CITY OF KIRKLAND
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MEMORANDUM

To: Kurt Triplett, City Manager

From: Michael Olson, Director of Finance and Administration

Date: June 30, 2016

Subject: KIRKLAND MUNICIPAL CEMETERY

RECOMMENDATION:

City Council receive an update on the Kirkland Municipal Cemetery policy and records documentation review.

BACKGROUND:

The Kirkland Cemetery, located at the corner of NE 80th Street and 120th Avenue, was founded in 1888. The City has been operating it since 1909. The City operates the Cemetery within the guidelines of both the Administrative Policy of the Kirkland Cemetery, Chapter 6, Policy 6-5 (Attachment A) and the Kirkland Municipal Code Chapter 3.92 (Attachment B). The Cemetery's care, maintenance and burials are provided by the Parks & Community Services Department with sales and administration provided by the Finance & Administration Department.

Greater detail on the history of the Cemetery can be found in the most recent Cemetery Business Plan, which was presented to City Council at the September 16, 2008 Council Meeting (Attachment C).

CEMETERY RECORDS AND POLICY REVIEW:

Maintaining complete and accurate records has been a recurring issue throughout the history of the cemetery as noted in a report titled the History of the Kirkland Cemetery by Mary Ellen Rowe, dated November 21, 1983, pages 44-48 (Attachment D). According to her research, notable historical problems with records included: records were not kept in the first year of the cemetery, a fire in 1920 likely destroyed any records prior to that year, and the 1950's and 1960's were particularly lacking in records.

Most recently, in 2015, a couple of cemetery issues revealed that incomplete scanning of hard copy records to the electronic database and reliance on emails had left gaps in the completeness and accuracy of the records and communications between operations staff onsite at the cemetery and administration staff in City Hall.

To address these concerns, staff began implementing the following actions described in greater detail below:

1) Update cemetery forms and procedures to be more comprehensive,
2) Perform a review of cemetery records,
3) Schedule Cemetery Committee meetings on a quarterly basis to review documentation and issues of the previous quarter, and
4) Review and update Cemetery Policies with input from the City's insurance (WCIA) and local cemeteries for best practices.

Forms and Procedures: The cemetery forms and procedures were updated in the fall of 2015 to collect the appropriate authorizations and documentation of cemetery activity. The new procedures and forms are designed to eliminate any gaps in communication and authorizations.

Cemetery Committee: The Cemetery Committee, consisting of the Directors of Parks & Community Services and Finance & Administration as well as cemetery staff in both departments, is now meeting quarterly to review cemetery activity, records and to address cemetery related questions and concerns.

Policy Review: Staff is taking this opportunity to review and update the cemetery policies with the goal of implementing best practices recommended from our insurance provider as well as those from other municipal cemeteries. A half time graduate intern has been hired by the City Manager's Office for the summer to assist with the policy review and recommendations. The specific scope of work for the intern includes:

- Review the applicable RCWs, KMC, policies and procedures for internal consistency and conformance with WCIA best practices and identify inconsistencies and gaps. Interview Cemetery operations (Parks) and administration (Finance) staff to identify other possible changes to be considered.
- Research the policies and practices of other municipal cemeteries for sample language that might improve upon existing policies or fill gaps with best practices.
- Review potential findings with CAO, Deputy City Manager, Finance and Parks Directors. Work products will be prepared at the request of and subject to review by the City Attorney and, as such, will be considered subject to Attorney-Client Privilege and Attorney Work Product.
- Prepare a staff memorandum summarizing findings and identifying options for review by staff.
- Present findings and options to Cemetery Committee, CAO, and Deputy City Manager.

NEXT STEPS:

Staff will provide an update to City Council this fall on the results of the records review and proposed revisions to the cemetery policies.

Attachment A

City of Kirkland

Cemetery

Cemetery Administrative Policy

A. Purpose

1. To provide policy guidelines and operational rules for the administration of the City of Kirkland Cemetery.

   This policy applies to all persons utilizing the City of Kirkland Cemetery.

B. Definitions

1. "Border," the concrete edging around the marker to protect the marker from damage and to allow trimming around the marker.
2. "Burial," the placement of human remains in a grave.
3. "Cemetery," any place used and dedicated for cemetery purposes by the City.
4. "Cemetery Committee," the group of City of Kirkland staff which oversee the operations and activities of the City of Kirkland Cemetery.
5. "Columbarium," a structure or other space containing niches for permanent inurnment of cremated remains.
6. "Committal," that part of a funeral service which places the remains of the deceased to his/her final resting place.
7. "Cremated Remains," a human body after cremation in a crematory.
8. "Disinterment," the removal of buried human remains from a grave.
9. "Foundation," the concrete poured below ground level to support and stabilize a memorial.
10. "Funeral," a memorial service for a deceased person.
11. "Human Remains or Remains," the body of a deceased person, and includes the body in any stage of decomposition except cremated remains as defined by RCW 68.04.020.
12. "Interment," the disposition of human remains by cremation and inurnment or burial in a place used or intended to be used and dedicated for cemetery purposes.
13. "Inurnment," the disposition of cremated human remains within an urn.
14. "Liner," any concrete or composite material container that is buried in the ground to provide outer protection and into which human remains are placed in the burial process.
15. "Marker," any grave headstone, memorial or monument that is intended to permanently mark a grave.
16. "Next of Kin," relative most nearly related i.e.: (a) Spouse (b) Children (c) Parents (d) Brothers and Sisters (e) Domestic Partners
17. "Niche," a space in a columbarium or urn garden used or intended to be used for inurnment of cremated human remains.
18. "Open and Close," the term used for referring to the opening of a gravesite and closing of a gravesite after remains are placed.
19. "Plot," a space of ground in a cemetery used, or intended to be used, for burial.
20. "Resident / Non Resident," A person shall be considered a resident of the City of Kirkland if: (he or she was born in the City of Kirkland, has lived in the City of Kirkland for a period of ten or more continuous years at any point in his or her life, or is a current resident of the City of Kirkland; or (2) he or she has an immediate family member who currently resides in the City of Kirkland. For the purpose of this Chapter, an "immediate family member" shall be the spouse, domestic partner, parent, child or sibling of the person. As used in this section, "domestic partner" means a person who meets the City's domestic partner

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eligibility criteria and signs an affidavit or declaration to that effect.

21. "Staff or Crew," refers to City of Kirkland personnel that are assigned administrative duties and maintenance duties for the City of Kirkland Cemetery.
22. "Urn Liner," a container whose purpose is to provide outer protection for the ground burial of cremated remains.
23. "Vault," any container which is buried in the ground and sealed to provide outer protection and into which human remains are placed in the burial process.

C. Cemetery Administration and General Provisions

1. **Rules and Regulations**
   These rules and regulations may be administratively amended at any time by the City, and shall be so changed and amended when any rule is found to be detrimental to the best interest of the plot owners as a whole or when new conditions require the adoption of other or further regulations.
2. **Cemetery Committee**
   The Cemetery Committee is made up of the Finance Director or designee, Parks Director or designee and representatives from the Parks Maintenance and Cemetery Administration staff. The committee shall periodically review and make recommendations to the City Manager on fees, policy or operational plans. Any exceptions to or issues with these items will be reviewed by the committee on an as needed basis.
3. **Cemetery Fees and Charges**
   All prices for burial lots, cremated remains sites, service fees, and charges are approved by the City Manager or approved designee, upon recommendation from the Cemetery Committee. See KMC 3.92.020.

   As the City Manager's designee, the Finance Director is authorized to waive or reduce fees in accordance with KMC 3.92.010.
4. **Method of Payment**
   All sales shall be paid in full at the time arrangements are made in the form of cash, approved check, or credit cards acceptable to the City.
5. **Cemetery Hours**
   The Cemetery is open to the public during the following times:
   Gates open at 8:00 a.m. each morning and are locked at dusk, seven days a week. Cemetery Administration is located at City Hall which is open 8:00 a.m. to 5:00 p.m., Monday through Friday, except holidays.

D. Lot Sales and Ownership

1. All plots in the cemetery are conveyed to the purchaser by a warranty deed when paid for but the rights of the owner, successor or assign are subject to such rules and regulations as set by the City of Kirkland.
2. **Interest in Cemetery Plots**
   Interest in Cemetery plots shall be governed by RCW 68.32 as now and hereafter amended. The City shall endeavor to determine the legal next of kin, but the City shall not be held responsible for failure to do so. Persons representing themselves as next of kin may be required to provide a notarized statement to this effect. The City shall not be responsible for activities authorized by persons falsely representing themselves as next of kin.
3. **Selling or Transferring of a Plot**
   When an owner of a plot wishes to sell or transfer the plot to another individual, or sell it back to the City, he/she must provide the City with a "Quitclaim Deed" showing transfer of ownership. If the original owner of the plot(s) is deceased, the executor or heir(s) must show proof of their authority to devise or ownership of the property, i.e. Letters Testamentary, Decree of Distribution, or a copy of the will.

   The City may repurchase plots from the current owner. For plots purchased prior to 1/1/09, the City is authorized to buy back plots for $1200.00. For plots purchased after 1/1/09, the City is authorized to purchase plots for 75% of the original purchase price.

4. **Designated Blocks**

   a. Blocks 47 and 48 are designated as an urn garden for cremation interments only.

   b. Baby Haven block is for burial of children under the age of 2.

   c. Block 34 has double depth sites, appropriate for joint plots.

   d. Entryway, Flag Plaza and Historical Section walls are for cremated remains.

   All remaining blocks are for single plots only.

E. Interment Services

1. **Funerals, Interments, and Committals**
   Funerals, interments, and committals within the City of Kirkland Cemetery shall be under the control of the Parks and Community Services Department. All plots shall be opened and closed by employees of the City. Canopies, artificial grass, lowering devices, tractors, and other equipment provided by the City shall be used exclusively for all interments, inurnments, entombments and disinterments. All Cemetery and gravesite charges must be paid prior to interment.

