When your cemetery undertakes a project, whether it’s building a mausoleum or developing a new section, you want to ensure that it will make a profit and benefit the cemetery’s image in the community. Creative design and planning can do just that.

Cemetery Architecture and Planning for Profit and Identity

by William R. Toson

Planning cemetery developments is far from a one-size-fits-all proposition. In addition to the physical characteristics that affect what can be done at a specific site, many other factors come into play.

Each cemetery has its own traditions, priorities, client base, financial status, ownership and mission, and all of these factors must be taken into account, as well, for a project to be a success. How do you measure success? A successful project must measure up in the following ways:

- Function: It must meet the cemetery’s needs as intended.
- Beauty: It should add to the cemetery’s image, interest and identity.
- Return on investment: It should generate income.
- Client satisfaction: The result should be considered worth the time and investment the cemetery made in the project.

Money Is Basic
You should begin each project with the premise that your first goal is to make a profit. This generally means that the project has to generate a positive cash flow. One of your first decisions will be about pre-construction sales.

Some states require sales to be delayed until after a new development is completed, but even where this is not the case, many cemeteries prefer to take this approach. Reasons for not selling on a pre-construction basis include:

- Not wanting to get involved with temporary entombments.
- Wanting to avoid trusting construction funds.

- Wanting families to see exactly what they are getting before they buy.

If you choose this approach, you must take that into account in your financial planning. The money you put into the building, added to the income you will not be earning on preconstruction sales, will affect its cost. Foregoing pre-construction sales will add as much as 10 percent to the cost of your project.

The “If You Build It They Will Come” approach may work in the movies, but in the real world, most cemeteries and funeral homes cannot afford it. Even if your developer offers extended financing, if cash outflow exceeds cash inflow, you have added cost to the project. This is referred to as the “opportunity cost” of capital.

You must also size your project properly to ensure financial success. If your project is too large, it will require too much of a cash outlay and/or will take too long to sell, thereby tying up too much capital.

On the other hand, if you make your pro-

St. Hedwig Cemetery Garden Mausoleum in Detroit, Michigan, shown above and below, is an example of a mausoleum project completed without preconstruction sales. Selling did not begin until the building was finished and the landscaping complete. Nevertheless, the non-profit Catholic cemetery invested in a spectacular design and the best available materials.
ject too small, you make the unit cost of development so high that you will be unable to generate a profit.

If you are unsure about the market for your project, you may want to conduct (or commission) a study to evaluate market potential and probable consumer response, to estimate the rate of sales and to gain an understanding of price sensitivity.

What development method generates the best financial results? One that generates a positive cash flow. To accomplish this, the project must do the following:

- Be saleable by meeting the needs and desires of your clients.
- Compliment either the image you have already established for your property or the new image you wish to create.
- Provide value—the perceived quality must exceed the price.

Case Studies
The following projects illustrate how good planning and design can enhance the image of a cemetery and help ensure its long term financial health.

Oak Grove Cemetery
This is a well-run, conservatively operated cemetery in La Crosse, Wisconsin. In the 1980s, the cemetery’s board decided it needed to address the following issues:

- Lack of inventory: The cemetery was fully developed and appeared to lack room for expansion.
- Public perception: People believed all the cemetery’s facilities were old and that the cemetery was full.
- Buildings in need of work: The maintenance building was in disrepair and the office facility was inadequate.

The board had the money for improvements and also had a vision of Oak Grove’s role in the community. The plan developed for Oak Grove took the following approach:

- Auditing assets: Usable grave spaces and unplatted lands were inventoried.
- Analyzing strengths and weaknesses, including land, buildings, people and reputation.
- Evaluating the integrity of buildings, both structurally and operationally.
- Creating a master plan showing potential future development, establishing phases of development and estimating the cost of each phase.
- Arriving at a consensus for action: The board members agreed on a list of short- and long-term goals.

Through this process, a significant number of potential new grave spaces were obtained by removing trees and bush beds and closing a few roads. This effort added 20 years of useful life—additional sales—to the cemetery.

Establishing that the cemetery did have salable inventory provided the financial basis for investing in improvements.

Changing the cemetery’s image of being outdated was a top priority. The board decided the first step was to replace the office and maintenance buildings. The design incorporated an office, board room, crematorium and maintenance and storage facility, and looking to the future, included a phased development of a garden mausoleum and columbarium.
The central waterfall in Prairie Home Cemetery's development of four buildings.

The first phase of the project was completed in 1988, and for the next several years, the cemetery conducted a marketing campaign designed to let people know they were still in business.

In 1996, the first phase of the mausoleum/columbarium development was completed, with memorialization for cremation given high priority through inclusion of niches of various configurations. The result? Strong sales and revitalization of a 100-year-old cemetery.

Prairie Home Cemetery

The governing commission of this municipal cemetery in Waukesha, Wisconsin, decided its main objective was to operate independent of taxpayer money. To accomplish this, commission members elected to establish a marketing program and add a complete line of products and services to sell.

The cemetery had an excellent reputation and identity. Over the years, it had constructed a number of smaller garden mausoleum buildings. The challenge was to enhance the cemetery's image by offering a unique product that complimented existing structures.

Siting the new development at the front of the cemetery, and next to the main entrance, was considered important. A radius design consisting of three new buildings encircling a central courtyard serves as a buffer to the road located on the cemetery perimeter. A fourth building, lower in height, is located on the inside perimeter to serve as a focal point with a central waterfall. Semiprivate sanctuary areas were integrated throughout the development to provide quiet, intimate spaces.

A large bell tower anchors the entire development. To provide a source of revenue, the tower contains a private room with couch crypts and niche spaces. While it was being built, one patron was so impressed that
he gave the cemetery a generous gift, and the tower was named after him.

Sunset Memorial Park
Sunset, in North Olmsted, Ohio, is a large, progressive cemetery blessed with forward-thinking and creative owners. The cemetery has completed many projects, but two in particular illustrate how to enhance the value and image of a property.

First, Sunset wanted to create a chapel that would ease the burden of loss by providing a place for visitation and services as well as banquet facilities, all in one location. This facility would allow for a more comfortable and acceptable place for lot owners.

The facility’s open, gracious lobby offers visitors a bright and uplifting greeting. The three chapel rooms can accommodate a service of almost any size, from the intimate “family only” to the largest of gatherings. On the lower level, two banquet areas, complete with small kitchens, provide a place for families and friends to gather after the service. Families may choose a caterer or plan the dinner themselves.

A second project illustrates an income-producing concept most cemeteries can use. Sunset had a garden of several acres situated on an uncomfortable slope. The section also lacked identity.

In order to maximize traditional in-ground burials and use the slope to advantage, a retaining wall was constructed in the middle of the section, and the terrain was reconfigured to create smaller garden areas. A series of columbaria were added along the retaining wall, which became the garden’s main feature as well as a revenue source.

Custom design by experienced cemetery planners and architects knowledgeable about the death care profession and sensitive to the client’s financial goals does not have to cost more than simply buying a building or a garden design out of a catalog, and can create a project that will enhance a cemetery’s image as well as its finances.

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