



COUNCIL STAFF REPORT

CITY COUNCIL of SALT LAKE CITY

TO: City Council Members

FROM: Austin Kimmel, Council Staff

DATE: October 6th, 2020

RE: CEMETERY MASTER PLAN

View the Administration's proposal

The following information was provided for the September 1st work session. It is provided again for background purposes.

WORK SESSION SUMMARY

A Council Member asked whether the preservation management plan, mentioned in the Cemetery Master Plan, will come before the Council in a separate briefing. Kristin Riker, Director of Parks & Public Lands, informed the Council if the preservation management plan requires funding through the City's Capital Improvement Program, then the Council will be part of that discussion. Ms. Riker also expressed willingness to involve the Council in as much of those discussions as they wish.

Jennifer Bruno, Deputy Director of the Council Office, mentioned *Resolution 14 of 2020*, adopted by the Council on May 19th, 2020, *Declaring the City Council Policy and Objectives for Preparing Master Plans*. Identified in this resolution are the City Council's expectations that the Council conduct the Master Plan adoption process, including public hearing and additional public outreach for Master Plans prepared by the Administration.

A question about the next steps was asked by a Council Member. This question was followed up via email to Council Members following the briefing and outlined below:

Public hearings - Tuesday, October 6, 2020 and Tuesday, October 20, 2020 at 7 p.m.

TENTATIVE Council Action - Tuesday, October 20, 2020

ISSUE AT-A-GLANCE



The Salt Lake City Cemetery comprises 120.9 acres representing 14% of Salt Lake City's manicured parks and open space, the largest improved open space area in the city. The site is characterized by its slopes, its diversity of evergreen and deciduous trees, and its retaining walls and terraces. An estimated 7.9 miles of roads provide access for pedestrians, cyclists, and vehicles to access and visit the Cemetery's 105,000+ gravesites.

Today, the Cemetery faces considerable funding challenges resulting from aging facilities and infrastructure, dwindling number of grave sites available for sale, and limited expansion opportunity. In addition, the Cemetery has a contractual obligation to provide "perpetual care" of the Cemetery and gravesite. **The Cemetery Master Plan would serve as a framework for Salt Lake City to address three primary purposes: 1.) to guide the preservation and management of the Cemetery; 2.) to expand access to and enhance appropriate uses of the cemetery as a multi-use facility; and 3.) to address the future financial sustainability of the Cemetery.**

The Administration, according to the transmittal, reports the future potential budget impact of this Cemetery Master Plan to total over \$27,000,000. The Administration has indicated to staff in recent meetings on the subject that those estimates likely exceed \$30,000,000 today due to inflation. Please refer to **page 8** of this staff report to learn about the Administration's recommendations for additional revenue and funding options.

The Cemetery Master Plan is divided into six chapters:

- Chapter 1: Introduction **(pages 1-1 to 1-11)**
- Chapter 2: Vision and Goals **(page 2-1)**
- Chapter 3: Preservation and Management **(pages 3-1 to 3-29)**
- Chapter 4: Expansion and Enhancement **(pages 4-1 to 4-30)**
- Chapter 5: Funding Options **(pages 5-1 to 5-5)**
- Chapter 6: Implementation Plan **(pages 6-1 to 6-4)**

TIMELINE, PLANNING PROCESS, AND CIVIC ENGAGEMENT

Phase I Master Planning

Salt Lake City began the master plan process in 2009 with Phase I. The primary intent of Phase I was to gather information and document the Cemetery's condition and included the following phases:

- Identify possible areas in which the Cemetery could be expanded to help extend its lifespan;
- Identify possible inventory types and ways in which the Cemetery could be developed to become more profitable and cover more of its administrative, operational, and maintenance costs and expenses; and
- Document the general condition of the roads and drainage infrastructure in need of renovation or repair.

Phase II Master Planning

The Administration began Phase II of its master planning efforts in March of 2016. It included three main planning phases:

- Research and Analysis: review/update Phase I information, analysis of additional information;
- Planning Options and Recommendations: development of the planning vision, project goals, and recommendations and options for consideration; and
- Master Plan Document Development: development of final recommendations, the master plan implementation plan, and compilation into the Salt Lake City Master Plan Document.

