

# Proposed 2021 Fees and Charges – Cemetery Enterprise



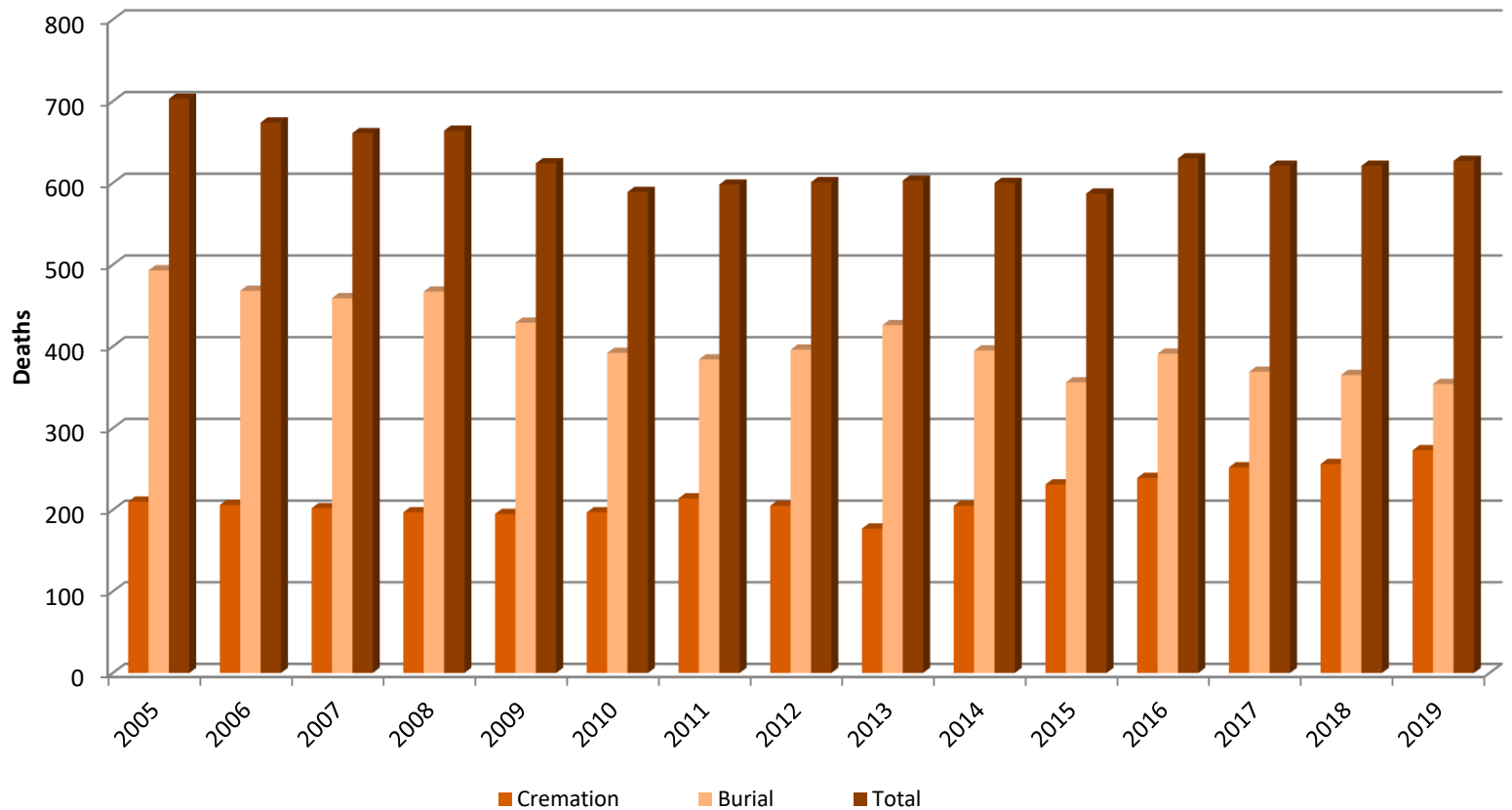
Colorado Springs City Council  
July 27, 2020

