



AN ANALYTICAL FRAMEWORK FOR CEMETERY MANAGEMENT: ECONOMIC AND ORGANISATIONAL PERSPECTIVES IN ITALIAN MUNICIPALITIES

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SUMMARY

Cemetery management in Italy is complex and delicate due to the social and cultural aspects involved. Cemeteries can be managed directly by municipalities or private individuals, with varying costs and levels of service. Urbanisation and population ageing increase the pressure on cemeteries, creating planning problems. Current legislation is confusing and often complicated. The pandemic has increased the number of deaths, leading to overcrowding and the need to find solutions. The study, therefore, analyses the various aspects of cemetery management for local administrations. The research focuses on three main questions: which laws and resources manage cemeteries in Italy? What is the financial impact of cemeteries on municipalities' budgets, and which have higher costs? Which new funeral facilities are in development, and how do they affect the organization of funeral spaces? The study, beginning with an international analysis, aims to provide an overview of the current situation and trends in cemetery management, with a particular focus on the economic and innovative effects on Italian municipalities.

Keywords: *management, cemetery, public sector, public accounting, Italy*

INTRODUCTION

For every human society, death has always represented the ultimate cognitive frontier, and through techniques, rites, and symbolic elaborations, societies have interpreted the phenomenon of mortality by integrating it into their systems of values, transforming it into a criterion for self-representation and management (Galletti, 2018). For individuals of any culture and religious belief, death is a delicate and complex moment (Mancini, 2015). Death is a topic that must be approached with due sensitivity, and it is evident that different visions have developed among various Western and Eastern cultures and religions. From the Christian perspective, death is seen as the beginning of a journey that will lead to an encounter with Jesus and the attainment of eternal life (Cullman, 1971); from the Muslim perspective, death equalises all human beings in the face of the ultimate destiny and is regarded as the entry point into another world (Cucciniello, 2020). Finally, in the Jewish faith, there is a belief in the existence of an afterlife, Olam habah (Taub, 2008). Death and funeral rituals vary among religions. There are three stages for Catholics: the wake, the mass, and the burial. Muslims observe four stages: purification (Ghusl), drying (Kafan), collective prayer (Salatul Janazah), and burial. The Jewish rite comprises three moments: purification, funeral ceremony, and burial. The notable cultural and operational differences between the various monotheistic religions are clear, but a common point also emerges burial. Both religions require the body of the deceased to be buried in a cemetery

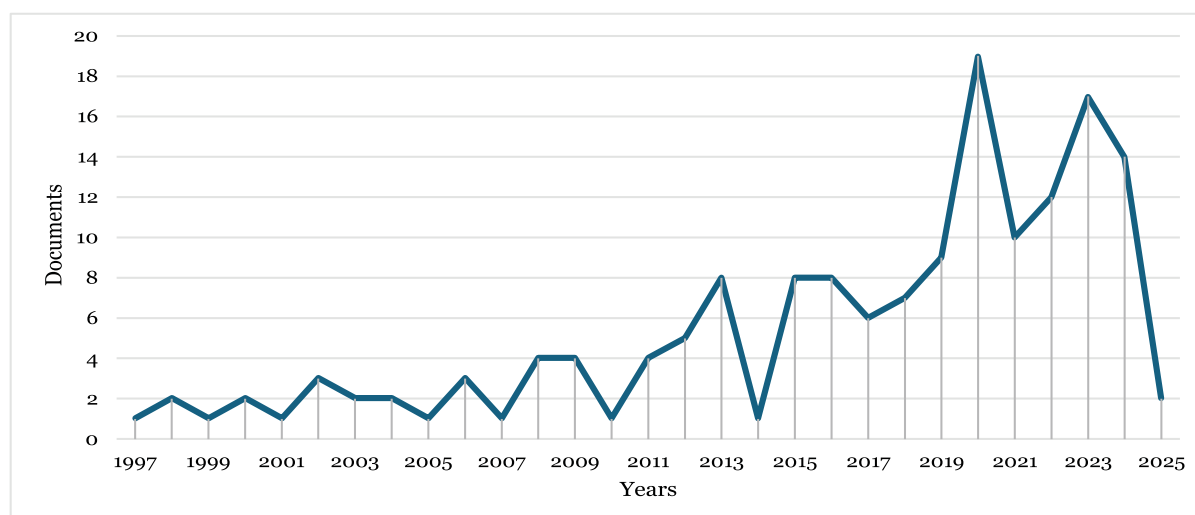
or sacred place. Cemeteries are essential for society because they hold cultural, historical, architectural, and ecological-environmental value (Devecchi, 2020). They serve as a melting pot of identities and cultural expressions, with people of all races and beliefs buried side by side or nearby (Zavattaro, 2021). A cemetery is the appropriate sacred space where the living and the dead are separated yet symbolically united through transition and commemoration rites (Francis, 2003). In Italy, cemeteries are present in all municipalities, varying in design, size, and management. Many municipalities outsource management to private firms. During the pandemic, the increase in deaths led to overcrowding, prompting municipalities to seek sustainable solutions. Cultural traditions and regulations from Europe and around the world have a significant influence on cemetery management. Innovative practices such as cremation and eco-burials are proposed as alternatives. Intervention is necessary to maintain cemetery functions, and simple guidance tools could assist local planners (Calzolari, 2023). The primary objective of this article is to analyse the various types of cemetery management across Italy. It begins with a review of relevant literature, followed by an assessment of how these management approaches impact municipal budgets. Additionally, the structural challenges faced by cemeteries are discussed, with potential solutions proposed for issues that have long troubled Italian cemeteries.

