Parks and Recreation General Maintenance and Management Plan Pre-Bid Meeting
11/4/2021

Questions/Answers/Clarifications

Q: Do we have an allocated budget for the project?
A: No, we do not have one at this time. We will work with the City Manager's office after reviewing and selecting a contractor to execute a budget amendment.

Q: Can questions can be submitted in writing?
A: Yes, you can send them to Nathan Mosley at nmosley@louisvilleco.gov or Sharon Schramm at sschramm@louisvilleco.gov

Q: Are you looking at the scope of work being proposed compared to the budget vs. just looking at another firm's budget?
A: We will review the proposals and each consultants approach and compare that to the cost estimated for the scope of work. The RFP provided the basics of what we want to accomplish, but we want the consultants to share their approach based on experience doing similar projects even if some of those items are not included in the RFP. We will score the proposals against the criteria included in the RFP and will factor in any additional costs to the cost score based on the value we believe the proposal provides to the City. It's not just cost; it's references, experience with other similar projects, and approach to the current project.

Q: Plan on opening up to people not in attendance?
A: The idea is we are not, but if, for some reason, if someone couldn't get in (as some had trouble regarding a passcode error), we may need to reschedule a second meeting if there was a lot of trouble.
C: For technical difficulty issues, we will accept bids from vendors that could not attend due to the inability to access the meeting. We are not aware of any contractors that did not make it onto the call.

Q: Is your information number of parks and facilities available, or will it be provided? The number of parks. Facilities. Acreage. Etc.
A: Included in the addendum. We have included relevant pages from the City's budget document with specific areas highlighted that the Parks division is responsible for. This is not exhaustive, but based on how the city budgets this gives a good idea of the acreage under our responsibility as well as streetscapes and cemetery. We have also included a copy of our Parks, Open Space and Trails Map that includes a listing of our parks and the amenities available.

Q: What is the purpose or goal for this? Why are we doing this?
We have had staffing issues. We want to document all of our responsibilities, frequency and time to accomplish. This information will help us prioritize work based on available resources and effectively advocate for additional resources if warranted.

Transportation Program Key Indicators
Streetscapes Sub-Program

Goals

A safe, well-maintained, effective and efficient multi-modal transportation system at a reasonable cost.

Objectives

Safe, visually appealing, appropriately lit and inviting streets, sidewalks and publicly-owned areas adjacent to streets and sidewalks.

<table>
<tr><th colspan="2">INDICATOR</th><th>UNIT</th><th>2019 ACTUAL</th><th>2020 ESTIMATED</th><th>2021 PROJECTED</th><th>2022 PROJECTED</th></tr>
<tr><td colspan="2">Workload</td><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td colspan="2">Turf Maintenance[1]</td><td>SF</td><td>1,200,000</td><td>1,200,000</td><td>1,200,000</td><td>1,200,000</td></tr>
<tr><td colspan="2">Trees Pruned/Removed[2]</td><td>Trees</td><td>350</td><td>350</td><td>350</td><td>350</td></tr>
<tr><td colspan="2">Planting Bed Maintenance[3]</td><td>SF</td><td>93,500</td><td>93,500</td><td>93,500</td><td>93,500</td></tr>
<tr><td colspan="2">Total SF of Streetscapes[4]</td><td>SF</td><td>2,301,100</td><td>2,308,500</td><td>2,308,500</td><td>2,308,500</td></tr>
<tr><td colspan="2">Total SF of Irrigated Streetscapes[5]</td><td>SF</td><td>738,020</td><td>738,020</td><td>738,020</td><td>738,020</td></tr>
<tr><td colspan="2">Total Hard Surface Streetscapes[6]</td><td>SF</td><td>358,080</td><td>363,380</td><td>363,380</td><td>363,380</td></tr>
<tr><td colspan="2">Street Lights</td><td>Items</td><td>1,811</td><td>1,865</td><td>1,870</td><td>1,875</td></tr>
<tr><td colspan="2">Efficiency</td><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td colspan="2">Cost per 1,000 SF Turf[7]</td><td>$/1,000 SF</td><td>$138</td><td>$142</td><td>$146</td><td>$150</td></tr>
<tr><td colspan="2">Cost per Tree[7]</td><td>$/Tree</td><td>$129</td><td>$133</td><td>$137</td><td>$141</td></tr>
<tr><td colspan="2">Cost per 100 SF Planting Bed[7]</td><td>$/100SF</td><td>$79</td><td>$158</td><td>$162</td><td>$167</td></tr>
<tr><td colspan="2">Water Score (Irrigation Gal/SF)</td><td>Gal/SF</td><td>7</td><td>9</td><td>9</td><td>9</td></tr>
<tr><td colspan="2">Effectiveness</td><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td rowspan="3">PPLAB Rating[8]</td><td rowspan="3">Target = 4</td><td>Rating 1 to 5 of Residential Corridor</td><td>4</td><td>4</td><td>4</td><td>4</td></tr>
<tr><td>Rating 1 to 5 of Collector/Industrial Corridor</td><td>4</td><td>4</td><td>4</td><td>4</td></tr>
<tr><td>Rating 1 to 5 of Arterial Corridor</td><td>4</td><td>4</td><td>4</td><td>4</td></tr>
<tr><td>“Maintenance of medians and street landscaping” Rating[8]</td><td>Target = 90%</td><td>% Excellent or Good</td><td>86%</td><td>86%</td><td>86%</td><td>86%</td></tr>
<tr><td>“Street lighting, signage, and street markings” Rating[8]</td><td>Target = 90%</td><td>% Excellent or Good</td><td>81%</td><td>80%</td><td>80%</td><td>80%</td></tr>
</table>

