

# Cemetery Enterprise

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## 2021 Strategic Plan Initiatives

See pg. 19-2 for the 2021 Strategic Plan Initiatives for the Parks, Recreation and Cultural Services Department.

## All Funds Summary

	Source of Funds	2019	2020	* 2020	2021	2021 Budget - * 2020 Amended Budget	
		Actual	Original Budget	Amended Budget			Budget
<b>All Funds</b>	Cemetery Enterprise	\$1,426,024	\$1,559,920	\$1,559,920	\$1,562,222	\$2,302	
	<b>Total</b>	<b>\$1,426,024</b>	<b>\$1,559,920</b>	<b>\$1,559,920</b>	<b>\$1,562,222</b>	<b>\$2,302</b>	
	<b>Use of Funds</b>						
	Cemetery Enterprise	\$1,426,936	\$1,559,920	\$1,559,920	\$1,562,222	\$2,302	
	<b>Total</b>	<b>\$1,426,936</b>	<b>\$1,559,920</b>	<b>\$1,559,920</b>	<b>\$1,562,222</b>	<b>\$2,302</b>	
	<b>Positions</b>						
Cemetery Enterprise	6.00	6.00	6.00	6.00	0.00		
<b>Total</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>0.00</b>		

\* 2020 Amended Budget as of 8/31/2020, which may include budget reductions due to the economic shutdown and revenue loss as a result of the COVID-19 pandemic

## Significant Changes vs. 2020

- Net increase of approximately \$20,000 in the Cemetery Enterprise Fund mainly to fund existing positions, pay progression, and medical and dental cost adjustments, net of a reduction to reflect anticipated seasonal temporary and overtime needs
- Net decrease of approximately \$17,000 for anticipated operating expenses

## Cemetery Enterprise - Overview

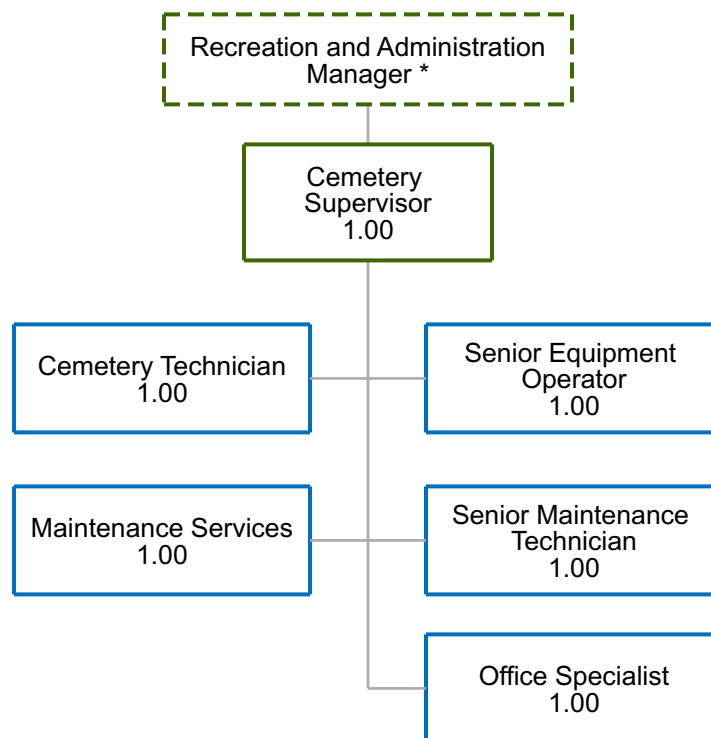
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The City owns two cemeteries, operated as enterprises and partially supported by an endowment fund. The Cemetery Enterprise strives to provide self-supportive, quality cemetery services for the interment of the deceased in a dignified and respectful manner and to maintain the perpetual care responsibilities of the cemetery grounds.

Evergreen Cemetery was established shortly after Colorado Springs was founded in 1871 and deeded to the City in 1875. Fairview Cemetery, initially established in 1895, was annexed by Colorado Springs in 1917. The two cemeteries are home to such notable historical figures as Winfield Scott Stratton, General William Jackson Palmer, and Helen Hunt Jackson.