Public Process

According to the Administration, many public input and engagement efforts were necessary in the Master Plan's planning process, which included a series of three public open houses, two presentations to the Greater Avenues Community Council, meetings with stakeholder groups (focused on historic resources, natural resources, and recreation), and frequent meetings with the City's internal stakeholder group. (Refer to Appendix J, page J-1, in the Administration's Transmittal to learn more about the public engagement efforts).

In addition to the engagement efforts outlined above, the Administration also reached out to the community through the following forums:

- Open City Hall – Salt Lake City's online platform for the community to comment and provide input on the information presented at the series of open houses.
- The Avenues Street Fair
- Social Media
- A meeting with representatives from the adjoining Catholic and Jewish Cemeteries to gather input and explore partnering opportunities.

VISION AND GOALS

Master Plan Vision Statement

Preserve and enhance the Salt Lake City Cemetery as an active Cemetery and public open space that invites the public to enjoy the Cemetery's historic, recreational, and historic resources.

The vision of the Cemetery Master Plan is articulated through three overall purposes and six guiding principles. Goals for each of these principles are outlined below in *Figure 2.2 – Master Planning Purposes and Associated Goals (page 2-2 of the Administration's Transmittal)* and are discussed individually in further detail on the following pages of this staff report.

Figure 2.2 - Master Planning Purposes and Associated Goals

Bold indicates high priority goals.

Master Plan Purpose #1: Guide the preservation and management of the Cemetery	
Master Plan Goals	Historic and Natural Resources
	▪ Preserve and enhance the natural resources in the Cemetery
	▪ Manage the Cemetery with a reverent and respectful atmosphere for the loved ones of those buried there
	▪ Preserve the historic features, resources, and character
	▪ Develop an arboretum, continue to plant trees, and create interpretive information
	Infrastructure
	▪ Create a comprehensive strategy to repair infrastructure, including roads and maintenance facilities
	▪ Incorporate sustainable maintenance practices, especially those that have the potential to reduce ongoing maintenance costs
Master Plan Purpose #2: Expand access to and enhance appropriate uses of the Cemetery as a multi-use facility	
Master Plan Goals	Public Access
	▪ Enhance and develop opportunities to explore the Cemetery through walking, jogging and cycling
	▪ Create a welcoming and attractive space that can accommodate visitors by enhancing the area surrounding the Sexton Building
	▪ Increase opportunity for public use by providing new services and amenities
	▪ Make information about activities and resources more available to the public through digital and print media
	Community Stewardship
	▪ Expand the feeling of community ownership and stewardship
	▪ Work with community partners to identify opportunities and programs to highlight the rich history of the Cemetery
	Cemetery Services
	▪ Develop opportunities to continue to provide burial and interment offerings
Master Plan Purpose #3: Address the future financial sustainability of the Cemetery	
MP Goals	Financial strategies
	▪ Decrease dependence on the City's general fund by developing strategies to increase revenue-generating potential from other sources

Policy Questions:

- 1.) Does the Council support these three overall purposes of the Cemetery Master Plan?
- 2.) Does the Council support the recommended goals of the Cemetery Master Plan?
- 3.) Does the Council support the prioritization (bolded) recommended goals of the Cemetery Master Plan?

MASTER PLAN PURPOSE #1: PRESERVATION AND MANAGEMENT

One of the three goals of the Cemetery Master Plan is to develop strategies and provide recommendations to guide preservation and management of the Cemetery site. The Administration has developed the recommendations and cost considerations to preserve and manage the following:

The Cemetery's Historic Resources (pages 3-2 to 3-3)

- Nomination to the National Register of Historic Places; **estimated cost: \$10,000 - \$30,000**
 - According to the Administration, nomination to the National Register of Historic Places may serve as a catalyst to produce revenue through enhanced visitor services and partnership with non-profit groups. The National Register of Historic Places is a recognition program that does not restrict the use, alteration, or demolition of historic properties.
- Preservation of damaged gravestones; recommendation to consult with gravestone restoration experts to determine methods and associated cost; **no estimated cost provided.**
- Preservation Management Plan: a comprehensive inventory list of every historical resource or feature within the Cemetery including its condition. In addition to providing inventories, the Administration states the Preservation Management Plan, or PMP, will provide maintenance plans for all historic resources, a detailed calendar of annual and preventative maintenance, and a timeline of preservation treatments showing budget line items and unit costs. **Estimated cost (assuming consultants are hired to perform the work): \$125,000**

