

Cemetery Enterprise

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All Funds Summary

All Funds	Source of Funds	2022 Actual	2023 Original Budget	* 2023 Amended Budget	2024 Budget	2024 Budget - * 2023 Amended Budget
	Cemetery Enterprise	\$2,180,919	\$1,894,153	\$1,894,153	\$1,961,161	\$67,008
	Total	\$2,180,919	\$1,894,153	\$1,894,153	\$1,961,161	\$67,008
	Use of Funds					
	Cemetery Enterprise	\$1,729,507	\$1,894,153	\$1,894,153	\$1,961,161	\$67,008
	Total	\$1,729,507	\$1,894,153	\$1,894,153	\$1,961,161	\$67,008
	Positions					
	Cemetery Enterprise	6.00	6.00	7.00	7.00	0.00
	Total	6.00	6.00	7.00	7.00	0.00

* 2023 Amended Budget as of 8/31/2023

Significant Changes vs. 2023

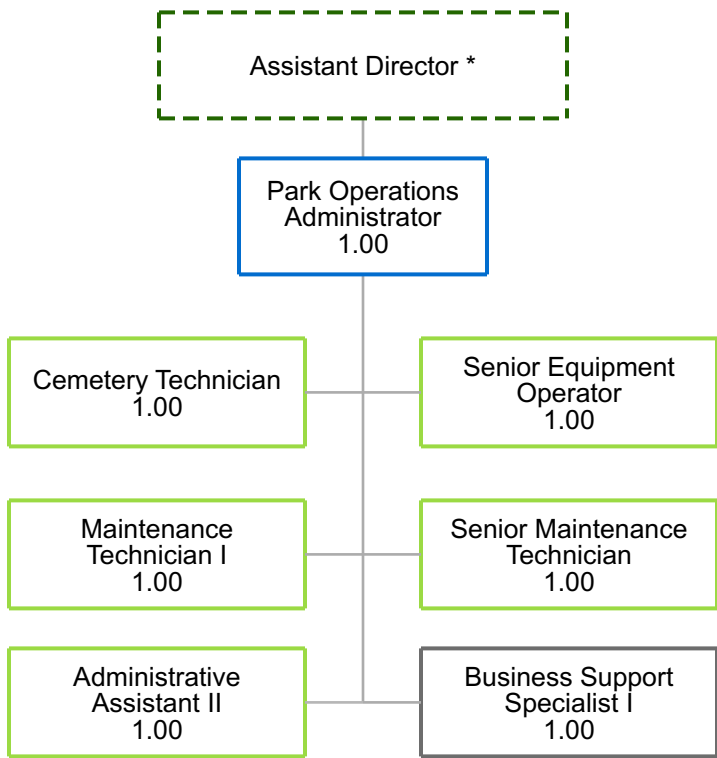
- Net increase of approximately \$74,000 mainly to fund existing positions, pay for performance, and medical cost adjustments
- Net decrease of approximately \$7,000 for anticipated operating expenses

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 Assistant Director 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.

2024 Strategic Plan Update

See the Parks, Recreation and Cultural Services narrative for the department's 2024 Strategic Plan update

The sections below provide a summary of the Budget, authorized positions, changes that occurred after the budget was implemented for 2023, and changes occurring as part of the 2024 Budget for the Cemetery Enterprise Fund.