2. **Concrete Liners**
   All interments shall be in concrete liners or vaults designed and manufactured for this purpose. Concrete liners are sold by the City. Vaults may be purchased from a third party, but must meet the Cemetery specifications before use on Cemetery grounds.

3. **Burial Permit**
   A burial permit from the King County Department of Health must be secured by the funeral home before an interment will be permitted. The City shall not be responsible in any manner for securing any permit. Cremated remains must be properly labeled and accompanied by a cremation and disposition authorization form to the Cemetery to certify identity of the cremated remains.

4. **Arrangements**
   All families or designated representatives shall be required to complete an Interment Authorization form in person at the Cemetery Administration desk in City Hall, accepting responsibility and authorizing and designating the exact location of the plot for burial. Funeral directors or designated representatives who sign on behalf of the family are accepting financial responsibility and liability for any decisions or actions taken under their direction. Under no condition shall the City of Kirkland Cemetery open a plot without proper authorization.

   Any funeral home accepting financial responsibility on behalf of a family must deliver to the Cemetery Administration Office payment in full for all charges at the time arrangements are made.

5. **Notice of Interment or Disinterment**
   The City must be notified at least 24 hours before any interment so the plot or niche may be properly prepared, and at least one week's notice shall be given prior to any disinterment. The City of Kirkland Cemetery reserves the right to delay an interment when scheduling conflicts occur.

6. **Authorization for Interment**
   The City of Kirkland Cemetery may open a plot for any purpose on proper authorization by any lot or niche owner of record or the legal next of kin and duly filed at City Hall unless there are written notarized instructions to the contrary on file with the City's cemetery administrative office.

7. **Interment Agreements**
   When a lot is jointly owned, authorization for interment will be granted to either the plot owner(s) or their heirs as governed by RCW 68.32. An agreement may be made between common plot owners to the right of burial but the City shall not undertake to enforce such an agreement.

8. **Funerals Burials and Committals—Days and Hours Allowed**
   Normal burial hours shall be restricted to weekdays between the hours of 9:00 a.m. and 3:00 p.m. The City recognizes that mitigating circumstances may arise necessitating a burial outside of normal hours. This can be arranged, subject to the availability of City staff. Overtime fees will be incurred if the burial is requested after 3:00

p.m. or on a Saturday or holiday. No burials will be allowed on Sunday.

Requests for an emergency waiver of this policy or any provision of this policy may be made to the Parks and Community Services Director or his designee, as the designee of the City Manager, who shall have sole discretion to approve or deny the emergency waiver request. The emergency waiver request shall include payment for any and all additional expenses to the City for these services.

9. **Interments Per Individual Plot**
The interment of two casket burials in one plot shall not be allowed except in the designated area for double depth burials. Regular graves are designated for one casket and a maximum of two cremated remains. No interment other than that of a human being shall be permitted.

10. **Welfare Burials**
A welfare burial is available if the plot is pre-owned by the deceased or applicant. Burials will follow the Department of Social and Health Services (DSHS) guidelines for the disposition of remains.

11. **Disinterment**
For disinterment of remains (including cremated remains), the applicant must have written authorization from the closest living relative. Provisions concerning permission to remove remains shall be governed by State law in RCW 68.50 as now or hereafter amended.

F. Markers

1. **Services Provided:**
a. The Cemetery shall make available for purchase markers such as memorials.

b. The City crew shall construct foundations and borders on markers when required. However, the owner or owner's estate is responsible for all costs incurred in doing this.

c. Placement of markers may be performed by the City or can be contracted for by a City-approved vendor upon authorization of the City.

2. Upright markers are allowed only on certain plots adjacent to the older sections of the Cemetery. Upright markers will not exceed a height of four feet (48 inches) from ground level. Concrete borders at the front and back of an upright memorial must be a minimum of 2 inches, not to exceed 4 inches in width and on the sides.
3. All flat memorials placed in the Cemetery shall have either a concrete or granite border with a minimum of a 2-inch border, not to exceed 4 inches.
4. A full-scale drawing of all upright markers and/or oversized flush markers must be submitted to the City for approval before purchase.
5. Markers must be set level with and conforming to the slope of the lawn and placed in line with adjacent stones so as to present a uniform appearance. The Cemetery reserves the right to inspect all markers/memorials after installation and to require or make changes if improperly set.
6. Only flush memorials are allowed to mark cremated remains inurned on an occupied grave space when the first interments is already marked with a headstone. The marker shall be placed adjacent to the existing marker and directly over the inurned cremated remains.
7. The City will provide a vase form free of charge. Vases may be purchased through Cemetery Administration located at City Hall. Vases not purchased through Cemetery Administration must be pre-approved.
8. All inscriptions for niches are subject to the approval of the City of Kirkland and shall be limited to the name of the deceased and year of birth and death.
9. Marker setting and on-site engraving shall be scheduled during normal business hours with and authorized by the Parks and Community Services Department at least one working day prior to the work being done. The City reserves the right to remove any marker which was set or engraved without permission and does not conform to the standards set forth in these rules and regulations.
10. The City does not bind itself to maintain, repair, or replace any markers or monumental structures erected upon the plot which are lost or damaged due to weather, age, vandalism, or normal maintenance. The City will endeavor to see that the headstone remains in good condition.

G. Maintenance and Landscape Regulations

1. The City will provide the maintenance of plot sites. Maintenance of plot sites includes seeding, leveling of sites, mowing and also trimming around the markers. The City may place sod on an as needed basis.
2. Cut flowers and bouquets are allowed year round.
3. Artificial flowers and decorations are allowed from November 1 to March 30.
4. The City of Kirkland shall have the authority to remove all floral designs, flowers, weeds, tress, shrubs, plants, or herbage of any kind from the Cemetery as soon as, in the judgment of the management, they become unsightly, dangerous, detrimental, diseased, or when they do not conform to the standards maintained. The City shall not be liable for floral pieces, baskets, or frames in which or to which such floral pieces are attached. The Cemetery shall not be responsible for plants or plantings of any kind damaged by the elements, thieves, vandals, or by other causes beyond its control. The City reserves the right to regulate the method of decorating plots so that a uniform beauty may be maintained.
5. Planting of flowers and shrubs is allowed with prior approval from the City to assure the items do not interfere with maintenance and are in the correct location. Hooked poles for hanging flower baskets are not allowed.
6. The City is not responsible for damage to or theft of cut flowers, potted plants, displays, or containers. Anyone leaving such articles in the Cemetery does so at his/her own risk.
7. The placing of boxes, shells, toys, metal designs, ornaments, chairs, settees, glass, wood or iron cases, and similar articles upon plots shall not be permitted.
8. Only personnel authorized by the City shall trim, prune, or remove any part of the trees or shrubs in the Cemetery. If any tree or shrub situated on any grave by means of its roots, branches, or similarly becomes detrimental, dangerous, or objectionable to the adjacent plots, walks, or avenues, or the City is unable to maintain the grounds, the City shall have the right to enter upon the plot and remove the tree(s), or shrub(s), or any part(s) thereof as it may see fit.
9. No lot or plot shall be defined by fence, railing, hedge or by any unauthorized memorial. A plot shall not be decorated with any trees or shrubs without prior approval. Any items placed improperly or without permission shall be removed at the owner's expense.

Chapter 3.92
CEMETERY

Sections:

3.92.010 Maintenance and operations.

3.92.020 Cemetery committee.

3.92.030 Charges for residents and nonresidents.

3.92.010 Maintenance and operations.

The director of parks and community services, or his or her designee, shall be responsible for the maintenance and operation of the Kirkland Cemetery. The director of finance and administration, or his or her designee, shall be responsible for administering the finances of the Kirkland Cemetery. (Ord. 4176 § 2 (part), 2009)

3.92.020 Cemetery committee.

The city manager is authorized and directed to establish the cemetery committee. The committee will consist of the director of finance and administration or designee, the director of parks and community services or designee, and representatives from the parks maintenance and cemetery administration staff.

The cemetery committee shall periodically review and make recommendations to the city manager on: (1) cemetery policies; (2) long-term and operational plans for the cemetery; and (3) rates to be charged for services, burial lots and cremated remains sites.

In determining such rates, the cemetery committee shall take into consideration the cost to the city in rendering services, increases in the Consumer Price Index or other indices, and the rates charged by other cemeteries in the area for services, burial lots and cremated remains sites. The rates recommended by the cemetery committee to the city manager shall become effective upon approval by the city manager and the filing of the rates with the finance and administration department. (Ord. 4491 § 10 (part), 2015; Ord. 4176 § 2 (part), 2009)

3.92.030 Charges for residents and nonresidents.

The rates charged for burial lots and cremated remains sites (niche walls) and services shall be based on whether the lot or site is purchased for a resident or a nonresident of the city of Kirkland. The rates charged for burial lots and cremated remains sites (niche walls) for nonresidents of the city of Kirkland shall be fifty percent higher than the rate for residents of the city of Kirkland. For the purpose of this chapter, a person shall be considered a resident of the city of Kirkland if: (1) he or she was born in the city of Kirkland, or has lived in the city of Kirkland for a period of ten or more continuous years at any point in his or her life, or is a current resident

of the city of Kirkland; or (2) he or she has an immediate family member who currently resides in the city of Kirkland. For the purpose of this chapter, an “immediate family member” shall be the spouse, domestic partner, parent, child or sibling of the person. As used in this section, “domestic partner” means a person who meets the city’s domestic partner eligibility criteria and signs an affidavit or declaration to that effect. Residency rates will be determined based on the above criteria at the time of purchase. (Ord. 4182 § 1, 2009: Ord. 4176 § 2 (part), 2009)

Kirkland Municipal Cemetery
Business Plan
2008

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Appendix B – Kirkland Municipal Code Chapter 3.92

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Executive Summary

The Kirkland Cemetery was founded in 1888. The City has been operating it since 1909. The Cemetery has been through several expansions and improvements since then. The City operates the Cemetery within the guidelines of both the Administrative Policy of the Kirkland Cemetery, Chapter 6, Policy 6-5 (see Appendix A,) and the Kirkland Municipal Code Chapter 3.92 (see Appendix B). The plan outlined provides an overview of the business and operations of the Cemetery. Included in this plan is a historical summary, current capacity information, pricing and area comparisons, revenue and expenditure history from 2005 to current, a Strengths, Weaknesses, Opportunities, Threats (SWOT) analysis, and some options for Council to consider.