The Cemetery's Natural Resources (pages 3-4 to 3-6)

- Continued maintenance and care of trees between the Cemetery and Urban Forestry Divisions; According to the Administration, tree and planting recommendations can likely be implemented over time with **minimal impacts to current budgets.**
- Develop the Cemetery as an arboretum:
 - According to the Administration, it is likely volunteers or other partners could perform much of the necessary work, however, if the work is contracted out, the Administration estimates an **initial estimate of \$10,000 (\$5,000 for mapping noteworthy trees and \$5,000 for plant name plates and labeling).**
 - Estimation of 250 plant name plates estimated at \$20 each.
 - Estimation of 50 hours of research and mapping time with a private consulting rate of \$100/ hour.

Deferred Maintenance Needs (pages 3-7 to 3-29)

- **Roadways and storm drainage repairs**; 7.9 miles of roads with an **estimated \$12.5 million in repairs.**
 - It is unlikely roadways can be repaired as a single project. Two strategies are identified in the Cemetery Master Plan:
 - 1.) Develop roadway and drainage repair plans to identify and prioritize repairs into smaller projects. Please see prioritization of roadways and drainage repair on Figure 3.1 (page 3-8) and the *Roadway Improvements Plan* (page 3-9) of the Administration's transmittal
 - 2.) Restrict vehicle access on low priority roadways to minimize the intensity of use, extend the life of the roadways, reduce needed repairs and maintenance.
 - Recommendation: install removable bollards at 36 location to restrict vehicular access; estimated cost: **\$163,000**
 - An estimated **\$44,000** could be saved if the City self-perform bollard installation (**\$20,000** by eliminating the need for outside design and engineering fees and another **\$24,000** for contractor general conditions, profit and overhead, and bonding costs).

- *See policy question relating to this idea and accessibility on the next page.*
- **Walls and fences; estimated cost: \$1,500,000.** Please see Figure 3.5 (*page 3-17*) in the Administration's transmittal for estimated cost per wall or fence. Please also see Appendix B in the transmittal for detailed estimates for individual walls or fences.
- **Outdated phone system:** replace and upgrade the Sexton Building and Maintenance Facilities phone system; **estimated cost: \$15,000.**
- **Irrigation systems:** the west portion of the cemetery's irrigation system was upgraded in 2013. The Administration recommends upgrading the east portion (last upgraded in the 1980's) to add an expected useful life of 20-25 additional years; **estimated cost: \$1,600,000.**
- **Cemetery gates:** The Administration recommends replacing eight of its 11 gates: **estimated cost: \$12,500** (the costs to convert three gates to pedestrian and bicycle access points are included as part of the Pedestrian and Bicycle Improvements in the Expansion and Enhancement section below).
- **Maintenance facilities:** The Cemetery's maintenance buildings are outdated and do not meet current codes. The Administration recommends either consolidating the Maintenance Facilities to better use space or relocate off-site to Lindsey Gardens. While upgrading or replacing the maintenance facilities is a deferred maintenance project, estimated costs are outlined in the following Expansion and Enhancement section as part of expansion options for the Sexton Building.
 - **Fueling Station:** The Administration recommends relocating the fueling station as part of the Sexton/maintenance area redevelopment; **estimated cost: \$30,000** to remove existing tanks, **and \$150,000** for new fueling station with two above ground tanks.
 - **Sexton Building:** Interior repair and renovation; **estimated cost: \$100,000.** Recommendation from the Administration: consider allocating **\$20,000 per year for the next five years** for these repairs.
- **Plat, Block and Lot Markers:** The Administration recommends replacing or repairing existing markers. Assessment will first have to be completed before an estimation cost is provided. **No estimated cost identified.**
- **Security System:** The Cemetery does not have a security system in place at any of its facilities. The Administration recommends the installation of a security system; **estimated cost: \$30,000-\$40,000**
- **Headstone and Soil Storage Area:** The Administration recommends screening and installing a roof to keep soils dry and easier to work with; **estimated cost: \$260,000.**
- **Roof structure over existing storage bins:** The Administration recommends constructing a roof structure over the existing storage bins near the Fire Station to protect stored materials from weather; **estimated cost: \$160,000.**

Sustainability

The Administration received comments through the civic engagement process that the community incorporate sustainable maintenance practices. The Cemetery has actively worked to incorporate sustainable practices into their operations (*outlined on page 3-28 of the Administration's Transmittal*). The Administration recommends maintaining these practices. No estimated cost for this is outlined in the Cemetery Master Plan.

