



Report to: **Mansfield and District Joint Crematorium Committee**

Date: 12th December 2022

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Report Summary	
Type of report	Open Report
Report Title	ANNUAL REVIEW OF FEES AND CHARGES FOR 2023/24
Purpose of Report	This report shows the proposed fees and charges to be introduced from 1 April 2023 to 31 March 2024.
Recommendations	<ol style="list-style-type: none">1. That the proposed cremation fee as shown in table 2 for the period 1 April 2023 to 31 March 2024 be approved. The fee proposed for 2023/24 is £923, which is an increase of £65 (7.5%) on the 2022/23 standard cremation fee. The medical referee fee £18.50 will be added to these proposed standard cremation fees.2. That the proposed standard cremation fees as shown in table 2 for 2024/25 and 2025/26 be approved in principle. The standard cremation fees proposed are: 2024/25 £969 and for 2025/26 £1,017, being an increase of 5% in both years. The medical referee fee £18.50 will be added to these proposed standard cremation fees.3. That the proposed fees and charges for 1 April 2022 to 31 March 2023, as set out in Appendix 1 are approved.

1.0 **Background**

1.1 The fees and charges as set out in Appendix 1 show the proposed fees and charges for 1 April 2023 to 31 March 2024.

1.2 The standard cremation fee increase for 2022/23 was 5%.

1.3 The options for adjusting fees and charges comprise:

- Increase to cover a general inflationary increase
- Increase to cover a specific inflationary increase
- Increase or decrease to achieve the Committee's priorities
- Change to reflect market conditions
- Change to reflect actual cost of service
- Change to generate additional real income

Where there has been a change in the level of fees and charges, the basis (as per the above list) has been identified in Appendix 1.

1.4 Charges are generally rounded to the nearest 50 pence or £1.

1.5 The types of cremation fees listed in Appendix 1, include only the types of cremation in demand. These still include the option to have either a peak, off peak, weekend or direct cremation.

1.6 The fees and charges put forward have been used in calculating the proposed budgets for 2023/24 and changes to this would result also in changes to those budgets.

1.7 The Consumer Price Index (CPI), which provides the measure for inflation, was at 10.1% at September 2022. In its recent statement, the Bank of England Monetary Policy Report stated that the invasion of Ukraine is the main reason for high energy prices, and those price rises will push inflation even higher over the next few months, to around 13%. However, it is unlikely that the price of energy will continue to rise as rapidly as it has in recent months. The Monetary Policy Committee expects inflation to begin to fall in 2023, and it will be closer to the target of 2% in around 2 years' time.

1.8 The Bank of England base dropped to a historic low level of 0.1% in March 2020, in response to the Covid-19 pandemic and subsequent national lockdowns. However, since the beginning of 2022, the base rate has been rising again, and is currently at 2.25%, the highest it has been since 2008. The base rate is not expected to decrease again in 2023/24, as the Bank of England is using interest rate rises to try to tame ever-increasing inflation.

1.9 Table 1 below compares the 2022/23 adult standard cremation fees for the crematoria in our region and the number of cremations undertaken in the 2021 and 2020 calendar years. Please note that the number of cremations data are extracts from the Cremation Society of Great Britain web site.

Table 1

Crematorium	Adult Standard Cremation Fee 2022/23	Number of Cremations 2020	Number of Cremations 2021
Bramcote	£748.00	2,703	2,580
Wilford Hill - Nottingham (non-city residents)	£782.00	1,913	1,705
Derby	£805.00	2,305	2,042
Gedling (opened Jan 17)	£850.00	1,648	1,631
Chesterfield	£830.00	2,424	2,420
Barnaby Moor - Retford (opened Feb 19)	£755.00	1,152	1,840
Babworth - Retford (opened Aug 18)	£825.00	821	823
Mansfield	£858.00	2,532	2,493
Amber Valley - Swanwick	£930.00	1,640	1,544
Grantham	£999.00	1,262	1,142
Sherwood Forest - Ollerton	£999.00	857	945
TOTAL Number of Cremations		19,257	19,165

Within the local area the Mansfield Crematoria is the 8th lowest in price for an adult standard cremation fee for 2022/23.

- 1.10 Data obtained from the Cremation Society as at 1 January 2022 states that of the 312 Crematoria in the UK, Mansfield is the 168th lowest in price for a basic cremation (145 lowest at 1 January 2021).
- 1.11 Table 2 below shows the recommended increase for standard cremation fees by 5% in 2023/24, 2024/25 and 2025/26.

Table 2

	Approved	Proposed	Estimate	
		7.5% increase	assuming 5% increase	
	2022/23	2023/24	2024/25	2025/26
	£	£	£	£
Cremation fee	858.00	923.00	969.00	1017.00
Medical referees fee	18.50	18.50	18.50	18.50
TOTAL FEE	876.50	941.50	987.50	1035.50

- 1.12 The cremation and medical referee's fee for a standard cremation proposed for 2023/24 is £941.50.
- 1.13 Table 3 below shows alternative percentage increases to the standard cremation fee for 2023/24 and the additional forecasted income that the higher percentage increases would generate.