Kim King, Recreation and Administration Manager

# Service Levels



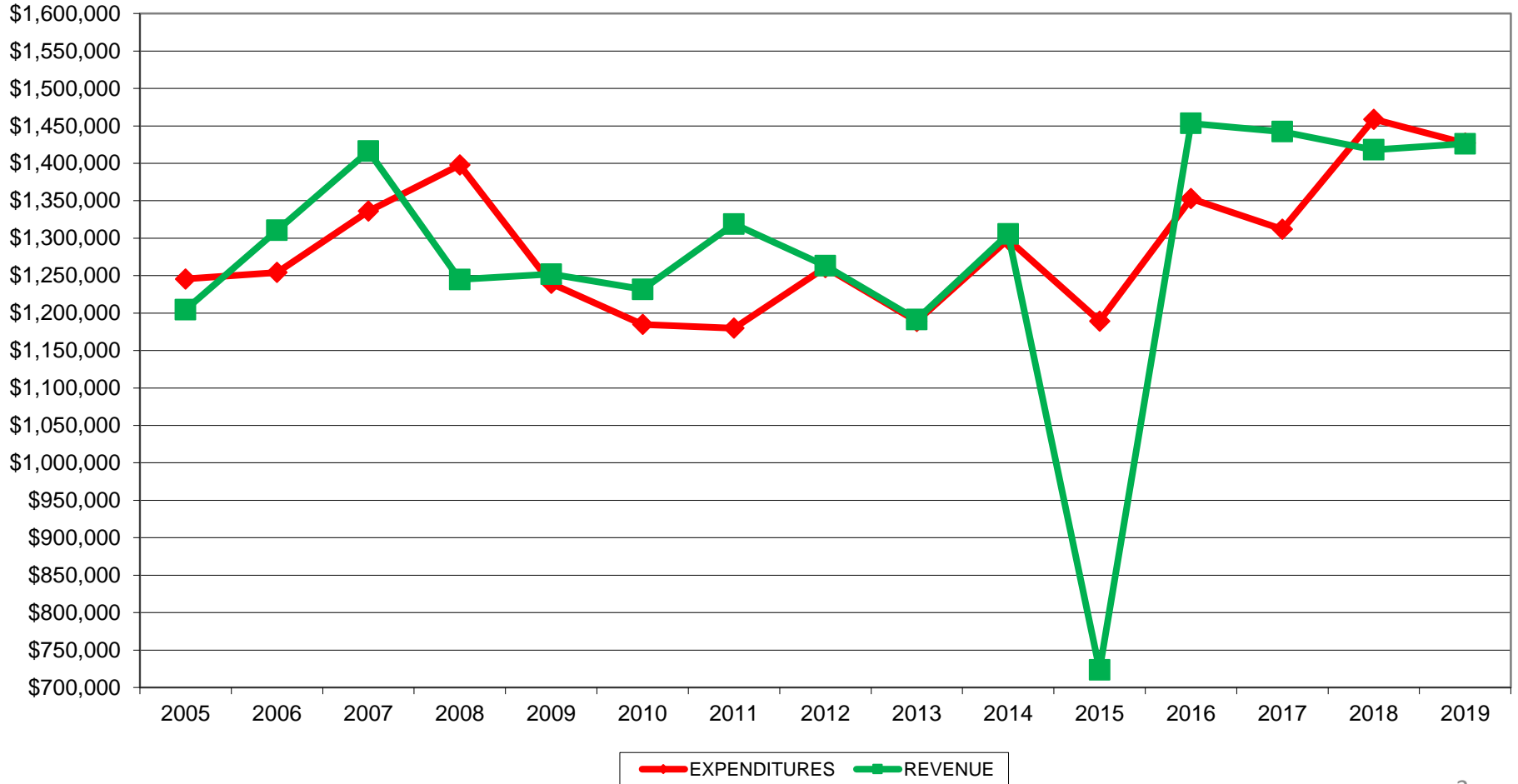
**CEMETERY ENTERPRISE - SERVICE LEVELS  
(2005 THRU 2019)**