Some of the current financial issues the City faces include:

- Maintenance costs of the Cemetery will continue in perpetuity.
- Every year, the General Fund subsidy of Cemetery maintenance increases. In addition, the City recently sold out all available burial plots: consequently, the revenues available for Cemetery maintenance will decrease.
- The City still has $180,000 of outstanding revenue bonds that were issued in 1991 for improvements of the site. The estimated payoff of this debt is 2014. Currently, 75% from the sale of plots is used to retire the debt.
- The City has some opportunities that may help increase revenues in order to reduce future budget impacts. However, some of these opportunities will need funds to implement (e.g. expansion)

The Cemetery Board, comprised of the Finance Director, Parks and Community Services Director, and several City staff, the Park Board, and the Finance Committee all recommend increasing revenue without substantially increasing cost. With additional staff time, the City could pursue marketing the remaining niches, and cremated remains option to families, amend the KMC to competitively price the burial options, consider a nonresident pricing differential for the remaining niches, research and initiate a site buy back program, research and initiate an abandoned site recapture program, and institute a perpetual maintenance fund for any recaptured plots. These actions would increase revenues, thus decreasing the General Fund subsidy of the Cemetery until all the niches/urn plots are sold.

Kirkland Municipal Cemetery Description

The Kirkland Municipal Cemetery is located at 12036 NE 80th Street in Kirkland, Washington. The Cemetery was established in 1888 as part of Peter Kirk's plan for a model town.

The Cemetery's care and maintenance, which was at first the responsibility of individual plot owners, have undergone periods of neglect. Care and maintenance is presently provided by the Kirkland Department of Parks and Community Services.

The Cemetery has a capacity of up to 6,819 lots, including both burial plots, niches, and urn plots. Currently there are 358 urn plots and 711 niche units available, totaling 1,069 remaining urn and niche sites for sale (however, no burial plots remain). Of the total 6664 owners of the Cemetery lots, Kirkland residents own 2,974 (44%) and non-residents own 3,690 (56%).

Historical Background

As mentioned above, the Kirkland Municipal Cemetery was established as part of the plan for a model town which was to be developed by Peter Kirk. Peter Kirk arrived in the area in 1886 from England, with plans to develop an integrated iron and steel mill with an associated community to support the enterprise. Kirk's vision was to build the model town with a strong foundation of humanitarian principals, designed to care for the mental and physical well-being of its citizens. The historic character of the Kirkland Municipal Cemetery is an irreplaceable asset to the City and the Kirkland Community. This unique history should be protected, documented, and enhanced in future work.

Peter Kirk along with Leigh S.J. Hunt, who envisioned a world-market manufacturing center, together with George Heilbron and Walter Williams, formed the Kirkland Land and Improvement Company. Land for the Cemetery was set aside within the original town plan in 1888 and ultimately filed in 1890. The original plan for the Cemetery included an orderly grid divided into four blocks by two broad avenues. At the center intersection, a wide circle was planned with space provided for a monument or fountain. The depression of 1893 halted the plans of the Kirkland Land Company, as well as the Cemetery. The Cemetery management was turned over to a newly formed Kirkland Cemetery Association on January 7, 1891. The three trustees of the association, Harry French, E.M. Church and J.W. Demott, were selected for their positions in the community as civic minded residents. The three trustees were the first grave purchasers of plots in the Cemetery.

Peter Kirk was not successful with his plan for the steel mill. The Kirkland Land and Development Company was dissolved in 1910, selling its assets to the Seattle development firm of Burke and Farrar. The Cemetery property was offered to the town and was accepted by Mayor A.B. Newell and the town council on December 3, 1909. A new survey of the Cemetery was completed on May 16, 1910 by civil engineer, H.M. Lowe. The City, at that time, maintained responsibility for the streets and alleys of the Cemetery but the condition of the lots and the overall maintenance of the Cemetery property was the responsibility of the lot owners. In the early years of the Cemetery, it was customary to hold a spring clean-up day preceding Memorial Day that was concluded with family picnics on the grounds and a baseball game or dance. The local American Legion post held annual Memorial Day ceremonies including decoration of the graves of veterans. The community displayed a sense of commitment and pride in its Cemetery in those years.

However, the sense of community involvement and level of commitment to the Cemetery has varied through the years. As the depression affected the community, both the care of the facility

and size and elaborateness of the monuments were reduced. In addition, competing cemeteries opened in Redmond, Bothell and Bellevue, as well as Seattle.

The formation of the national Works Progress Administration (WPA) in 1938 provided the opportunity for a number of civic improvement projects. Kirkland purchased additional cemetery property to the north and east of the original site. Federal funds were provided for the clearing and grading of these areas, the planting of poplar and other trees, and the construction of an ornamental fence around the facility.

As the old portion of the Cemetery was reaching capacity, unused but owned lots were occasionally resold. The areas named Baby Haven and Lawn Haven were platted in 1938. As these areas began to fill, an additional parcel of land was purchased to the north. This section was platted and named Everett Memorial Park after the former mayor and civic leader who was the first to be buried in the new section.

A new plat of the entire Cemetery was drawn and approved in November 1952. The alleys between blocks which had been used for access to the interior graves as well as subsequent water lines became available for grave sites. The northwest corner of the Everett section was dedicated to welfare cases although that identity has become less apparent over the years.

Problems of maintenance which had been troublesome through the years became an increasing issue during period of 1950-1960. In 1958 the state Attorney General ruled that the City was obligated to continue care of the Cemetery but did not have the power to establish a perpetual care fund. In 1965 the City Council passed an ordinance creating a new Cemetery Improvement Fund, that receives revenues from plot sales, which it hoped would serve the purpose of a perpetual care fund. This fund is still in existence, and pays for the upgrades and improvements of the Cemetery. However, revenues to the fund have not been significant enough to continue a perpetual maintenance allocation. In 1970 the Department of Parks and Community Services was assigned the primary responsibility for the care and maintenance of the Cemetery. In 1975, the ornamental fence was replaced with a chain link fence in order to combat the vandalism which had become an increasingly serious problem.

In 1988, City Council requested that a master plan be prepared for the Cemetery which was completed in 1990. The plan proposed expansion and improvement of the cemetery in three phases. The first phase proposed the improvement of plantings and irrigation, and the addition of a columbarium. The second phase proposed improvements of the entry drive, walls, sign, gate, circulation pattern and maintenance yard. It also proposed additions of new single depth graves, double depth lawn crypts, an urn garden and columbaria. The third phase added to each of the property types for sale, and proposed improvements/additions of the office, parking area, fountain, entry obelisk, campanile, and plantings. Revenue bonds in the amount of $380,000 were sold to finance Cemetery improvements. These bonds were then refinanced in 2001, and are projected to retire in 2014. The debt service on the bonds is finance from the ale of burial plots, urn plots and niches.

With this capital fund, the City was able to complete most of the improvements/expansion proposed in the master plan. The caretaker's house was removed from the site and the City developed this site for double depth burials (100 lots). A road that went east and west through the Cemetery was removed allowing for 64 additional burial plots. Two areas to the north along the existing entrance were also developed for single burials (353 lots). In addition, 7 niche walls were added to the cemetery totaling 944 niche units. Two small in-ground urn gardens were developed for a total of 457 lots. In 2001-2003, three more areas of burial sites were developed, totaling 352 burial plots. The parts of the master plan that were not completed include the campanile, shop and office buildings, and improvements in the storage area. Please see map, Appendix F.

In 1986, the City signed the right to purchase the Cornwall property. In 1993, the City signed a Memorandum of Understanding to exchange properties with Mr. Cornwall. The City moved Mr. Cornwall in to the 8204 120th Ave NE house, with the stipulation that he can live there until the end of his life. The City then converted Mr. Cornwall's property at 8055 122nd Avenue NE, and used it to expand the cemetery, as noted above.

Current Capacity

The table below summarizes the current capacity at the cemetery. While there are still a large number of urn sites available, there are no burial sites available for purchase. However, services are expected to continue in plots that are owned but have not yet been filled.

Cemetery Lot Availability June 16, 2008					
Total Capacity		**Lots Sold**	**Lots Remaining**	**Capacity**	**Capacity Available**
Burial Plots					
Single:	5377	5,377	0	x1	0
Double:	100	100	0	x2	0
Urn Plots					
Plots:	432	74	358	x1	358
Niche Units:	910	199	711	x2	1,422
Total		**6,819**	**1,069**		**1,780**

Current Pricing Comparisons

The table below summarizes the current charges at the Kirkland Cemetery and other surrounding facilities. The last fee increase was implemented in 2003. Please see Appendix C for complete Kirkland pricing information.