Emergency Preparedness (pages 3-28 to 3-29)

The Administration states the Cemetery has the potential to play an important role in the event of an emergency. The assets of the Cemetery can be used at the discretion of the Public Services Director in such event. The Cemetery Master Plan provides recommendations to the Administration to create a “Continuity of Operations Plan.” No estimated cost is provided in the Cemetery Master Plan.

Policy Questions:

1. *The Council may wish to inquire how the Preservation Management Plan will build upon the Cemetery Master Plan.*
2. *The Council may wish to inquire to what extent the Administration has explored the potential of partnering with outside organizations to establish the Cemetery as an arboretum.*
3. *The Council may wish to inquire to what extent disability access has been considered in regard to the restriction of vehicular access on certain roads.*
4. *Does the Council support these recommended Preservation and Management projects?*
5. *Is there a project, or multiple projects, the Council wishes to fund in the near term?*

MASTER PLAN PURPOSE #2: EXPANSION AND ENHANCEMENT

The second goal of the Cemetery Master Plan is to expand access to and enhance appropriate uses of the Cemetery as a multi-use facility. To accomplish this goal, the Cemetery Master Plan recommendations plans focused on this purpose, as outlined below:

Public Access

- **Pedestrian and Bicycle Improvements:** Create greater connectivity between pedestrian and bicycle routes, enhance pedestrian and bicycle opportunities throughout the Cemetery, and encourage broader use of the Cemetery by residents.
 - **East-West Pedestrian Corridor:** restrict vehicle access along the entire length of 280 North and convert it into a pedestrian and bicycle access road by installing removable bollards, adding several benches, adding interpretive signage, and adding additional tree planting where possible; **estimated cost: \$180,000.**
 - **Wayfinding Signage with maps and directional signage or markers; estimated cost: \$5,000 per sign** – included as part of the estimated costs for the Active Transportation Routes project listed below.
 - **Interpretative Signage:** The Administration notes the addition of interpretive signage throughout the Cemetery will increase awareness of the historic importance of the Cemetery, create educational opportunity for visitors, and diversity of the available uses of the Cemetery; **estimated cost \$5,000 per sign.**
 - **Benches and planting at edges of roadways:** Each bench location can be enhanced by small plantings adjacent to the benches. The Cemetery Master Plan recommends options for bench donation or purchase of memorial placards for benches to help fund the cost of bench additions; **estimated cost: \$3,850 per bench location.**
 - **Pedestrian and Bicycle Access Points in the Cemetery from surrounding roadways:** The Administration recommends the elimination of gates and the installation of removable bollards at four main access points (see page 4-9 of the Administration’s Transmittal); **estimated cost: \$17,400 (\$5,800 each access point).** Note, these costs have been included as part of the Active Transportation Routes Project and the East-West Pedestrian Corridor Project.
 - **Active Transportation Routes:** The Cemetery Master Plan recommends working with the City’s Transportation Division to have active transportation routes incorporated as part

of the Pedestrian and Bicycle Master Plan. Projects associated with this goal are detailed above; **total estimated cost: \$185,000.**

- **Redevelopment of the Sexton area and maintenance facilities:** The historic Sexton Building and Entry Gate showcase the character of the Cemetery. The Administration reports the area around the Sexton Building is the only space within the Cemetery available for new development, which according to the Administration, should include columbarium niche walls that can offer revenue potential. Development here will require relocation or redevelopment of the currently outdated maintenance facilities.
 - **Option A (pages 4-13 to 4-14):** Sexton Area Redevelopment with Consolidated Maintenance Facilities.
 - This concept would consolidate the Maintenance Facilities into a single building and locate it away from the Sexton building. This concept would also create the opportunity to develop a public space with a pavilion and columbarium niche walls.
 - Total Estimated construction cost (including demo and redevelopment): **\$7,500,000** (See Appendix B for detailed information on cost estimates).
 - Estimated potential gross revenue from 1000 new columbarium niches: **\$1,075,000** (sales and fees), **\$300,000** for perpetual care (over a 10-15-year period).
 - **Option B (pages 4-16 to 4-20):** Sexton Area Redevelopment with Maintenance Facilities Relocated to Lindsey Gardens.
 - The Administration states the relocation of the Maintenance Facilities will create the greatest flexibility for development of the space, yet it will also come at a higher cost.
 - Total Estimated Construction Cost (including demo and redevelopment): **\$11,000,000**
 - Sexton Area Estimated Cost: **\$2,800,000**
 - Maintenance at Lindsey Gardens Estimated Cost: **\$8,200,000**
 - Estimated potential gross revenue from 1600 new columbarium niches: **\$1,720,000** (sale and fees), **\$480,000** for perpetual care (15-20-year period).
 - Note that expected gross revenue is not sufficient to cover construction and maintenance costs.