[1] Turf Maintenance – Any mowed ROW’s adjacent to any public street, includes irrigated and non-irrigated. Estimated number.

[2] Trees Pruned/Removed – Trees adjacent to a public street, located on medians, located in entry features and located in adjacent ROW.

INDICATOR	UNIT	2019 ACTUAL	2020 ESTIMATED	2021 PROJECTED	2022 PROJECTED

[3] Planting Bed – Landscape beds (Perennial), Annual Flower beds. Estimated number.

[4] Streetscape - Any public property adjacent to a public street. Examples are medians, ROW's, and entry features. Estimated number.

[5] Irrigated Streetscapes – Irrigated medians, Irrigated adjacent ROW's, irrigated entry features and gateways (S-3 – Dillon/McCaslin, Gateway – McCaslin/South Boulder Rd.).

[6] Hard Surface Streetscapes – examples: cobblestone beds, crusher fines, concrete, brick and asphalt. Estimated number.

7 Estimated numbers

[8]Based on annual PPLAB review with rating on a scale of 5=Excellent, 4=Good, 3=Average, 2= Below Average, 1=Poor.

[9]Based on most recent Citizen Survey results.

* Numbers are based on staff estimates. Addition of work order system could provide more detailed data in the future.

Sub-Program 313: Streetscapes

Sub-Program Objectives: Safe, visually appealing, appropriately lit and inviting streets, sidewalks and publicly-owned areas adjacent to streets and sidewalks.

Sub-Program Expenditures

Expenditure Category	2019 Actual	2020 Estimate	2021 Budget	Amount of Change	Percent of Change	2022 Budget	Amount of Change	Percent of Change
Personnel	240,885	251,950	254,480	2,530	1%	258,500	4,020	2%
Supplies	10,268	8,950	13,600	4,650	52%	13,600	-	0%
Services	210,865	219,110	220,640	1,530	1%	220,640	-	0%
Capital Outlay	108,552	745,350	-	(745,350)	-100%	-	-	
Total Sub-Program Expenditures	**570,570**	**1,225,360**	**488,720**	**(736,640)**	**-60%**	**492,740**	**4,020**	**1%**
Expenditures Per Resident	**26.89**	**57.71**	**23.00**	**(34.72)**	**-60%**	**23.16**	**0.17**	**1%**
Full-Time Equivalents (FTE's)	**3.08**	**3.08**	**3.08**	**-**	**0%**	**3.08**	**-**	**0%**

Sub-Program Revenue

Revenue Description	2019 Actual	2020 Estimate	2021 Budget	Amount of Change	Percent of Change	2022 Budget	Amount of Change	Percent of Change
Total Sub-Program Revenue	**-**	**-**	**-**	**-**		**-**	**-**	
Surplus/(Deficiency) of Sub-Program Revenue over Expendtiures	**(570,570)**	**(1,225,360)**	**(488,720)**	**736,640**		**(492,740)**	**(4,020)**	

Transportation Program Key Indicators
Snow & Ice Removal Sub-Program

Goals

A safe well-maintained, effective and efficient multi-modal transportation system at a reasonable cost.