Cemetery Comparisons				
Current City of Kirkland Prices		Burial Lot Prices	Niche Prices	Services Fees
Kirkland Cemetery	Single	1,000 - 1,200		665
	Urn	700	950 - 1560	320
Public Cemeteries				
Bay View, Bellingham	Single	1,421		572 – 827
	Urn	1,006	1,230 – 1,640	99 – 350
Auburn	Single	1,495 – 3,495		1,060
	Urn	495 – 3,195	1,545 – 1,695	375
Woodinville	Single	1,200		923 – 1,188
	Urn	1,200	n/a	350
Private Cemeteries				
Sunset Hills (Cedar Lawn)	Single	9,813 -		1,295
	Urn		3,267	595
Acacia	Single	3,261		1,295
	Urn	1,677	3,200 – 3,800	395
*On full size single burial lot can accommodate 2 urns				

Revenue vs. Expenditure History

Revenue and expenses for the Cemetery are accounted for in three different funds. The Parks Department provides for the operation and maintenance of the Cemetery and services for interment procedures, ongoing maintenance service including mowing, edging, weeding, installation of markers, and verification of gravesites. The Finance Department performs the administrative functions for the Cemetery, including sale and tracking of plots, interment arrangements, and coordination with the Parks department. Following is a description of these funds.

Fund 122 – Cemetery Operating Fund

The Cemetery Operating Fund tracks the direct expenses associated with operating and maintaining the City of Kirkland Cemetery. The majority of the budget for this fund is the non-labor costs associated with cemetery operations. In addition, there is a $60,000 interfund transfer to the General Fund that reimburses the General Fund for a portion of the labor costs associated with Finance and Parks administrative and maintenance costs associated with the Cemetery. The Parks labor associated with maintenance and services is budgeted in the Parks Maintenance budget in the General Fund (Fund 010), as discussed below.

Revenue
Revenues for the Cemetery Operating Fund come from 25% of the proceeds from the sale of burial lots and niches, and 100% of fees (interment services and markers).

Expenditures
As discussed above, an annual transfer of $60,000 to the General Fund covers a portion of the administrative and maintenance labor costs in Finance and Parks. Other direct expenditures include the purchase of rough boxes (liners), supplies and rental fees.

Fund 154 - Cemetery Improvement Fund

This fund is used for cemetery improvements and to repay the debt service on the outstanding bonds sold to finance the 1992 Cemetery improvements.

Revenue
The Cemetery Improvement Fund receives 75% of the revenue from the proceeds of sale of burial plots and niches.

Expenditures
Expenditures from the Cemetery Improvement Fund are for payments to retire the $380,000 cemetery improvement debt. This debt is scheduled to be retired in 2014. See Appendix E for debt service breakdown. Also included in expenditures are burial plot buy-backs and minor improvements.

Fund 010 – General Fund

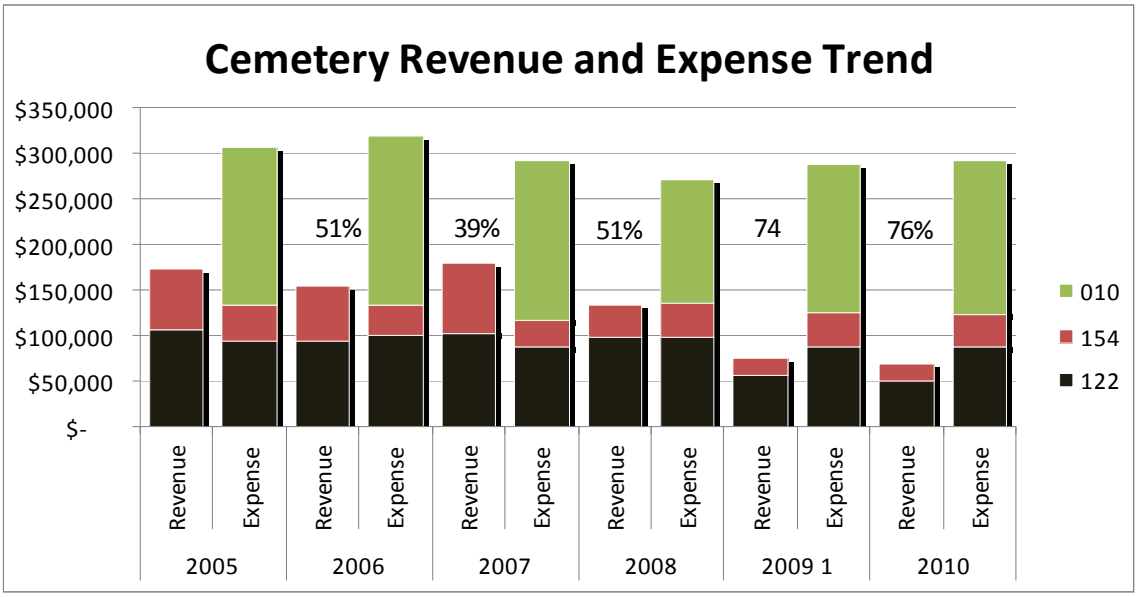
While not identified separately in the budget, the General Fund budget includes both Finance and Parks adminsitrative time, and parks maintenance and operations time. Some of the administrative costs are reimbursed by Fund 122 through an interfund transfer, so those costs have been reflected in that fund. However, this only amounts to a partial reimbursement to cover all costs for Cemetery administration, maintenance and operations.

Revenue

There are no direct cemetery revenues in the General Fund. The interfund transfer from Fund 122 reimburses some of the administrative costs and is shown as an expenditure in Fund 122. As a result, the General Fund figures shown in the analysis below do not include this transfer as a revenue or the partial administrative costs that it funds as an expenditure.

Expenses

Personnel costs associated with Finance and Parks activities related to the Cemetery are budgeted in the General Fund. The costs shown in the analysis reflect the maintenance and operations costs budgeted in the Parks Maintenance fund. Below is a graph that demonstrates the revenue and expenditure history from the three different funds that are used to operate the cemetery. Appendix D is the specific breakdown of these funds.



Cost of Service

When calculating the cost of service, there are several areas to consider. In order to operate the Cemetery, the City incurs administrative time in both Finance and Parks, pays for debt service, and incurs labor cost for burials and maintenance, equipment and supply costs. The costs below are based on average labor expended (primarily in the General Fund) plus a share of non-labor costs budgeted in Fund 122.

The table below provides a brief history of the number of burials and cremation interments by year.

	Burials	Cremation Interments
2005	42	32
2006	34	29
2007	37	20
Average	38	27

The average cost for these services is calculated by applying the estimated number of hours expended by Parks Maintenance on each service, including benefits and overhead in the General Fund (fully loaded costs). These costs do not include the direct expenses in Cemetery Operating Fund (e.g. liners, markers, etc.), which are added in the following table.

	Average General Fund Cost Per Service (010) *	
	Burials	Cremation Interments
2005	$ 1,575	$ 498
2006	$ 1,586	$ 483
2007	$ 1,608	$ 505
2008	$ 1,628	$ 501

*This includes labor costs only

To present the full cost for these services, the costs budgeted in Cemetery Operating Fund were added to the General Fund labor costs by applying a factor of .76 to the General Fund costs. In other words, for each $1 in the General Fund, $0.76 is added for the expenses in the Cemetery Operating Fund.

	Total Average Cost Per Service (010 & 122)*	
	Burials	Cremation Interments
2005	$ 2,772	$ 875
2006	$ 2,792	$ 850
2007	$ 2,831	$ 890
2008	$ 2,865	$ 880

*This includes labor, administrative, and citywide overhead

The cost of operating the cemetery and providing burial services, continues to be subsidized by the general fund. Because there is no perpetual maintenance fund that was developed from the sale of plots/niches, this subsidy will continue to increase as labor costs rise, and the sale of plots diminishes.

SWOT ANALYSIS

The following SWOT analysis describes the strengths, weaknesses, opportunities, and threats for the Kirkland Municipal Cemetery.

STRENGTHS

- **Lack of cemeteries:**
  There are 5 cemeteries on the Eastside:
  - City of Redmond Cemetery – operated by Cedar Lawns Memorial Park
  - Cedar lawns Memorial Park – Burials are done by Sunset Hills Memorial Park.
  - Sunset Hills Memorial Park, Bellevue
  - Chapel of the Resurrection, Cedar Park Church in Bothell
  - Woodinville Cemetery – non-profit

  With the limited number of cemeteries on the eastside, a cemetery in Kirkland is an asset to the region.

- **Possible expansion:** There are some potential growth opportunities that include the Cornwall property and the homes located east of maintenance yard. Currently, the City owns the Cornwall property, but would need to purchase any additional properties for expansion opportunities. Descriptions of potential properties are listed in the Opportunities section.

- **Niche Wall/Urn Space:** We still have 1,069 niche and urn spaces available. Based on the average cost today, this can bring in almost $1 million from sales. Based on the previous year's sales average, these lots will be sold out in approximately 20 years.

- **Kirkland Charm:** The Kirkland Cemetery has a unique character unlike other cemeteries in the surrounding areas. The charm and nature of the Kirkland Cemetery make it an appealing place with its large trees and historical significance. Cemeteries are more than a place to inter the deceased, they are a placeholder in history and mark those who walked with us and before us.

WEAKNESSES

- **Low-priced:** There's a substantial difference in pricing between burial lots at private cemeteries such as Sunset in Bellevue and the low prices of lots at the Kirkland Cemetery. These low prices have made Kirkland appealing to those in need of service. As a result, we've sold out a few years earlier then once predicted. In a memo dated December 7, 2005 the prediction was that we would have burial lots available through 2012 (this was based on yearly average sales).

- **Expensive to operate, limited revenues:** Cemeteries are extremely expensive to operate. They require a high level of maintenance and care to the grounds and to each individual headstone, aside from the routine upkeep of the site. Revenues are decreasing based on the number of plots/niches available for sale.

- **Community involvement:** In the 1920s the population of Kirkland was less than 2000, but the Cemetery was supported by more than 30 clubs and fraternal societies. Among the many civic clubs was the American Legion Post who hosted an annual Memorial Day observance with an elaborate parade downtown involving veterans of the Civil War and the Spanish-American War and World War I; firefighters, Boy Scouts and others. A Cemetery service was followed by the parade with prayers, singing, a special address by a featured speaker and ending in the decoration of veteran graves. A baseball game or pot-luck picnic dinner usually followed the formal ceremony. This annual ceremony always sparked new concerns for the cemetery. However, this community stewardship of the cemetery is lacking today.

