

# Cemetery Enterprise

Cheryl Godbout, Park Operations Administrator | (719) 385-6253 | [Cheryl.Godbout@coloradosprings.gov](mailto:Cheryl.Godbout@coloradosprings.gov)

## All Funds Summary

All Funds	Source of Funds	2023 Actual	2024 Original Budget	* 2024 Amended Budget	2025 Budget	2025 Budget - * 2024 Amended Budget
	Cemetery Enterprise	\$1,863,053	\$1,961,161	\$1,961,161	\$2,042,545	\$81,384
<b>Total</b>	<b>\$1,863,053</b>	<b>\$1,961,161</b>	<b>\$1,961,161</b>	<b>\$2,042,545</b>	<b>\$81,384</b>	
Use of Funds	Cemetery Enterprise	\$1,861,153	\$1,961,161	\$1,961,161	\$2,004,626	\$43,465
<b>Total</b>	<b>\$1,861,153</b>	<b>\$1,961,161</b>	<b>\$1,961,161</b>	<b>\$2,004,626</b>	<b>\$43,465</b>	
Positions	Cemetery Enterprise	7.00	7.00	8.00	8.00	0.00
<b>Total</b>	<b>7.00</b>	<b>7.00</b>	<b>8.00</b>	<b>8.00</b>	<b>0.00</b>	

\* 2024 Amended Budget as of 8/31/2024

## Significant Changes vs. 2024

- Net decrease of approximately \$21,200 mainly to fund existing positions, pay for performance, and medical cost adjustments
- Net increase of approximately \$64,700 for anticipated operating expenses

## Cemetery Enterprise - Overview

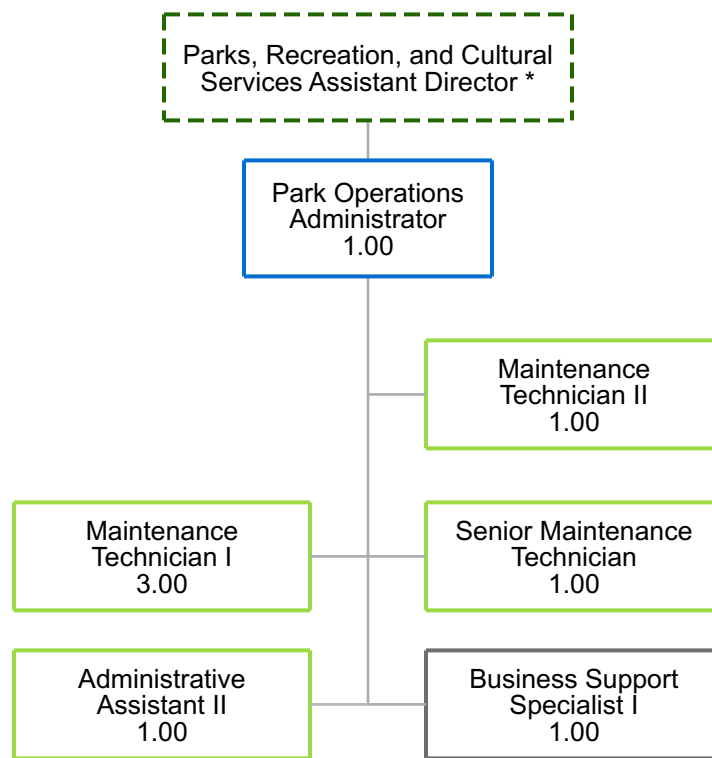
---

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 Parks, Recreation, and Cultural Services 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.

## 2025 Strategic Plan

---

See the Parks, Recreation, and Cultural Services narrative for the department's 2025 Strategic Plan

The sections below provide a summary of the Budget, authorized positions, changes that occurred after the budget was implemented for 2024, and changes occurring as part of the 2025 Budget for the Cemetery Enterprise Fund.

