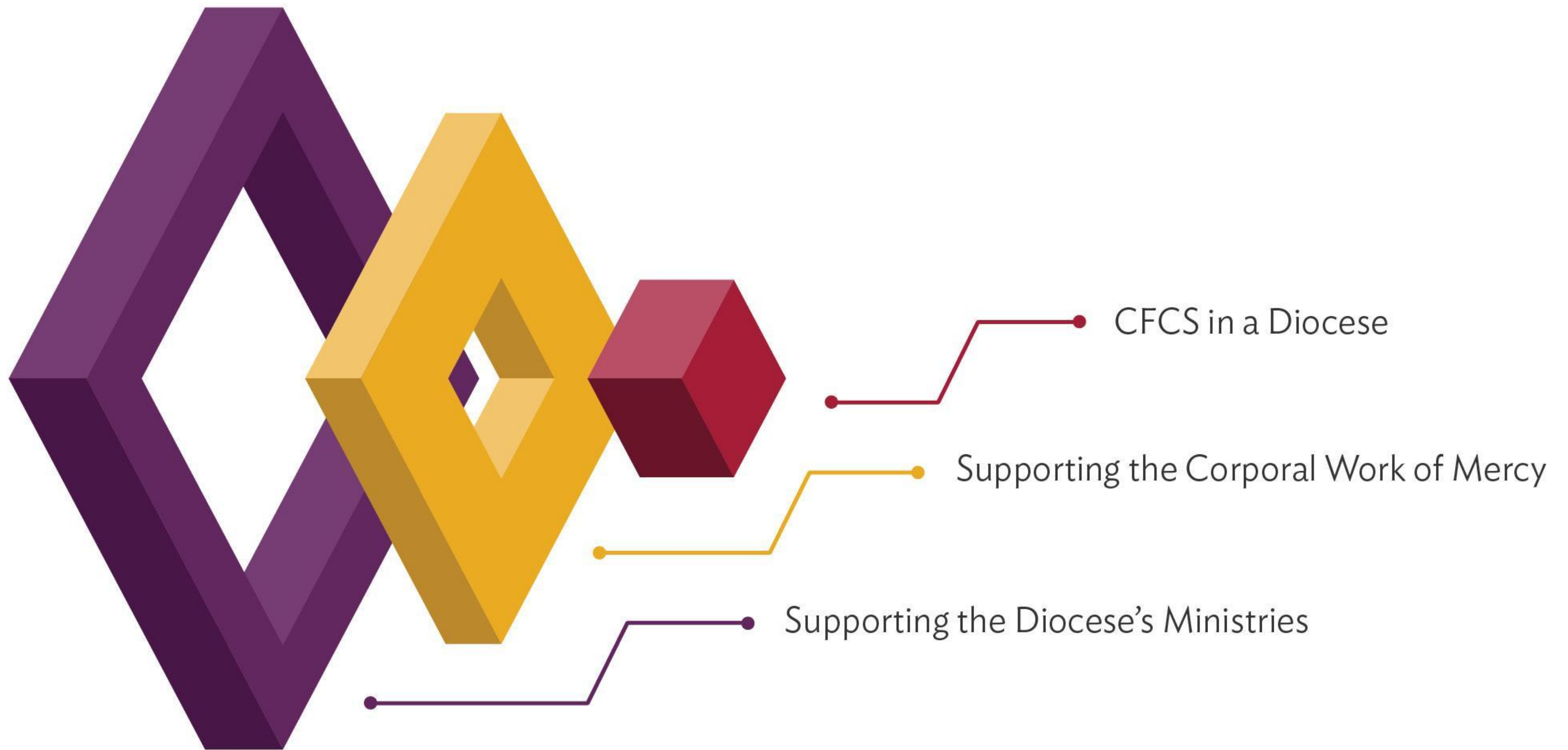
How Parish Cemeteries are Impacted by Consolidation Plans

Convocation 2024

cfcs | CATHOLIC FUNERAL
& CEMETERY SERVICES







CFCS in a Diocese

Supporting the Corporal Work of Mercy

Supporting the Diocese's Ministries

Parish Cemeteries: A Hidden Liability

Man Killed by Falling Headstone While Decorating Family Grave

THROOP — A man decorating a gravesite for Easter died Monday morning when a headstone fell on him in Lackawanna County. Police say Stephen Woytack, 74, of...