Table 3

	Percentage increases to the 2021/22 Cremation Fee			
	5%	7.5%	10%	17%
Standard Cremation Fee	£901	£923	£944	£1,004
Forecasted Number of Cremations	2100	2100	2100	2100
Forecasted Cremation Fee Income	£1,891,890	£1,938,300	£1,981,980	£2,108,106
Forecasted Additional Income if % rise Increased		£46,410	£90,090	£216,216

1.14 A 7.5% increase is the recommended option within this report

1.15 The options provided above include:

- The 5% increase that was agreed as part of the 2022/23 budget-setting process
- A 7.5% increase, which enables the budgeted surplus to remain the same, with no requirement to draw down additional funds from the general reserve, and recovers some of the additional charges incurred relating to utilities
- A 10% increase, which goes further in recovering some of the additional charges incurred relating to utilities
- A 17% increase, which is what would be required to absorb all of the anticipated increase in utility costs.

1.16 The income received from the standard cremation fees for the financial years 2019/20 to 2021/22 is shown in table 4 below:

Table 4

Year	Standard Cremation Fee	Number of Cremations per annum	Income Received	Annual Increase/-decrease
2019/20	£720.00	2,278	£1,592,893	£66,523
2020/21 (Covid19)	£778.00	2,734	£1,925,251	£332,358
2021/22	£817.00	2,300	£1,810,501	-£114,750

The income received totals above include income for standard cremations as well as other cremation types that attract discounted fee rates.

- 1.17 Table 5 below shows the standard cremation fee proposed for 2023/24 to 2025/26 and the forecast income. The number of cremations forecast from 2023/24 onwards remains at 2,100 per annum.

Table 5

Year	Standard Cremation Fee Proposed	Increase in Cremation Fee	Number of Cremations	Annual Income Forecast
2023/24	£923.00	£65	2,100	£1,938,300
2024/25	£969.00	£45	2,100	£2,034,900
2025/26	£1,017.00	£48	2,100	£2,135,700

- 1.18 During January to December 2021 Mansfield Crematorium carried out 2,493 cremations, ranking it the 35th highest of the 312 Crematoria operating throughout the UK (41st highest in 2020).
- 1.19 Amendments to the proposed fees and charges can be suggested. However, the impact on the proposed revenue and capital budgets for 2023/24 – 2025/26 and the reserves of the JCC needs to be considered.

2.0 RISK ASSESSMENT OF RECOMMENDATIONS AND OPTIONS

Risk	Risk Assessment	Risk Level	Risk Management
Financial -That the figures contained within the proposed fees and charges are inaccurate	That the calculations have been made incorrectly. There is a great deal of work involved in bringing the information together and errors may occur	Medium	A quality check is undertaken throughout the process and errors identified.
Reputational – That the proposed fees damage the reputation of the Joint Crematorium Committee	Work is undertaken to review all UK crematoria fees and annual increases and as well as those Crematoria operating within our region.	Low	The proposals are in line with the Joint Crematorium Committees corporate priorities

3.0 Proposal/Options Considered and Reasons for Recommendation

That this report is directly aligned to ensuring effective management of the Crematorium.

4.0 Implications

In writing this report and in putting forward recommendations officers have considered the following implications; Data Protection, Digital and Cyber Security, Equality and Diversity, Financial, Human

Resources, Human Rights, Legal, Safeguarding and Sustainability, and where appropriate they have made reference to these implications and added suitable expert comment where appropriate.

Background Papers and Published Documents

Comparison fees and charges and number of cremations carried out have been obtained from the Cremation Society