BIBLIOMETRIC ELEMENTS

The current research systematically reviewed the literature to identify main theoretical strands and emerging areas of study related to cemetery management within the context of public administration and urban

planning. A preliminary check on Scopus, dating back to March 2025 and limited to "Article, title, Abstract, Keywords," identified 158 documents using only the word "cemetery."

Figure 1.
Scientific documents on cemeteries

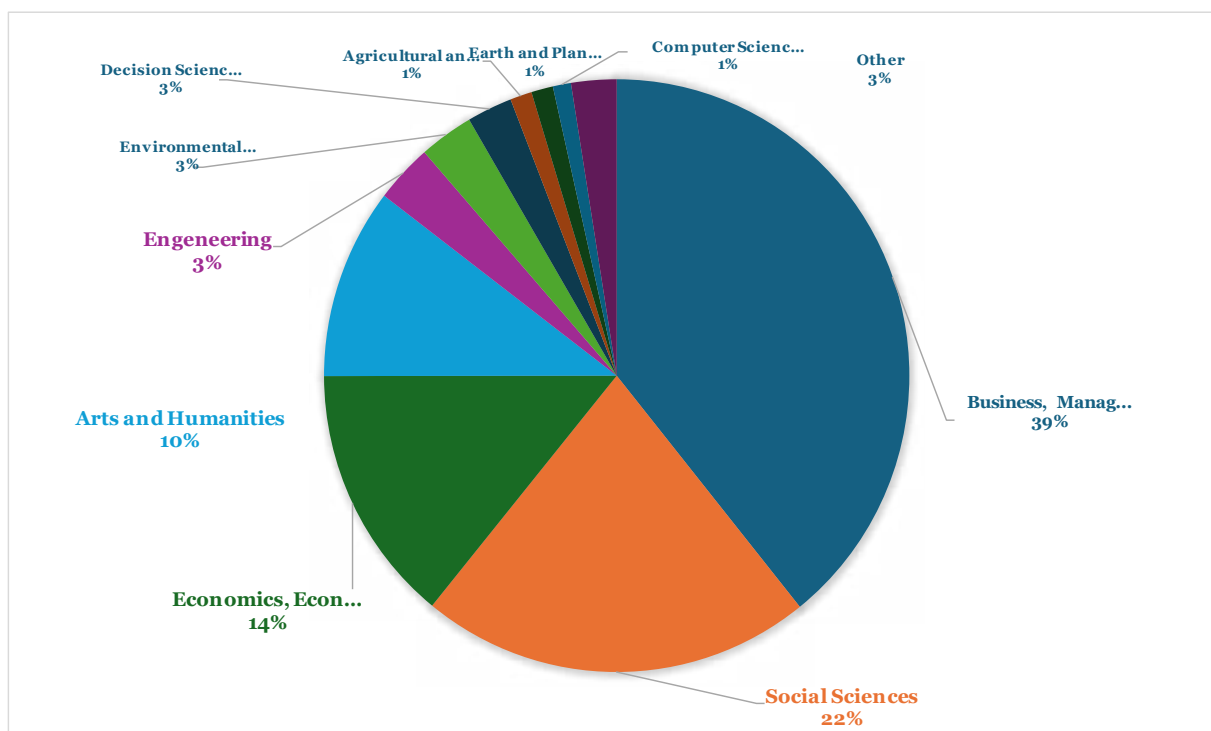


Source: developed by the author.

Figure 1 shows the rise in interest in this sector since 2019, with 9 publications, reaching a peak in 2020 with 19 documents. The topic covers multiple areas of interest, as depicted in Figure 2; the most significant

area is business and management, accounting for 39.2% of the study sectors, followed by social sciences at 21.8% and economics at 14.1%.

Figure 2.
Study areas

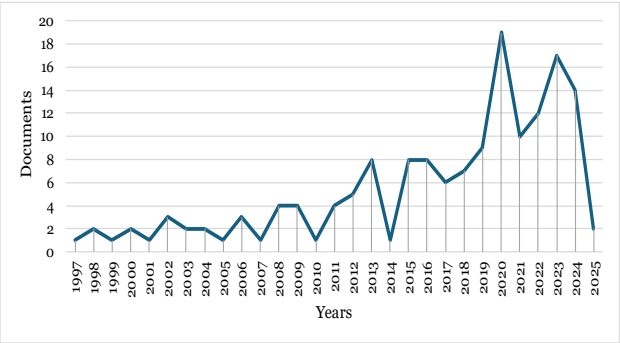


Source: developed by the author.

The analysis highlights four main themes related to cemeteries. First, cemeteries are regarded as public goods that require protection and management due to their cultural importance. Second, their management is shaped by legal frameworks and may involve a combination of management styles. Third, financial sustainability is a concern, particularly regarding management costs and funding approaches. Lastly, there

is emphasis on the social, cultural, and environmental aspects of burials, including the shift towards cremation and eco-friendly burial methods (Olufemi et al., 2024). If “cemetery” is added to “management,” the number of documents reduces to 31. This significant decline indicates that the cemetery sector receives limited attention within academic research. Figure 3 clearly illustrates the two primary areas of study.

