



Guidelines for Distressed Cemetery Fund

Authorization: 29 Del. C., c. 79A - On July 1, 2009, legislation was established that had three objectives: (1) register all Delaware cemeteries; (2) refer complaints about cemeteries from the public to the appropriate agency; and (3) create a Distressed Cemetery Fund that would help improve distressed cemeteries.

A. The Distressed Cemetery Fund (Fund) is a State of Delaware (State) fund established under the Delaware Department of Health and Social Services (DHSS), Division of Public Health (DPH), Delaware Health Statistics Center (DHSC), to assist owners or volunteers of cemeteries, which meet the definition of a distressed cemetery, who do not have the necessary funds to complete work that is needed to improve conditions.

B. The Delaware Cemetery Board (DCB) was established to promulgate rules and regulations to administer the fund.

1. The Board consists of five members appointed by the Secretary of DHSS: three members are owners/operators of cemeteries, and two members are from the public.
2. The Board conducts four scheduled public meetings per calendar year. Meeting notices are posted on the DCB webpage at <http://dhss.delaware.gov/dhss/dph/hp/DECB.html> and on the State's Public Calendar at <https://publicmeetings.delaware.gov/>.
3. A DHSC staff member will provide administrative support to the DCB. The staff member will maintain the registration and fiscal records for the fund, refer complaints to the appropriate agency, and administer the fund.

C. Registration - Cemeteries must be registered with the DPH DHSC *before* they apply for financial assistance.

1. The registration fee of \$10 is nonrefundable and is valid for five years. A new registration form and payment is required every five years or upon change in ownership of the cemetery. A reminder will be emailed/mailed before the expiration date. If a cemetery is sold, it is the responsibility of the previous owner to notify the DPH Support person so the records may be corrected. A Certificate of Registration will be mailed to the contact's mailing address listed on the registration form.
2. Check or money order is accepted and is payable to the *State of Delaware*, along with a completed registration form, mailed to the address below.

Delaware Health Statistics Center  
Attn: DE Cemetery Board  
Jesse Cooper Building  
417 Federal Street  
Dover, DE 19901

3. Waiver of Registration Fees: The registration fee is waived for cemeteries located on government land, inactive cemeteries with less than 10 graves, and abandoned



cemeteries. However, a registration form must be completed and filed with DPH.

4. Abandoned cemeteries – A volunteer of an abandoned cemetery may register a cemetery. An abandoned cemetery is a cemetery in which there is no owner on file in the Recorder of Deeds office in the county where the cemetery is located. It may qualify as a distressed cemetery. A responsible organization or volunteer may register the cemetery and apply for financial assistance. The registration fee will be waived.
5. Scattering or remembrance gardens
  - a. Churches or organizations that have an established cemetery and it is registered with the Board do not have to separately register a scattering or remembrance garden.
  - b. Churches or organizations that only have a scattering or remembrance garden with distinct burial areas and records for the deceased must register it with the Board.
  - c. Churches or organizations that only have a scattering or remembrance garden with no distinct burial areas for the deceased are not required to register it with the Board.

#### D. Financial assistance application

1. The application must be submitted to the DPH support staff member at the address above two weeks before a scheduled board meeting. The DPH support staff member will provide guidance in completing the application, if needed.
2. Eligibility for Distressed Cemetery Funds: A cemetery must meet the definition of a distressed cemetery. Per 29 Del. C. §7902A (6), “distressed cemetery” is defined as any land or structure used or intended to be used for the interment/entombment of human remains including facilities used for the final disposition of cremated remains whereby the owner lacks sufficient financial resources for the maintenance or preservation of said cemetery as determined by the Board.
3. The maximum requested amount is \$17,500 per cemetery. The Board will consider applications from all types of cemeteries and the requested amount should be the amount of the lowest bid (unless there is a legitimate reason). The financial assistance application may be submitted every 12 months unless there is a substantial occurrence such as a natural disaster, accident, or public safety issue. The DCB gives primary consideration to projects that address public safety and health concerns and that will assist in controlling future maintenance costs of the cemetery. Funds are for proposed projects and not a reimbursement for past projects or for annual lawn maintenance expenses.
4. The match requirement is 50 percent of the requested amount. If the organization does not have the funds to use for the match requirement, they may use the value of volunteer hours and/or cemetery expenses paid for the last three years. The Board uses the Independent Sector’s hourly rate to calculate the value of volunteer hours. If an organization has available funds (either in operating or investment account), then it is expected that real dollars will be used to pay for part of the project. Volunteer hours must be documented by total hours per project per year for the last three years and a template is available as a guide. Contact the DPH support staff member for the current value of volunteer hours calculated by Independent Sector each year. Examples of the match



calculation are as follows.