Community Stewardship

- **Cemetery Awareness:** The Administration recommends enhancing the Cemetery website with additional information about its history, activities and uses, and self-guided tour maps. The website enhancement will be coordinated with the development of interpretative signage. A potential “Friends of the Cemetery” group may be able to assist in the development of the website; **estimated cost: \$5,000 - \$10,000**
- **Partnerships:** The Administration encourages the development of an official non-profit Friends of the Cemetery group. Once established, the group can start building a following of interested citizens, business, or other groups to accept donations. Additional information and potential partnerships can be viewed on (page 4-23). **No estimated cost outlined.**

Cemetery Services

- **Addition of free-standing columbarium walls:** The approximate proposed locations are shown in **Figures 4.11 and 4.12 on pages 4-28 and 4-29 of the Administration’s transmittal**. The addition of freestanding columbarium walls will require amendments to Salt Lake City Municipal

Codes 15.24.120 (Prices for Gravestones), **15.24.290** (Fees for City Sexton/Maintenance Supervisor's Services), and **15.24.310** (Burial Above Ground Prohibited).

- Cost Considerations for a single columbarium wall:
 - Proposed fees: **\$850** (niche burial right), **\$225** (niche opening/closing fee), **\$300** (niche perpetual care fee)
 - Estimated cost of construction per wall: **\$48,000**
 - Estimated gross revenue per wall: (niche burial right and niche opening/closing fee):
\$1,075 x 80 niches = \$86,000
 - Estimated net revenue per wall: **\$86,000 - \$48,000 = \$38,000**
 - Estimated perpetual care revenue per wall (based on **\$300/niche**): **\$300 x 80 = \$240,000**
- **Regulations:** There are a variety of Federal, State, and City laws, rules, and regulations that govern the Salt Lake City Cemetery. For information about those laws and regulations, please refer to **pages 4-30 and 4-31** of the Administration's transmittal. As stated, Municipal Codes 15.24.120, 15.24.290, and 15.24.310 must be amended to allow columbarium walls. The Administration recommends amending these codes.

Policy Questions

1. *Does the Council support these recommended Expansion and Enhancement projects?*
2. *Is there a project, or multiple projects, the Council wishes to fund in the near term?*
3. *Of the two Sexton and Maintenance Facilities redevelopment options, is there one the Council supports?*
4. *Does the Council support amending City ordinance to allow the addition of columbarium walls?*

MASTER PLAN PURPOSE #3: ADDRESS THE FUTURE FINANCIAL SUSTAINABILITY OF THE CEMETERY

The Salt Lake City Cemetery current expenses are nearly double of its revenues. In addition to this, the Cemetery's available grave sites for sale are dwindling, the Cemetery has a contractual obligation to provide perpetual care of the Cemetery site, and the Cemetery does not have an established perpetual care fund, which as the Administration notes, is atypical for municipal cemeteries.

As one of the three primary goals, this Cemetery Master Plan recommends strategies to decrease the Cemetery's dependence on the City's general fund by developing strategies to increase revenue-generating potential from other sources, as outlined below and starting on **page 5-1** of the Administration's Transmittal.

Ongoing Operations and Maintenance Funding:

- Recommendations for Additional Revenue
 - 1.) **Addition of Columbarium Niches** – estimated net revenue: **\$25,000 - \$30,000**
 - According to the Master Plan, the market appears to be supportive of roughly 50-57 niches sold per year and increasing over time. Projected net revenue from each niche is initially estimated at **\$25,000 to \$35,000 per year** from sales and fees (this includes open/closing fees, monitoring, etc.) and **\$15,000 to \$22,500 of perpetual care revenue**, with revenues increasing as a niche interments increase.
 - Develop and construct two free standing columbarium walls (160 niches) as a starting point and build additional columbarium niche walls as the market supports.
 - Note, this recommendation would require amending City Code. Please refer to the previous section of this staff report for additional information.

