

Cemeteries Enterprise

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2013 Enterprise Objectives

- To increase the Cemetery Enterprise's market share in the community. Measurable outcome: percent of market share.
- To provide the optimal number of burial services as possible within El Paso County. Measurable outcome: number of burial services.
- To stabilize the maintenance cost per grave at the two City Cemeteries. Measurable outcome: maintenance cost per grave.

All Funds Summary

All Funds	Source of Funds	2011 Actual	2012 Original Budget	* 2012 Amended Budget	2013 Budget	2013 Budget - * 2012 Amended Budget
	Cemetery Enterprise Fund	\$1,318,849	\$1,319,840	\$1,319,840	\$1,268,275	(\$51,565)
All Funds	Use of Funds	2011 Actual	2012 Original Budget	* 2012 Amended Budget	2013 Budget	2013 Budget - * 2012 Amended Budget
	Cemetery Enterprise Fund	\$1,207,018	\$1,369,621	\$1,369,621	\$1,304,802	(\$64,819)
Cemetery Enterprise Fund	6.00	6.00	6.00	6.00	0.00	
Total Positions	6.00	6.00	6.00	6.00	0.00	

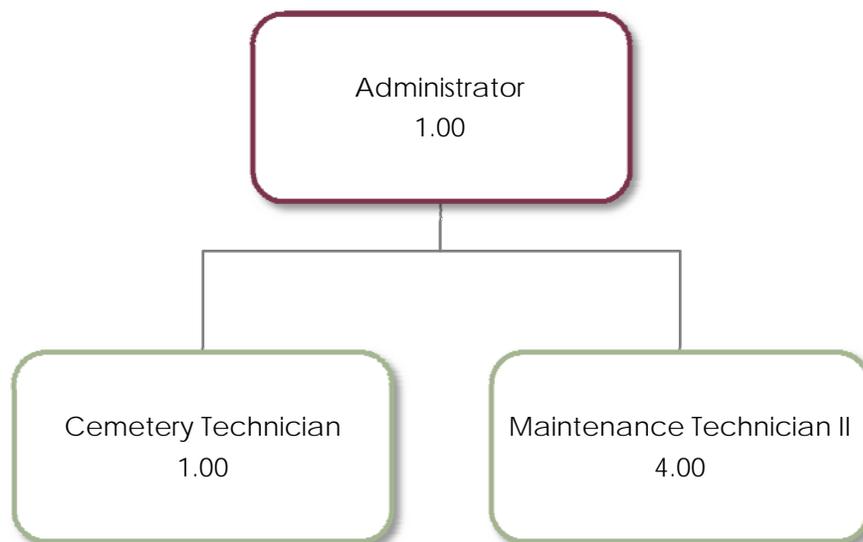
* 2012 Amended Budget includes no changes from Original Budget as of 8/30/2012.

Significant Financial and Staff Modifications vs. 2012

- Decrease Salary/Benefits/Pensions to properly fund current actual costs of filled positions.
- Reduce capital outlay from 2012. Increase funding in 2013 to purchase a new utility truck or vehicle and construct a columbarium.

Cemeteries Enterprise

The City owns two cemeteries, operated as enterprises and partially supported by an Endowment Fund, which offer burial services including casket interments and cremation inurnments. 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. In addition to its primary purpose of providing burial services, the Cemeteries Enterprise also cares for the grounds of both sites, which includes mowing, watering, and fertilizing gravesites. With a rich past, both cemeteries also provide unique ties to the Colorado Springs community, sharing the history of the region with citizens and visitors alike. Such notable historical figures as Winfield Scott Stratton, General William Jackson Palmer, and Helen Hunt Jackson are buried at the Evergreen Cemetery.



The sections on the following pages provide a summary of the Budget, authorized positions, changes that occurred after the budget was implemented for 2012, and changes occurring as part of the 2013 Cemeteries Enterprise Budget.

Cemeteries Enterprise Funds	Source of Funds	2010 Actual	2011 Actual	2012 Original Budget	* 2012 Amended Budget	2013 Budget	2013 Budget - * 2012 Amended Budget
	Interments and Removals	\$457,629	\$457,660	\$465,940	\$465,940	\$463,447	(\$2,493)
	Sales of Lots	349,562	354,463	392,750	392,750	373,028	(19,722)
	Interest - Endowment/Other	193,901	355,848	257,000	257,000	252,500	(4,500)
	Burial Vaults & Bronze Markers	123,156	108,144	129,450	129,450	112,000	(17,450)
	Miscellaneous	67,864	42,734	74,700	74,700	67,300	(7,400)
	Total	\$1,192,112	\$1,318,849	\$1,319,840	\$1,319,840	\$1,268,275	(\$51,565)
	Use of Funds	2010 Actual	2011 Actual	2012 Original Budget	* 2012 Amended Budget	2013 Budget	2013 Budget - * 2012 Amended Budget
	Salary/Benefits/Pensions	\$494,692	\$515,153	\$510,807	\$510,807	\$485,419	(\$25,388)
	Operating	688,918	691,865	738,814	738,814	754,324	15,510
Capital Outlay	0	0	120,000	120,000	65,059	(54,941)	
Total	\$1,183,610	\$1,207,018	\$1,369,621	\$1,369,621	\$1,304,802	(\$64,819)	