### Cemetery Enterprise Fund - Summary, Funding, and Position Summary

Cemetery Fund	Source of Funds	2022 Actual	2023 Actual	2024 Original Budget	* 2024 Amended Budget	2025 Budget	2025 Budget - * 2024 Amended Budget	
	Interments and Removals	\$642,558	\$419,883	\$519,509	\$519,509	\$523,221	\$3,712	
	Sales of Lots	643,321	632,439	601,150	601,150	605,300	4,150	
	Interest - Endowment/Other	10,118	33,415	36,900	36,900	36,900	0	
	Burial Vaults & Bronze Markers	123,871	312,380	353,500	353,500	368,300	14,800	
	Miscellaneous	761,051	464,936	450,102	450,102	508,824	58,722	
	<b>Total</b>	<b>\$2,180,919</b>	<b>\$1,863,053</b>	<b>\$1,961,161</b>	<b>\$1,961,161</b>	<b>\$2,042,545</b>	<b>\$81,384</b>	
	Use of Funds	2022 Actual	2023 Actual	2024 Original Budget	* 2024 Amended Budget	2025 Budget	2025 Budget - * 2024 Amended Budget	
	Salary/Benefits/Pensions	\$525,449	\$566,855	\$663,466	\$663,466	\$642,259	(\$21,207)	
Operating	1,204,058	1,294,298	1,297,695	1,297,695	1,362,367	64,672		
<b>Total</b>	<b>\$1,729,507</b>	<b>\$1,861,153</b>	<b>\$1,961,161</b>	<b>\$1,961,161</b>	<b>\$2,004,626</b>	<b>\$43,465</b>		
Position Title	2023 Actual	2024 Original Budget	* 2024 Amended Budget	2025 Budget	2025 Budget - * 2024 Amended Budget			
Administrative Assistant II	1.00	1.00	1.00	1.00	0.00			
Business Support Specialist I	1.00	1.00	1.00	1.00	0.00			
Cemetery Technician	1.00	1.00	0.00	0.00	0.00			
Maintenance Technician I	1.00	1.00	4.00	4.00	0.00			
Park Operations Administrator	1.00	1.00	1.00	1.00	0.00			
Senior Equipment Operator	1.00	1.00	0.00	0.00	0.00			
Senior Maintenance Technician	1.00	1.00	1.00	1.00	0.00			
<b>Total Positions</b>	<b>7.00</b>	<b>7.00</b>	<b>8.00</b>	<b>8.00</b>	<b>0.00</b>			

\* 2024 Amended Budget as of 8/31/2024

## Cemetery Enterprise Fund: Summary, Funding, and Position Changes

<b>Funding Changes</b>	<b>During 2024</b>	<b>* 2024 Amended - 2024 Original Budget</b>
	None	\$0
	<b>Total During 2024</b>	<b>\$0</b>
	<b>For 2025</b>	<b>2025 Budget - * 2024 Amended Budget</b>
	<b>Salaries/Benefits/Pensions</b>	
	Net change to fund existing positions	(\$58,622)
	Increase to fund pay for performance and pay progression	28,807
	Increase to fund medical cost adjustments	8,608
	<b>Total Salaries/Benefits/Pensions</b>	<b>(\$21,207)</b>
	<b>Operating</b>	
	Net Increase to match anticipated expenditures	\$64,672
	<b>Total Operating</b>	<b>\$64,672</b>
<b>Total For 2025</b>	<b>\$43,465</b>	

<b>Position Changes</b>	<b>During 2024</b>	<b>* 2024 Amended - 2024 Original Budget</b>
	Add 1.00 FTE (Maintenance Technical I)	1.00
	<b>Total During 2024</b>	<b>1.00</b>
	<b>For 2025</b>	<b>2025 Budget - * 2024 Amended Budget</b>
	None	0.00
	<b>Total For 2025</b>	<b>0.00</b>