Cemetery Enterprise Fund - Summary, Funding, and Position Summary

Cemetery Fund	Source of Funds	2021 Actual	2022 Actual	2023 Original Budget	* 2023 Amended Budget	2024 Budget	2024 Budget - * 2023 Amended Budget
	Interments and Removals	\$616,537	\$642,558	\$684,355	\$684,355	\$744,509	\$60,154
	Sales of Lots	563,491	643,321	591,150	591,150	601,150	10,000
	Interest - Endowment/Other	11,557	10,118	20,200	20,200	36,900	16,700
	Burial Vaults & Bronze Markers	118,446	123,871	128,500	128,500	128,500	0
	Miscellaneous	412,058	761,051	469,948	469,948	450,102	(19,846)
	Total	\$1,722,089	\$2,180,919	\$1,894,153	\$1,894,153	\$1,961,161	\$67,008
	Use of Funds	2021 Actual	2022 Actual	2023 Original Budget	* 2023 Amended Budget	2024 Budget	2024 Budget - * 2023 Amended Budget
	Salary/Benefits/Pensions	\$423,970	\$525,449	\$589,378	\$589,378	\$663,466	\$74,088
	Operating	1,092,154	1,204,058	1,304,775	1,304,775	1,297,695	(7,080)
	Total	\$1,516,124	\$1,729,507	\$1,894,153	\$1,894,153	\$1,961,161	\$67,008
	Position Title		2022 Actual	2023 Original Budget	* 2023 Amended Budget	2024 Budget	2024 Budget - * 2023 Amended Budget
	Administrative Assistant II		1.00	1.00	1.00	1.00	0.00
	Business Support Specialist I		0.00	0.00	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
	Total Positions		6.00	6.00	7.00	7.00	0.00

* 2023 Amended Budget as of 8/31/2023

Cemetery Enterprise Fund: Summary, Funding, and Position Changes

Funding Changes	During 2023	* 2023 Amended - 2023 Original Budget
	None	\$0
	Total During 2023	\$0
	For 2024	2024 Budget - * 2023 Amended Budget
	Salaries/Benefits/Pensions	
	Net change to fund existing positions	\$60,939
	Increase to fund pay for performance and pay progression	9,043
	Increase to fund medical cost adjustments	4,106
	Total Salaries/Benefits/Pensions	\$74,088
	Operating	
	Net decrease to match anticipated expenditures	(\$7,080)
	Total Operating	(\$7,080)
	Total For 2024	\$67,008

Position Changes	During 2023	* 2023 Amended - 2023 Original Budget
	Add 1.00 FTE (Business Support Specialist I)	1.00
	Total During 2023	1.00
	For 2024	2024 Budget - * 2023 Amended Budget
	None	0.00
	Total For 2024	0.00

