

## **DISCUSSION PAPER # 4**

### ***CEMETERY FRAMEWORK FOR SUSTAINABLE FUNDING***

Friends Poulsbo Cemetery, Revised February 25, 2018

**DISCUSSION GOAL** - Prepare for Poulsbo Municipal Cemetery Master Plan and representatives of North Kitsap Cemeteries options and ideas for sustainable cemetery funding.

### **CEMETERY FRAMEWORK FOR SUSTAINABLE FUNDING**

#### **Question - What is the purpose of the Poulsbo Municipal Cemetery?**

The current cemetery ordinance states simply that the City of Poulsbo is to maintain the cemetery “as a permanent public burial ground.” This may seem self-evident, but what ARE expectations for the existence and use of the cemetery? Certainly, during funerals or graveside services, the expectation is that the mourners will not be disturbed by other activity in the cemetery.

The current ordinance also appears to consider the cemetery to be a place of quiet and circumspect behavior:

“...to ensure that use of the cemetery property is orderly...” (Ordinance No. 2006-15 Preface)

“...to be used for the interment of human remains...” (2.76.020, Item K)

Cemetery staff are authorized to enforce all rules and regulations and to exclude from the cemetery any person violating the same.” (2.76.050)

Visitors and the public are invited to utilize the cemetery in a manner consistent with its purpose as a place of interment and as a memorial.” (2.76.070)

No vehicle shall be operated in any part of the cemetery except on the driveways/roads laid out for that purpose. No vehicle shall be operated in the cemetery at a speed exceeding ten (10) miles per hour.” (2.76.080)

“No person shall handle, climb upon, deface, damage or otherwise mistreat grave markers.” (Item A, 2.76.090 - Cemetery Rules of Conduct)

No person shall move, repair, or otherwise alter any grave marker without the prior consent of the cemetery caretaker.” (Item B, 2.76.090 - Cemetery Rules of Conduct)

No person shall write upon, deface or damage any fence or other structures within the cemetery.” (Item C, 2.76.090 - Cemetery Rules of Conduct)

No person shall litter upon the cemetery premises, including... the discarding of wilted or dead flowers and any other refuse on drives, paths, or the grounds.” (Item D, 2.76.090 - Cemetery Rules of Conduct)

...no person shall pick any flower, or break or remove any tree or plant or any part of any tree or plant.” (Item E, 2.76.090 - Cemetery Rules of Conduct)

No animals shall be allowed in the cemetery except service animals that are trained to perform tasks for people with disabilities.” (Item F, 2.76.090 - Cemetery Rules of Conduct)

**Question** - Should taxpayers who have no family members interred there be expected to shoulder more of the cost to maintain and improve the cemetery?

Although family members of the deceased interred at the cemetery are always interested in improvements there, the average citizen seems to have little concern about the cemetery.

This is understandable; there are other pressing concerns that demand use of scarce tax monies, such as police protection, safe sidewalks, parks, smooth neighborhood streets, and so on. Yet like the majority of citizens who do not have school-aged children, but must still pay taxes for the education of the community's youth, the residents of the City of Poulsbo have an obligation to contribute to the operation and maintenance of all city facilities, including the cemetery. The difficulty for policy makers is determining just how much of city funds should go into cemetery operations and improvements.

It was the consensus of the improvement project committee that the current budget is probably too low, but that volunteers and donations will provide the best way to make the cemetery an improved garden-like area that respects those interred there while also serving as a landmark and open space for city residents.

Before asking taxpayers to shoulder much more for city cemetery expenses, we should first reconsider the rate structure for purchasing burial lots and determine if volunteers could handle some of the routine maintenance, such as mowing and weed whacking designated cemetery blocks. There are several community service organizations that may be willing to tackle maintenance sponsorship for specified cemetery sections, or take on a particular improvement project.

As for the current price for purchasing a cemetery lot, it deserves study. Other council members have recently made the points below:

- While this is not a perpetual care cemetery, there is still a cost to maintain it. That cost is now spread among the taxpayers in Poulsbo and competes for General Fund dollars.
- Considering the last increase in selling price was August 2002, using the BLS CPI Inflation Calculator, the present cost would be \$537.47. So, you are, in a way, giving the current purchasers a gift of the inflationary amount. On the other hand, how was the 2002 cost determined in the first place?

**Summary City of Poulsbo Cemetery Report** – The city should look at options on owning and maintaining the Poulsbo Municipal Cemetery. That decision must depend on the success of individual and organizational volunteer support in raising funds and endowments for maintaining the cemetery.

This master plan, if endorsed by the city, provides a positive new vision for the cemetery. Taxpayers who do not have loved ones interred within the cemetery cannot be expected to maintain with taxpayer dollars the maintenance and improvement needs of the cemetery. A concerted volunteer and city partnership must be formed to determine when the city should assume ownership of abandoned grave sites. Options to either sell or lease the cemetery to a responsible mortuary must be part of the discussion on the future of the cemetery.