## Cemetery Enterprise - Organizational Chart

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\* The Manager position is funded as part of the Recreation and Administration budget. This position is not reflected in the position count in the Budget Summary on the following page.

The sections below provide a summary of the Budget, authorized positions, changes that occurred after the budget was implemented for 2020, and changes occurring as part of the 2021 Cemetery Enterprise Budget.

### Cemetery Enterprise Fund - Summary, Funding, and Position Summary

<b>Cemetery Fund</b>	<b>Source of Funds</b>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Original Budget</b>	<b>* 2020 Amended Budget</b>	<b>2021 Budget</b>	<b>2021 Budget - * 2020 Amended Budget</b>
	Interments and Removals	\$510,354	\$504,742	\$525,000	\$525,000	\$527,736	\$2,736
	Sales of Lots	407,568	368,034	467,470	467,470	478,292	10,822
	Interest - Endowment/Other	14,521	18,979	22,000	22,000	14,400	(7,600)
	Burial Vaults & Bronze Markers	99,930	95,803	126,450	126,450	115,240	(11,210)
	Miscellaneous	385,662	438,466	419,000	419,000	426,554	7,554
	<b>Total</b>	<b>\$1,418,035</b>	<b>\$1,426,024</b>	<b>\$1,559,920</b>	<b>\$1,559,920</b>	<b>\$1,562,222</b>	<b>\$2,302</b>
	<b>Use of Funds</b>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Original Budget</b>	<b>* 2020 Amended Budget</b>	<b>2021 Budget</b>	<b>2021 Budget - * 2020 Amended Budget</b>
	Salary/Benefits/Pensions	\$490,647	\$516,705	\$519,765	\$519,765	\$539,317	\$19,552
	Operating	957,164	900,622	1,021,165	1,021,165	1,013,915	(7,250)
	Capital Outlay	10,971	9,609	18,990	18,990	8,990	(10,000)
	<b>Total</b>	<b>\$1,458,782</b>	<b>\$1,426,936</b>	<b>\$1,559,920</b>	<b>\$1,559,920</b>	<b>\$1,562,222</b>	<b>\$2,302</b>
	<b>Position Title</b>		<b>2019 Actual</b>	<b>2020 Original Budget</b>	<b>* 2020 Amended Budget</b>	<b>2021 Budget</b>	<b>2021 Budget - * 2020 Amended Budget</b>
	Cemetery Supervisor		1.00	1.00	1.00	1.00	0.00
Cemetery Technician		1.00	1.00	1.00	1.00	0.00	
Maintenance Services Worker		1.00	1.00	1.00	1.00	0.00	
Office Specialist		1.00	1.00	1.00	1.00	0.00	
Senior Equipment Operator		1.00	1.00	1.00	1.00	0.00	
Senior Maintenance Technician		1.00	1.00	1.00	1.00	0.00	
<b>Total Positions</b>		<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>0.00</b>	

\* 2020 Amended Budget as of 8/31/2020, which may include budget reductions due to the economic shutdown and revenue loss as a result of the COVID-19 pandemic

## Cemetery Enterprise Fund: Summary, Funding, and Position Changes

<b>Funding Changes</b>	<b>During 2020</b>	<b>* 2020 Amended - 2020 Original Budget</b>
	None	\$0
	<b>Total During 2020</b>	<b>\$0</b>
	<b>For 2021</b>	<b>2021 Budget - * 2020 Amended Budget</b>
	<b>Salaries/Benefits/Pensions</b>	
	Net change to fund existing positions	\$34,439
	Increase to fund pay progression	3,096
	Increase to fund medical and dental cost adjustments	8,069
	Decrease to better align seasonal temporary and overtime budget with anticipated part time staffing needs	(26,052)
	<b>Total Salaries/Benefits/Pensions</b>	<b>\$19,552</b>
	<b>Operating</b>	
	Net decrease to match anticipated expenditures	(\$7,250)
	<b>Total Operating</b>	<b>(\$7,250)</b>
	<b>Capital Outlay</b>	
Net decrease to match anticipated expenditures	(\$10,000)	
<b>Total Capital Outlay</b>	<b>(\$10,000)</b>	
<b>Total For 2021</b>	<b>\$2,302</b>	