* 2023 Amended Budget as of 8/31/2023

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Cemetery Enterprise

Acct # - Description	2021 Actual	2022 Actual	2023 Original Budget	* 2023 Amended Budget	2024 Budget	2024 Budget - * 2023 Amended Budget
Salaries/Benefits/Pensions						
51205 - CIVILIAN SALARIES	253,479	346,326	380,213	380,213	434,203	53,990
51210 - OVERTIME	5,903	5,101	15,000	15,000	15,000	0
51220 - SEASONAL TEMPORARY	26,579	18,144	31,200	31,200	31,200	0
51230 - SHIFT DIFFERENTIAL	0	270	0	0	0	0
51240 - RETIREMENT TERMINATION SICK	4,214	7,056	0	0	0	0
51245 - RETIREMENT TERM VACATION	3,350	(462)	0	0	0	0
51260 - VACATION BUY PAY OUT	1,316	1,065	0	0	0	0
51299 - SALARIES REIMBURSEMENTS	(1,562)	0	0	0	0	0
51610 - PERA	38,406	51,440	60,724	60,724	68,780	8,056
51615 - WORKERS COMPENSATION	8,954	10,317	8,844	8,844	6,401	(2,443)
51620 - EQUITABLE LIFE INSURANCE	677	829	1,324	1,324	1,283	(41)
51640 - DENTAL INSURANCE	2,390	2,484	2,580	2,580	3,000	420
51655 - RETIRED EMP MEDICAL INS	9,871	9,231	9,131	9,131	9,131	0
51690 - MEDICARE	3,874	5,032	5,965	5,965	6,748	783
51695 - CITY EPO MEDICAL PLAN	21,147	27,346	28,923	28,923	16,100	(12,823)
51696 - ADVANTAGE HD MED PLAN	43,128	39,384	43,474	43,474	68,370	24,896
51697 - HRA BENEFIT TO ADV MED PLAN	2,244	1,886	2,000	2,000	3,250	1,250
Salaries/Benefits/Pensions Total	423,970	525,449	589,378	589,378	663,466	74,088
Operating						
52110 - OFFICE SUPPLIES	662	632	500	500	500	0
52111 - PAPER SUPPLIES	387	0	0	0	0	0
52115 - MEDICAL SUPPLIES	337	70	200	200	200	0
52122 - CELL PHONES EQUIP AND SUPPLIES	809	959	1,200	1,200	1,109	(91)
52125 - GENERAL SUPPLIES	1,327	1,119	1,000	1,000	1,000	0
52135 - POSTAGE	718	684	650	650	650	0
52140 - WEARING APPAREL	620	480	0	0	0	0
52150 - SEED AND FERTILIZER	1,335	10,984	13,189	13,189	10,689	(2,500)
52165 - LICENSES AND TAGS	16	0	0	0	0	0
52175 - SIGNS	7,713	0	100	100	100	0
52190 - JANITORIAL SUPPLIES	98	689	500	500	500	0
52210 - MAINT TREES	251	19,500	1,000	1,000	1,000	0
52215 - MAINT GROUNDS	8,475	11,969	10,000	10,000	10,000	0
52225 - MAINT COMPUTER SOFTWARE	7,888	0	0	0	0	0
52235 - MAINT MACHINERY AND APPARATUS	0	4,798	1,250	1,250	1,250	0
52240 - MAINT NONFLEET VEHICLES EQP	0	236	300	300	300	0
52265 - MAINT BUILDINGS AND STRUCTURE	4,296	21,569	2,200	2,200	2,200	0
52270 - MAINT WELLS AND RESERVOIRS	2,735	15,225	8,000	8,000	8,000	0
52305 - MAINT SOFTWARE & OTHER FEES	1,170	10,748	7,200	7,200	7,200	0
52405 - ADVERTISING SERVICES	410	190	500	500	500	0
52410 - BUILDING SECURITY SERVICES	21,040	30,348	23,621	23,621	20,000	(3,621)
52425 - ENVIRONMENTAL SERVICES	0	75	0	0	0	0
52430 - FINANCIAL SERVICES	0	0	1,000	1,000	1,000	0
52435 - GARBAGE REMOVAL SERVICES	1,519	970	1,700	1,700	1,700	0
52450 - LAUNDRY AND CLEANING SERVICES	0	0	50	50	50	0
52455 - LAWN MAINTENANCE SERVICE	247,505	392,089	418,569	418,569	440,599	22,030

