

Cemetery Enterprise

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2019 Initiatives

ID	Goal	Initiative
4A-19	Excelling in City Services	Increase the Cemeteries' market share in the community
4A-20	Excelling in City Services	Stabilize the maintenance cost per site at Evergreen and Fairview Cemeteries

Note: the ID number above is used in the Performance Measurement chapter to reference specific strategic and departmental initiatives by goal and objective.

All Funds Summary

	Source of Funds	2017	2018	* 2018	2019	2019 Budget -
		Actual	Original Budget	Amended Budget	Budget	* 2018 Amended Budget
All Funds	Cemetery Enterprise	\$1,466,419	\$1,556,670	\$1,556,670	\$1,565,330	\$8,660
	Total	\$1,466,419	\$1,556,670	\$1,556,670	\$1,565,330	\$8,660
	Use of Funds					
	Cemetery Enterprise	\$1,355,972	\$1,556,670	\$1,556,670	\$1,554,405	(\$2,265)
	Total	\$1,355,972	\$1,556,670	\$1,556,670	\$1,554,405	(\$2,265)
	Positions					
	Cemetery Enterprise	6.00	6.00	6.00	6.00	0.00
	Total	6.00	6.00	6.00	6.00	0.00

* 2018 Amended Budget as of 9/6/2018

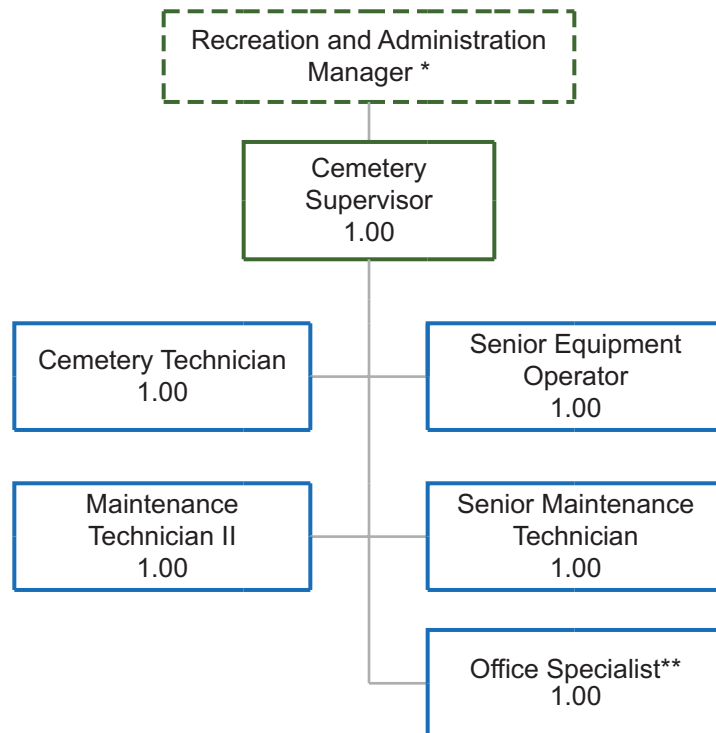
Significant Changes vs. 2018

- Increase of approximately \$14,000 to fund existing positions, pay for performance and movement within the salary structure, and medical and dental cost adjustments
- Net decrease of approximately \$16,000 for operating and capital outlay

Cemetery Enterprise

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 public 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.



* 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.

**Converted from Maintenance Technician II mid-year 2018

The sections below provide a summary of the Budget, authorized positions, changes that occurred after the budget was implemented for 2018, and changes occurring as part of the 2019 Cemetery Enterprise Budget.