<b>Position Changes</b>	<b>During 2020</b>	<b>* 2020 Amended - 2020 Original Budget</b>
	None	0.00
	<b>Total During 2020</b>	<b>0.00</b>
	<b>For 2021</b>	<b>2021 Budget - * 2020 Amended Budget</b>
	None	0.00
	<b>Total For 2021</b>	<b>0.00</b>

\* 2020 Amended Budget as of 8/31/2020, which may include budget reductions due to the economic shutdown and revenue loss as a result of the COVID-19 pandemic

## Cemetery Enterprise - Fees

		2020 Fee	2021 Fee
<b>Cemetery Enterprise Fees</b>	<b>Casket Grave Spaces</b>		
	Basic Spaces	\$1,000.00	\$1,300.00
	Premium Spaces	\$1,400.00	\$1,600.00
	Premier Spaces	\$1,700.00	\$1,900.00
	Double Depth Spaces	\$2,125.00	\$2,700.00
	Child Spaces	\$475.00	\$500.00
	Infant Spaces	\$400.00	\$450.00
	<b>Interment/Inurnment Fees</b>		
	Casket Interment	\$1,100.00	\$1,300.00
	Pre-need Opening and Closing for Caskets	\$1,100.00	Removed
	Child/Infant Interment	\$295.00	\$350.00
	Cremation Inurnment	\$500.00	\$600.00
	Vault or Vault Bed Supervision Fee	\$100.00	\$100.00
	<b>Burial Vaults (includes Sales Tax and Vault Supervision Fee)</b>		
	City Polyguard	\$700.00	\$700.00
	Cremation Vault	\$250.00	\$250.00
	Tamping fee in lieu of burial vault	\$500.00	\$500.00
	<b>Cremation Options</b>		
	Upright Cremation Spaces	\$800.00	\$1,000.00
	Old section Cremation Spaces	\$650.00	\$750.00
	Flat stone Cremation Spaces	\$600.00	\$700.00
	Cremation Estates	\$2,000.00	\$2,000.00
	Cremation Garden (includes engraving)	\$500.00	\$650.00
	<b>Columbarium Niches - Fairview (includes engraving)</b>		
	Bottom Row	\$1,300.00	Removed
	Second Row	\$1,400.00	Removed
	Third Row	\$1,500.00	Removed
	Top Row	\$1,600.00	Removed
	<b>Columbarium Niches - Evergreen (includes engraving)</b>		
	Heart Level	\$2,500.00	\$2,500.00
1st and 7th Row	\$2,200.00	\$2,200.00	
2nd and 6th Row	\$2,300.00	\$2,300.00	
3rd and 5th Row	\$2,400.00	\$2,400.00	
Cremation Opening and Closing	\$500.00	Removed	

## Cemetery Enterprise - Fees (cont.)

		2020 Fee	2021 Fee
<b>Cemetery Enterprise Fees</b>	<b>Overtime Charges</b>		
	Saturday charge (8:00 AM til 11:00 AM)	\$400.00	\$700.00
	Saturday afternoon, Sundays, all City Holidays, and weekdays after 5:00 PM	\$1,200.00	Removed
	Weekdays from 4:15 PM to 5:00 PM	\$225.00	Removed
	<b>Miscellaneous Fees and Charges</b>		
	Adult Casket Disinterments	\$1,300.00	\$1,700.00
	Double Depth Disinterments	\$1,400.00	\$2,000.00
	Infant/Cremains Disinterments	\$325.00	\$400.00
	Canopy Request	\$150.00	\$150.00
	Certificate Transfer Fee	\$100.00	\$100.00
	VA Marker setting Fee	\$100.00	\$100.00
	<b>Memorial Foundations</b>		
	Inspection Fee (per square inch)	\$0.45	\$0.45
	Setting Fee (per square inch)	\$0.45	Removed
	Memorial Bench Fee	\$250.00	Removed
	New Vault Testing Fee	\$600.00	\$600.00
	Contract Admin Fee (10% of contracted total)		
	"Here Lies Colorado Springs" book	\$30.00	\$30.00
	Chapel Rental (3 hrs)	\$150.00	\$150.00
	<b>Social Services Assistance</b>		
	DHS Grave Space	\$200.00	\$200.00
	DHS Interment	\$300.00	\$300.00