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Acct # - Description	2021 Actual	2022 Actual	2023 Original Budget	* 2023 Amended Budget	2024 Budget	2024 Budget - * 2023 Amended Budget
52465 - MISCELLANEOUS SERVICES	268	137	0	0	0	0
52568 - BANK AND INVESTMENT FEES	669	562	2,222	2,222	4,059	1,837
52573 - CREDIT CARD FEES	11,374	14,797	12,000	12,000	12,000	0
52575 - SERVICES	37,343	84,273	16,318	16,318	15,000	(1,318)
52590 - TEMPORARY EMPLOYMENT	12,158	0	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	26	250	250	250	0
52630 - TRAINING	0	285	1,000	1,000	500	(500)
52645 - SUBSCRIPTIONS	0	0	250	250	250	0
52655 - TRAVEL OUT OF TOWN	0	0	500	500	500	0
52716 - RENTAL EXPENSE	0	416	0	0	0	0
52731 - STATE CNTY PPRTA TAX	10,217	8,811	0	0	0	0
52738 - CELL PHONE BASE CHARGES	2,612	3,268	2,666	2,666	2,666	0
52740 - GENERAL INSURANCE-CITY	7,836	7,306	6,500	6,500	6,500	0
52742 - STORMWATER FEE	11,554	13,848	11,644	11,644	11,644	0
52746 - UTILITIES ELECTRIC	5,788	6,610	6,750	6,750	6,750	0
52747 - UTILITIES GAS	7,884	10,657	12,600	12,600	12,600	0
52748 - UTILITIES SEWER	3,519	4,712	1,000	1,000	1,000	0
52749 - UTILITIES WATER	476,449	442,230	441,000	441,000	430,000	(11,000)
52765 - LEASE PURCHASE PAYMENTS	0	0	88,000	88,000	88,000	0
52770 - SAFETY EQUIPMENT	768	0	0	0	0	0
52775 - MINOR EQUIPMENT	1,966	676	0	0	0	0
52776 - PRINTER CONSOLIDATION COST	402	1,251	500	500	500	0
52795 - RENTAL OF EQUIPMENT	0	0	600	600	600	0
52805 - ADMIN PRORATED CHARGES	134,461	140,326	158,275	158,275	149,358	(8,917)
52859 - INSURANCE OTHER	0	0	4,000	4,000	4,000	0
52872 - MAINT FLEET VEHICLES EQP	28,483	43,727	13,000	13,000	10,000	(3,000)
52874 - OFFICE SERVICES PRINTING	1,393	1,972	1,000	1,000	1,000	0
52875 - CITY RECORDS MANAGEMENT	0	0	200	200	200	0
52880 - PURCHASES FOR RESALE	39,360	89,876	30,000	30,000	30,000	0
52970 - ENVIRON PROTECTION PROGRAM	300	225	300	300	300	0
65170 - TRANSFER TO OTHER FUNDS	0	0	871	871	871	0
65307 - PENSION EXPENSE	(12,539)	(185,547)	0	0	0	0
65313 - OPEB EXPENSE	578	(9,720)	0	0	0	0
Operating Total	1,092,154	1,204,058	1,304,775	1,304,775	1,297,695	(7,080)
Grand Total	1,516,124	1,729,507	1,894,153	1,894,153	1,961,161	67,008
Revenue						
41904 - CARE OF LOTS	0	6,000	0	0	0	0
41905 - CASKET INTERMENTS	616,537	642,558	684,355	684,355	519,509	(164,846)
41906 - CREMATION BURIALS	0	0	0	0	225,000	225,000
41910 - SALES OF LOTS	563,491	643,321	591,150	591,150	601,150	10,000
41915 - MEMORIAL OR FOUNDATIONS	26,902	46,664	44,082	44,082	44,082	0
41920 - MISCELLANEOUS CEMETERY	2,900	3,320	3,500	3,500	3,500	0
41925 - CITY POLY VAULTS	118,246	120,982	127,000	127,000	127,000	0
41930 - SALE OF BRONZE MEMORIALS	200	2,889	1,500	1,500	1,500	0
41935 - VAULT SUPERVISION FEE	31,035	38,190	31,000	31,000	41,000	10,000

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41940 - ENDOWMENTS	25,574	10,329	0	0	0	0
41945 - CONTRACT ADMIN CHARGE	2,790	5,348	3,520	3,520	3,520	0
43180 - GAIN LOSS INV MKT VALUE	(19,872)	(63,714)	0	0	0	0
44040 - SALE OF PROPERTY	21,602	1,800	0	0	0	0
45768 - UNCLAIMED PROPERTY DISPOSITION	0	193	0	0	0	0
45905 - RENTAL INCOME	0	0	300	300	300	0
46025 - INTEREST	11,557	10,118	20,200	20,200	36,900	16,700
46153 - TRANSFER FROM OTHER FUNDS	321,127	712,921	387,546	387,546	357,700	(29,846)
Revenue Total	1,722,089	2,180,919	1,894,153	1,894,153	1,961,161	67,008

* 2023 Amended Budget as of 8/31/2023

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