Cemetery Fund	Source of Funds	2016 Actual	2017 Actual	2018 Original Budget	* 2018 Amended Budget	2019 Budget	2019 Budget - * 2018 Amended Budget	
	Interments and Removals	\$525,625	\$505,665	\$410,080	\$410,080	\$525,000	\$114,920	
	Sales of Lots	435,402	465,253	724,140	724,140	510,880	(213,260)	
	Interest - Endowment/Other	8,239	10,065	290,000	290,000	18,000	(272,000)	
	Burial Vaults & Bronze Markers	113,840	96,987	58,500	58,500	111,450	52,950	
	Miscellaneous	364,666	388,449	73,950	73,950	400,000	326,050	
	Total	\$1,447,772	\$1,466,419	\$1,556,670	\$1,556,670	\$1,565,330	\$8,660	
	Use of Funds	2016 Actual	2017 Actual	2018 Original Budget	* 2018 Amended Budget	2019 Budget	2019 Budget - * 2018 Amended Budget	
	Salary/Benefits/Pensions	\$445,754	\$434,249	\$537,006	\$537,006	\$551,302	\$14,296	
Operating	870,068	857,075	980,674	980,674	984,113	3,439		
Capital Outlay	34,585	64,648	38,990	38,990	18,990	(20,000)		
Total	\$1,350,407	\$1,355,972	\$1,556,670	\$1,556,670	\$1,554,405	(\$2,265)		
Position Title	2017 Actual	2018 Original Budget	* 2018 Amended Budget	2019 Budget	2019 Budget - * 2018 Amended Budget			
Cemetery Technician	1.00	1.00	1.00	1.00	0.00			
Maintenance Technician II	2.00	2.00	1.00	1.00	0.00			
Office Specialist	0.00	0.00	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			
Cemetery Supervisor	1.00	1.00	1.00	1.00	0.00			
Total Positions	6.00	6.00	6.00	6.00	0.00			

* 2018 Amended Budget as of 9/6/2018

Funding Changes	During 2018	* 2018 Amended - 2018 Original Budget
	None	\$0
	Total During 2018	\$0
	For 2019	2019 Budget - * 2018 Amended Budget
	Salaries/Benefits/Pensions	
	Net change to fund existing positions	(\$10,741)
	Increase to fund pay for performance and market movement	16,155
	Increase to fund medical and dental cost adjustments	9,220
	Net decrease for adjustments made by department	(338)
	Total Salaries/Benefits/Pensions	\$14,296
	Operating	
	Net increase to match anticipated expenditures	\$3,439
	Total Operating	\$3,439
	Capital Outlay	
	Net decrease to match anticipated expenditures	(\$20,000)
	Total Capital Outlay	(\$20,000)
Total For 2019	(\$2,265)	

Position Changes	During 2018	* 2018 Amended - 2018 Original Budget
	Reclassification of Maintenance Tech II to Office Specialist	0.00
	Total During 2018	0.00
	For 2019	2019 Budget - * 2018 Amended Budget
	None	0.00
	Total For 2019	0.00