6,000+ Parish Cemeteries exist nationwide

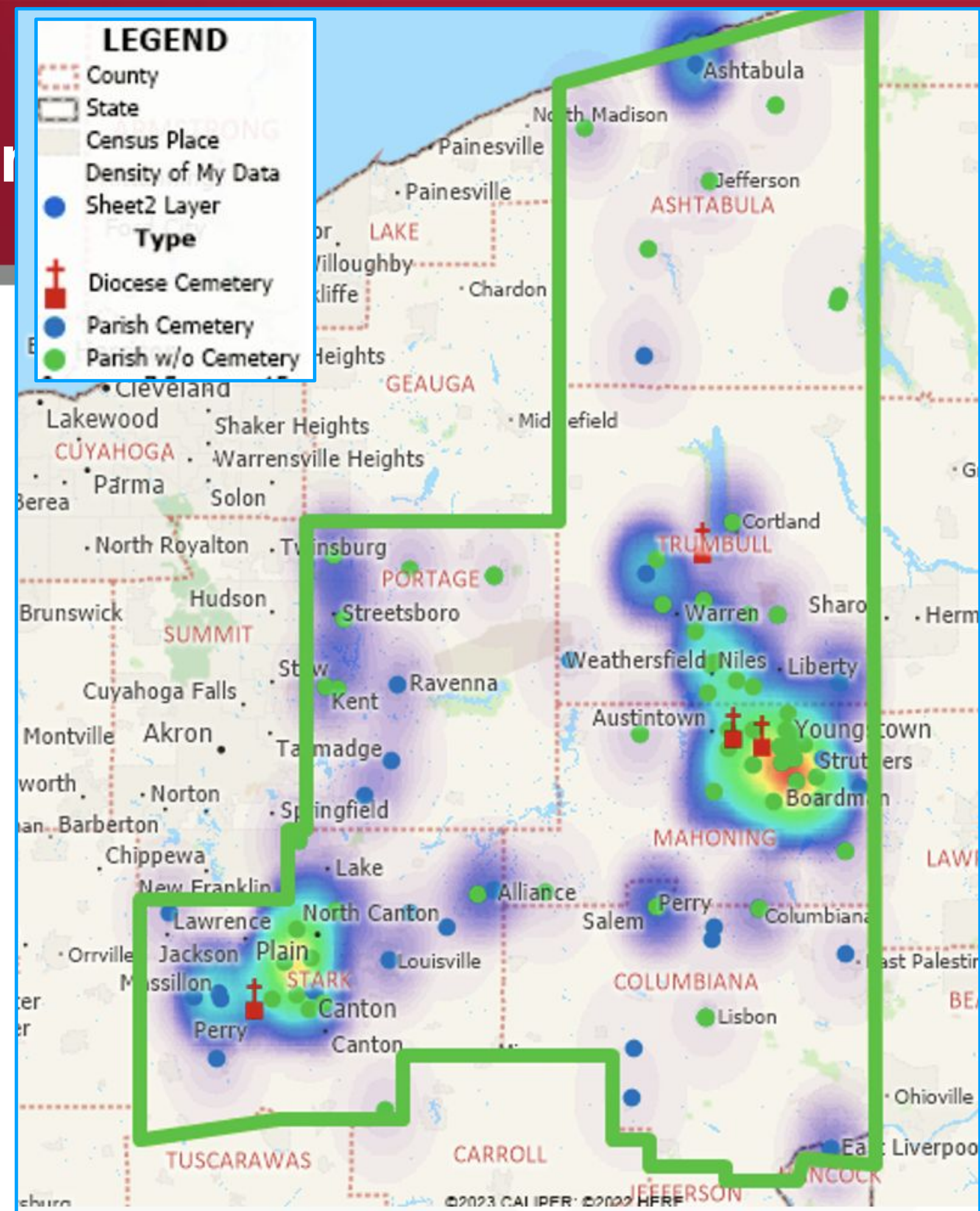
Challenges

- Canonically they are parish property (i.e. assets/liabilities)
- Standard care would be graded below average at “C-” or “D+” (A-F scale)
- 90% don’t have adequate perpetual care
- Parishes don’t have the expertise to manage and likely violate state standards that other cemeteries must meet
- Pastoral leadership wishes to offload the burden, other than the occasion that a cemetery is profitable in their eyes.
- Bishops and diocese are laden with a management and funding issue as parish consolidation brings forth hidden liabilities

