

Cemetery Enterprise

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All Funds Summary

	Source of Funds	2021	2022	* 2022	2023	2023 Budget -
		Actual	Original Budget	Amended Budget	Budget	* 2022 Amended Budget
All Funds	Cemetery Enterprise	\$1,722,089	\$1,559,276	\$1,559,276	\$1,894,153	\$334,877
	Total	\$1,722,089	\$1,559,276	\$1,559,276	\$1,894,153	\$334,877
	Use of Funds					
	Cemetery Enterprise	\$1,516,124	\$1,559,276	\$1,559,276	\$1,894,153	\$334,877
	Total	\$1,516,124	\$1,559,276	\$1,559,276	\$1,894,153	\$334,877
	Positions					
	Cemetery Enterprise	6.00	6.00	6.00	6.00	0.00
	Total	6.00	6.00	6.00	6.00	0.00

* 2022 Amended Budget as of 8/31/2022

Significant Changes vs. 2022

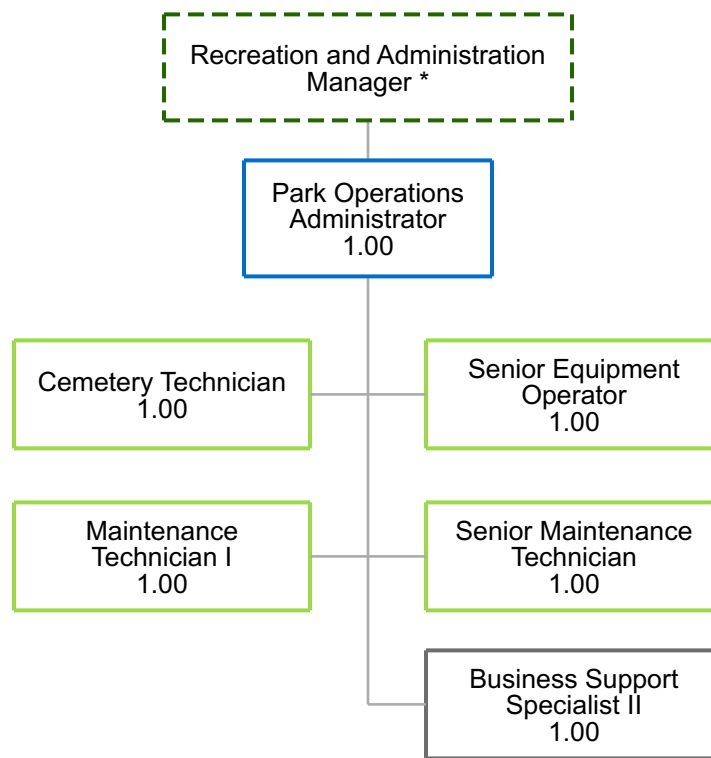
- Net increase of approximately \$42,000 mainly to fund existing positions, pay for performance, movements within the salary structure, and medical cost adjustments
- Net increase of approximately \$292,000 for anticipated operating expenses

Cemetery Enterprise - Overview

The City owns two cemeteries, operated as an enterprise, 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



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

2023 Strategic Plan Update

See the Parks, Recreation and Cultural Services narrative for the department's 2023 Strategic Plan update

The sections below provide a summary of the Budget, authorized positions, changes that occurred after the budget was implemented for 2022, and changes occurring as part of the 2023 Cemetery Enterprise Budget.