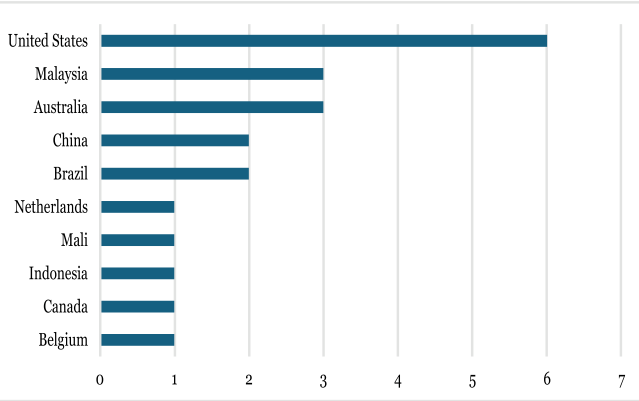
Figure 3.1. Analysis of “cemetery” publications



Source: developed by the author.

Let’s analyze, instead, the nations that study this sector the most. In both areas of study, the United States of America is in first place, followed by Australia with a notable gap, while Malaysia and Poland share third

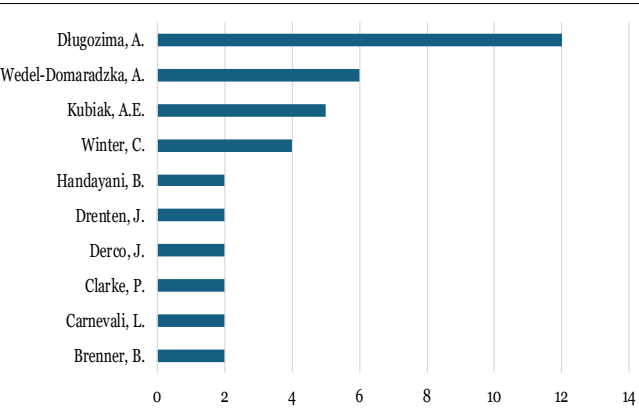
Figure 4.1. Analysis of “cemetery” nations



Source: comparison between nations

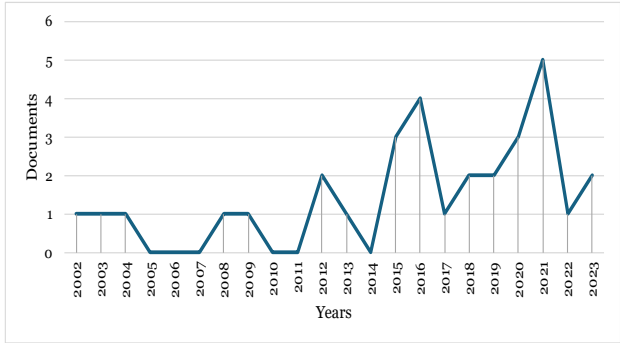
Figure 5,1, 5.2, instead, highlights the authors who have presented the highest number of citations related to the areas under study.

Figure 5.1. Analysis of “cemetery” authors



Source: developed by the author.

Figure 3.2. Analysis of publications “cemetery and management”



place (figure 4.1, 4.2). From the study of the nations, this sector is not studied in depth in the countries of the European Union, despite the presence of the main international cuisines on the European continent.

Figure 4.2. Nation analysis “cemetery and management”

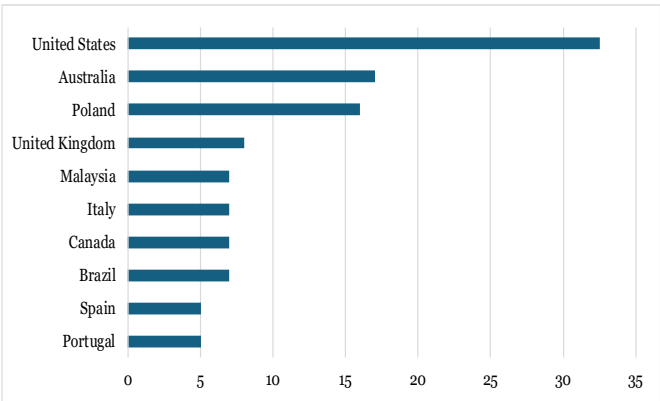
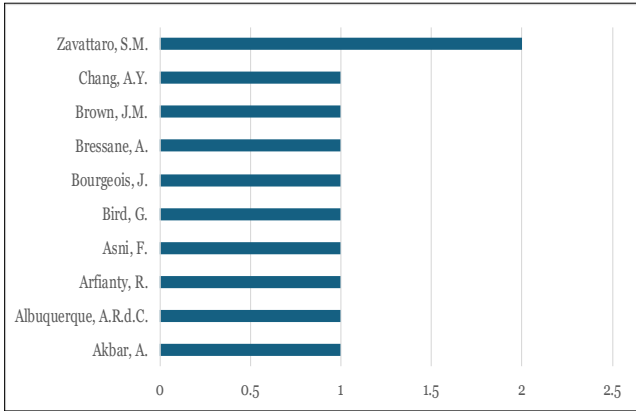


Figure 5.2. Analysis of authors’ “cemetery and management”



Despite the increasing importance of cemetery management in urban planning and the social, cultural, and economic sustainability of communities, there is a lack of academic studies on the subject. Cemeteries play a vital role in city planning and public services; however, research on them remains limited, particularly in terms of local governance, economic impacts, and management innovations. A model was developed to

explore the relationships among key factors in cemetery management. This model comprises five components: management type, regulations, financial effects, social and cultural aspects, and innovation levels. It links theory with real-world analysis to demonstrate how governance affects economic sustainability and service quality. This paper addresses the research gap by providing a current comparison of the situation in Italy.