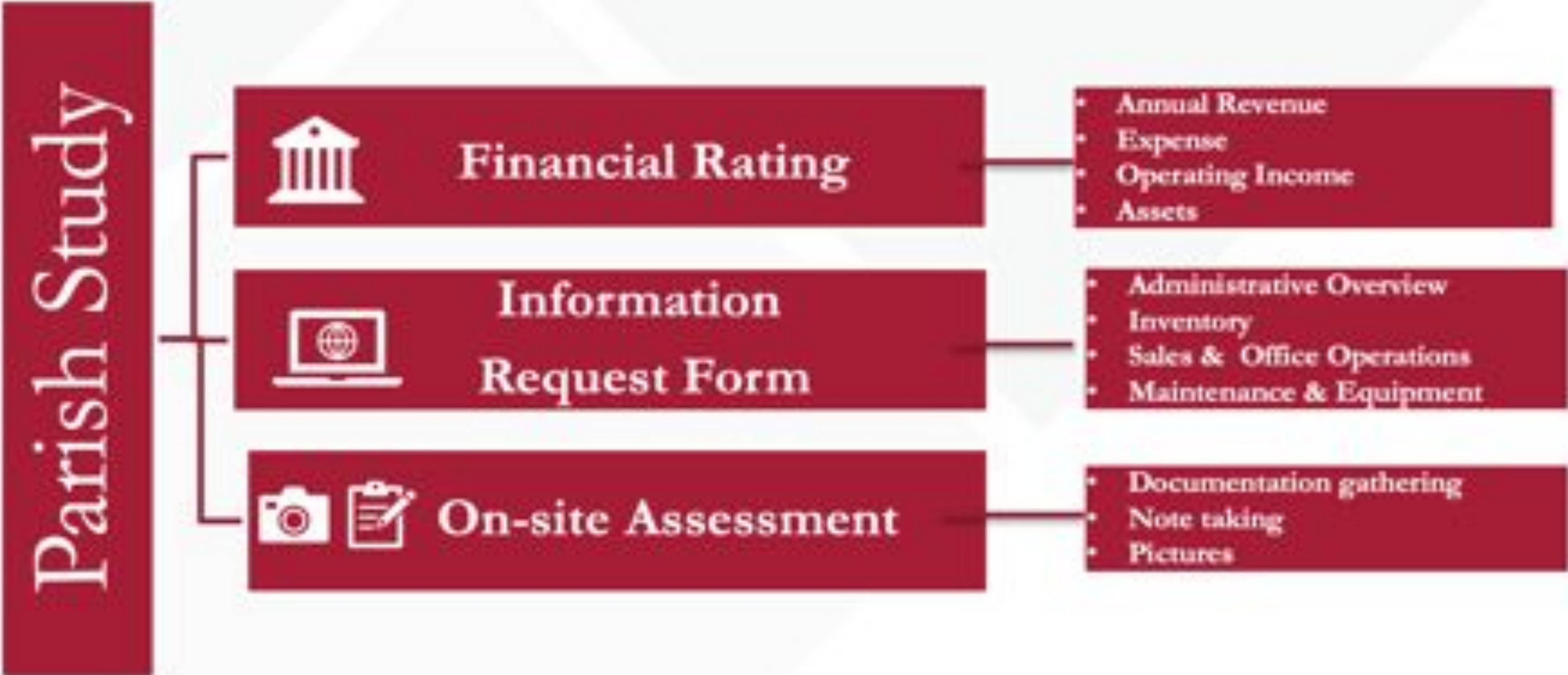
Case Study: Diocese of Youngstown

Governance and Funding Considerations

- Parish cemeteries are canonically a part of the parish.
- Canonically, ownership may be transferred, but it is a timely process. Operating agreements should be a first step.
- National studies show that parishes often charge 50% or less of the retail value for cemetery services depriving them of a key funding source for future liabilities.
- Cremation rates now exceed 55% nationally
- Parish columbaria programs can address cremation and create a funding source, but only under a diocesan managed model.



Parish Cemetery Study Components & Report Card



Example of Parish Cemetery Data Review

St. Joseph Cemetery, Ashtabula

0202 - Our Lady of Peace Parish
3312 Lake Ave
Ashtabula, Ohio 44004

ptulino@olopparish.org
Established: Do not know

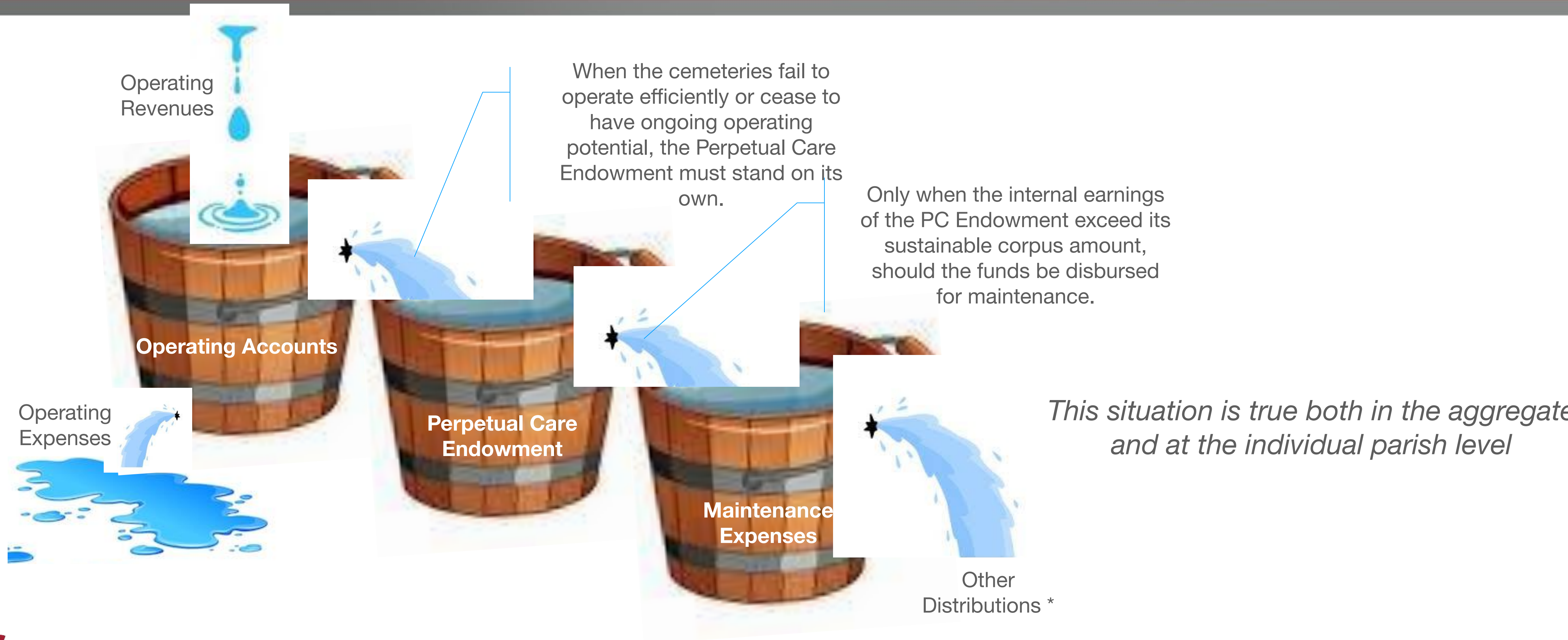
Activity	Actively Selling	Yes
	Accepting New Burials	Yes
Admin	Rules/Regulations	Yes
	Printed Price List	Yes
	Prices Last Adjusted	Have been the same since taking over in Jan-2017
	Overview Map	No
Inventory	Funding Perpetual Care on Graves	Based on fiscal year end balance
	Developed Acres	10 or so
	Graves Pinned	In some spots
	# of available monument grave spaces	-
	# of available flush grave spaces	-
	# of available indoor crypt spaces	No indoor spaces
	# of available outdoor crypt spaces	83
	# of available indoor niche spaces	No indoor spaces
Operations	# of available outdoor niche spaces	81
	Grounds - Full Time	Yes - 1
	Grounds - Part Time	Yes - Varies
Maintenance	Grave Open/Close Outsourced	If cemetery worker is unavailable
	Internal or Outsourced	Internally
	Paved Roads	Some
	Fenced	Yes
	Office on Property	Yes
	Storage Building on Property	Yes
Finance	Reporting as of	FYE2021
	Operating Revenue	\$152,441
	Expense	\$105,667
	Operating Income	\$46,774
	Operating Income %	30.7%
	Savings	\$19,702
	Checking	\$158,509
	Investments	\$69,334
	Total Net Assets	\$247,545
	Expense/Assets (Yrs)	2.34

