

CHAPTER VII. FRAMEWORK FOR SUSTAINABLE FUNDING

As part of the City's budget cycle, approximately \$14,000 per year is allocated from the General Fund to support maintenance at the Cemetery. Revenues generated from the sale of plots and as well as donations and proceeds from fundraising activities are placed in a Cemetery Reserve Fund. With Council approval this Reserve Fund may be allocated for improvements to the Cemetery. All other improvement support for the Cemetery currently comes from privately generated funds, services, and materials. Successful accomplishment of this Master Plan hinges to a large degree on the efforts of plot owners, volunteers, and philanthropic donors.

The existence and purpose of the Cemetery Reserve Fund should be publicized more broadly in the hope of increasing charitable donations from individuals and organizations wishing to contribute. Descendants of people interred at the Cemetery should be informed of this opportunity as well. People should also be encouraged to bequeath money from their estate into the Cemetery Reserve Fund. In addition, the City and/or volunteers should hold fund raising events from time to time with the proceeds deposited into the Reserve Fund.

The goal is that with the passage of time the Reserve Fund will grow, thus reducing the financial burden of implementing this Master Plan.

Having described all this, it is nonetheless timely and appropriate to revise the purchase price for plots at the Cemetery to reflect current and future needs. The price of plots should be automatically adjusted annually, based on the Consumer Price Index or other appropriate measure. Fees, however, should continue to be affordable so that no one is denied burial at the Poulsbo Municipal Cemetery for lack of financial resources. Rates for plots should be reduced by 1/2 where the unit is purchased for burial of a Poulsbo resident whose total income is at or below 125% of the federally established poverty level.

Rather than recommend a specific dollar amount, this Master Plan urges the City Council to increase and periodically adjust fees taking the following factors into consideration:

- * Revenue stream from sale of plots.
- * Revenues from fund raising activities.
- * Revenues from donations and bequests.
- * Level of in-kind contributions from volunteers, businesses, and organizations.
- * Revenue stream if/when the lower tier of the Cemetery is leased.
- * Amount of funds needed to implement desired capital improvements.
- * Level of fees charged by other comparable cemeteries in Kitsap County.
- * Potentially charging non-residents a higher fee than current (or former) Poulsbo residents.
- * Potentially creating a different fee structure for plots on the lower tier of the site versus the hillside tiers.
- * Fees for reservation/use of the covered structure.