Objectives

Safe traveling conditions for pedestrians and motorists; cost effective snow and ice control services; assist Police, Fire and Emergency Medical Services in fulfilling their duties; safe, passable streets, school bus routes and hard surface trails; safe access to City facilities; and snow cleared within 24 hours from sidewalks that are the City's responsibility.

INDICATOR		UNIT	2019 ACTUAL	2020 ESTIMATED	2021 PROJECTED	2022 PROJECTED
Workload						
Miles of Streets Plowed		Lane Miles	21,484	15,000	15,000	15,000
City Facilities Shoveled[1]		Square Feet	37,692	37,692	37,692	37,692
Public Parking Lots Plowed[1]		Square Feet	478,000	478,000	478,000	478,000
Miles of Sidewalks and Trails Plowed[1]		Miles	42	42	42.5	42.5
Deicer Used		Tons	1,478	1,000	1,000	1,000
Category II to IV Snow Events[2]		Events/Year	19	13	13	13
Efficiency						
Average Cost per Category II Event		$/# Storms	$8,077/16	$7,600/TBD	$8,000/TBD	$8,000/TBD
Average Cost per Category III Event		$/# Storms	$11,976/6	$10.500/TBD	$11.000/TBD	$11.000/TBD
Average Cost per Category IV Event		$/# Storms	$33,602/1	$16,800/TBD	$17,500/TBD	$17,500/TBD
Ave Time to Resolve Category II Events[3]		Nearest Hour	71	40	40	40
Ave Time to Resolve Category III Events[3]		Nearest Hour	84	75	75	75
Ave Time to Resolve Category IV Events[3]		Nearest Hour	382	193	193	193
Effectiveness						
"Snow Removal/Street Sanding" Rating[4]	Target = 100%	% Excellent or Good	52%	50%	50%	50%

[1] Reported by Parks Department.

[2] Category II=2' to 6"; Category III= 6" to 12"; Category IV= over 12".

[3] Time from first plow out to all plows back.

[4] Based on most recent Citizen Survey results.

Sub-Program 314: Snow & Ice Removal

Sub-Program Objectives: Safe traveling conditions for pedestrians and motorists; cost effective snow and ice control services; assist Police, Fire and Emergency Medical Services in fulfilling their duties; safe, passable streets, school bus routes and hard surface trails; safe access to City facilities; and snow cleared within 24 hours from sidewalks that are the City's responsibility.

Sub-Program Expenditures

Expenditure Category	2019 Actual	2020 Estimate	2021 Budget	Amount of Change	Percent of Change	2022 Budget	Amount of Change	Percent of Change
Personnel	195,484	216,630	216,210	(420)	0%	220,310	4,100	2%
Supplies	113,874	78,690	79,690	1,000	1%	79,690	-	0%
Services	22,355	19,730	20,200	470	2%	20,200	-	0%
Capital Outlay	24,948	29,650	31,500	1,850	6%	-	(31,500)	-100%
Total Sub-Program Expenditures	**356,661**	**344,700**	**347,600**	**2,900**	**1%**	**320,200**	**(27,400)**	**-8%**
Expenditures Per Resident	**16.81**	**16.23**	**16.36**	**0.12**	**1%**	**15.05**	**(1.30)**	**-8%**
Full-Time Equivalents (FTE's)	**2.72**	**2.72**	**2.77**	**0.05**	**2%**	**2.77**	**-**	**0%**

Sub-Program Revenue

Revenue Description	2019 Actual	2020 Estimate	2021 Budget	Amount of Change	Percent of Change	2022 Budget	Amount of Change	Percent of Change
Total Sub-Program Revenue	**-**	**-**	**-**	**-**		**-**	**-**	
Surplus/(Deficiency) of Sub-Program Revenue over Expendtiures	**(356,661)**	**(344,700)**	**(347,600)**	**(2,900)**		**(320,200)**	**27,400**	

Program 51: Parks

Program Goals: Provide well-maintained parks and landscaped areas that are easy to walk to and enjoyable to visit or see; sports facilities that are fully used and properly maintained; and a suitable final resting place that meets community needs.