- **Set fees in KMC:** Our current ordinance limits staffs ability to set a fair market price for burial lot and urn fees without first seeking Council approval. This restriction creates a long process and extensive staff time to make appropriate changes which should be reviewed annually, and thus results in prices falling well below market rates.

OPPORTUNITIES

- **Inventory records and grave sites:** While researching the cemetery to complete this business plan, we have discovered a document dated February 13, 1987 revealing approximately (60) lots that were identified as "abandoned" or where the owner was listed as "uncertain". In order for the City to reclaim or purchase those lots, specific steps must be followed. At this time none of the appropriate actions have taken place to reclaim the plots. This process would require additional resources conduct the research and implement.

- **Amend Kirkland Municipal Code Chapter 3.92 to charge fair market value:** Burial sites in Kirkland could be valued appropriately. There have been concerns in the past about keeping rates reasonable for residents. However, actual experience is that customers come from all over the state to take advantage of the prime location and inexpensive fees. As mentioned above, there are 6,664 owners of the cemetery lots. Kirkland residents total 2,974 (44%) and outside Kirkland owners are 3,690 (56%).

- **Burial site buy-back:** This could be marketed to those who currently own sites at the Kirkland Cemetery, but have either moved away from Kirkland or have decided to make arrangements elsewhere. Over the last 5 years, the City has had over 20 sites sold back to the city. These sites were purchased back at the original purchase price. The City could offer to buy back additional plots at a profit to current owners. All re-sales would stay "on hold" until a market value price has been established.

- **Contract burial services:** The City could opt to contract for burial services. For example, Automatic Wilbert Vault Company has provided contracted services for burials at numerous cemeteries for 104 years. They set everything up for the graveside if needed. Below are sample costs for contracted service compared to current City costs. The

contracted costs will only cover a burial with no complications. This option would diminish the quality control and personalized service we are able to provide for customers.

Example of Contracted single lot burial fees, with no complications:	
Open/close graves	$550
- Tent, lowering device, greens & chairs	$200
- Rough box delivered in loads of 10	$173 each
- Rough box delivered; single	$335 each
- Saturday; Overtime	$70 per hour
- Sunday; Overtime	$530 for 6 hours
- Additional overtime	$140 per hour
Contracted cremated remains fees	
- Open/close cremation	$350
- Open/close niche placement	$350
Total weekday burial price =	$923
Total weekend burial price =	$1,188
Average cost of burial by Kirkland staff:	**$1,627**

- **Marketing Opportunities:** Current available urn garden and niches could be marketed.
  - Advertise on the Kirkland TV station
  - Advertise in Kirkland Courier
  - Article in the City Update
  - Prepare and send to funeral homes in the area a marketing brochure they can hand out to a customer.

- **Cremated Remains:** A new revenue opportunity would be to offer burial of ashes to families with family members already buried at the Kirkland Cemetery. (i.e allowing family members to place cremations on past family members plots). This is currently allowed under State law and Kirkland Cemetery rules.

- **Markers:** The area around the fountain could be converted from the current concrete courtyard to one that would host engraved pavers. These pavers would be sold and inscribed in memory of individuals that have spread their ashes off site.

- **Rental facility:** A facility for memorial services for the deceased with or without the body present could be built. Typically these services take place at the funeral home and may include prayers, poems, or songs to remember the deceased. Pictures of the deceased are usually placed at the altar where the body would normally be to pay respects. A rental facility would be of great service to those families in need of a place to gather after the

funeral and could generate additional revenue. However, in order to operate this, the City would incur both capital and operating expenses. Staff would need to complete a projected capital and ongoing maintenance budget to determine if this would be financially feasible.

- **Cornwall house:** The City owns the Cornwall house located in the northwest corner of the property on the downhill slope. The topography of the land doesn't work well with utilizing the property for gravesites. The property is still developable, but would require some work to incorporate it into a Cemetery plan. One possibility is to incorporate the house and maintenance yard into one facility, using it for storage of supplies. Another option would be to sell this property and use the proceeds for major maintenance projects or other uses. The current market value is approximately $524,000.

- **Other expansion opportunities**: A cluster of 3 homes is located next to the entry way to the cemetery and the land is fairly level. Staff presented City Council a report with estimated longevity of burial plots back in June of 1998. At that time Council instructed staff to meet with neighbors regarding the possible purchase of these properties. Negotiations began in early 1999 when staff approached the neighbors and started to talk about buying the properties. They all were somewhat interested, however their asking price was above the actual value of the homes. At that point all negotiations were dropped. Expansion would include costs for land acquisition, demolition and development costs, possible change in zoning, street improvements, site development plan, and increase maintenance and operational costs. Depending on the number of plots that could be developed, this would be hard to complete without a major capital cost. Expanding the cemetery without a self supporting perpetual maintenance fee would also increase the future General Fund subsidy of the Cemetery.

Threats

- **Increased subsidy**: Because we do not have a perpetual maintenance fund, and given the current operations, there will always be a subsidy with the cemetery. The costs will continue to exceed revenues, which will increase the City subsidy to continue the current level of maintenance for the Cemetery.

- **Loss of Historic site**: If the City opts to lease, sell, or does not have funds to maintain the cemetery, this could result in the loss of an historic asset for the city.

- **Neighborhood Concerns:** If the City opts to expand the Cemetery, there could be some neighborhood concerns that would need to be addressed.

Options

1. Maintain the capacity of the cemetery as is with no change to rates and no capital expansion to add plots. This option does not reduce the financial impact on the city, as the subsidy would continue to increase every year.

2. Maintain the capacity of the cemetery as is but increase revenue. The city could pursue:

- Marketing the remaining niches
- Market the cremated remains option to families
- Amend the KMC to competitively price the burial options.
- Consider a nonresident pricing differential for the remaining niches.
- Research and initiate a site buy back program.
- Research and initiate an abandon site recapture program
- Institute a perpetual maintenance fund for any recaptured plots.

This option would increase revenues, thus decreasing the General Fund subsidy of the cemetery, until all the niches/urn plots are sold. Potentially, with the addition of a perpetual maintenance fund, this option would allow the city to continue operations, and minimize the subsidy. To fully implement all the tasks within this option, would require additional staff resources.

3. Implement planning and expansion of the cemetery with currently owned properties and/or acquiring additional adjacent property. Expansion could include a rental facility, property acquisition and development, developing more plots. This option would cost the City a substantial amount in capital costs and it would also increase operational and administrative costs.

4. Lease out Cemetery to a private provider. The City would continue to own the Cemetery, but would not operate it. Contract out maintenance and operations and/or transfer responsibilities to a private business. As shown previously, the cost for a private burial service is approximately 30% less than the cost for the City to provide this service. However, this option may impact other parks maintenance functions, as the parks maintenance crew fits in cemetery operations as needed. The crew that performs the burials is allocated to other parks maintenance year around throughout the City.

Recommendation:

Staff, the Cemetery Board, the Park Board, and the Finance Committee all recommend option two: Maintain the capacity of the Cemetery as is, but increase revenue. Based on the analysis completed, the Cemetery will always be subsidized, as long as the City continues to own the facility. Option two provides an alternative to maximize the revenue potential of the Cemetery's remaining resources to reduce or manage the amount of subsidy required for potentially another 20 years. In addition, the Finance Committee is interested in pursuing a cost analysis for expansion of the Cemetery.

APPENDIX A

Administration and Operation of the Kirkland Cemetery
Chapter 6
Policy 6-5
Effective Date: October, 2003

A. PURPOSE

1. To provide policy guidelines and operational rules for the administration of the City of Kirkland Cemetery. This policy applies to all persons utilizing the City of Kirkland Cemetery.

B. DEFINITIONS

1. "Border," the concrete edging around the marker to protect the marker from damage and to allow trimming around the marker.

2. "Burial," the placement of human remains in a grave.

3. "Cemetery," any place used and dedicated for cemetery purposes by the City.

4. "Cemetery Committee," the group of City of Kirkland staff which oversee the operations and activities of the City of Kirkland Cemetery.

5. "Columbarium," a structure or other space containing niches for permanent inurnment of cremated remains.

6. "Committal," that part of a funeral service which places the remains of the deceased to his/her final resting place.

7. "Cremated Remains," a human body after cremation in a crematory.

8. "Disinterment," the removal of buried human remains from a grave.

9. "Foundation," the concrete poured below ground level to support and stabilize a memorial.

10. "Funeral," a memorial service for a deceased person.

11. "Human Remains or Remains," the body of a deceased person, and includes the body in any stage of decomposition except cremated remains as defined by RCW 68.04.020.

12. "Interment," the disposition of human remains by cremation and inurnment or burial in a place used or intended to be used and dedicated for cemetery purposes.

13. "Inurnment," the disposition of cremated human remains within an urn.

14. “Liner,” any concrete or composite material container that is buried in the ground to provide outer protection and into which human remains are placed in the burial process.

15. “Marker,” any grave headstone, memorial or monument that is intended to permanently mark a grave.

16. “Next of Kin,” relative most nearly related i.e.:

a. Spouse

b. Children

c. Parents

d. Brothers and Sisters

17. “Niche,” a space in a columbarium or urn garden used or intended to be used for inurnment of cremated human remains.

18. “Open and Close,” the term used for referring to the opening of a gravesite and closing of a gravesite after remains are placed.

19. “Plot,” a space of ground in a cemetery used, or intended to be used, for burial.

20. “Staff or Crew,” refers to City of Kirkland personnel that are assigned administrative duties and maintenance duties for the City of Kirkland Cemetery.