Unlike many other cemeteries, there is no perpetual care fund but the City annually allocates General Fund Tax dollars for ongoing operations and maintenance of the City Cemetery. The Cemetery Reserve Fund receives money from the occasional sale of burial plots. These funds accumulate very slowly and

can be depleted quickly. For this reason, the City Council has historically avoided large expenditures from this fund for improvements.

The existing Poulsbo Municipal Code, Section 2.76.190, Item D requires cemetery lot owners to keep all grave markers or monuments in good repair. The ordinance specifically states that “the city does not maintain, repair, or replace any grave marker or monumental structure erected upon the grave site.” Maintenance, landscaping, and routine care of the overall cemetery are provided from the Public Works Department budget of the General Fund, which is supported by taxpayers. With the many needs of the city competing for limited tax monies available, funding for maintenance and operation continues to be limited and challenging.

**Process for Contributions & Endowments** - The mayor is authorized to administratively accept donations valued less than \$5,000. Donations exceeding this amount must be accepted and approved by City Council. Checks for all contributions to the cemetery should be made out to the City of Poulsbo. Checks will be deposited into the city cemetery reserve fund. Recommendations for earmarking funds for specific repairs and improvements in the cemetery may be included on the donation form; however the City Council decides how funds are allocated from the Cemetery Reserves Fund. Information on contributing to the city or providing an endowment is on the Friends Poulsbo website. The Donation Agreement Form (PDF) is available on the City Department of Public Works website.

**Cemetery Fees** - Current fee for a cremains grave site (one cremains) is \$200.00. Current fee for regular graves is \$400.00 for one casket and one cremains or two cremains. There is no additional charge for adding a cremains or casket to a grave site.

**Cemetery Fees Low Income – (Section 3.12.040 (A3))** - The rates set forth in subsections (A)(1) and (2) of this section shall be reduced by one-half where the unit is purchased for the burial of a Poulsbo resident whose total income is at or below one hundred twenty-five percent of the federally established poverty level. The process for applying for the discount is as set forth in Poulsbo Municipal Code Section 2.76.080(B) Add new sub paragraph: The city may provide on the city website information for financial assistance on cemetery costs.

**Adjustment of cemetery plot sale prices - Poulsbo Municipal Cemetery** - Current prices for sale of plots were set more than ten years ago, with no adjustment for inflation. The income from plot sales is fairly negligible and all goes into the Cemetery Reserve Fund, which grows very slowly and can be depleted rapidly by modest expenditures for improvements. The city’s budget for routine maintenance of the cemetery comes from the tax-generated General Fund, not from sales of plots. A look at city records indicates the city tried to compare plot prices in 2003 to the prices of plots in other cemeteries. No recent attempt of comparative pricing has been made, but it would be difficult since most cemeteries in Kitsap County that sell plots are private or foundation owned, with endowment funds to pay for maintenance.

**Recommendation:**

1. Continue to use the city's General Fund to pay for routine maintenance of the cemetery grounds and consider a slight increase to pay for more work in the lower section.
2. Use the Cemetery Reserve Fund carefully for specific improvements.
3. Adjust plot purchase prices at least to the amount calculated by applying CPI/inflation adjustments to the last rate increase. This will help build the Cemetery Reserve Fund
- 4. Compare with other similar cemeteries to determine comparable plot purchase prices, attempting to find other examples that closely match the situation of the Poulsbo Cemetery.
- 5. Importantly, through community service organizations, attempt to have groups sponsor sections of the cemetery for cleanup and routine maintenance. This can reduce the need for city work crews and use of taxpayer generated General Fund monies.
- 6. Encourage community service groups, families, and individuals to sponsor specific improvement items.

**Poulsbo cemetery fund raising programs may include**

1. Adjustment of current plot fees by comparison of proprietary and non-profit cemetery burial fees within the North Kitsap community.
2. Allowing two cremains in a cremains lot; one casket and up to two cremains in a regular full size burial lot, and up to three cremains in an "All Cremains" full size burial lot. Consider a fee schedule for the addition of a cremains or casket.
3. Revise cemetery lot purchase form to explain the lack of a perpetual care fund and the need and procedure for contributions and endowments.
4. Establish a different fee structure (and different maintenance standards) for new plots on the lower level.
5. The lower section of the cemetery, which is the flat area nearest the cemetery entrance and Caldart Avenue, has not yet been released for lot sales or burials. There is still room in the lower section to build some structures. This current absence of graves provides an excellent opportunity to manage this particular section in a different way, one very different from the conventional expectations established when the cemetery was opened in 1911.
6. Review options for leasing or selling city cemetery

**Email comments and suggestions on this discussion paper to:**

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**Friends Poulsbo Cemetery** is a discussion group. Papers on a Poulsbo Cemetery Master Plan and issues and needs of North Kitsap cemeteries are circulated via email for comment and suggestions. The goal is for cemetery representatives to find consensus on what is best for North Kitsap communities and the cemeteries located in those communities.