Program Expenditures [1]

Expenditure Category	2019 Actual	2020 Estimate	2021 Budget	Amount of Change	Percent of Change	2022 Budget	Amount of Change	Percent of Change
Personnel	980,785	1,090,180	1,255,380	165,200	15%	1,269,290	13,910	1%
Supplies	77,646	71,460	81,040	9,580	13%	81,040	-	0%
Services	783,463	626,100	749,120	123,020	20%	750,820	1,700	0%
Capital Outlay	247,891	690,810	577,080	(113,730)	-16%	405,000	(172,080)	-30%
Total Program Expenditures	**2,089,785**	**2,478,550**	**2,662,620**	**184,070**	**7%**	**2,506,150**	**(156,470)**	**-6%**
Expenditures Per Resident	**99.89**	**117.86**	**125.78**	**7.92**	**7%**	**117.25**	**(8.53)**	**-7%**
Full-Time Equivalents (FTE's) [2]	**19.760**	**22.540**	**23.491**	**0.951**	**4%**	**23.491**	**-**	**0%**

Program Revenue [3]

Revenue Description	2019 Actual	2020 Estimate	2021 Budget	Amount of Change	Percent of Change	2022 Budget	Amount of Change	Percent of Change
Allocation of:								
Sales & Use Taxes (0.375%)	143,616	826,340	943,430	117,090	14%	521,210	(422,220)	-45%
Arborist Licenses	690	720	720	-	0%	720	-	0%
Boat Permits	2,600	7,200	7,200	-	0%	7,200	-	0%
Capital Grants	-	-	-	-		-	-	
State Lottery Proceeds	252,436	189,330	227,200	37,870	20%	249,920	22,720	10%
Other Restricted Revenue (CT-LF)	3,398	990	620	(370)	-37%	1,850	1,230	198%
Impact Fees - Parks & Trails	153,230	353,620	126,010	(227,610)	-64%	12,650	(113,360)	-90%
Burial Permits	45,010	67,520	69,540	2,020	3%	71,620	2,080	3%
Burial Fees	41,705	41,760	43,010	1,250	3%	44,300	1,290	3%
Other Cemetery Revenue	16,327	10,280	5,130	(5,150)	-50%	7,220	2,090	41%
Total Program Revenue	**803,340**	**1,606,850**	**1,483,620**	**(123,230)**	**-8%**	**975,620**	**(508,000)**	**-34%**
Surplus/(Deficiency) of Program Revenue over Program Expendtiures	**(1,286,445)**	**(871,700)**	**(1,179,000)**	**(307,300)**		**(1,530,530)**	**(351,530)**	

Note:

[1] This program table does not include an allocation of Central Fund-Wide Charges from the Open Space & Parks Fund.
[2] This program table does not include an allocation of Central Fund-Wide Charges FTE's from the Open Space & Parks Fund.
[3] Allocation of the 0.375% Sales & Use Tax revenue is first applied to the Open Space & Trails Program. Any remainder is then applied to the Park Program.
[3] Program revenue excludes recurring interfund transfers from the General Fund.

Sub-Program 510: Parks & Recreation Administration

Program Goals: Provide well-maintained parks and landscaped areas that are easy to walk to and enjoyable to visit or see; sports facilities that are fully used and properly maintained; and a suitable final resting place that meets community needs.

Sub-Program Expenditures

Expenditure Category	2019 Actual	2020 Estimate	2021 Budget	Amount of Change	Percent of Change	2022 Budget	Amount of Change	Percent of Change
Personnel	21,174	-	7,910	7,910		-	(7,910)	-100%
Supplies	2,059	1,500	2,230	730	49%	2,230	-	0%
Services	15,208	17,280	17,760	480	3%	17,760	-	0%
Capital Outlay	-	-	-	-		-	-	
Total Sub-Program Expenditures	**38,441**	**18,780**	**27,900**	**9,120**	**49%**	**19,990**	**(7,910)**	**-28%**
Expenditures Per Resident	**1.81**	**0.88**	**1.31**	**0.43**	**48%**	**0.94**	**(0.37)**	**-28%**
Full-Time Equivalents (FTE's)	**-**	**-**	**-**	**-**		**-**	**-**	

Sub-Program Revenue

Revenue Description	2019 Actual	2020 Estimate	2021 Budget	Amount of Change	Percent of Change	2022 Budget	Amount of Change	Percent of Change
Total Sub-Program Revenue	**-**	**-**	**-**	**-**		**-**	**-**	
Surplus/(Deficiency) of Sub-Program Revenue over Expendtiures	**(38,441)**	**(18,780)**	**(27,900)**	**(9,120)**		**(19,990)**	**7,910**	

Parks Program Key Indicators
Parks Sub-Program

Goals

Provide well-maintained parks and landscaped areas that are easy to walk to and enjoyable to visits or see; sports facilities that are fully used and properly maintained.