# City of Colorado Springs Budget Detail Report

475 - CEMETERY FUND

Cemetery Enterprise

Acct # - Description	2018 Actual	2019 Actual	2020 Original Budget	* 2020 Amended Budget	2021 Budget	2021 Budget - * 2020 Amended Budget
<b>Salaries/Benefits/Pensions</b>						
51205 - CIVILIAN SALARIES	286,764	340,847	304,395	304,395	330,177	25,782
51210 - OVERTIME	33,021	28,576	35,000	35,000	15,000	(20,000)
51220 - SEASONAL TEMPORARY	20,581	1,443	23,927	23,927	17,875	(6,052)
51230 - SHIFT DIFFERENTIAL	451	386	0	0	0	0
51240 - RETIREMENT TERMINATION SICK	4,810	(7,434)	0	0	0	0
51245 - RETIREMENT TERM VACATION	4,701	(846)	0	0	0	0
51260 - VACATION BUY PAY OUT	0	51	0	0	0	0
51299 - SALARIES REIMBURSEMENTS	0	(759)	0	0	0	0
51610 - PERA	44,069	48,579	45,523	45,523	50,348	4,825
51615 - WORKERS COMPENSATION	10,357	9,885	8,681	8,681	9,749	1,068
51620 - EQUITABLE LIFE INSURANCE	773	917	1,061	1,061	1,150	89
51640 - DENTAL INSURANCE	3,007	3,307	3,566	3,566	3,683	117
51655 - RETIRED EMP MEDICAL INS	9,871	10,237	9,131	9,131	9,131	0
51675 - UNEMPLOYMENT INSURANCE	1,176	0	0	0	0	0
51690 - MEDICARE	4,677	5,117	4,733	4,733	5,134	401
51695 - CITY EPO MEDICAL PLAN	26,831	16,506	23,171	23,171	24,711	1,540
51696 - ADVANTAGE HD MED PLAN	36,888	56,629	57,327	57,327	68,859	11,532
51697 - HRA BENEFIT TO ADV MED PLAN	2,670	3,264	3,250	3,250	3,500	250
<b>Salaries/Benefits/Pensions Total</b>	<b>490,647</b>	<b>516,705</b>	<b>519,765</b>	<b>519,765</b>	<b>539,317</b>	<b>19,552</b>
<b>Operating</b>						
52110 - OFFICE SUPPLIES	352	763	500	500	500	0
52115 - MEDICAL SUPPLIES	66	482	200	200	200	0
52122 - CELL PHONES EQUIP AND SUPPLIES	75	37	100	100	100	0
52125 - GENERAL SUPPLIES	2,620	1,311	750	750	750	0
52135 - POSTAGE	594	622	650	650	650	0
52140 - WEARING APPAREL	1,595	845	750	750	0	(750)
52150 - SEED AND FERTILIZER	14,660	24,655	18,000	18,000	13,189	(4,811)
52175 - SIGNS	0	0	100	100	100	0
52190 - JANITORIAL SUPPLIES	0	527	500	500	500	0
52210 - MAINT TREES	0	894	4,000	4,000	1,000	(3,000)
52215 - MAINT GROUNDS	21,296	9,672	15,000	15,000	10,000	(5,000)
52220 - MAINT OFFICE MACHINES	416	0	210	210	210	0
52225 - MAINT OF COMPUTER SOFTWARE	0	314	600	600	600	0
52230 - MAINT FURNITURE AND FIXTURES	0	495	0	0	0	0
52235 - MAINT MACHINERY AND APPARATUS	306	971	1,250	1,250	1,250	0
52240 - MAINT NONFLEET VEHICLES EQP	136	130	300	300	300	0
52265 - MAINT BUILDINGS AND STRUCTURE	2,110	54,585	3,500	3,500	2,200	(1,300)
52270 - MAINT WELLS AND RESERVOIRS	3,112	14,800	10,000	10,000	10,000	0
52405 - ADVERTISING SERVICES	8,747	3,491	9,000	9,000	3,000	(6,000)
52410 - BUILDING SECURITY SERVICES	5,408	17,175	16,783	16,783	16,783	0
52418 - COMPUTER SERVICES	0	700	0	0	0	0
52430 - FINANCIAL SERVICES	0	0	1,000	1,000	1,000	0
52435 - GARBAGE REMOVAL SERVICES	966	1,536	1,700	1,700	1,700	0
52450 - LAUNDRY AND CLEANING SERVICES	0	0	50	50	50	0