\* 2024 Amended Budget as of 8/31/2024

# City of Colorado Springs Budget Detail Report

475 - CEMETERY FUND  
Cemetery Enterprise

Acct # - Description	2022 Actual	2023 Actual	2024 Original Budget	* 2024 Amended Budget	2025 Budget	2025 Budget - * 2024 Amended Budget
<b>Salaries/Benefits/Pensions</b>						
51205 - CIVILIAN SALARIES	346,326	373,410	434,203	434,203	414,080	(20,123)
51210 - OVERTIME	5,101	2,191	15,000	15,000	15,000	0
51220 - SEASONAL TEMPORARY	18,144	36,793	31,200	31,200	31,200	0
51230 - SHIFT DIFFERENTIAL	270	95	0	0	0	0
51240 - RETIREMENT TERMINATION SICK	7,056	3,519	0	0	0	0
51245 - RETIREMENT TERM VACATION	(462)	1,509	0	0	0	0
51260 - VACATION BUY PAY OUT	1,065	1,375	0	0	0	0
51299 - SALARIES REIMBURSEMENTS	0	(3,440)	0	0	0	0
51610 - PERA	51,440	58,143	68,780	68,780	65,910	(2,870)
51615 - WORKERS COMPENSATION	10,317	8,708	6,401	6,401	3,652	(2,749)
51620 - EQUITABLE LIFE INSURANCE	829	900	1,283	1,283	1,400	117
51640 - DENTAL INSURANCE	2,484	2,368	3,000	3,000	3,300	300
51655 - RETIRED EMP MEDICAL INS	9,231	8,592	9,131	9,131	9,131	0
51690 - MEDICARE	5,032	5,684	6,748	6,748	6,456	(292)
51695 - CITY EPO MEDICAL PLAN	27,346	15,983	16,100	16,100	0	(16,100)
51696 - ADVANTAGE HD MED PLAN	39,384	48,702	68,370	68,370	87,880	19,510
51697 - HRA BENEFIT TO ADV MED PLAN	1,886	2,323	3,250	3,250	4,250	1,000
<b>Salaries/Benefits/Pensions Total</b>	<b>525,449</b>	<b>566,855</b>	<b>663,466</b>	<b>663,466</b>	<b>642,259</b>	<b>(21,207)</b>
<b>Operating</b>						
52105 - MISCELLANEOUS OPERATING	0	1,231	0	0	0	0
52110 - OFFICE SUPPLIES	632	483	500	500	500	0
52115 - MEDICAL SUPPLIES	70	0	200	200	200	0
52122 - CELL PHONES EQUIP AND SUPPLIES	959	706	1,109	1,109	1,200	91
52125 - GENERAL SUPPLIES	1,119	9,711	1,000	1,000	0	(1,000)
52126 - ELECTRICAL SUPPLIES	0	147	0	0	0	0
52135 - POSTAGE	684	260	650	650	300	(350)
52140 - WEARING APPAREL	480	469	0	0	1,250	1,250
52150 - SEED AND FERTILIZER	10,984	15,208	10,689	10,689	10,000	(689)
52165 - LICENSES AND TAGS	0	16	0	0	1,000	1,000
52175 - SIGNS	0	0	100	100	100	0
52190 - JANITORIAL SUPPLIES	689	361	500	500	500	0
52210 - MAINT TREES	19,500	0	1,000	1,000	1,000	0
52215 - MAINT GROUNDS	11,969	14,349	10,000	10,000	10,000	0
52225 - MAINT COMPUTER SOFTWARE	0	6,688	0	0	7,000	7,000
52235 - MAINT MACHINERY AND APPARATUS	4,798	0	1,250	1,250	3,500	2,250
52240 - MAINT NONFLEET VEHICLES EQP	236	0	300	300	300	0
52265 - MAINT BUILDINGS AND STRUCTURE	21,569	4,817	2,200	2,200	2,200	0
52270 - MAINT WELLS AND RESERVOIRS	15,225	0	8,000	8,000	5,000	(3,000)
52305 - MAINT SOFTWARE & OTHER FEES	10,748	36	7,200	7,200	7,200	0
52405 - ADVERTISING SERVICES	190	0	500	500	2,000	1,500

# City of Colorado Springs Budget Detail Report

## 475 - CEMETERY FUND Cemetery Enterprise

Acct # - Description	2022 Actual	2023 Actual	2024 Original Budget	* 2024 Amended Budget	2025 Budget	2025 Budget - * 2024 Amended Budget
52410 - BUILDING SECURITY SERVICES	30,348	66,292	20,000	20,000	36,812	16,812
52425 - ENVIRONMENTAL SERVICES	75	5,742	0	0	500	500
52430 - FINANCIAL SERVICES	0	0	1,000	1,000	0	(1,000)
52435 - GARBAGE REMOVAL SERVICES	970	2,414	1,700	1,700	3,500	1,800
52445 - JANITORIAL SERVICES	0	3,860	0	0	4,740	4,740
52450 - LAUNDRY AND CLEANING SERVICES	0	1,035	50	50	100	50
52455 - LAWN MAINTENANCE SERVICE	392,089	416,146	440,599	440,599	463,789	23,190
52465 - MISCELLANEOUS SERVICES	137	617	0	0	0	0
52568 - BANK AND INVESTMENT FEES	562	579	4,059	4,059	2,795	(1,264)
52573 - CREDIT CARD FEES	14,797	14,660	12,000	12,000	12,000	0
52575 - SERVICES	84,273	100,941	15,000	15,000	15,000	0
52605 - CAR MILEAGE	0	0	100	100	0	(100)
52615 - DUES AND MEMBERSHIP	0	0	500	500	500	0
52625 - MEETING EXPENSES IN TOWN	26	0	250	250	250	0
52630 - TRAINING	285	0	500	500	500	0
52645 - SUBSCRIPTIONS	0	0	250	250	250	0
52655 - TRAVEL OUT OF TOWN	0	0	500	500	0	(500)
52716 - RENTAL EXPENSE	416	1,525	0	0	0	0
52731 - STATE CNTY PPRTA TAX	8,811	9,724	0	0	10,000	10,000
52738 - CELL PHONE BASE CHARGES	3,268	3,224	2,666	2,666	2,666	0
52740 - GENERAL INSURANCE-CITY	7,306	1,000	6,500	6,500	12,300	5,800
52742 - STORMWATER FEE	13,848	14,594	11,644	11,644	11,644	0
52746 - UTILITIES ELECTRIC	6,610	5,031	6,750	6,750	6,750	0
52747 - UTILITIES GAS	10,657	7,207	12,600	12,600	10,000	(2,600)
52748 - UTILITIES SEWER	4,712	3,050	1,000	1,000	1,000	0
52749 - UTILITIES WATER	442,230	408,611	430,000	430,000	430,000	0
52765 - LEASE PURCHASE PAYMENTS	0	0	88,000	88,000	88,000	0
52775 - MINOR EQUIPMENT	676	0	0	0	0	0
52776 - PRINTER CONSOLIDATION COST	1,251	188	500	500	500	0
52795 - RENTAL OF EQUIPMENT	0	0	600	600	200	(400)
52805 - ADMIN PRORATED CHARGES	140,326	146,204	149,358	149,358	149,821	463
52859 - INSURANCE OTHER	0	9,247	4,000	4,000	4,000	0
52872 - MAINT FLEET VEHICLES EQP	43,727	29,350	10,000	10,000	10,000	0
52874 - OFFICE SERVICES PRINTING	1,972	2,367	1,000	1,000	1,000	0
52875 - CITY RECORDS MANAGEMENT	0	0	200	200	200	0
52880 - PURCHASES FOR RESALE	89,876	50,079	30,000	30,000	30,000	0
52970 - ENVIRON PROTECTION PROGRAM	225	300	300	300	300	0
65170 - TRANSFER TO OTHER FUNDS	0	0	871	871	0	(871)
65307 - PENSION EXPENSE	(185,547)	(47,231)	0	0	0	0
65313 - OPEB EXPENSE	(9,720)	(16,940)	0	0	0	0
<b>Operating Total</b>	<b>1,204,058</b>	<b>1,294,298</b>	<b>1,297,695</b>	<b>1,297,695</b>	<b>1,362,367</b>	<b>64,672</b>