- 2.) Raise opening and closing fees – projected additional annual revenue: **\$170,000**
- Increase opening and closing fees by **\$400** resulting in the following rates:

	<u>Resident:</u>	<u>Non-Resident:</u>
Regular Adult	\$1,077	\$1,583
Double Deep	\$1,212	\$1,821
Cremation	\$739	\$996
Infant	\$805	\$1,110

- 3.) Raise stone monitoring fees – projected additional annual revenue: **\$30,000 - \$40,000**

- Raise stone monitoring fees to the following rates:
 - \$138 for flat markers
 - \$270 for upright markers

- **Options to establish a Perpetual Care Fund:** The Cemetery does not have an established perpetual care fund. According to the transmittal, **net losses are projected to grow to \$1,000,000 annually by 2023**. Figure 5.1 (*page 5-5* of the Administration's Transmittal) illustrates the impact that implementation of additional revenues could have on closing the gap between revenue and expenses. The Administration outlines three recommended options:

- 1.) Establish Perpetual Care Fund with one-time, bulk payment:

- One-time **\$20 million bulk payment** to establish a fund in perpetuity).
- Covers **\$1 million in operating expenses annually** (assuming funds are placed in an interest-bearing account at 5%).
- Estimated Cost: **\$20,000,000**

- 2.) Establish Perpetual Care Fund over a 10-year period

- Establish periodic payments to fund a ten-year period, **\$24 million total (four \$5 million payments and one \$4 million in the final year)**.
- To last in perpetuity, the fund would need an interest at 5%. The eventual \$24 million contribution and financial stability assumes that efforts have been made to increase revenues.
- Expected to cover **\$1 million** in operating expenses annually after year 10
- Estimated Cost: **\$24,000,000**

- 3.) Stem losses – Increase revenues and establish a perpetual care fund with a smaller bulk payment. Remainder continues to be funded from the General Fund

- Onetime payment of **\$5 million** at in interest rate of 5%.
- The Administration's transmittal summary states this option would provide a projected revenue of \$250,000 annually.
- Offset by increasing revenue sources as indicated in the *Recommendations for Additional Revenue* above.
- Estimated Cost: **\$5,000,000**

- **Deferred Maintenance and Capital Improvements Funding Options:** Funding for deferred maintenance and other capital improvement projects is necessary to maintain the Cemetery's infrastructure. Funding for these projects is greater than can be funded from ongoing maintenance and operations budgets. The Administration provides three potential options in the Cemetery Master Plan to fund differed maintenance and capital improvements:

- 1.) Create a Cemetery District – Under Utah Code 17B, “local districts” may be formed by cities or counties to allow levying property taxes that would raise the desired amount of annual operating revenues needed to support Cemetery operations, according to the Administration.
 - Local districts are under the jurisdiction of a local governing board comprised of at least three members. The Council would need to take action to create this board, in consultation with the City Attorney’s office.
 - The Administration states that should a cemetery district be created, the total taxable value of the district would be used to determine the tax rate necessary to support Cemetery operations. (Note: From a practical perspective, because there is no proposed offsetting general fund tax rate reduction, this is effectively a property tax increase on all taxable properties in Salt Lake City).
 - The Administration states that if a tax rate of 0.000038 (the lowest tax rate of comparative 45 comparable Cemetery Maintenance Districts or CMDs), it would result in an annual revenue of **\$829,708** for the Cemetery district. This is illustrated on *Figure 5.2 (page 5-6 of the Administration’s transmittal)*.
 - Costs for the Cemetery District would be spread throughout Salt Lake City.
 - The Council may wish to schedule a more in-depth conversation about creating a local district, so all impacts as it relates to the Council’s role, and role of citizen governance, can be considered and understood.
- 2.) Monthly Park Fees – Charged to all Salt Lake City Residents for the City to put towards the entire Salt Lake City parks and recreations system, including the Cemetery. According to the Administration, this option revenue would grow alongside projected population increases in Salt Lake City
 - Estimated annual revenues from a Monthly Household Recreation or Park Fee is illustrated on Figure 5.3 (*page 5-7 of the Administration’s Transmittal*).
 - The Council may wish to ask the Administration how these fees would be assessed/collected (for example, would the process be similar to street lighting fees, which are levied and collected by Public Utilities, since there is a bill sent to every house/business in the City).
- 3.) General Obligation Bonds – According to the Administration, this potential bond could be part of a much larger bond to build community support. A general obligation solely for the purpose of only funding the Cemetery may not generate sufficient support to pass City-wide.
 - General obligation bonds can be issued for any governmental purpose as detailed in Utah Code 11-14-1. Proceeds from bonds issued (as of May 14, 2013) may not be used for operation and maintenance expenses for more than one year after the date any of the proceeds are used for those expenses. Therefore, a general obligation bond would not be a viable source of operating and maintenance expenses for Salt Lake City but may be used for capital improvements.
 - Advantages: lowest cost form of borrowing; new source of revenues identified.
 - Disadvantages: Timing; limited date to hold required general obligation election; risk of a “no” vote while still incurring costs of holding a bond election; must levy property tax on all property even if some properties receive limited or no benefit from the proposed improvements; can only be used for physical facilities and not ongoing or additional operation and maintenance expenses.