21. “Urn Liner,” a container whose purpose is to provide outer protection for the ground burial of cremated remains.

22. “Vault,” any container which is buried in the ground and sealed to provide outer protection and into which human remains are placed in the burial process.

C. CEMETERY ADMINISTRATION AND GENERAL PROVISIONS

1. Rules and Regulations
   These rules and regulations may be administratively amended at any time by the City, and shall be so changed and amended when any rule is found to be detrimental to the best interest of the plot owners as a whole or when new conditions require the adoption of other or further regulations.

2. Cemetery Committee
   The Cemetery Committee is made up of the Director of Finance and Administration or designee, Parks Director or designee and representatives from the Parks Maintenance and Cemetery Administration staff. The committee shall periodically review and make recommendations to the City Manager on fees, policy or operational plans. Any exceptions to or issues with these items will be reviewed by the committee on an as needed basis.

3. Cemetery Fees and Charges.
   All prices for burial lots and cremated remains sites are approved by the City Council. See KMC 3.92.020. All other service fees and charges are approved by the City Manager or approved designee, upon recommendation from the Cemetery Committee. As the City Manager's designee, the Director of Finance and Administration is authorized to waive or reduce fees in accordance with KMC 3.92.010

4. Method of Payment
   All sales shall be paid in full at the time arrangements are made in the form of cash, approved check, or credit cards acceptable to the City.

5. Cemetery Hours
   The Cemetery is open to the public during the following times:
   Gates open at 8:00 a.m. each morning and are locked at dusk, seven days a week.
   Cemetery Administration is located at City Hall which is open 8:00 a.m. to 5:00 p.m., Monday through Friday, except holidays.

D. LOT SALES AND OWNERSHIP

1. All plots in the cemetery are conveyed to the purchaser by a warranty deed when paid for but the rights of the owner, successor or assign are subject to such rules and regulations as set by the City of Kirkland.

2. Interest in Cemetery Plots
   Interest in Cemetery plots shall be governed by RCW 68.32 as now and hereafter amended. The City shall endeavor to determine the legal next of kin, but the City shall not be held responsible for failure to do so. Persons representing themselves as next of kin may be required to provide a notarized statement to this effect. The City shall not be responsible for activities authorized by persons falsely representing themselves as next of kin.

3. Selling or Transferring of a Plot
   When an owner of a plot wishes to sell or transfer the plot to another individual, or sell it back to the City, he/she must provide the City with a "Quitclaim Deed" showing transfer of ownership. If the original owner of the plot(s) is deceased, the executor or heir(s) must show proof of their authority to devise or ownership of the property, i.e. Letters Testamentary, Decree of Distribution, or a copy of the will. The City may repurchase plots from the current owner and is authorized to offer no more than 75% of the current plot price or offer the same amount as credit toward other plots in the Cemetery.

4. Designated Blocks

a. Blocks 47 and 48 are designated as an urn garden for cremation interments only.

b. Baby Haven block is for burial of children under the age of 2.

c. Block 34 has double depth sites, appropriate for joint plots.

d. Entryway, Flag Plaza and Historical Section walls are for cremated remains.

All remaining blocks are for single plots only.

E. INTERMENT SERVICES

1. Funerals, Interments, and Committals

Funerals, interments, and committals within the City of Kirkland Cemetery shall be under the control of the Parks and Community Services Department. All plots shall be opened and closed by employees of the City. Canopies, artificial grass, lowering devices, tractors, and other equipment provided by the City shall be used exclusively for all interments, inurnments, entombments and disinterment. All Cemetery and gravesite charges must be paid prior to interment.

2. Concrete Liners

All interments shall be in concrete liners or vaults designed and manufactured for this purpose. Concrete liners are sold by the City. Vaults may be purchased from a third party, but must meet the Cemetery specifications before use on Cemetery grounds.

3. Burial Permit

A burial permit from the King County Department of Health must be secured by the funeral home before an interment will be permitted. The City shall not be responsible in any manner for securing any permit. Cremated remains must be properly labeled and accompanied by a cremation and disposition authorization form to the Cemetery to certify identity of the cremated remains.

4. Arrangements

All families or designated representatives shall be required to complete an Interment Authorization form in person at the Cemetery Administration desk in City Hall, accepting responsibility and authorizing and designating the exact location of the plot for burial. Funeral directors or designated representatives who sign on behalf of the family are accepting financial responsibility and liability for any decisions or actions taken under their direction. Under no condition shall the City of Kirkland Cemetery open a plot without proper authorization.

Any funeral home accepting financial responsibility on behalf of a family must deliver to the Cemetery Administration Office payment in full for all charges at the time arrangements are made.

5. Notice of Interment or Disinterment

The City must be notified at least 24 hours before any interment so the plot or niche may be properly prepared, and at least one week's notice shall be given prior to any disinterment. The City of Kirkland Cemetery reserves the right to delay an interment when scheduling conflicts occur.

6. Authorization for Interment

The City of Kirkland Cemetery may open a plot for any purpose on proper authorization by any lot or niche owner of record or the legal next of kin and duly filed at City Hall unless there are written notarized instructions to the contrary on file with the City's cemetery administrative office.

7. Interment Agreements

When a lot is jointly owned, authorization for interment will be granted to either the plot owner(s) or their heirs as governed by RCW 68.32. An agreement may be made between common plot owners to the right of burial but the City shall not undertake to enforce such an agreement.

8. Funerals Burials and Committals—Days and Hours Allowed

Normal burial hours shall be restricted to weekdays between the hours of 9:00 a.m. and 3:00 p.m. The City recognizes that mitigating circumstances may arise necessitating a burial outside of normal hours. This can be arranged, subject to the availability of City staff. Overtime fees will be incurred if the burial is requested after 3:00 p.m. or on a Saturday or holiday. No burials will be allowed on Sunday.

Requests for an emergency waiver of this policy or any provision of this policy may be made to the Parks and Community Services Director or his designee, as the designee of the City Manager, who shall have sole discretion to approve or deny the emergency waiver request. The emergency waiver request shall include payment for any and all additional expenses to the City for these services.

9. Interments per Individual Plot

The interment of two casket burials in one plot shall not be allowed except in the designated area for double depth burials. Regular graves are designated for one casket and a maximum of two cremated remains. No interment other than that of a human being shall be permitted.

10. Welfare Burials

A welfare burial is available if the plot is pre-owned by the deceased or applicant. Burials will follow the Department of Social and Health Services (DSHS) guidelines for the disposition of remains.

11. Disinterment

For disinterment of remains (including cremated remains), the applicant must have written authorization from the closest living relative. Provisions concerning permission to remove remains shall be governed by State law in RCW 68.50 as now or hereafter amended.

F. MARKERS

1. Services Provided:

a. The Cemetery shall make available for purchase markers such as monuments and memorials.

b. The City crew shall construct foundations and borders on markers when required. However, the owner or owner's estate is responsible for all costs incurred in doing this.

c. Placement of markers may be performed by the City or can be contracted for by a City-approved vendor upon authorization of the City.

2. Upright markers are allowed only on certain plots adjacent to the older sections of the Cemetery. Upright markers will not exceed a height of four feet (48 inches) from ground level. Concrete borders at the front and back of an upright memorial must be a minimum of 2 inches, not to exceed 4 inches in width and on the sides.

3. All flat memorials placed in the Cemetery shall have either a concrete or granite border with a minimum of a 2-inch border, not to exceed 4 inches.

4. A full-scale drawing of all upright markers and/or oversized flush markers must be submitted to the City for approval before purchase.

5. Markers must be set level with and conforming to the slope of the lawn and placed in line with adjacent stones so as to present a uniform appearance. The Cemetery reserves the right to inspect all markers/memorials after installation and to require or make changes if improperly set.

6. Only flush memorials are allowed to mark cremated remains inurned on an occupied grave space when the first interments is already marked with a headstone. The marker shall be placed adjacent to the existing marker and directly over the inurned cremated remains.

7. The City will provide a vase form free of charge. Vases may be purchased through Cemetery Administration located at City Hall. Vases not purchased through Cemetery Administration must be pre-approved.

8. All inscriptions for niches are subject to the approval of the City of Kirkland and shall be limited to the name of the deceased and year of birth and death.

9. Marker setting and on-site engraving shall be scheduled during normal business hours with and authorized by the Parks and Community Services Department at least one working day prior to the work being done. The City reserves the right to remove any marker which was set or engraved without permission and does not conform to the standards set forth in these rules and regulations.

10. The City does not bind itself to maintain, repair, or replace any markers or monumental structures erected upon the plot which are lost or damaged due to weather, age, vandalism, or normal maintenance. The City will endeavor to see that the headstone remains in good condition.

G. MAINTENANCE AND LANDSCAPE REGULATIONS

1The City will provide the maintenance of plot sites. Maintenance of plot sites includes seeding, leveling of sites, mowing and also trimming around the markers. The City may place sod on an as needed basis.

2. Cut flowers and bouquets are allowed year round.

3. Artificial flowers and decorations are allowed from November 1 to March 30.

4. The City of Kirkland shall have the authority to remove all floral designs, flowers, weeds, tress, shrubs, plants, or herbage of any kind from the Cemetery as soon as, in the judgment of the management, they become unsightly, dangerous, detrimental, diseased, or when they do not conform to the standards maintained. The City shall not be liable for floral pieces, baskets, or frames in which or to which such floral pieces are attached. The Cemetery shall not be responsible for plants or plantings of any kind damaged by the elements, thieves, vandals, or by other causes beyond its control. The City reserves the right to regulate the method of decorating plots so that a uniform beauty may be maintained.

5. Planting of flowers and shrubs is allowed with prior approval from the City to assure the items do not interfere with maintenance and are in the correct location. Hooked poles for hanging flower baskets are not allowed.