Comments:

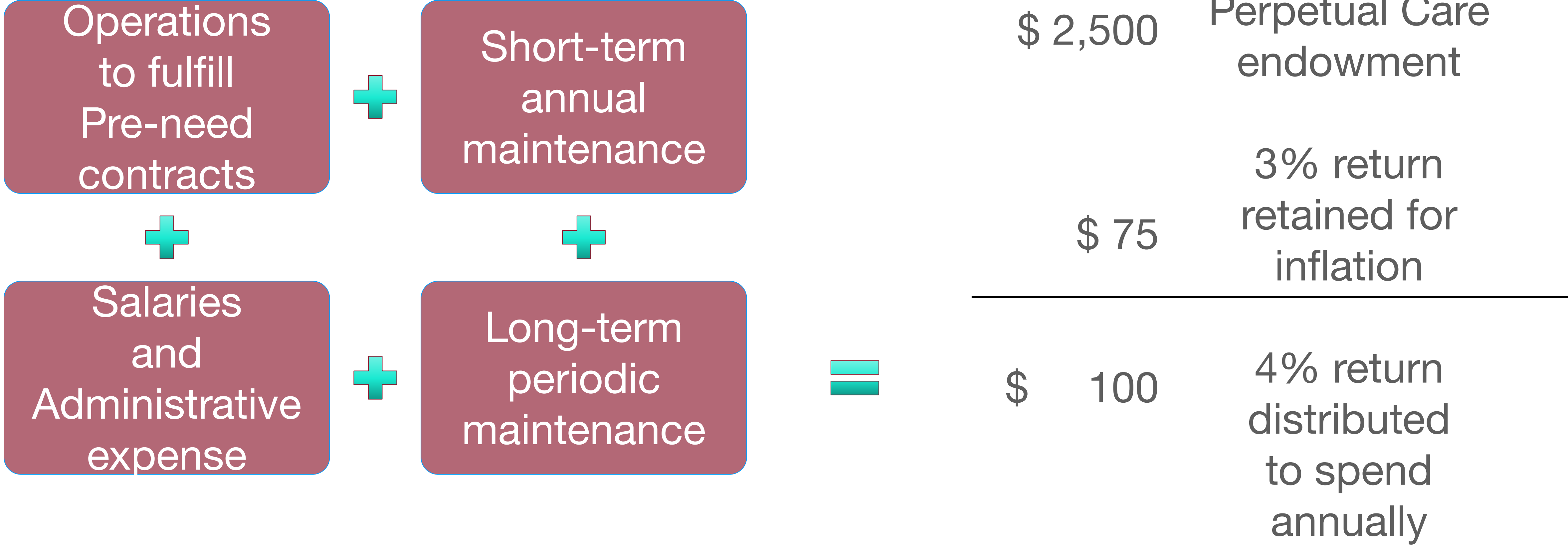
This is still an active cemetery – selling and performing burials. The newer section of the cemetery is pinned and there appears to be quite a bit of undeveloped land within the cemetery property. There is one main entrance and two ancillary entrances. Rules and regulations are posted, and the property is partially fenced. All burial services, snow removal and turf care are reportedly performed in house. There is one large private estate and a few two-bay crypts located within the cemetery. There are also two mausoleums with sidewalks that appear in good shape. Some of the roads are paved and others appear to be crushed stone. Overall roads are in fair condition