Other potential funding options: The following sources are not determined to be viable options based on their unpredictability of providing reliable and steady funding. However, these sources may provide opportunities for supplemental funding.

- **Foundations, Donations, and Private Fundraising:** Creating a foundation may provide an additional method of generating new revenues for the City. The creation of a foundation may create a sense of pride and ownership among those involved and contributing residents and businesses. It is important to note, however, this is not a steady or consistent revenue source and the City cannot bond against these revenues.
- **Grants and other Funding Sources:** The following sources serve as a supplement to previous funding sources. The availability of these funds may change annually depending on budget allocations. Most of these potential sources focus on parks, trails, and recreation so eligibility for these funds to be used on the Cemetery would be dependent on the extent to which the City can demonstrate the Cemetery's importance to the parks, open space, and trails system.
 - Land and Water Conservation Fund: state assistance program which provides matching grants to help states and local communities protect parks and recreation resources.
 - Utah Waypoint Grant: Availability with a 50/50 match to communities to build outdoor recreation infrastructure.
 - Recreation Trails Program (RTP) and Transportation Alternatives Program (TAP): help with non-motorized and motorized trail development and maintenance, trail education programs, and trail-related environmental protection projects.

Policy Questions

1. *Of the three recommendation options to establish a perpetual care fund, is there an option the Council supports or is interested in exploring further?*
2. *Of the three funding options for deferred maintenance and capital improvements, is there an option the Council supports or is interested in exploring further?*

IMPLEMENTATION PLAN (pages 6-1 to 6-4 of the Administration's transmittal)

The Administration has developed an implementation plan to carry out the recommendations made in the Cemetery Master Plan. The implementation plan is organized by the proposed implementation time frame (years 1-2; years 2-5; years 5-10; ongoing) and identifies the cost for each project (see *Appendix B* for complete breakdown of costs for each project. Please also see attached *Cemetery Implementation Chart*).

The recommended implementation time frame outlined for each project or task is intended to guide City staff. City budgets, changing maintenance needs, and necessary construction sequencing are factors that will influence actual implementation time frames.

The draft implementation plan has been developed to identify steps toward goal achievement:

Immediate Efforts

- Focus on programs and policy that can be developed internally
- Incorporate multi-use trails on bike and pedestrian maps
- CIP application for Capital Improvements: roads, walls, and headstone and soil area beautification

- Identify alternative funding sources
- Propose changes to the Consolidated Fee Schedule

Long Range Efforts

- Road improvements
- Vehicular access restrictions
- Sexton building upgrades
- Columbarium walls
- Pedestrian corridor and active transportation routes
- Eastside irrigation system upgrades

Implementation charts outlining projects, cost, and time frame can be found starting on page 6-2 of the Administration's transmittal.

Policy Question

1. *Given the total cost of deferred maintenance and improvement projects outlined in the Cemetery Master Plan exceed the current available funding, the Council may wish to ask the Administration how it developed its implementation strategy to accomplish what is most critical.*