LITERATURE ANALYSIS

Public property originated when the legal system acknowledged the existence of assets capable of satisfying public needs, entrusted them to public bodies, and assigned them to the care of the relevant interests. Public assets are tools through which public administrations can perform their functions (Cassese, 2000). The regulation of public assets has undergone various historical phases before reaching its current form. There are four main phases to consider. The first phase lasted until the mid-1960s. During this period, the primary goal was to transfer ownership of assets from the State to private individuals. In this phase, the concept of state property was closely linked to sovereignty (Meucci, 1892). The second phase spans the period from 1865 to 1942, during which assets belonging to the State were classified and redefined within the concept of public property (Guicciardi, 1934). The third phase, spanning from 1942 to 1970, witnessed the adoption of constitutional norms regarding property. During this period, the State aimed to utilise public goods to achieve productive goals of common interest (Benvenuti, 1965). The fourth phase, from 1970 to the present, saw public goods increasingly associated with environmental regulation and protection (Guess, 2005). In the 1990s, Italy's system of public goods was influenced by its membership of the European Community and, subsequently, the European Union. There was a need to reduce the public budget deficit and respect the limits of the 1997 Stability Pact for a common economic policy. (Virgilio, 2005). This need has led to the discovery of a significant amount of public assets that are not instrumental to public services of an economic nature, mainly of a real estate nature. These assets had two effects: they did not generate income and consumed wealth (Panaciulli, 2022). Recently, we have seen a move towards privatisation aimed at raising funds quickly through direct sales or more complex methods. Some public assets have been improved by creating public or mixed companies. There have been significant management changes, including administrative decentralisation and a shift towards federalism, following the principles of subsidiarity (Longo, 2005), externalisation of services and benefits (Amatucci, 2007), overcoming the boundaries between public, private, and non-profit sectors (Borgonovi, 2006), and, finally, the introduction of new, stringent systems of economic accountability (Pezzani, 2000). Since the modern State was born from the French Revolution, the twentieth century has seen a clear distinction between political and administrative choices.

Political choices determine how the resources collected through taxes are allocated. Political functions include representing the community through electoral systems, interpreting community ideals and needs, managing common goods, overseeing the territory, and valuing historical, artistic, and cultural heritage (Borgonovi, 2020). Today, in Italy, legislation regarding public goods is regulated by Article 42 of the Constitution (Police, 2008). Capital goods are privately owned by the administration and are classified as available or unavailable. State-owned goods belong to the State or public bodies, including roads, railways, and historic buildings. Municipal markets and cemeteries are state-owned if owned by municipalities or provinces. Assets of local governments are categorised as state-owned, unavailable capital goods, and available assets (Iaselli, 2014). Available capital goods are assets not connected to an entity's core activities and must generate income through rental agreements. Conversely, state-owned or unavailable assets are managed by authority and typically entrusted through administrative management, often via a concession contract (Madeddu, 2019). Managing the real estate assets of the Public Administration requires specific policies. Rules regarding the concession of public assets comply with national and European Union laws. Concessionaires must be selected through a public comparative procedure (Amatucci, 2009). State-owned assets can be subject to rights between private individuals, enabling rental contracts even if the lessor occupies the land illegally. This does not invalidate the rental contract. If the asset is state-owned, enjoyment is granted through a concession; if the asset is available, a rental agreement is used. The concession is the only form compatible with state-owned public assets, as a standard rental contract does not apply (Loro, 2019).

Cemeteries are public assets that require concessions from the public administration. The concession grants new rights to private individuals without transferring ownership (Lucca, 2021), allowing them to enjoy public goods reserved for authorities, which cannot be the subject of private acts (Sandulli, 2003). Cemetery concessions manage the use of public goods and adhere to specific rules for burial; they may be perpetual or limited in duration. Both private individuals and the Public Administration must act in good faith and with integrity, respecting the terms of the contract (Lucca, 2024). Each municipality is required to have a cemetery to accommodate the deceased, with a contract regulating the use of the land (Campione, 2011).

Consequently, the municipality grants the public good to the private individual through an administrative concession contract, transferring a real right of surface ownership (Centofanti, 2007). Cemetery concessions pertain to land for tombs or niches. The parties may include clauses regarding the use of the asset, which is transferable *inter vivos*, creating the right of sepulcher for the private individual (Gianfreda, 2018). The limited transfers and restrictions on investment budgets have prompted many European entities to utilise real estate as a means of financing, often through privatization or sale via public-private partnerships (Savas, 2005). Recent European public-private partnership projects include highways, bridges, buildings, and various services (Manganelli, 2014). Public-private partnerships (PPPS)

involve cooperation between public and private entities to finance and manage public services (Amatucci, 2014). The PPP model can be traced back to three cases: public accounting, which focuses on end users and benefits to the private sector (Vecchi & Leone, 2020). Over time, PPPS have evolved considerably. The new Contract Code of 2023 has simplified their implementation. Today, public-private cooperation is vital for financing and creating social value. This advancement, known as PPP 2.0, enhances services and fosters innovation (Vecchi & Leone, 2024). The management of cemeteries by local governments is an under-researched area within public administration. This article aims to address this gap by examining how cemeteries are managed in Italy and assessing their effects on municipal budgets.

METHODOLOGY

The present work aims to answer the following questions:

- RQ1: How are cemeteries managed in Italy?
- RQ2: What is their weight in municipal budgets? And which municipalities spend the most?
- RQ3: What are the new forms of cemetery construction?

The management of local government cemeteries remains an underexplored area of public administration, and this paper begins to address this gap by examining the role of cultural competence. Cultural competence manifests in various forms: racial segregation even in death, intersectional identities, and funerary economics (Zavattaro, 2020). The answers to the research questions are analysed using the primary bibliography to develop a theoretical framework. Management and budget data were collected from all Italian provincial capitals, focusing on expenditure for the “Necroscopic and Cemetery Service.” The analysis concentrates on the past five years to ensure the data’s relevance and accuracy. A quantitative assessment of the economic impact on

municipal budgets, alongside a qualitative review of management practices, was conducted. Official sources, interviews, and statistical data from Istat were utilised to provide a comprehensive overview of cemetery management in Italy. The research addresses the management of state-owned assets, linking investments and the administration of public assets to the recent issue of cemetery overcrowding.