6. The City is not responsible for damage to or theft of cut flowers, potted plants, displays, or containers. Anyone leaving such articles in the Cemetery does so at his/her own risk.

7. The placing of boxes, shells, toys, metal designs, ornaments, chairs, settees, glass, wood or iron cases, and similar articles upon plots shall not be permitted.

8. Only personnel authorized by the City shall trim, prune, or remove any part of the trees or shrubs in the Cemetery. If any tree or shrub situated on any grave by means of its roots, branches, or similarly becomes detrimental, dangerous, or objectionable to the adjacent plots, walks, or avenues, or the City is unable to maintain the grounds, the City shall have the right to enter upon the plot and remove the tree(s), or shrub(s), or any part(s) thereof as it may see fit.

9. No lot or plot shall be defined by fence, railing, hedge or by any unauthorized memorial. A plot shall not be decorated with any trees or shrubs without prior approval. Any items placed improperly or without permission shall be removed at the owner's expense.

APPENDIX B

Kirkland Municipal Code
Cemetery

Chapter 3.92
CEMETERY

Sections:

3.92.010 Service rates.
3.92.020 Prices for burial lots and cremated remains sites.

3.92.010 Service rates.

The city manager is authorized and directed to determine and establish the rates to be charged for opening and closing and for such other services as the city may render incidental to the operation and maintenance of the Kirkland Cemetery. In establishing such rates, the manager shall take into consideration the cost to the city in rendering such a service and the charges made by other cemeteries in the area for such services. The rates scheduled to be established by the city manager, or any modifications or amendments thereto, shall become effective on the filing of same with the director of finance for the city. (Ord. 3573 § 22, 1997: Ord. 2590 § 1, 1981)

3.92.020 Prices for burial lots and cremated remains sites.

(1) Prices for burial lots in the Kirkland Cemetery are established as follows:

(a) Historic Section:

Single Depth — Non Pre-Set	$1,200.00
Infant Plots	$ 300.00
Partial Plots	$ 500.00

(b) Nonhistoric Section:

Single Depth — Pre-Set	$1,000.00
Double Depth — Pre-Set	$2,000.00
Urn Garden Plots	$ 700.00

(2) Prices for cremated remains sites (niche walls) in the Kirkland Cemetery are established as follows:

(a) Historic Section — Niche Walk Wall/Flag Plaza Niches:

Level 1 $1,140.00
Level 2 $1,300.00
Level 3 $1,300.00
Level 4 $1,560.00

(b) Nonhistoric Section — Entry Wall Niches:

Level 1 $ 950.00
Level 2 $1,090.00
Level 3 $1,090.00
Level 4 $1,265.00
Level 5 $1,265.00

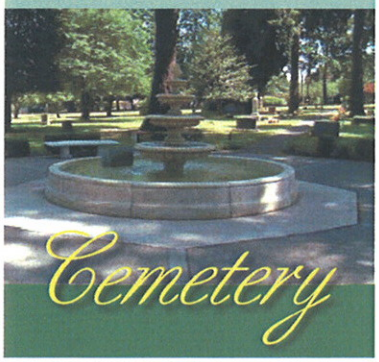
Level 6 $1,090.00

(Ord. 3722 § 1, 1999; Ord. 3652 § 1, 1998)

Appendix C

Attachment C

City of Kirkland



Cemetery Rate Schedule

Effective October 1, 2003

Cemetery Lots

Historic Section

- Single Depth – Non Pre-Set $1,200.00
- Infant Plot 300.00
- Partial Plot (Currently all sold) 500.00

Non-Historic Section

- Single Depth – Pre-Set (Currently all sold) $1,000.00
- Double Depth – Pre-Set 2,000.00
- Urn Garden Plot 700.00

Niche Walls

Historic Section

Niche Walk Wall/Flag Plaza Niches

- Level 1 ..... $1,140.00
- Level 2 ..... 1,300.00
- Level 3 ..... 1,300.00
- Level 4 ..... 1,560.00

Non-Historic Section

Entry Wall Niches

- Level 1 ..... $950.00
- Level 2 ..... 1,090.00
- Level 3 ..... 1,090.00
- Level 4 ..... 1,265.00
- Level 5 ..... 1,265.00
- Level 6 ..... 1,090.00

Service Charges

Interment and Disinterment	Regular Hours	Sat/Holiday
Single Plot Non Pre-Set	$665.00	$870.00
Single Plot Pre-Set	$665.00	$870.00
Single Plot Infant	$320.00	$470.00
Double Plot Pre-Set		
1st Opening	$665.00	$870.00
2nd Opening	$665.00	$870.00
Disinterment	$665.00	$870.00
Disinterment/Re-interment	$1,330.00	$1,740.00

Inurnment	Regular Hours	Sat/Holiday
Urn Garden	$270.00	$405.00
Graveside Services	$320.00	$470.00
Niche Opening	270.00	$405.00

Miscellaneous Charges

Flush Markers (Sold by City)** ..... Value based on size & type of marker

Marker Setting

- Veterans $200.00
- Flush $320.00
- Upright $440.00

Niche Lettering $165.00

Liner Sales** $250.00

Urn** ..... Value based on type of urn

*** These items subject to sales tax*

All costs are for normal services and sizes. There may be additional costs for any requests that are beyond the scope of these services or have larger sizing needs.

fil/cemetery/info packet/cemetery rates 012406th

CITY OF KIRKLAND WASHINGTON

Appendix D
Cemetery Cost Breakdown

Cemetery Revenue and Expense Subsidy Trend

2005		2006		2007		2008 Projection		2009 Projection		2010 Projection	
Revenue	Expense	Revenue	Expense	Revenue	Expense	Revenue	Expense	Revenue	Expense	Revenue	Expense
$ 106,682	$ 94,132	$ 93,241	$ 100,892	$ 101,757	$ 87,626	$ 98,196	$ 97,320	$ 56,000	$ 87,425	$ 51,000	$ 87,425
$ 65,985	$ 38,224	$ 61,196	$ 32,652	$ 76,976	$ 28,949	$ 34,447	$ 39,124	$ 18,000	$ 37,093	$ 18,000	$ 36,030
$ -	$ 174,166	$ -	$ 184,831	$ -	$ 174,923	$ -	$ 133,645		$ 163,625	$ -	$ 168,323
$ 172,667	**$ 306,522**	**$ 154,437**	**$ 318,375**	**$ 178,733**	**$ 291,498**	**$ 132,643**	**$ 270,089**	**$ 74,000**	**$ 288,143**	**$ 69,000**	**$ 291,778**
$ 133,855		**$ $163,937**		**$ 112,765**		**$ 137,446**		**$ 214,143**		**$ 222,778**	
44%		51%		39%		51%		74%		76%	

Appendix E

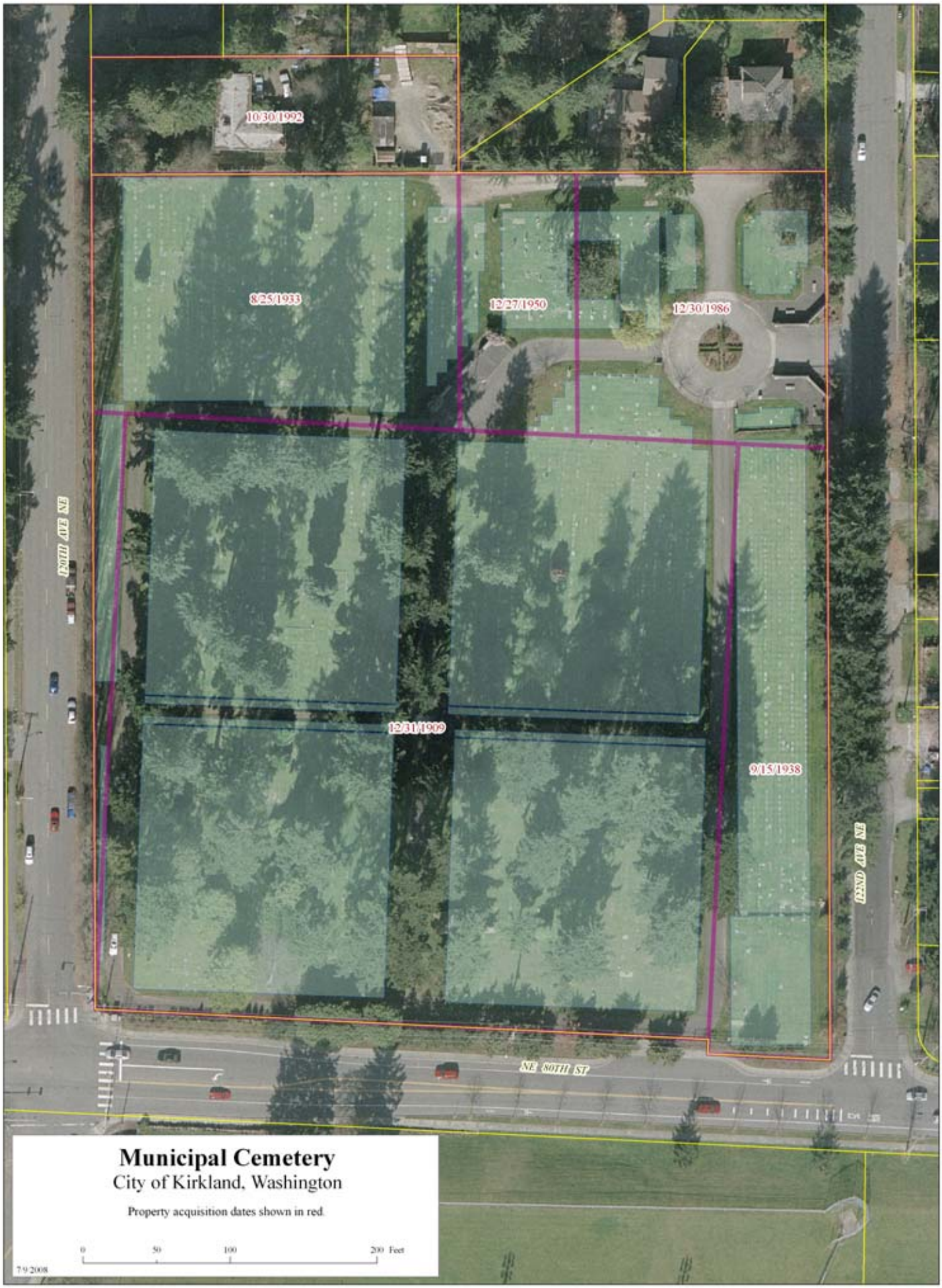
City of Kirkland
2001 Limited General Obligation Bonds