# City of Colorado Springs Budget Detail Report

475 - CEMETERY FUND  
Cemetery Enterprise

Acct # - Description	2022 Actual	2023 Actual	2024 Original Budget	* 2024 Amended Budget	2025 Budget	2025 Budget - * 2024 Amended Budget
<b>Grand Total</b>	<b>1,729,507</b>	<b>1,861,153</b>	<b>1,961,161</b>	<b>1,961,161</b>	<b>2,004,626</b>	<b>43,465</b>
<b>Revenue</b>						
41904 - CARE OF LOTS	6,000	0	0	0	0	0
41905 - CASKET INTERMENTS	642,558	419,883	519,509	519,509	523,221	3,712
41906 - CREMATION BURIALS	0	191,530	225,000	225,000	233,300	8,300
41910 - SALE OF BURIAL LOTS	643,321	632,439	601,150	601,150	402,500	(198,650)
41911 - SALE OF CREMATION LOTS	0	0	0	0	160,000	160,000
41912 - SALE OF ADDLINTERMENT RIGHTS	0	0	0	0	42,800	42,800
41915 - MEMORIAL OR FOUNDATIONS	46,664	23,286	44,082	44,082	45,582	1,500
41920 - MISCELLANEOUS CEMETERY	3,320	2,311	3,500	3,500	3,500	0
41925 - CITY POLY VAULTS	120,982	113,700	127,000	127,000	127,000	0
41926 - CREMATION VAULTS	0	6,750	0	0	8,000	8,000
41930 - SALE OF BRONZE MEMORIALS	2,889	400	1,500	1,500	0	(1,500)
41935 - VAULT SUPERVISION FEE	38,190	25,600	41,000	41,000	41,000	0
41940 - ENDOWMENTS	10,329	5,645	0	0	2,200	2,200
41945 - CONTRACT ADMIN CHARGE	5,348	2,358	3,520	3,520	3,520	0
43180 - GAIN LOSS INV MKT VALUE	(63,714)	43,540	0	0	0	0
44040 - SALE OF PROPERTY	1,800	8,560	0	0	0	0
45768 - UNCLAIMED PROPERTY DISPOSITION	193	0	0	0	0	0
45901 - MISCELLANEOUS	0	0	0	0	20,522	20,522
45905 - RENTAL INCOME	0	(1,000)	300	300	2,500	2,200
46025 - INTEREST	10,118	33,415	36,900	36,900	55,900	19,000
46153 - TRANSFER FROM OTHER FUNDS	712,921	354,636	357,700	357,700	371,000	13,300
<b>Revenue Total</b>	<b>2,180,919</b>	<b>1,863,053</b>	<b>1,961,161</b>	<b>1,961,161</b>	<b>2,042,545</b>	<b>81,384</b>

\* 2024 Amended Budget as of 8/31/2024

This page left blank intentionally.