Objectives

Well maintained, popular parks and facilities that provide multiple outdoor opportunities for residents of and visitors to Louisville to enjoy.

INDICATOR		UNIT	2019 ACTUAL	2020 ESTIMATED	2021 PROJECTED	2022 PROJECTED
Workload						
Total Park Acreage		Acres	355	355	355	355
Irrigated Park Acreage		Acres	95	95	95	95
Non-irrigated Park Acreage		Acres	260	260	260	260
Park Maintenance[1]		Hours	36,500	28,820	40,660	42,740
Adopt-a-Park Program[2]		Programs	0	0	2	2
Efficiency						
Park Expenditures per Acre[3]		Total $/Acre	$4,597	$4,137	$4,784	$4,878
Facility Shelter Rentals		Reservations	332	0	340	340
Effectiveness						
"Adequacy of Parks"[4]	Target = 4	Rating 1 to 5 in Spring Rating 1 to 5 in Fall	4	4	4	4
"Adequacy of Playing Fields"[4]	Target = 4	Rating 1 to 5 in Spring Rating 1 to 5 in Fall	4	4	4	4
"Adequacy of Playgrounds"[4]	Target = 4	Rating 1 to 5 in Spring Rating 1 to 5 in Fall	4	4	4	4
Net Savings from Using Volunteers[5]	Target = $1,750	$	0	0	$508	$508

[1] Hours are estimates. Hours only account for Louisville employees. Volunteer and contractual hours are not included.
[2] Figures represent number of adopt-a-park programs.
[3] Expenditures are only included from the Parks Sub-Program budget. Athletic maintenance expenses for example are not included.
[4] Based on PPLAB review of existing with rating on a scale of 5=Excellent, 4=Good, 3=Average, 2= Below Average, 1=Poor.
[5] Based off of $25.43/hour, national value for each volunteer hour.

Sub-Program 511: Parks

Sub-Program Objectives: Well maintained, popular parks and facilities that provide multiple outdoor opportunities for residents of and visitors to Louisville to enjoy.

Sub-Program Expenditures [1]

Expenditure Category	2019 Actual	2020 Estimate	2021 Budget	Amount of Change	Percent of Change	2022 Budget	Amount of Change	Percent of Change
Personnel	877,822	1,004,950	1,159,930	154,980	15%	1,179,950	20,020	2%
Supplies	74,054	66,760	75,210	8,450	13%	75,210	-	0%
Services	679,997	509,510	617,700	108,190	21%	617,700	-	0%
Capital Outlay	236,466	683,310	537,600	(145,710)	-21%	390,750	(146,850)	-27%
Total Sub-Program Expenditures	**1,868,339**	**2,264,530**	**2,390,440**	**125,910**	**6%**	**2,263,610**	**(126,830)**	**-5%**
Expenditures Per Resident	**88.06**	**106.66**	**112.48**	**5.82**	**5%**	**106.40**	**(6.07)**	**-5%**
Full-Time Equivalents (FTE's)	**18.58**	**21.36**	**22.31**	**0.95**	**4%**	**22.31**	**-**	**0%**

Sub-Program Revenue

Revenue Description	2019 Actual	2020 Estimate	2021 Budget	Amount of Change	Percent of Change	2022 Budget	Amount of Change	Percent of Change
Allocation of:								
Sales & Use Taxes (0.375%)	143,616	826,340	943,430	117,090	14%	521,210	(422,220)	-45%
Other Restricted Revenue (OS&PF)	144,328	109,090	60,760	(48,330)	-44%	58,930	(1,830)	-3%
Arborist Licenses	690	720	720	-	0%	720	-	0%
Boat Permits	2,600	7,200	7,200	-	0%	7,200	-	0%
State Lottery Proceeds	252,436	189,330	227,200	37,870	20%	249,920	22,720	10%
Other Restricted Revenue (CT-LF)	3,398	990	620	(370)	-37%	1,850	1,230	198%
Impact Fees - Parks & Trails	153,230	353,620	126,010	(227,610)	-64%	12,650	(113,360)	-90%
Total Sub-Program Revenue	**700,298**	**1,487,290**	**1,365,940**	**(121,350)**	**-8%**	**852,480**	**(513,460)**	**-38%**
Surplus/(Deficiency) of Sub-Program Revenue over Expendtiures	**(1,168,041)**	**(777,240)**	**(1,024,500)**	**(247,260)**		**(1,411,130)**	**(386,630)**	

Note:

[1] This sub-program table excludes expenditures from the Fleet Management Fund.