# Revenue vs Expenditure



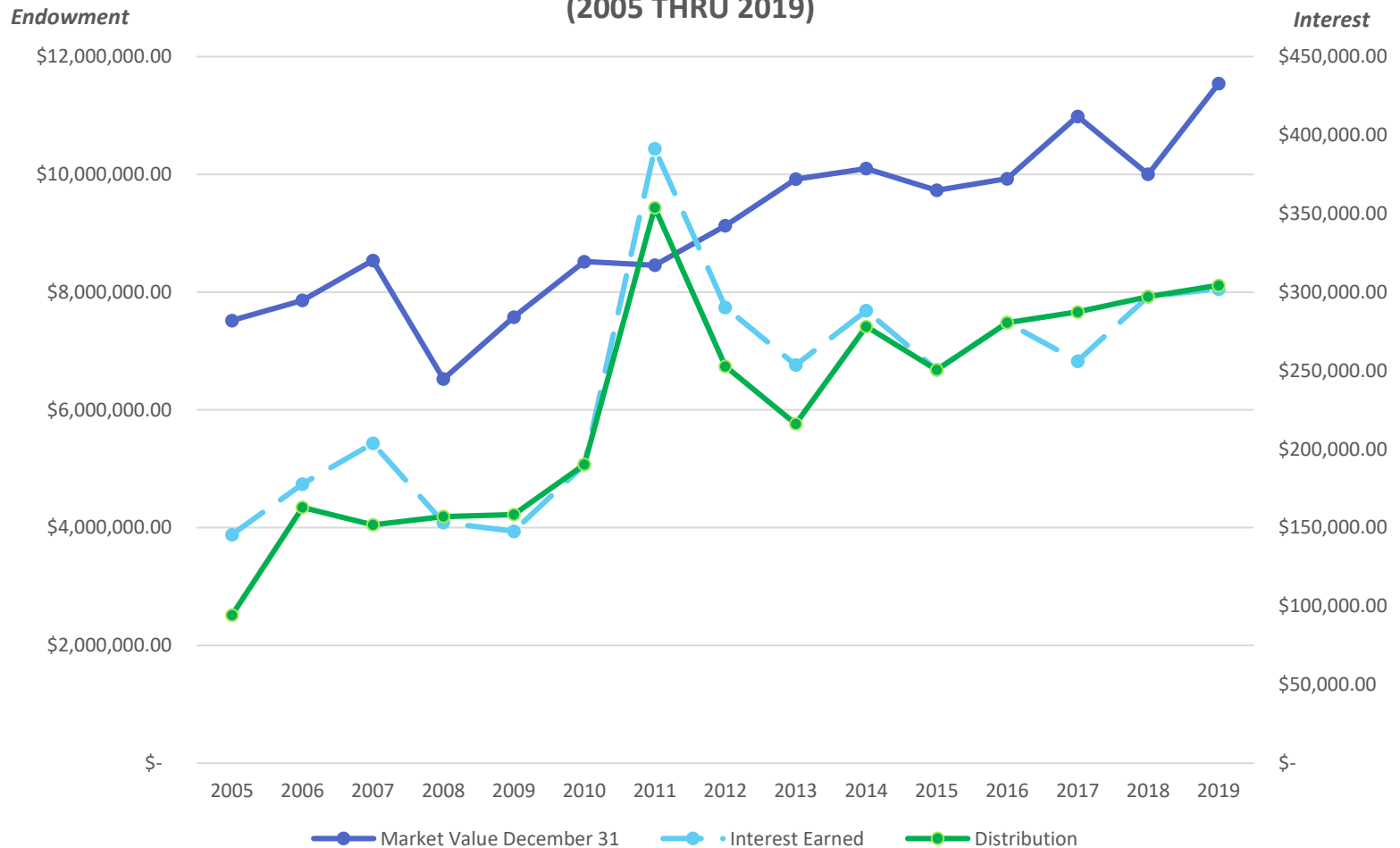
**CEMETERY ENTERPRISE  
REVENUE VS EXPENDITURE (2005 - 2019)**