Positions	Position Title	2011 Budget	2012 Original Budget	* 2012 Amended Budget	2013 Budget	2013 Budget - * 2012 Amended Budget
	Administrator	1.00	1.00	1.00	1.00	0.00
	Cemetery Technician	1.00	1.00	1.00	1.00	0.00
	Maintenance Technician II	4.00	4.00	4.00	4.00	0.00
	Total Positions	6.00	6.00	6.00	6.00	0.00

Funding Changes	During 2012	* 2012 Amended - 2012 Original Budget
	None	\$0
	Total During 2012	\$0
	For 2013	2013 Budget - * 2012 Amended Budget
	Decrease Salary/Benefits/Pensions to properly fund current actual costs of filled positions	(\$25,388)
	Increase in utility rates and decrease in capital outlay	(39,431)
Total For 2013	(\$64,819)	

* 2012 Amended Budget includes no changes from Original Budget as of 8/30/2012.

Position Changes	During 2012	* 2012 Amended - 2012 Original Budget
	None	0.00
	Total During 2012	0.00
	For 2013	2013 Budget - * 2012 Amended Budget
	None	0.00
	Total For 2013	0.00

* 2012 Amended Budget includes no changes from Original Budget as of 8/30/2012.

**City of Colorado Springs
Budget Detail Report**

475 CEMETERY FUND
Cemetery

Account #	Description	2010 Actuals	2011 Actuals	2012 Budget	2013 Budget	2012 Budget to 2013 Budget \$ Change	2012 Budget to 2013 Budget % Change
51205	CIVILIAN SALARIES	328,419	322,273	330,658	313,977	(16,681)	-5.04%
51210	OVERTIME	24,847	30,739	25,645	31,000	5,355	20.88%
51220	SEASONAL TEMPORARY	17,872	26,288	27,000	22,880	(4,120)	-15.26%
51240	RETIREMENT TERMINATION SICK	0	1,458	0	0	0	0.00%
51245	RETIREMENT TERM VACATION	0	6,370	0	0	0	0.00%
51299	SALARIES REIMBURSEMENTS	(937)	0	0	0	0	0.00%
51610	PERA	49,322	51,515	49,454	49,305	(149)	-0.30%
51615	WORKERS COMPENSATION	7,025	7,436	7,200	6,922	(278)	-3.86%
51620	EQUITABLE LIFE INSURANCE	987	930	1,000	916	(84)	-8.40%
51625	VISION CARE	355	0	0	0	0	0.00%
51640	DENTAL INSURANCE	2,693	1,964	3,000	2,188	(812)	-27.07%
51655	RETIRED EMP MEDICAL INS	9,781	11,355	10,500	0	(10,500)	-100.00%
51665	CASH BACK	1,611	848	1,750	0	(1,750)	-100.00%
51690	MEDICARE	4,501	4,729	4,500	4,553	53	1.18%
51695	CITY EPO MEDICAL PLAN	48,216	49,248	50,100	53,678	3,578	7.14%
Total Salaries and Benefits		494,692	515,153	510,807	485,419	(25,388)	-4.97%
52110	OFFICE SUPPLIES	2,535	344	2,600	1,000	(1,600)	-61.54%
52115	MEDICAL SUPPLIES	27	7	150	100	(50)	-33.33%
52120	COMPUTER SOFTWARE	0	0	100	100	0	0.00%
52122	CELL PHONES EQUIP AND SUPPLIES	10	0	100	100	0	0.00%
52125	GENERAL SUPPLIES	885	1,385	1,600	1,750	150	9.38%
52135	POSTAGE	447	422	600	650	50	8.33%
52140	WEARING APPAREL	259	481	300	500	200	66.67%
52145	PAINT AND CHEMICAL	0	0	200	100	(100)	-50.00%
52150	SEED AND FERTILIZER	7,958	19,593	15,000	20,000	5,000	33.33%
52165	LICENSES AND TAGS	0	0	50	50	0	0.00%
52175	SIGNS	150	43	150	100	(50)	-33.33%
52190	JANITORIAL SUPPLIES	363	548	500	650	150	30.00%
52205	MAINT LANDSCAPING	0	0	300	300	0	0.00%
52210	MAINT TREES	862	430	14,000	16,000	2,000	14.29%