* 2018 Amended Budget as of 9/6/2018

City of Colorado Springs Budget Detail Report

475 - CEMETERY FUND
Cemetery Enterprise

Acct # - Description	2016 Actual	2017 Actual	2018 Original Budget	* 2018 Amended Budget	2019 Budget -	
					2019 Budget	* 2018 Amended Budget
Salaries/Benefits/Pensions						
51205 - CIVILIAN SALARIES	213,627	233,366	305,556	305,556	338,243	32,687
51210 - OVERTIME	46,515	32,434	35,000	35,000	35,000	0
51220 - SEASONAL TEMPORARY	59,899	39,882	42,000	42,000	42,000	0
51230 - SHIFT DIFFERENTIAL	374	431	0	0	0	0
51240 - RETIREMENT TERMINATION SICK	(16)	632	0	0	0	0
51245 - RETIREMENT TERM VACATION	3,820	3,706	0	0	0	0
51610 - PERA	42,196	40,065	47,581	47,581	43,876	(3,705)
51615 - WORKERS COMPENSATION	8,121	7,814	11,228	11,228	10,495	(733)
51620 - EQUITABLE LIFE INSURANCE	609	670	1,037	1,037	718	(319)
51640 - DENTAL INSURANCE	1,783	1,922	2,834	2,834	3,295	461
51655 - RETIRED EMP MEDICAL INS	9,131	9,871	9,131	9,131	9,131	0
51675 - UNEMPLOYMENT INSURANCE	0	1,800	0	0	0	0
51690 - MEDICARE	4,480	4,251	5,036	5,036	5,078	42
51695 - CITY EPO MEDICAL PLAN	26,968	26,871	29,577	29,577	32,638	3,061
51696 - ADVANTAGE HD MED PLAN	26,386	28,471	45,026	45,026	28,078	(16,948)
51697 - HRA BENEFIT TO ADV MED PLAN	1,861	2,063	3,000	3,000	2,750	(250)
Salaries/Benefits/Pensions Total	445,754	434,249	537,006	537,006	551,302	14,296
Operating						
52110 - OFFICE SUPPLIES	639	(2,625)	1,500	1,500	1,500	0
52115 - MEDICAL SUPPLIES	0	1,255	100	100	100	0
52120 - COMPUTER SOFTWARE	0	0	100	100	100	0
52122 - CELL PHONES EQUIP AND SUPPLIES	0	60	100	100	100	0
52125 - GENERAL SUPPLIES	329	3,356	1,500	1,500	1,500	0
52135 - POSTAGE	758	752	650	650	650	0
52140 - WEARING APPAREL	2,745	1,767	500	500	500	0
52145 - PAINT AND CHEMICAL	0	0	100	100	100	0
52150 - SEED AND FERTILIZER	27,726	27,820	22,000	22,000	22,000	0
52165 - LICENSES AND TAGS	0	0	50	50	50	0
52175 - SIGNS	0	0	100	100	100	0
52190 - JANITORIAL SUPPLIES	1,068	551	650	650	650	0
52205 - MAINT LANDSCAPING	0	0	300	300	300	0
52210 - MAINT TREES	333	0	18,000	18,000	18,000	0
52215 - MAINT GROUNDS	2,439	11,511	20,000	20,000	20,000	0
52220 - MAINT OFFICE MACHINES	0	679	210	210	210	0
52225 - MAINT OF COMPUTER SOFTWARE	0	0	100	100	100	0
52235 - MAINT MACHINERY AND APPARATUS	4,712	794	1,250	1,250	1,250	0
52240 - MAINT NONFLEET VEHICLES EQP	1,436	184	300	300	300	0
52265 - MAINT BUILDINGS AND STRUCTURE	1,413	9,439	3,500	3,500	3,500	0
52270 - MAINT WELLS AND RESERVOIRS	26,218	8,477	10,000	10,000	10,000	0
52405 - ADVERTISING SERVICES	1,472	10,538	17,750	17,750	11,000	(6,750)
52410 - BUILDING SECURITY SERVICES	5,644	1,276	5,200	5,200	5,200	0
52430 - FINANCIAL SERVICES	0	0	1,000	1,000	1,000	0
52435 - GARBAGE REMOVAL SERVICES	1,253	1,040	0	0	0	0
52450 - LAUNDRY AND CLEANING SERVICES	0	0	50	50	50	0