- a. No Cash Available - no formula used; just need to document 50% of requested amount by using value of vol. hrs. and/or cemetery expenses. Need receipts for cemetery expenses paid.  
Project Cost - \$10,000  
Applicant has No Cash Available  
Requested Amount – \$10,000  
Match is half of requested amount – \$5,000 (match met with documented volunteer hours and/or cemetery expenses valued at \$5,000)
  - b. Some Cash Available (use formula)  
Project Cost - \$10,000  
Applicant has Available Cash – \$2,000  
Requested Amount – \$8,000  
Match is half of requested amount – \$4,000 (match met with \$2,000 cash and \$2,000 documented volunteer hours and/or cemetery expenses). Need receipts for cemetery expenses paid.
5. The owner's signature must be on the application. If the applicant is not the owner, the owner must email or mail an authorization letter with their approval directly to the DPH support staff member.
  6. The applicant must explain why the cemetery is considered distressed.
  7. The scope of work needed must be specific (e.g., number of tombstones that need repair, number of trees removed, type of equipment needed, type and size of fence, etc.).
  8. Application packages must include the following items. If requested information is not submitted in a timely manner so the Board can review, the applicant must re-send a completed application. Applications will expire after 90 days.
    - a. Completed and signed application form. Letter from owner, if applicable.
    - b. Copy of Statement of Requested Work given to the vendors to provide the same information from which they can provide comparable quotes.
    - c. Three vendor quotes on vendor letterhead. It is the applicant's responsibility to ensure the vendor is qualified to do the requested work, is properly licensed, and is properly insured with workers compensation and liability insurance coverage in compliance with the State. The Board will determine if a waiver is needed for the requirement of three quotes.
    - d. Photos of the area needing repairs or item for which the funds are being requested. **Photos used for "before" work must be taken at the same angle for "after" work photos included in the closeout report.**
    - e. Photo of cemetery sign showing cemetery name and telephone number visible to the



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- public. If no sign, applicant must commit to having a sign made by the end of the work. If sign does not have a telephone number or email address for emergencies, then applicant must commit to having it added to the sign by the end of the work.
- f. Most recent statement of all cemetery assets (bank and/or investment accounts and income/expense report).
  - g. Small scale map of the cemetery showing bordering roads/streets, which will be filed at the Delaware Public Archives. May be hand drawn.
  - h. The applicant's signature on the application indicates agreement to erect a sign with the cemetery name and telephone number if none exists and submit a written closeout report six months after receipt of the funds.
9. Each application will be reviewed by the DPH Administrative Officer before it is sent to the Board for review. The DPH Administrative Officer will notify the applicant if application package is incomplete or does not meet requirements.
10. Accepted applications will be added to the next scheduled meeting agenda.
- a. The applicant will be notified of the date/time of the board meeting via e-mail or U.S. mail and must be available to answer questions in person during the executive session of the meeting.
  - b. After the executive session ends, the Board will vote on the application during the public meeting.
- E. The DPH support staff member will send a notification of the approval or disapproval to the applicant.
- a. If approved, instructions will be given to complete the online supplier registration with the State of Delaware so the funds can be processed through the State's accounting system. The website is at <https://accounting.delaware.gov/suppliers/>. Applicants must allow four to six weeks for receipt of payment after notification of the approval.
  - b. If disapproved, the notification will include the reason.
- F. Closeout report
- a. Six months after receipt of the funds (or before if projected completed), the applicant must submit a written report to the Board detailing how the funds were spent using the template provided with the award notification.
  - b. The report must include the details on how funds were spent (e.g., the number of memorials straightened and repaired, number of trees removed, type of equipment purchased, etc.), copies of paid invoices and canceled checks (front and back), along with photographs of the sign and photos of the work completed. **Note: Vendor(s) in the approved application can change only if written approval from the Board is granted. The request to change vendor(s) must be submitted to the DPH Administrative Officer for the Board's approval before the change is made and work begins.**



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- G. The Delaware Cemetery Board shall have the right to request updates on the expenditures of the funds and to inspect the work in progress.
- H. In the event of an intentional misuse of funds, the applicant and/or the organization may face civil and criminal prosecution.
- I. The Board reserves the right to grant waivers for unusual circumstances. It is the Board's goal to help as many distressed cemeteries as possible.