Cemetery Enterprise Fund - Summary, Funding, and Position Summary

Cemetery Fund	Source of Funds	2020 Actual	2021 Actual	2022 Original Budget	* 2022 Amended Budget	2023 Budget	2023 Budget - * 2022 Amended Budget	
	Interments and Removals	\$445,268	\$616,537	\$527,736	\$527,736	\$684,355	\$156,619	
	Sales of Lots	380,535	563,491	400,000	400,000	591,150	191,150	
	Interest - Endowment/Other	18,043	11,557	8,200	8,200	20,200	12,000	
	Burial Vaults & Bronze Markers	116,230	118,446	115,240	115,240	128,500	13,260	
	Miscellaneous	555,243	412,058	508,100	508,100	469,948	(38,152)	
	Total	\$1,515,319	\$1,722,089	\$1,559,276	\$1,559,276	\$1,894,153	\$334,877	
	Use of Funds	2020 Actual	2021 Actual	2022 Original Budget	* 2022 Amended Budget	2023 Budget	2023 Budget - * 2022 Amended Budget	
	Salary/Benefits/Pensions	\$500,134	\$423,970	\$546,956	\$546,956	\$589,378	\$42,422	
	Operating	1,072,129	1,092,154	1,012,320	1,012,320	1,304,775	292,455	
	Total	\$1,572,263	\$1,516,124	\$1,559,276	\$1,559,276	\$1,894,153	\$334,877	
	Position Title		2021 Actual	2022 Original Budget	* 2022 Amended Budget	2023 Budget	2023 Budget - * 2022 Amended Budget	
	Administrative Assistant II		0.00	1.00	1.00	1.00	0.00	
Cemetery Technician		1.00	1.00	1.00	1.00	0.00		
Maintenance Technician I		1.00	1.00	1.00	1.00	0.00		
Park Operations Administrator		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		
Senior Office Specialist		1.00	0.00	0.00	0.00	0.00		
Total Positions		6.00	6.00	6.00	6.00	0.00		

* 2022 Amended Budget as of 8/31/2022

Cemetery Enterprise Fund: Summary, Funding, and Position Changes

Funding Changes	During 2022	* 2022 Amended - 2022 Original Budget
	None	\$0
	Total During 2022	\$0
	For 2023	2023 Budget - * 2022 Amended Budget
	Salaries/Benefits/Pensions	
	Net change to fund existing positions	\$1,906
	Increase to fund market movement, pay for performance, and pay progression	23,158
	Increase to fund medical cost adjustments	4,033
	Increase to fund additional seasonal temporary staff	13,325
	Total Salaries/Benefits/Pensions	\$42,422
	Operating	
	Increase to fund the mowing contract	\$173,314
	Net increase to match anticipated expenditures	119,141
	Total Operating	\$292,455
	Capital Outlay	
None	\$0	
Total Capital Outlay	\$0	
Total For 2023	\$334,877	

Position Changes	During 2022	* 2022 Amended - 2022 Original Budget
	None	0.00
	Total During 2022	0.00
	For 2023	2023 Budget - * 2022 Amended Budget
	None	0.00
	Total For 2023	0.00