52215	MAINT GROUNDS	7,480	7,993	10,000	11,000	1,000	10.00%
52220	MAINT OFFICE MACHINES	0	205	150	210	60	40.00%
52225	MAINT COMPUTER SOFTWARE	0	0	100	100	0	0.00%
52235	MAINT MACHINERY AND APPARATUS	3,057	2,272	3,500	1,250	(2,250)	-64.29%
52240	MAINT NONFLEET VEHICLES EQP	157	524	600	300	(300)	-50.00%
52250	MAINT RADIOS ALLOCATION	0	0	25	25	0	0.00%
52265	MAINT BUILDINGS AND STRUCTURE	74	303	2,500	2,000	(500)	-20.00%
52270	MAINT WELLS AND RESERVOIRS	4,655	4,192	8,000	8,250	250	3.13%
52405	ADVERTISING SERVICES	15,641	20,780	18,000	17,750	(250)	-1.39%
52410	BUILDING SECURITY SERVICES	5,065	5,082	4,300	5,200	900	20.93%
52450	LAUNDRY AND CLEANING SERVICES	0	0	50	50	0	0.00%
52455	LAWN MAINTENANCE SERVICE	159,565	168,663	185,000	181,165	(3,835)	-2.07%
52573	CREDIT CARD FEES	4,783	4,459	5,000	5,100	100	2.00%
52575	SERVICES	62,077	43,836	65,000	65,150	150	0.23%
52578	INTERPRETING SERVICES	0	0	100	100	0	0.00%
52605	CAR MILEAGE	0	0	100	100	0	0.00%
52615	DUES AND MEMBERSHIP	795	2,100	2,200	2,200	0	0.00%
52625	MEETING EXPENSES IN TOWN	5	73	250	250	0	0.00%
52630	TRAINING	115	35	250	250	0	0.00%
52635	EMPLOYEE EDUCATIONL ASSISTANCE	0	0	100	100	0	0.00%
52645	SUBSCRIPTIONS	243	236	250	250	0	0.00%
52655	TRAVEL OUT OF TOWN	616	1,949	1,500	2,175	675	45.00%
52705	COMMUNICATIONS	3,289	3,243	4,000	0	(4,000)	-100.00%
52735	TELEPHONE LONG DIST CALLS	37	0	150	150	0	0.00%
52736	CELL PHONE AIRTIME	661	408	500	500	0	0.00%
52738	CELL PHONE BASE CHARGES	1,448	900	1,200	1,200	0	0.00%
52740	GENERAL INSURANCE-CITY	1,362	1,362	1,400	1,450	50	3.57%
52746	UTILITIES ELECTRIC	4,383	5,286	6,000	6,000	0	0.00%
52747	UTILITIES GAS	4,358	5,305	6,000	6,000	0	0.00%
52748	UTILITIES SEWER	3,454	1,011	3,500	3,500	0	0.00%
52749	UTILITIES WATER	223,896	254,416	236,700	256,000	19,300	8.15%

Account #	Description	2010 Actuals	2011 Actuals	2012 Budget	2013 Budget	2012 Budget to 2013 Budget \$ Change	2012 Budget to 2013 Budget % Change
52775	MINOR EQUIPMENT	4,120	8,830	2,100	4,000	1,900	90.48%
52795	RENTAL OF EQUIPMENT	629	884	750	900	150	20.00%
52805	ADMIN PRORATED CHARGES	77,856	57,384	51,444	49,524	(1,920)	-3.73%
52806	PAYMENT IN LIEU OF TAXES	2,892	2,484	2,750	2,500	(250)	-9.09%
52872	MAINT FLEET VEHICLES EQP	35,941	34,965	33,000	35,000	2,000	6.06%
52874	OFFICE SERVICES PRINTING	1,604	777	1,200	1,000	(200)	-16.67%
52875	OFFICE SERVICES RECORDS	114	148	120	150	30	25.00%
52880	PURCHASES FOR RESALE	43,046	28,207	45,000	40,000	(5,000)	-11.11%
52893	RENTAL OF FLEET VEHICLES	0	0	75	75	0	0.00%
52970	ENVIRON PROTECTION PROGRAM	2,004	300	300	2,000	1,700	566.67%
Total Operating Expenses		688,918	691,865	738,814	754,324	15,510	2.10%
53050	MACHINERY AND APPARATUS	0	0	30,000	30,000	0	0.00%
53090	BUILDINGS AND STRUCTURES	0	0	90,000	35,059	(54,941)	-61.05%
Total Capital Outlay		0	0	120,000	65,059	(54,941)	-45.78%
Total Expenses		1,183,610	1,207,018	1,369,621	1,304,802	(64,819)	-4.73%

Totals may differ from narratives due to rounding.