City of Colorado Springs Budget Detail Report

475 - CEMETERY FUND
Cemetery Enterprise

Acct # - Description	2019 Budget -					
	2016 Actual	2017 Actual	2018 Original Budget	* 2018 Amended Budget	2019 Budget	* 2018 Amended Budget
52455 - LAWN MAINTENANCE SERVICE	195,851	223,127	238,527	238,527	245,683	7,156
52465 - MISCELLANEOUS SERVICES	0	7	500	500	500	0
52560 - PARKING SERVICES	15	2	0	0	0	0
52568 - BANK AND INVESTMENT FEES	549	577	1,100	1,100	1,980	880
52573 - CREDIT CARD FEES	7,440	6,576	6,000	6,000	6,000	0
52575 - SERVICES	80,142	63,844	54,486	54,486	54,486	0
52578 - INTERPRETING SERVICES	0	0	100	100	100	0
52590 - TEMPORARY EMPLOYMENT	24,582	31,715	20,400	20,400	10,400	(10,000)
52605 - CAR MILEAGE	0	0	100	100	100	0
52615 - DUES AND MEMBERSHIP	0	0	500	500	500	0
52625 - MEETING EXPENSES IN TOWN	102	45	250	250	250	0
52630 - TRAINING	0	0	250	250	250	0
52635 - EMPLOYEE EDUCATIONL ASSISTANCE	0	205	100	100	100	0
52645 - SUBSCRIPTIONS	65	257	250	250	250	0
52655 - TRAVEL OUT OF TOWN	0	255	500	500	500	0
52735 - TELEPHONE LONG DIST CALLS	0	0	150	150	150	0
52736 - CELL PHONE AIRTIME	2	2	250	250	250	0
52738 - CELL PHONE BASE CHARGES	1,773	2,064	1,750	1,750	1,750	0
52740 - GENERAL INSURANCE-CITY	4,337	1,000	2,000	2,000	2,000	0
52746 - UTILITIES ELECTRIC	5,490	5,785	7,800	7,800	6,000	(1,800)
52747 - UTILITIES GAS	5,340	5,465	9,450	9,450	5,600	(3,850)
52748 - UTILITIES SEWER	4,172	2,598	2,200	2,200	2,700	500
52749 - UTILITIES WATER	318,031	245,366	361,800	361,800	391,800	30,000
52775 - MINOR EQUIPMENT	1,371	6,236	7,000	7,000	7,000	0
52776 - PRINTER CONSOLIDATION COST	510	565	500	500	500	0
52795 - RENTAL OF EQUIPMENT	544	720	600	600	600	0
52805 - ADMIN PRORATED CHARGES	63,788	61,665	61,655	61,655	64,008	2,353
52806 - PAYMENT IN LIEU OF TAXES	414	0	0	0	0	0
52872 - MAINT FLEET VEHICLES EQP	29,906	29,152	37,000	37,000	25,000	(12,000)
52874 - OFFICE SERVICES PRINTING	920	1,010	1,000	1,000	1,000	0
52880 - PURCHASES FOR RESALE	21,306	39,942	58,000	58,000	45,000	(13,000)
52893 - RENTAL OF FLEET VEHICLES	0	0	75	75	75	0
52970 - ENVIRON PROTECTION PROGRAM	300	300	300	300	300	0
65170 - TRANSFER TO OTHER FUNDS	871	0	871	871	871	0
65177 - TRANSFER TO CSU	30,000	0	0	0	0	0
65307 - PENSION EXPENSE	(6,098)	51,721	0	0	0	0
52742 - STORMWATER FEE				0	9,950	9,950
52875 - CITY RECORDS MANAGEMENT	160	0	200	200	200	0
Operating Total	870,068	857,075	980,674	980,674	984,113	3,439
Capital Outlay						
53050 - MACHINERY AND APPARATUS	0	0	18,990	18,990	8,990	(10,000)
53090 - BUILDINGS AND STRUCTURES	34,585	64	20,000	20,000	10,000	(10,000)
53095 - IMPROVEMENT TO CAP ASSETS	0	64,584	0	0	0	0
Capital Outlay Total	34,585	64,648	38,990	38,990	18,990	(20,000)
Grand Total	1,350,407	1,355,972	1,556,670	1,556,670	1,554,405	(2,265)

City of Colorado Springs Budget Detail Report

475 - CEMETERY FUND
Cemetery Enterprise

Acct # - Description	2016 Actual	2017 Actual	2018 Original Budget	* 2018 Amended Budget	2019 Budget -	
					2019 Budget	* 2018 Amended Budget
Revenue						
41904 - CARE OF LOTS	6,000	6,000	6,000	6,000	6,000	0
41905 - INTERMENTS AND REMOVALS	525,625	505,665	410,080	410,080	525,000	114,920
41910 - SALES OF LOTS	435,402	465,253	724,140	724,140	510,880	(213,260)
41915 - MEMORIAL OR FOUNDATIONS	45,174	52,316	50,000	50,000	50,000	0
41920 - MISCELLANEOUS CEMETERY	2,100	3,797	5,000	5,000	5,000	0
41925 - SALE OF BURIAL VAULTS	113,840	96,987	57,000	57,000	109,950	52,950
41930 - SALE OF BRONZE MEMORIALS	0	0	1,500	1,500	1,500	0
41935 - VAULT SUPERVISION FEE	33,200	31,618	10,200	10,200	35,000	24,800
41940 - ENDOWMENTS	(180)	3,020	0	0	0	0
41945 - CONTRACT ADMIN CHARGE	3,495	3,943	2,750	2,750	4,000	1,250
43135 - INTEREST ON ENDOWMENT	0	0	280,000	280,000	0	(280,000)
43180 - GAIN LOSS INV MKT VALUE	(5,634)	(956)	0	0	0	0
44025 - CASH OVER SHORT	(50)	0	0	0	0	0
44050 - GAIN LOSS ON SALE OF ASSETS	0	1,300	0	0	0	0
46025 - INTEREST	8,239	10,065	10,000	10,000	18,000	8,000
46153 - TRANSFER FROM OTHER FUNDS	280,561	287,411	0	0	300,000	300,000
Total Revenue	1,447,772	1,466,419	1,556,670	1,556,670	1,565,330	8,660

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