* 2022 Amended Budget as of 8/31/2022

City of Colorado Springs Budget Detail Report

475 - CEMETERY FUND
Cemetery Enterprise

Acct # - Description	2020 Actual	2021 Actual	2022 Original Budget	* 2022 Amended Budget	2023 Budget	2023 Budget - * 2022 Amended Budget
Salaries/Benefits/Pensions						
51205 - CIVILIAN SALARIES	316,221	253,479	354,298	354,298	380,213	25,915
51210 - OVERTIME	9,408	5,903	15,000	15,000	15,000	0
51220 - SEASONAL TEMPORARY	18,165	26,579	17,875	17,875	31,200	13,325
51230 - SHIFT DIFFERENTIAL	52	0	0	0	0	0
51240 - RETIREMENT TERMINATION SICK	2,926	4,214	0	0	0	0
51245 - RETIREMENT TERM VACATION	1,820	3,350	0	0	0	0
51260 - VACATION BUY PAY OUT	325	1,316	0	0	0	0
51299 - SALARIES REIMBURSEMENTS	(789)	(1,562)	0	0	0	0
51610 - PERA	44,995	38,406	53,916	53,916	60,724	6,808
51615 - WORKERS COMPENSATION	10,118	8,954	9,924	9,924	8,844	(1,080)
51620 - EQUITABLE LIFE INSURANCE	865	677	1,170	1,170	1,324	154
51640 - DENTAL INSURANCE	3,134	2,390	2,700	2,700	2,580	(120)
51655 - RETIRED EMP MEDICAL INS	10,237	9,871	9,131	9,131	9,131	0
51675 - UNEMPLOYMENT INSURANCE	942	0	0	0	0	0
51690 - MEDICARE	4,619	3,874	5,397	5,397	5,965	568
51695 - CITY EPO MEDICAL PLAN	21,890	21,147	13,659	13,659	28,923	15,264
51696 - ADVANTAGE HD MED PLAN	52,081	43,128	60,886	60,886	43,474	(17,412)
51697 - HRA BENEFIT TO ADV MED PLAN	3,125	2,244	3,000	3,000	2,000	(1,000)
Salaries/Benefits/Pensions Total	500,134	423,970	546,956	546,956	589,378	42,422
Operating						
52110 - OFFICE SUPPLIES	312	662	500	500	500	0
52111 - PAPER SUPPLIES	0	387	0	0	0	0
52115 - MEDICAL SUPPLIES	435	337	200	200	200	0
52122 - CELL PHONES EQUIP AND SUPPLIES	173	809	100	100	1,200	1,100
52125 - GENERAL SUPPLIES	481	1,327	750	750	1,000	250
52135 - POSTAGE	483	718	650	650	650	0
52140 - WEARING APPAREL	640	620	0	0	0	0
52150 - SEED AND FERTILIZER	936	1,335	13,189	13,189	13,189	0
52165 - LICENSES AND TAGS	0	16	0	0	0	0
52175 - SIGNS	0	7,713	100	100	100	0
52190 - JANITORIAL SUPPLIES	218	98	500	500	500	0
52210 - MAINT TREES	0	251	1,000	1,000	1,000	0
52215 - MAINT GROUNDS	3,569	8,475	10,000	10,000	10,000	0
52225 - MAINT COMPUTER SOFTWARE	6,688	7,888	0	0	0	0
52235 - MAINT MACHINERY AND APPARATUS	0	0	1,250	1,250	1,250	0
52240 - MAINT NONFLEET VEHICLES EQP	0	0	300	300	300	0
52265 - MAINT BUILDINGS AND STRUCTURE	3,582	4,296	2,200	2,200	2,200	0
52270 - MAINT WELLS AND RESERVOIRS	8,704	2,735	2,951	2,951	8,000	5,049
52305 - MAINT SOFTWARE & OTHER FEES	0	1,170	7,200	7,200	7,200	0
52405 - ADVERTISING SERVICES	318	410	500	500	500	0
52410 - BUILDING SECURITY SERVICES	24,306	21,040	16,783	16,783	23,621	6,838
52430 - FINANCIAL SERVICES	0	0	1,000	1,000	1,000	0
52435 - GARBAGE REMOVAL SERVICES	1,454	1,519	1,700	1,700	1,700	0
52450 - LAUNDRY AND CLEANING SERVICES	0	0	50	50	50	0
52455 - LAWN MAINTENANCE SERVICE	233,598	247,505	245,255	245,255	418,569	173,314