Parish Cemetery perpetual care liability



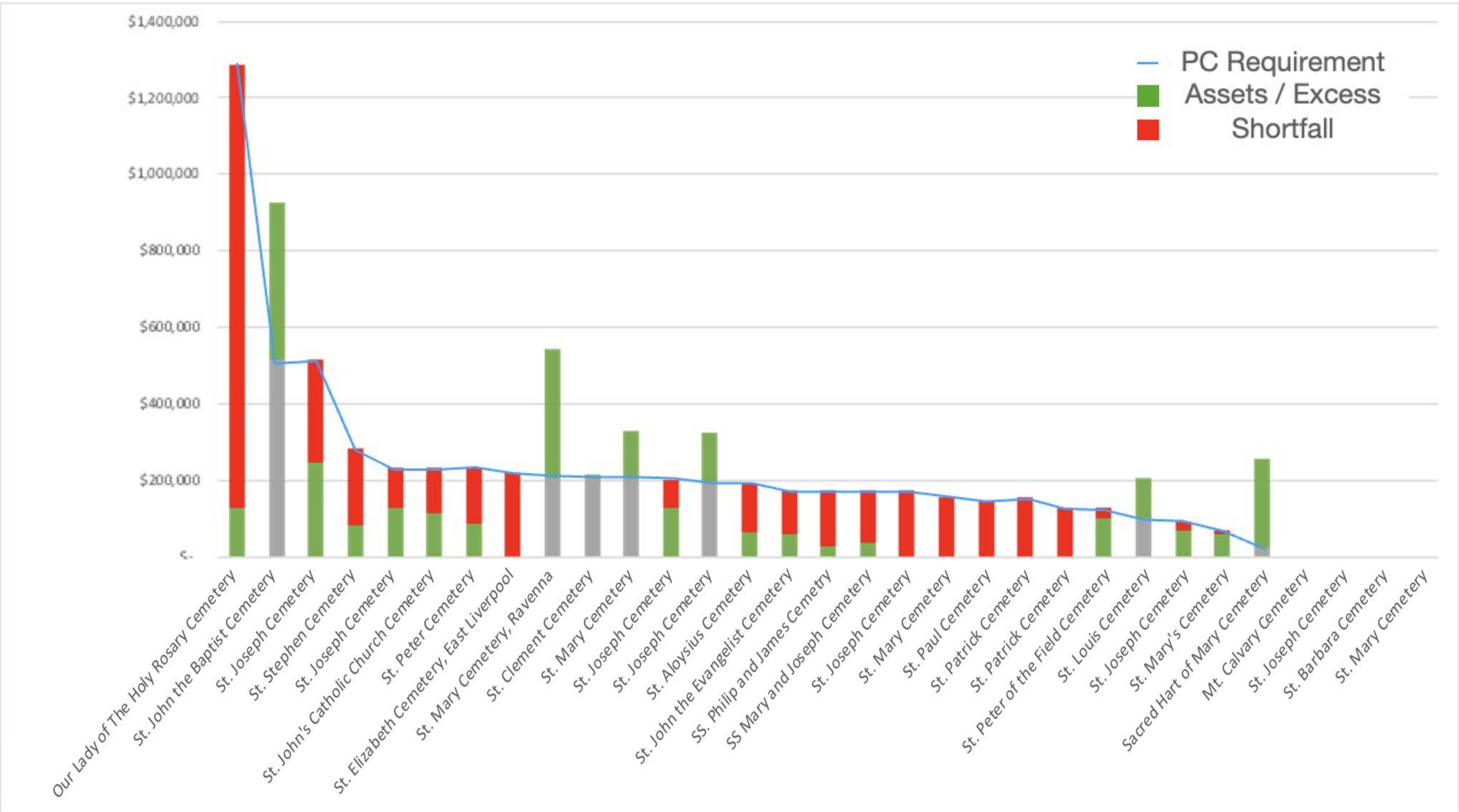
The math around requirements for each parish is relatively straightforward