Cemetery management research is limited and disorganised, despite growing interest in urban sustainability and public service reform. Most studies focus on descriptions or regulations without strong theoretical frameworks or comparisons. There are gaps in understanding how governance, laws, and finances interplay for local governments. This article aims to combine practical analysis, normative observations, and theoretical perspectives. It proposes a unified model that links management systems, regulations, and their influence on public spending, offering valuable insights for scientific discourse and policy development in urban contexts.

CEMETERY MANAGEMENT AROUND THE WORLD: A COMPARATIVE VIEW

Cemetery management is crucial for respecting a community’s funerary traditions and honouring its memories. It is crucial to balance preserving these memories with sustainable space management, especially as populations grow and urban areas expand. Management must also address environmental sustainability since burial facilities can harm the environment. The cemetery industry is an integral part of the global economy and faces challenges such as waste management, pollution, and inadequate regulation (Wu, 2008). Cultural and religious traditions shape burial practices, creating varied needs and expectations, which makes cemetery management a complex task worldwide. Lack of available burial land is a problem caused by rapid urban growth (Sulaiman & Daud, 2014). The COVID-19 pandemic has exposed challenges within public funeral services. Currently, there is a reluctance

to discuss and plan for death, mainly because cemetery managers often lack funding and are excluded from planning processes. Although there are good practices for managing the pandemic, cemetery managers are not involved in planning (Zavattaro, 2020). The management of cemetery services varies according to cultural traditions, religious practices, and local legislation. In Italy, municipalities oversee cemeteries that the Catholic Church often influences. Cemeteries often contain symbolism and monuments, with traditional burial methods remaining prevalent, though cremation is increasing. Local authorities establish rules regarding distances and access to graves. In the UK, cemeteries are managed independently by religious foundations. Cremation is widely practised, particularly in urban areas, and cemeteries are generally well-maintained.

The practical approach emphasises urban planning (Rugg, 2018). In Scandinavian countries, management is public and prioritises environmental sustainability. Cemeteries are often designed as nature parks, focusing on efficiency and adherence to ecological regulations (Olufemi, 2024). In the United States, cemeteries can be either public or private, with a strong presence of funeral companies. Cremation rates are rising, and there

is a prominent culture of personalising graves (Schmidt, 2020). In Japan, management is closely tied to Buddhist and Shinto religions, with small cemeteries often located near temples and featuring communal cremation. Families are responsible for maintaining graves, reflecting strong cultural ties (Gould, 2024). Table 1 summarises the differences in cemetery management across the countries analysed.

Table 1.

International comparison of cemetery management

Country	Management	Types of Burial	Additional Features
Italy	Municipalities and religious bodies	Traditional burial prevailing, cremation increasing	Monumental and well-kept cemeteries, regulated locally
United Kingdom	Local authorities and religious foundations	High prevalence of cremation, less traditional burial	Integration of the cemetery with the community, care of monuments
Scandinavian countries	Public services with a strong ecological component	Cremation prevalent, less space for burial	Cemeteries as natural parks, high ecological attention
United States	Public and private, many funeral companies	Increase in cremation, personalization of graves	Private cemeteries widespread, strong influence of the private sector
Japan	Religiously managed temples and cemeteries	Almost exclusively cremation, collection of bones in urns	Small, highly symbolic and spiritual cemeteries

Source: developed by the author.

In this context, finding balanced solutions that honour the memory of the deceased and address contemporary needs is a challenge faced by every nation and

community. An in-depth analysis of Italian cemeteries and their management services is then conducted.

CEMETERIES IN ITALY

Despite differences in funeral rituals between northern and southern Italy, the most common way of remembering the deceased is through walled cemeteries (Bartolomei, 2012). Starting with a brief historical overview, before 1804, it was common to bury the dead inside churches or nearby, almost to emphasise their proximity (Canella, 2002). The only exception was the Cemetery of Sant'Orsola in Palermo, designed as a separate complex and recognised as the first cemetery in Europe accessible to all social classes (Marcenaro, 2008). Changes occurred in 1804 with the publication of the Edict of Saint Cloud, issued by Napoleon at Saint Cloud on 12 June 1804 (Augias, 2013). This edict mandated that tombs be placed in isolated, ventilated areas away from cities, citing health and political reasons. In 1806, the edict was extended to Italy (Selvafolta, 2007). Following its enforcement, Italian cities began establishing large cemeteries. Bologna, in 1799, repurposed the cloisters of the Certosa as a monumental cemetery, prefiguring Napoleonic laws. Other cities such as Genoa, Brescia,