# Endowment



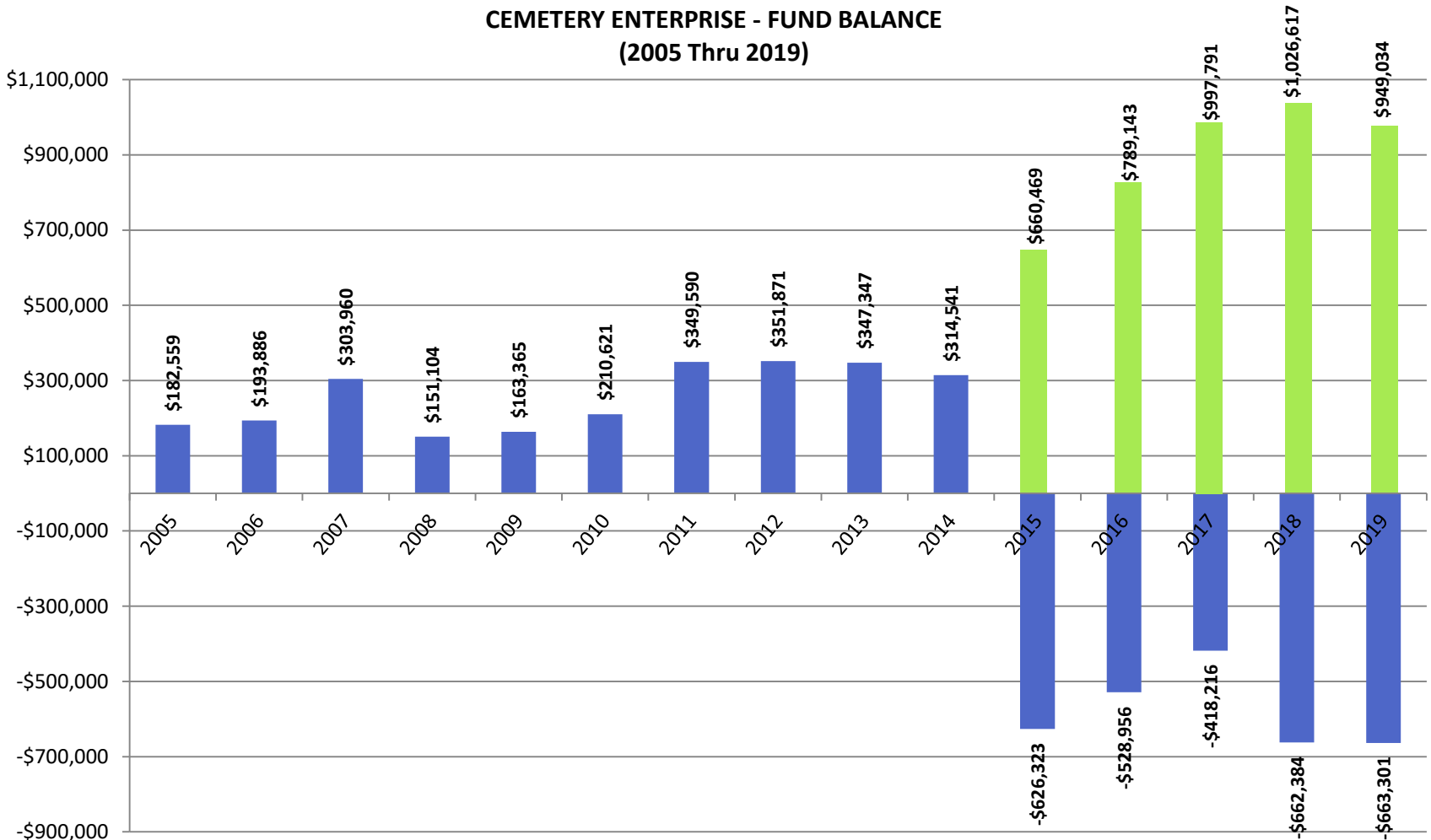
**CEMETERY ENTERPRISE - ENDOWMENT BALANCE VS INTEREST DISTRIBUTION  
(2005 THRU 2019)**