Purpose: Refunds 1994 LTGO Cemetery Improvement Bonds

Denomination	$5,000	Date of Bond Sale	7/6/2001
Amount of Issue	$330,000	Net Interest Rate	4.690%
Ordinance	3790	Org:	2100009011

DEBT SERVICE SCHEDULE

Year	Interest Dates: June 1	December 1	Interest Rate	Maturity Date	Principal Amount	Total Payment	Principal Balance
2001	0	5,895	4.00%	12/1/2001	15,000	20,895	315,000
2002	6,774	6,774	4.00%	12/1/2002	20,000	33,549	295,000
2003	6,374	6,374	4.00%	12/1/2003	25,000	37,749	270,000
2004	5,874	5,874	4.00%	12/1/2004	25,000	36,749	245,000
2005	5,374	5,374	4.00%	12/1/2005	25,000	35,749	220,000
2006	4,874	4,874	4.00%	12/1/2006	20,000	29,749	200,000
2007	4,474	4,474	4.13%	12/1/2007	20,000	28,949	180,000
2008	4,062	4,062	4.13%	12/1/2008	25,000	33,124	155,000
2009	3,546	3,546	4.25%	12/1/2009	25,000	32,093	130,000
2010	3,015	3,015	4.40%	12/1/2010	25,000	31,030	105,000
2011	2,465	2,465	4.50%	12/1/2011	25,000	29,930	80,000
2012	1,903	1,903	4.65%	12/1/2012	25,000	28,805	55,000
2013	1,321	1,321	4.75%	12/1/2013	25,000	27,643	30,000
2014	728	728	4.85%	12/1/2014	30,000	31,455	0
Totals	50,786	56,681			330,000	437,467	


10/30/1992
8/25/1933
12/27/1950
12/30/1986
12/31/1909
9/15/1938
120TH AVE NE
122ND AVE NE
NE 80TH ST
Municipal Cemetery
City of Kirkland, Washington
Property acquisition dates shown in red.
0
50
100
200 Feet
7-9-2008

A Note on the Kirkland Cemetery Records

Despite the progress made in the past twenty years, more remains to be done in correcting the errors and omissions of the past, and in preparing for the future. Some past mistakes probably can not be repaired and must simply be accepted and accomodated. In particular, the old method of pacing off grave sites for excavation was an unreliable guide, made moreso by the cemetery's overgrown condition and the great number of unmarked graves. Today the graves can be seen to be of varying sizes and irregular spacing, often intruding on spaces owned by others. Burials have been made in the wrong graves as well. This problem seems to have been unusually common in the late 1950's and early '60's, in the alleyways of the old section particularly, but in the two new sections as well. Headstones, which in the past were often set by relatives who did not know the exact location of the burial, are as likely to be misplaced as not. A 65-foot section of Block 18 (Baby Haven, north end,) was left vacant because of an error made in recording and placing the graves. And as might be expected, the cemetery records have suffered from the years of neglect as much as has the cemetery itself.

Probably the greatest problem in the city's cemetery records is their incomplete nature. This condition is common to the town and city records of earlier years when the administration was small and business was carried on informally through verbal communication alone. In 1951 when Al Leland took over the position of Mayor, he publicly complained of "an almost complete lack of records pertinent to the conduct of the office." (ESJ. June 7, 1951, p.1.) To a great extent, the deficiency of official records in general may be

attributed to simple neglect and the attitude that there is no point in writing down what "everybody knows". In the case of the cemetery records, however, another explanation is cited to account for the inadequacies.

Different versions of this explanation were encountered in the course of research for the project here presented. In the main, the story has it that no records were kept in the cemetery's first year. Thereafter, records were kept and stored in a church. The church burned, the records were destroyed, and the town took over the responsibility of record-keeping after the fire. The lost records are said to account for the number of unknown burials in the cemetery. By most accounts, this fire was to have occured sometime in the 1920's.

The basis for this story was not discovered in the course of research. In one account, it was the Catholic church which burned with the cemetery records. There is no record of fire destroying the Catholic Church, however. In addition, the small number of Catholic burials in the cemetery and the distance of the old church from the cemetery make its involvement or use as a depository unlikely. In another version, the Presbyterian church was the building in question, and burned in the early 1920's. According to records in the church office today, the congregation incorporated in 1912 as the Union Church, and met in the school which stood across the street from the present church building. The school burned in 1921, and thereafter services were held in the Community Club. The congregation was reorganized as the Rose Hill Presbyterian Church at its present location in 1946. The local newspaper reported minor fires in the Congregational/Community Church in 1922 and 1925, but no major church fires were reported in the 1920's.

If the story has a basis in fact, it may be that the school, which housed the Union Church, likewise housed the cemetery records, and these were destroyed in the 1921 fire. This leaves the unanswered question of why local tradition has remembered the burning structure as a church rather than a school, however.

Whatever the basis for the story, it cannot account for all of the gaps in the cemetery records. For burials prior to late 1941, only the name of the deceased and the name of the purchaser of the grave have been preserved, and in many cases even this barest piece of information has been lost. The large number of unknown burials and unoccupied graves for which records of purchase have been lost is cited as evidence for the story of the church fire. It is clear, however, that these lost records are not confined to a single period. Three of the unknown burials, for example, are in Section 22, the new section opened in 1951. Given their location, these burials probably date from the early 1950's. The other unknown burials are confined to the old section, but scattered through the various parts of it that were developed in different decades. In the course of this study, eight graves marked as unknown were identified through newspaper obituaries, because the surname of the purshaser was recorded and matched the next-of-kin listed in the paper. These graves date from 1922 through 1930. In addition, twelve newspaper obituaries clearly indicated burials in the Kirkland cemetery, and the names of the deceased do not appear in cemetery records. It may be that the newspaper was in error, or that the bodies were subsequently disinterred. But it is also quite probable that some of the twelve are among the 56 unknown burials remaining. Their deaths range from 1923 through 1936. Given the locations of the unknown burials, their range is probably from the 1890's through the 1950's.

If the omissions in the cemetery records are scattered throughout their time span, the errors seem largely confined to the 1950's. As the cemetery caretaker and others who have attempted to locate specific grave sites from existing records well know, city maps and records do not match the actual configuration of graves. In part this is due to the uneven spacing of the graves themselves, but a number of clear errors in either the placing or recording of graves is also apparent. This was particularly a problem of the mid- and late 1950's and early 1960's. The errors are primarily to be found in the alleyways of the old section, the central and northern parts of Lawn Haven, and the west half of Section 22. The southwestern quarter of Section 22 is particularly confusing, because existing records show six rows of graves as one space further south than they are actually located.

Gaps and inaccuracies in the records are probably due in large measure to simple neglect. However, the number of record-keeping systems in use have further complicated the problem. Currently six different sets of cemetery records are in use:

1. Maps — an overview map showing burials and purchases of graves in the cemetery; also a series of enlargements by section giving the names of the deceased and the owners of the graves. One set of maps is kept in the city clerk's files. A copy is kept in the sexton's office, along with an older set of maps from which those now in use were copied.

2. Ledgers — Two ledgers are kept in the city clerk's office, one for the old section and one for the new sections of the cemetery. These are organized by Block and Lot, and ideally record the location of each grave, name of deceased, name of purchaser, dates of purchase and burial, and price paid for grave and services. Rarely is all of this information recorded on a single burial, however. A third ledger, or more accurately a loose-leaf binder, is kept in the sexton's office. It lists the burials in Baby Haven by date.

3. Card File — by Section and Lot. This file, kept in the city clerk's office, covers old and new sections of the cemetery, Baby Haven excluded. It duplicates the format and information contained in the ledgers, but because of its format is easier to use for reference. It has been kept more up-to-date than have the ledgers, but not all of the information contained in the ledgers for the older burials has been copied onto the file cards.

4. Card File — by Name. This file is likewise kept with the city clerk's records. It is an alphabetical list of individuals buried or owning lots in the cemetery. Ideally, it gives name, location of grave, and date of purchase and burial. Dates rarely appear on the entries, however.

5. Card File — by Name. This file is kept in the sexton's office, and is meant to be a copy of the file described in #4. Over the years, however, entries have been made in one file and not the other, and as a result the two files are not precisely duplications of one another.

6. Burial Permits — The burial permits are by far the most complete record of burials in the cemetery, giving name of deceased, age, cause of death, location of burial, dates of death and burial, and funeral home conducting the services. The average entry is much more complete than in the other files or ledgers. Unfortunately, the burial permits are preserved only as far back as late 1941. A binder containing permits from 1941 to the early 1960's is kept in the city hall records vault. A second binder containing permits since the early 1960's is kept at the sexton's office.

It is clear that the number of different records in use give ample opportunity for incomplete, confused, or contradictory entries. Ledgers and card files should duplicate one another, but because information has been recorded in one and not the other, neither can be safely discarded. A complete reorganization of the cemetery records, though certainly a tedious and time-consuming task, could greatly improve the record-keeping system and facilitate the sale of grave sites in the future.