Parma, Turin, Naples, Rome, and Florence followed suit (Selvafolta, 2005). The Saint Cloud edict in Italy influenced a Regulation on Medical Police, marking the start of constructing cemeteries away from urban areas to improve deceased management and prevent disease. The earliest funeral laws in Italy include RD 10/01/1891, n. 42 and RD 25/07/1892, n. 442 (Vaj, 2010). The cemetery system in Italy primarily relies on inhumation, though entombment is more common today due to increased space demands and long-term concessions. Despite entombment creating more space, it has not boosted municipal revenues, with costs borne by local budgets. Italy hosts approximately 15,384 cemeteries managed by municipalities or dedicated companies (Utilitalia Sefit, 2008). Globally, cemeteries vary, including rural, marine, secular, municipal, and monumental types. In Italy, municipal and monumental cemeteries are most prevalent. Notably, monumental cemeteries hold cultural significance in Europe, symbolising the link with death. They serve not just as burial sites but also

as artistic landscapes depicting life after death (Balduzzi, 2019). The first European monumental cemetery was Père Lachaise in Paris, established in the early nineteenth century, inaugurating modern cemeteries. Meanwhile, rural cemeteries emerged in England and the United States, emphasising landscape beauty and resembling traditional English gardens (Denkler, 2018). Renowned European monumental cemeteries include Paris's Montparnasse and Montmartre, Marseille's Saint-Pierre, Madrid's San Isidro, London's Highgate and Brompton, Berlin's Dorotheenstadter and Russischer, and Budapest's Kerepesi Temeto. Italy's monumental cemeteries are celebrated for their art and design, including Genoa's Staglieno, Milan's

Monumental Cemetery, Rome's Verano, and Bologna's Certosa Monumental Cemetery (Sefit, 2018). Managed by public entities associated with Utilitalia - SEFIT, these cemeteries have, for five years, operated a Technical Table dedicated to their historical-artistic and touristic enhancement (Utilitalia, 2020). In Italy, cemeteries are owned by the State and managed by local authorities, either directly or via external companies, maintaining oversight. Services provided include burials, funerals, cremation, and maintenance, using either unified or varied management models based on economic reasons and user needs. Management specifics in provincial capitals are summarised in Table 2.

Table 2.

Management mode of Italian cemeteries

Management model	City
Concession	Avellino, Foggia, Lucca, Piacenza, Pisa, Potenza, Ravenna, Rimini, Rovigo, Sassari, Savona, Siena
Outsourcing	Agrigento, Andria, Aosta, Bologna, Brindisi, Ferrara, Grosseto, Lecce, Lecco, Livorno, Mantova, Messina, Monza, Pistoia, Taranto, Vicenza
Direct management	Alessandria, Ancona, Arezzo, Ascoli Piceno, Bari, Barletta, Belluno, Benevento, Bergamo, Biella, Bolzano, Brescia, Cagliari, Caltanissetta, Campobasso, Carbonia, Caserta, Catania, Catanzaro, Cesena, Chieti, Como, Cosenza, Cremona, Crotone, Cuneo, Enna, Fermo, Firenze, Forlì, Frosinone, Genova, Gorizia, Imperia, Isernia, La Spezia, L'Aquila, Latina, Lodi, Matera, Milano, Napoli, Novara, Nuoro, Oristano, Palermo, Parma, Pavia, Perugia, Pesaro, Pordenone, Prato, Ragusa, Reggio Calabria, Reggio Emilia, Rieti, Roma, Salerno, Siracusa, Sondrio, Terni, Torino, Trani, Trento, Treviso, Udine, Urbino, Varese, Vercania, Vercelli, Verona, Vibo Valentia, Viterbo
Partnership	Asti, Macerata, Massa, Modena, Padova, Pescara, Teramo, Trapani, Trieste, Venezia

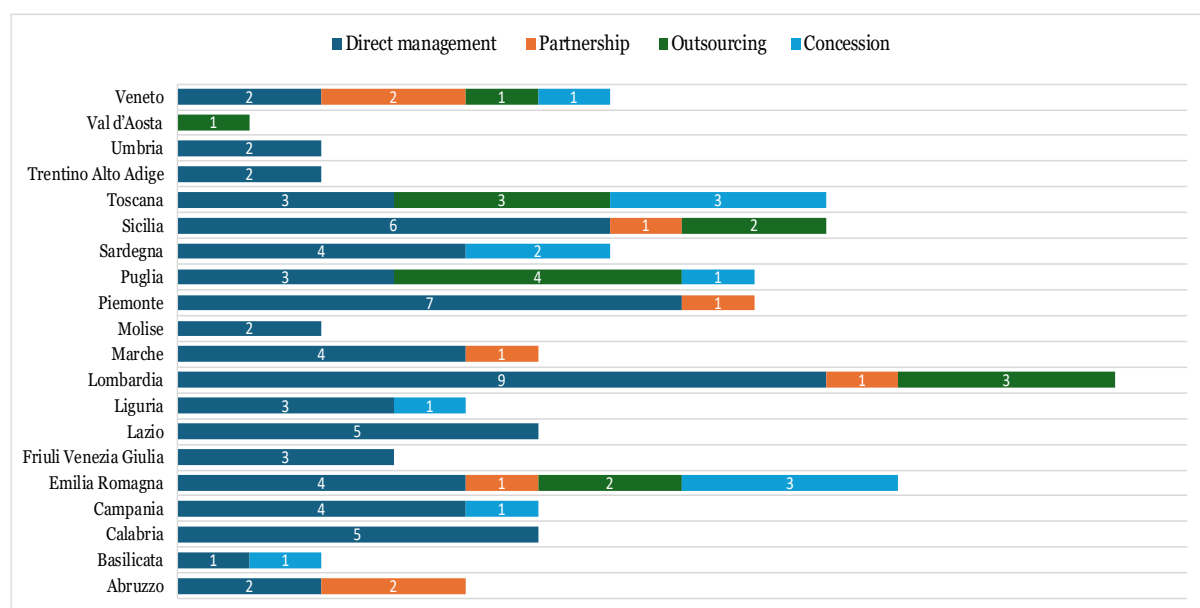
Source: developed by the author.