**City of Colorado Springs  
Budget Detail Report**

**475 - CEMETERY FUND**

**Cemetery Enterprise**

<b>Acct # - Description</b>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Original Budget</b>	<b>* 2020 Amended Budget</b>	<b>2021 Budget</b>	<b>2021 Budget - * 2020 Amended Budget</b>
52455 - LAWN MAINTENANCE SERVICE	238,526	228,558	250,255	250,255	245,255	(5,000)
52465 - MISCELLANEOUS SERVICES	2,620	135	0	0	0	0
52560 - PARKING SERVICES	4	20	0	0	0	0
52568 - BANK AND INVESTMENT FEES	711	453	2,420	2,420	1,584	(836)
52573 - CREDIT CARD FEES	7,565	6,548	6,000	6,000	6,000	0
52575 - SERVICES	59,636	58,006	54,486	54,486	54,486	0
52590 - TEMPORARY EMPLOYMENT	24,277	11,955	5,000	5,000	0	(5,000)
52605 - CAR MILEAGE	216	0	100	100	100	0
52615 - DUES AND MEMBERSHIP	0	0	500	500	500	0
52625 - MEETING EXPENSES IN TOWN	0	0	250	250	250	0
52630 - TRAINING	205	0	250	250	250	0
52645 - SUBSCRIPTIONS	0	318	250	250	250	0
52655 - TRAVEL OUT OF TOWN	0	273	500	500	500	0
52731 - STATE CNTY PPRTA TAX	0	2,252	0	0	0	0
52738 - CELL PHONE BASE CHARGES	2,207	1,977	1,750	1,750	1,750	0
52740 - GENERAL INSURANCE-CITY	1,000	1,000	2,000	2,000	2,000	0
52742 - STORMWATER FEE	3,317	9,950	9,950	9,950	9,950	0
52746 - UTILITIES ELECTRIC	5,358	5,112	6,000	6,000	6,000	0
52747 - UTILITIES GAS	4,998	6,266	5,600	5,600	5,600	0
52748 - UTILITIES SEWER	3,790	3,989	2,754	2,754	2,754	0
52749 - UTILITIES WATER	381,996	417,391	420,000	420,000	420,000	0
52757 - SECURITY SURVEILLANCE EQUIP	350	0	0	0	0	0
52775 - MINOR EQUIPMENT	303	2,292	5,000	5,000	0	(5,000)
52776 - PRINTER CONSOLIDATION COST	570	569	500	500	500	0
52795 - RENTAL OF EQUIPMENT	0	0	600	600	600	0
52805 - ADMIN PRORATED CHARGES	66,375	64,008	89,686	89,686	134,133	44,447
52859 - INSURANCE OTHER	0	3,110	0	0	0	0
52872 - MAINT FLEET VEHICLES EQP	24,470	29,591	25,000	25,000	25,000	0
52874 - OFFICE SERVICES PRINTING	1,360	915	1,000	1,000	1,000	0
52875 - CITY RECORDS MANAGEMENT	0	0	200	200	200	0
52880 - PURCHASES FOR RESALE	30,784	30,943	45,000	45,000	30,000	(15,000)
52970 - ENVIRON PROTECTION PROGRAM	300	300	300	300	300	0
65170 - TRANSFER TO OTHER FUNDS	0	0	871	871	871	0
65307 - PENSION EXPENSE	30,013	(125,103)	0	0	0	0
65313 - OPEB EXPENSE	3,754	5,789	0	0	0	0
<b>Operating Total</b>	<b>957,164</b>	<b>900,622</b>	<b>1,021,165</b>	<b>1,021,165</b>	<b>1,013,915</b>	<b>(7,250)</b>
<b>Capital Outlay</b>						
53010 - OFFICE MACHINES	2,365	0	0	0	0	0
53030 - FURNITURE AND FIXTURES	395	0	0	0	0	0
53050 - MACHINERY AND APPARATUS	0	0	8,990	8,990	8,990	0
53080 - VEHICLES ADDITIONS	2,100	9,609	0	0	0	0
53090 - BUILDINGS AND STRUCTURES	0	0	10,000	10,000	0	(10,000)
53095 - IMPROVEMENT TO CAP ASSETS	6,111	0	0	0	0	0
<b>Capital Outlay Total</b>	<b>10,971</b>	<b>9,609</b>	<b>18,990</b>	<b>18,990</b>	<b>8,990</b>	<b>(10,000)</b>
<b>Grand Total</b>	<b>1,458,782</b>	<b>1,426,936</b>	<b>1,559,920</b>	<b>1,559,920</b>	<b>1,562,222</b>	<b>2,302</b>