# Fund Balance



**CEMETERY ENTERPRISE - FUND BALANCE  
(2005 Thru 2019)**



Blue = unrestricted net fund balance

Green = Fund balance without GASB 68, GASB 75 and preneeds

# Proposed Fees



	<u>2015</u>	<u>2020 (changed in 2018)</u>	<u>Proposed 2021</u>	<u>Latest Percent Increase</u>
Basic Space	\$900	\$1,000	\$1,300	23.08%
Premium Space	\$1,200	\$1,400	\$1,600	12.50%
Premier Space	\$1,600	\$1,700	\$1,900	10.53%
Double Depth	\$2,000	\$2,125	\$2,700	21.30%
Child Spaces	\$325	\$475	\$500	5.00%
Infant Spaces	\$295	\$400	\$450	11.11%
Adult Casket Interment	\$1,000	\$1,100	\$1,300	15.38%
Child Casket Interment	\$295	N/C	\$350	15.71%
Cremation Inurnment	\$500	N/C	\$600	16.67%

# Proposed Fees



	<u>2015</u>	<u>2020 (changed in 2018)</u>	<u>Proposed 2021</u>	<u>Latest Percent Increase</u>
Upright Cremation	\$700	\$800	\$1,000	20.00%
Old Section Cremation	\$550	\$650	\$750	13.33%
Flat Cremation	\$500	\$600	\$700	14.29%
Cremation Garden	\$500	N/C	\$650	23.08%
Adult Casket Disinterment	\$1,300	\$1,300	\$1,700	23.53%
Double Depth Disinterment	\$1,400	1,400	\$2,000	30.00%
Infant/Cremaains Disinterment	\$325	N/C	\$400	18.75%
Saturday Overtime Fee	\$400	\$400	\$700	42.86%
Chapel Rental (3 hrs) – addition to schedule		\$150	\$150	0.00%
<b><i>Avg Increase (All Fees) =</i></b>	<b><i>9.06%</i></b>		<b><i>Avg Increase (Changes Only) =</i></b>	<b><i>18.65%</i></b>

# Market Data



	<b>Evergreen &amp; Fairview - 2021 Proposed</b>	<b>Linn Grove (Greeley - 2020)</b>	<b>Grandview &amp; Roselawn (Ft. Collins - 2020)</b>	<b>Elmwood &amp; Fairview (Brighton – 2020 resident)</b>	<b>Roselawn (Pueblo – 2020)</b>	<b>Memorial Gardens (Colo Spgs – 2020)</b>
<i>Cost of Living Idx</i>	104.5	105.9	118.3	120.0	85.2	104.5
Basic Space	<b>\$1,300</b>	\$1,425	\$1,711	\$1,290	\$1,595	\$1,095
Premium Space	<b>\$1,600</b>	\$1,550			\$1,795	\$2,495
Premier Space	<b>\$1,900</b>	\$1,875				\$3,195
Double Depth	<b>\$2,700</b>	\$2,850	\$2,566			
Upright cremation	<b>\$1000</b>	\$1,425	\$861	\$1,160		
Casket interment	<b>\$1,300</b>	\$1,450	\$1,194	\$1,380	\$1,445	\$1,595
Saturday Overtime Fee	<b>\$700</b>	\$800	\$514	\$415	\$500	\$595
Adult Casket Disinterment	<b>\$1,700</b>	\$2,400	\$1,948			\$3,000



# Increasing Expenses



- Fees have not increased since 2018.
- Evergreen Cemetery uses nonpotable water which has increased 66.25% over the past five (5) years.
- Fairview Cemetery uses potable water which has increased 9% over the past five (5) years.
- Capital needs – vehicle replacement, new columbarium and historic structure repairs.
- COVID-19 Impacts – through June 2020, burials are down 30%.

# Questions?