The regional distribution of cemetery services varies greatly. There is a strong preference for direct management. However, provincial capitals within the same region may select different management methods.

Only Basilicata, Campania, Molise, Trentino-Alto Adige, and Val d'Aosta show a unified choice, with four out of five preferring direct management, while only Val d'Aosta opts for outsourcing (Figure 6).

Figure 6.

Territorial distribution



Source: developed by the author.

THE BURDEN OF CEMETERIES ON MUNICIPALITIES: EXPENDITURE ANALYSIS

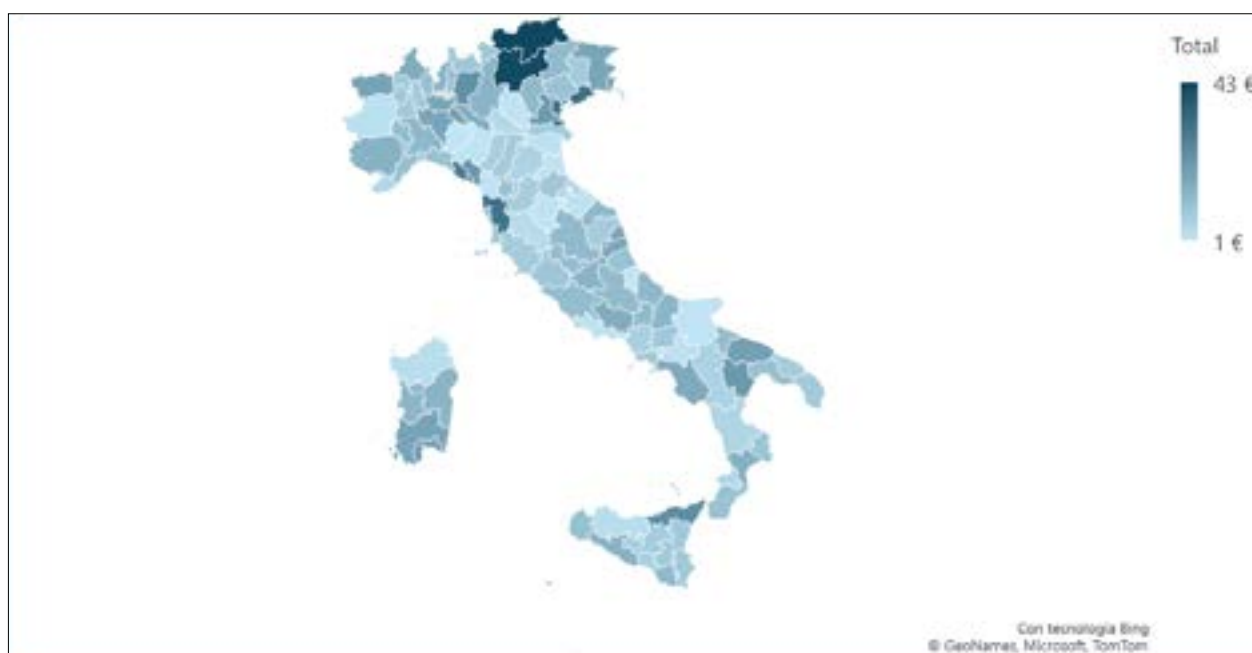
- Choosing a burial site for the deceased is crucial for social, environmental, and health reasons. This service is managed by local authorities and funded through their budgets. In our community, ensuring a dignified burial for hygienic reasons requires adherence to specific regulations. Cemeteries are constructed in accordance with two regulations: the mortuary police regulation and the cemetery master plan of the Municipality, which help prevent health issues related to decomposition. During the recent pandemic, concerns about cemetery space have become more prominent, influenced by rising mortality rates. According to Presidential Decree 285/1990, the management of cemeteries falls to local authorities, which are responsible for their monitoring and maintenance, with costs varying based on their size, history, and population.

Municipal expenditure on cemeteries generally covers four main areas:

- routine and special maintenance;
- staff expenses;
- management of funeral operations;
- investment in new facilities.

The management of cemetery services in the municipal budget is governed by Mission 12 and Program 9, which cover expenses for maintenance, cemetery surveillance, green spaces, and the regulation of funeral services. It also includes burial concessions and health and hygiene inspections. A five-year analysis of the budgets of provincial capitals compared the costs of cemetery services. Bolzano has the highest per capita expenditure, capita expenditure (€43), while several municipalities spend less than €3 per person (figure 7).