City of Colorado Springs Budget Detail Report

475 - CEMETERY FUND Cemetery Enterprise

Acct # - Description	2020 Actual	2021 Actual	2022 Original Budget	* 2022 Amended Budget	2023 Budget	2023 Budget - * 2022 Amended Budget
52465 - MISCELLANEOUS SERVICES	2,510	268	0	0	0	0
52560 - PARKING SERVICES	19	0	0	0	0	0
52568 - BANK AND INVESTMENT FEES	588	669	902	902	2,222	1,320
52573 - CREDIT CARD FEES	7,070	11,374	6,000	6,000	12,000	6,000
52575 - SERVICES	16,721	37,343	54,486	54,486	16,318	(38,168)
52590 - TEMPORARY EMPLOYMENT	0	12,158	0	0	0	0
52605 - CAR MILEAGE	0	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	210	0	250	250	1,000	750
52645 - SUBSCRIPTIONS	0	0	250	250	250	0
52655 - TRAVEL OUT OF TOWN	275	0	500	500	500	0
52731 - STATE CNTY PPRTA TAX	9,551	10,217	0	0	0	0
52738 - CELL PHONE BASE CHARGES	1,830	2,612	1,750	1,750	2,666	916
52740 - GENERAL INSURANCE-CITY	1,000	7,836	2,000	2,000	6,500	4,500
52742 - STORMWATER FEE	9,950	11,554	9,950	9,950	11,644	1,694
52746 - UTILITIES ELECTRIC	5,071	5,788	6,000	6,000	6,750	750
52747 - UTILITIES GAS	4,296	7,884	5,600	5,600	12,600	7,000
52748 - UTILITIES SEWER	4,521	3,519	1,000	1,000	1,000	0
52749 - UTILITIES WATER	560,156	476,449	420,000	420,000	441,000	21,000
52765 - LEASE PURCHASE PAYMENTS	0	0	0	0	88,000	88,000
52770 - SAFETY EQUIPMENT	0	768	0	0	0	0
52775 - MINOR EQUIPMENT	0	1,966	0	0	0	0
52776 - PRINTER CONSOLIDATION COST	555	402	500	500	500	0
52795 - RENTAL OF EQUIPMENT	0	0	600	600	600	0
52805 - ADMIN PRORATED CHARGES	89,686	134,461	134,133	134,133	158,275	24,142
52859 - INSURANCE OTHER	3,764	0	4,000	4,000	4,000	0
52872 - MAINT FLEET VEHICLES EQP	22,087	28,483	25,000	25,000	13,000	(12,000)
52874 - OFFICE SERVICES PRINTING	1,058	1,393	1,000	1,000	1,000	0
52875 - CITY RECORDS MANAGEMENT	0	0	200	200	200	0
52880 - PURCHASES FOR RESALE	29,280	39,360	30,000	30,000	30,000	0
52970 - ENVIRON PROTECTION PROGRAM	300	300	300	300	300	0
65170 - TRANSFER TO OTHER FUNDS	0	0	871	871	871	0
65307 - PENSION EXPENSE	4,079	(12,539)	0	0	0	0
65313 - OPEB EXPENSE	11,655	578	0	0	0	0
Operating Total	1,072,129	1,092,154	1,012,320	1,012,320	1,304,775	292,455
Grand Total	1,572,263	1,516,124	1,559,276	1,559,276	1,894,153	334,877
Revenue						
41904 - CARE OF LOTS	6,000	0	0	0	0	0
41910 - SALES OF LOTS	380,535	563,491	400,000	400,000	591,150	191,150
41915 - MEMORIAL OR FOUNDATIONS	28,145	26,902	44,082	44,082	44,082	0
41920 - MISCELLANEOUS CEMETERY	2,750	2,900	5,000	5,000	3,500	(1,500)
41930 - SALE OF BRONZE MEMORIALS	0	200	1,500	1,500	1,500	0
41935 - VAULT SUPERVISION FEE	27,690	31,035	26,136	26,136	31,000	4,864
41940 - ENDOWMENTS	0	25,574	0	0	0	0
41945 - CONTRACT ADMIN CHARGE	2,693	2,790	3,520	3,520	3,520	0
43080 - FEDERAL SHARE	167,256	0	0	0	0	0

**City of Colorado Springs
Budget Detail Report**

475 - CEMETERY FUND
Cemetery Enterprise

Acct # - Description	2020 Actual	2021 Actual	2022 Original Budget	* 2022 Amended Budget	2023 Budget	2023 Budget - * 2022 Amended Budget
43180 - GAIN LOSS INV MKT VALUE	10,267	(19,872)	0	0	0	0
44040 - SALE OF PROPERTY	0	21,602	0	0	0	0
45901 - MISCELLANEOUS	0	0	41,516	41,516	0	(41,516)
45905 - RENTAL INCOME	0	0	300	300	300	0
46025 - INTEREST	18,043	11,557	8,200	8,200	20,200	12,000
46153 - TRANSFER FROM OTHER FUNDS	310,442	321,127	387,546	387,546	387,546	0
41905 - CASKET INTERMENTS	445,268	616,537	527,736	527,736	684,355	156,619
41925 - CITY POLY VAULTS	116,230	118,246	113,740	113,740	127,000	13,260
Revenue Total	1,515,319	1,722,089	1,559,276	1,559,276	1,894,153	334,877

* 2022 Amended Budget as of 8/31/2022

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