Youngstown parishes show a diverse reality

	Assets	PC Requirement	Excess / (Shortfall)	Operating Revenue	Expense	Operating Income		
St. John the Baptist Cemetery	\$ 924,411	\$ 514,286	\$ 410,125	\$ 303,534	\$ 190,122	\$ 113,412	●	This is the rock of a future combined operation
St. Mary Cemetery	\$ 541,656	\$ 205,714	\$ 335,942	\$ 714,100	\$ 44,190	\$ 669,910	●	
Sacred Hart of Mary Cemetery	\$ 257,334	\$ 22,629	\$ 234,705	\$ 17,084	\$ 33,232	\$ (16,148)		
St. Mary Cemetery	\$ 158,851	\$ -	\$ 158,851	\$ 3,718	\$ 24,543	\$ (20,825)		a
St. Joseph Cemetery	\$ 323,369	\$ 198,000	\$ 125,369	\$ 50,550	\$ 59,738	\$ (9,188)		
St. Mary Cemetery	\$ 326,632	\$ 205,714	\$ 120,918	\$ 5,443	\$ 80,394	\$ (74,951)	●	Operating decisions need to be made
St. Louis Cemetery	\$ 204,346	\$ 102,857	\$ 101,489	\$ 44,808	\$ 46,089	\$ (1,282)		
St. Joseph Cemetery	\$ 51,326	\$ -	\$ 51,326	\$ 52,131	\$ 28,819	\$ 23,312		a
St. Barbara Cemetery	\$ 17,942	\$ -	\$ 17,942	\$ 400	\$ 3,976	\$ (3,576)		a
St. Clement Cemetery	\$ 216,812	\$ 205,714	\$ 11,098	\$ 34,524	\$ 21,709	\$ 12,815		Too many unknowns
Mt. Calvary Cemetery		\$ -	\$ -					
St. Mary's Cemetery	\$ 58,853	\$ 68,571	\$ (9,718)	\$ 8,300	\$ 10,087	\$ (1,787)		
St. Joseph Cemetery	\$ 70,029	\$ 90,000	\$ (19,971)	\$ 7,116	\$ 5,528	\$ 1,588		
St. Peter of the Field Cemetery	\$ 102,169	\$ 128,571	\$ (26,403)	\$ 25,973	\$ 21,876	\$ 4,097		
St. Joseph Cemetery	\$ 130,137	\$ 200,571	\$ (70,434)	\$ 37,650	\$ 34,088	\$ 3,562		
St. Joseph Cemetery	\$ 126,973	\$ 231,429	\$ (104,456)	\$ 32,647	\$ 120,058	\$ (87,411)	●	Operating decisions need to be made
St. John the Evangelist Cemetery	\$ 60,706	\$ 171,429	\$ (110,723)	\$ 1,682	\$ 3,860	\$ (2,178)		
St. John's Catholic Church Cemetery	\$ 116,112	\$ 231,429	\$ (115,317)	\$ 27,276	\$ 19,870	\$ 7,407		
St. Aloysius Cemetery	\$ 66,077	\$ 192,857	\$ (126,780)	\$ 14,841	\$ 15,979	\$ (1,138)		
St. Patrick Cemetery		\$ 128,571	\$ (128,571)					
SS Mary and Joseph Cemetery	\$ 37,226	\$ 171,429	\$ (134,202)	\$ 13,281	\$ 17,405	\$ (4,124)		
SS. Philip and James Cemetry	\$ 28,354	\$ 171,429	\$ (143,074)	\$ 2,400	\$ 11,223	\$ (8,823)		Operating decisions need to be made