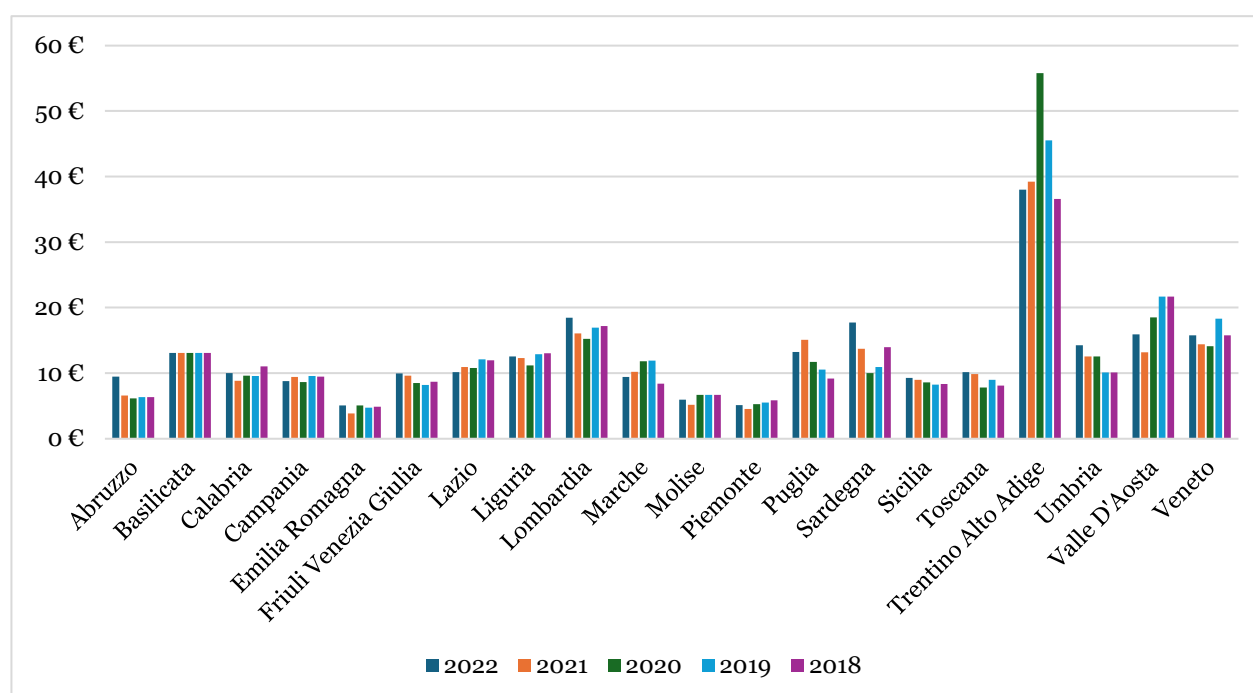
Figure 7.
Capitals by per capita expenditure



Source: developed by the author.

Considering all Italian municipalities (Figure 8), however, the average expenditure on cemetery services amounts to €12 per person. The administrations that spend the most on average are those of Trentino-Alto Adige (€ 38), followed by Sardinia and Lombardy

(€18), and Veneto (€16). Conversely, the regional administrations with the lowest averages are Emilia-Romagna (€5 per person), Piedmont (€5), and Molise (€6).

Figure 8.*Average spending by region*

Source: developed by the author.

The analysis indicates that cemetery services spending affects municipal budgets, with variations depending on the size and population of the municipalities. In municipalities with fewer than 50,000 residents, costs are lower, but there are financial challenges related to fixed costs. Densely populated cities require more cemetery space and need to find innovative solutions. Historic cemeteries demand significant investment. The expenses related to complying with health and safety

regulations are rising. Municipalities, such as those in China, are exploring options like cremation. Project financing, already utilised in the United Kingdom and the United States, can offer investment opportunities and reduce costs. In Italy, it has been adopted for various cemetery services, as exemplified by Brescia, with costs of around 21.5 million euros and a municipal contribution of 3 million. The economic impact will be evaluated over time.

CONCLUSIONS

Many cemeteries were established in the 19th century, with some being monumental. In Italy, inhumation remains the primary burial method, but entombment accounts for two-thirds of requests. This has led to space issues in cemeteries, shifting from a rotational to an accumulation approach (Mari, 2022). The problems associated with entombment worsen due to congestion, resulting in saturation and abandonment. Cemetery revenues are mainly derived from concessions, operational fees, and votive light charges. Expenses include management, construction, and upkeep. These fees do not cover ongoing costs and fail to ensure sustainability. Until 2001, burials were free for users and funded by local authorities (Filipovic, 2013). This policy resulted in concession fees that do not reflect maintenance costs, making them significantly lower than their actual value. Additionally, the rise in cremation has decreased concession revenues, prompting cemetery management to revise fees for sustainability. Some

municipalities have outsourced cemetery services to reduce costs and staff shortages, often turning to private companies for low-cost services. This has led to a decline in service quality. Cemetery management is an attractive sector for private firms due to its steady demand, which remains unaffected by economic fluctuations. Main activities funded include the construction of crematoria and fee management. However, managing cemeteries is a complex process, involving private, health, and administrative considerations. Public authorities must ensure quality services but often face delays in creating burial spaces. Proper planning and continuous funding are essential, as municipalities struggle financially and cannot cover all expenses. Municipal management of cemeteries risks excessive demand. Over the next thirty years, an increase in burials and cremations is anticipated (Breschi, 2017). During the 1960s and 1970s, Italy experienced rapid population growth, a phenomenon known as the “baby boom” (Istat Report, 2022). Between

1963 and 1965, over 3 million children were born in good living conditions. As the “baby boom” generation ages and birth rates decline, Italy’s average age is rising, creating a greater need for cemetery space. Cremation could be a solution, as many crematoria—mainly in the north—were scarce in 2016. Promoting cremation will be essential in the coming years to meet the increasing demand for cemetery spaces. Although more common in Europe, cremation rates are rising in Italy. Future Implications: The complexities of the Italian cemetery system necessitate a national law that elevates cemetery services to an advanced level, aligning them with the best local public services (Leotta, 2024). Funeral services have become multifaceted and industrialised, beyond basic

hygiene and health roles. Recognised as priorities of general economic interest, these services require proper management. Thanks to the Consolidated Law on Local Public Services, municipalities can integrate services, especially within metropolitan areas. Events like Tanexpo 2024 demonstrate that approaches to mourning and remembrance are evolving in Italy, striking a balance between digital innovation and traditional cemetery practices. Funeral services encompass social and cultural dimensions and should be viewed as opportunities for civil development. A reform is necessary to enhance management and legal frameworks. Future research should involve more municipalities and comparisons with other European nations.

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