**City of Colorado Springs  
Budget Detail Report**

**475 - CEMETERY FUND**

**Cemetery Enterprise**

<b>Acct # - Description</b>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Original Budget</b>	<b>* 2020 Amended Budget</b>	<b>2021 Budget</b>	<b>2021 Budget - * 2020 Amended Budget</b>
<b>Revenue</b>						
41904 - CARE OF LOTS	6,000	21,000	6,000	6,000	6,000	0
41905 - INTERMENTS AND REMOVALS	510,354	504,742	525,000	525,000	527,736	2,736
41910 - SALES OF LOTS	407,568	368,034	467,470	467,470	478,292	10,822
41915 - MEMORIAL OR FOUNDATIONS	44,322	33,481	65,000	65,000	44,082	(20,918)
41920 - MISCELLANEOUS CEMETERY	3,570	3,360	5,000	5,000	5,000	0
41925 - SALE OF BURIAL VAULTS	99,930	95,803	124,950	124,950	113,740	(11,210)
41930 - SALE OF BRONZE MEMORIALS	0	0	1,500	1,500	1,500	0
41935 - VAULT SUPERVISION FEE	30,497	28,775	35,000	35,000	26,136	(8,864)
41940 - ENDOWMENTS	2,750	0	0	0	0	0
41945 - CONTRACT ADMIN CHARGE	3,000	3,783	8,000	8,000	3,520	(4,480)
43180 - GAIN LOSS INV MKT VALUE	(936)	13,664	0	0	0	0
44025 - CASH OVER SHORT	(721)	0	0	0	0	0
44040 - SALE OF PROPERTY	0	26,500	0	0	0	0
44045 - SALE OF SCRAP	50	0	0	0	0	0
44050 - GAIN LOSS ON SALE OF ASSETS	0	3,602	0	0	0	0
45901 - MISCELLANEOUS	0	0	0	0	41,516	41,516
45905 - RENTAL INCOME	0	0	0	0	300	300
46025 - INTEREST	14,521	18,979	22,000	22,000	14,400	(7,600)
46153 - TRANSFER FROM OTHER FUNDS	297,130	304,301	300,000	300,000	300,000	0
<b>Total Revenue</b>	<b>1,418,035</b>	<b>1,426,024</b>	<b>1,559,920</b>	<b>1,559,920</b>	<b>1,562,222</b>	<b>2,302</b>

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