St. Peter Cemetery	\$ 87,138	\$ 231,429	\$ (144,291)	\$ 26,121	\$ 69,614	\$ (43,493)	●	
St. Paul Cemetery	\$ 7,076	\$ 154,286	\$ (147,210)	\$ 1,850	\$ 2,914	\$ (1,064)		
St. Mary Cemetery		\$ 154,286	\$ (154,286)				●	
St. Patrick Cemetery	\$ -	\$ 154,286	\$ (154,286)	\$ 2,300	\$ 3,525	\$ (1,225)		
St. Joseph Cemetery		\$ 171,429	\$ (171,429)				●	
St. Stephen Cemetery	\$ 82,589	\$ 282,857	\$ (200,268)	\$ 14,865	\$ 23,668	\$ (8,803)		
St. Elizabeth Cemetery		\$ 217,714	\$ (217,714)				●	Should be able to earn out of the shortfall
St. Joseph Cemetery	\$ 247,545	\$ 514,286	\$ (266,741)	\$ 152,441	\$ 105,667	\$ 46,774		
Our Lady of The Holy Rosary Cemetery	\$ 126,783	\$ 1,285,714	\$ (1,158,931)	\$ 27,871	\$ 25,539	\$ 2,332	●	
	\$ 4,370,446	\$ 6,407,486	\$ (2,037,040)	\$ 1,622,906	\$ 1,023,714	\$ 599,192		a – these need confirmed PC Requirements

Collectively a \$2M-\$4M shortfall; requires a funding strategy



Total Assets = \$4.37 M

Cumulative Shortfall = \$2.0 M

While the cumulative shortfall is large, there appears to be a positive Operating Income and therefore the potential to earn our way out of this dilemma, if (a) these are treated as a unit, and (b) they can be operated with greater efficiency.

The Risk is Doing Nothing.

Management Strategies

Operating Models

Consult

Hire Parish Cemetery Director: The Diocese could fund a position to “consult” with the parishes.

Manage

Build Parish Cemetery Department: Place all of the cemeteries in one department. Could be phased by deanery...joint-funding by parishes and the diocese?

Incorporate

Parish Cemeteries Non-Profit 501(c)3: A formal approach to build the legacy of parish cemeteries (examples: Diocese of Pittsburgh, Jewish Cemeteries of Greater Cincinnati)

Benefits

- Operating Agreements
- Standard Rules and Regulations
- Market Pricing
- Perpetual Care Accountability
- Risk Management
- Economies of Scale

Fundraising Strategies

Funding Models

Parish Assets & Cemetery Endowments

Parish Capital Campaign

Diocesan Capital Campaign

We bury the Dead.
We serve the Living.