Parks Program Key Indicators
Cemetery Sub-Program

Goals

Provide well-maintained parks and landscaped areas that are easy to walk to and enjoyable to visit of see; sports facilities that are fully used and properly maintained; and a final resting place that meets community needs

Objectives

Provide a suitable final resting place that meets community needs.

INDICATOR		UNIT	2019 ACTUAL	2020 ESTIMATED	2021 PROJECTED	2022 PROJECTED
Workload						
Total Acreage		Acres	9	9	9	9
Plots-Occupied[1]		Plots	2164	2204	2244	2288
Plots-Vacant[2]		Plots	2419	2379	2339	2299
Plots Sold		Plots	34	35	40	40
Efficiency						
Cost to Inter (Adult Size)[3]		Ave $/Per	$1,330	$1,330	$1,330	$1,396
Cost to Inter (Cremation)[3]		Ave $/Per	$480	$480	$480	$404
Cost per Plot[4]		Ave $/Plot	$1,290	$1,290	$1,290	$1,354
Acreage Maintained/FTE		Acres/FTE	7.89	7.89	7.89	7.89
Effectiveness						
PPLAB Rating[5]	Target = 4	Rating 1 to 5	4	4	4	4
Projected Supply of Plots Relative to Demand[6]	Target = 5	Years of Supply	20	20	20	19

[1] Number was reached by best available data.
[2] There are approximately 5,200 plots in the Cemetery comprised of full-size, infant, and cremation. The numbers reflect plots that are not interred.
[3] Cost for opening and closing may increase due to Saturday burial, less than 48 hour notice and vault pricing.
[4] Cost shown is for a resident rate full-size plot. Different rates exist for resident and non-residents for: full-size, infant, and cremation plot sizes.
[5] Based on annual PPLAB review rating on a scale of 5=Excellent, 4=Good, 3=Average, 2= Below Average, 1=Poor.
[6] Estimate is based on full-size plot size. Cremation plot supply will run out sooner.

Sub-Program 515: Cemetery

Sub-Program Objectives: Provide a suitable final resting place that meets community needs.

Sub-Program Expenditures

Expenditure Category	2019 Actual	2020 Estimate	2021 Budget	Amount of Change	Percent of Change	2022 Budget	Amount of Change	Percent of Change
Personnel	81,789	85,230	87,540	2,310	3%	89,340	1,800	2%
Supplies	1,533	3,200	3,600	400	13%	3,600	-	0%
Services	88,258	99,310	113,660	14,350	14%	115,360	1,700	1%
Capital Outlay	11,425	7,500	39,480	31,980	426%	14,250	(25,230)	-64%
Total Sub-Program Expenditures	**183,005**	**195,240**	**244,280**	**49,040**	**25%**	**222,550**	**(21,730)**	**-9%**
Expenditures Per Resident	**8.63**	**9.20**	**11.49**	**2.30**	**25%**	**10.46**	**(1.03)**	**-9%**
Full-Time Equivalents (FTE's)	**1.18**	**1.18**	**1.18**	**0.00**	**0%**	**1.18**	**-**	**0%**

Sub-Program Revenue [1]

Revenue Description	2019 Actual	2020 Estimate	2021 Budget	Amount of Change	Percent of Change	2022 Budget	Amount of Change	Percent of Change
Burial Permits	45,010	67,520	69,540	2,020	3%	71,620	2,080	3%
Burial Fees	41,705	41,760	43,010	1,250	3%	44,300	1,290	3%
Other Cemetery Revenue	16,327	10,280	5,130	(5,150)	-50%	7,220	2,090	41%
Total Sub-Program Revenue	**103,042**	**119,560**	**117,680**	**(1,880)**	**-2%**	**123,140**	**5,460**	**5%**
Surplus/(Deficiency) of Sub-Program Revenue over Expendtiures	**(79,963)**	**(75,680)**	**(126,600)**	**(50,920)**		**(99,410)**	**27,190**	

Note:

[1] Sub-Program revenue excludes recurring interfund transfers from the General Fund.