Appendix 1

MANSFIELD CREMATORIUM FEES	2021/2022				APPROVED FEES AND CHARGES 2022/2023		INFLATION INCREASE 2023/2024		PROPOSED FEES AND CHARGES FROM 1 APRIL 2023 TO 31 MARCH 2024						
	Total Fee	Net	VAT @ 20%	Total Fee	2.0%	Inflated Total Fee	Net	VAT @ 20%	Total Fee	VAT	Proposed Increase		Impact on Net Income	Basis of Increase Approved	
	£	£	£	£	£	£	£	£	£	£	£	%	£		
CREMATION FEES															
For the cremation:															
(i) of the body of a person. This is for an hour long funeral held at peak time on a weekday.	817.00	858.00	0.00	858.00	17.16	875.16	923.00	0.00	923.00	EXEMPT	65.00	7.58%	65.00	To achieve the Committees priorities	
(ii) surcharge for a saturday Service	110.00	115.50	0.00	115.50	2.31	117.81	121.50	0.00	121.50	EXEMPT	6.00	5.19%	6.00	To reflect actual cost of service	
(iii) of the body of a person. Multiple Funerals - Where more than one funeral will take place in the same chapel. This is the fee for the second/third etc. coffins only. This is for an hour long funeral held at peak time on a weekday.	663.00	696.00	0.00	696.00	13.92	709.92	731.00	0.00	731.00	EXEMPT	35.00	5.03%	35.00	To reflect actual cost of service	
(iv) of the body of a person. This is for a 45 minute funeral held at off peak times on a weekday.	663.00	696.00	0.00	696.00	13.92	709.92	731.00	0.00	731.00	EXEMPT	35.00	5.03%	35.00	To reflect actual cost of service	
(v) of the body of a person. This is a direct cremation fee, with no service and no attendances at off peak time on a weekday.	400.00	416.50	0.00	400.00	8.00	408.00	420.00	0.00	420.00	EXEMPT	20.00	5.00%	3.50	To reflect actual cost of service	
(vi) of the body of a person under the age of 18 years but over 24 weeks gestation during pregnancy (Government recharge to the Children's Funeral Fund)	210.00	210.00	0.00	210.00	4.20	214.20	220.50	0.00	220.50	EXEMPT	10.50	5.00%	10.50	To reflect actual cost of service	
Each cremation is subject to:															
A medical referees charge	18.50	18.50	0.00	18.50	0.00	18.50	18.50	0.00	18.50	EXEMPT	0.00	0.00%	0.00	To reflect actual cost of service	
The above Cremation Fees include:															
•The use of the service chapel															
•All attendances after the coffin has been placed on the catafalque															
•Preparation and dispersal of cremated remains within the crematorium grounds or the provision of a bio box if taken away															
•The provision of recorded music															
•A cremation certificate, is supplied for all cremated remains removed from the crematorium															
MISCELLANEOUS CREMATION FEES															
The use of crematorium organ and organists fee (use of organ 1/3 of fee - organists fee 2/3 of fee)	46.00	48.00	0.00	48.00	0.96	48.96	49.00	0.00	50.50	EXEMPT	2.50	5.21%	1.00	To reflect actual cost of service	
The use of the chapel for an extended services/or additional time fee	153.00	156.00	0.00	156.00	3.12	159.12	159.50	0.00	165.00	EXEMPT	9.00	5.77%	3.50	To reflect actual cost of service	
The use of the chapel only (memorial or service elsewhere)	286.00	291.00	0.00	291.00	5.82	296.82	297.00	0.00	305.50	EXEMPT	14.50	4.98%	6.00	To reflect actual cost of service	
The strewing of remains cremated from elsewhere - administration fee	61.50	62.00	0.00	62.00	1.24	63.24	63.50	0.00	63.50	EXEMPT	1.50	2.42%	1.50	To cover general inflation	
Retention of cremated remains - fee per month	22.50	23.00	0.00	23.00	0.46	23.46	23.50	0.00	23.50	EXEMPT	0.50	2.17%	0.50	To reflect actual cost of service	
Register search - fee per year searched	11.25	7.75	2.25	10.00	0.20	10.20	10.17	1.83	11.00	SR	1.00	10.00%	2.42	To reflect actual cost of service	
CONTAINERS															
The supply of an additional bio box if required		16.00	0.00	16.00	0.32	16.32	17.00	0.00	17.00	EXEMPT	1.00	6.25%	1.00	To reflect actual cost of service	
A standard casket	41.80	58.00	0.00	58.00	1.16	59.16	61.00	0.00	61.00	EXEMPT	3.00	5.17%	3.00	To reflect actual cost of service	
An infant casket	20.50	20.50	0.00	20.50	0.41	20.91	21.50	0.00	21.50	EXEMPT	1.00	4.88%	1.00	To reflect actual cost of service	
ASH VAULTS															
For the interment of cremated remains only:															
10 year lease (holds 4 sets of remains)	484.58	916.67	96.92	1,100.00	22.00	1,122.00	935.00	187.00	1,122.00	SR	22.00	2.00%	18.33	To cover general inflation	
Renewal of 10 year lease	242.50	500.00	48.50	600.00	12.00	612.00	525.00	105.00	630.00	SR	30.00	5.00%	25.00	To cover general inflation	
Double plaque/new plaque or 2nd Interment	242.50	250.00	48.50	300.00	6.00	306.00	255.00	51.00	306.00	SR	6.00	2.00%	5.00	To cover general inflation	
10 year lease (holds 2 sets of remains)		510.00	48.50	612.00	12.24	624.24	520.00	104.00	624.00	SR	12.00	1.96%	10.00	To cover general inflation	
Renewal of 10 year lease		255.00	48.50	306.00	6.12	312.12	260.42	52.08	312.50	SR	6.50	2.12%	5.42	To cover general inflation	
Double plaque/new plaque or 2nd Interment		255.00	48.50	306.00	6.12	312.12	260.42	52.08	312.50	SR	6.50	2.12%	5.42	To cover general inflation	
Underground Vault renewal of 10 year lease		255.00	48.50	306.00	6.12	312.12	260.42	52.08	312.50	SR	6.50	2.12%	5.42	To cover general inflation	

MANSFIELD CREMATORIUM FEES	2021/2022				APPROVED FEES AND CHARGES 2022/2023		INFLATION INCREASE 2023/2024		PROPOSED FEES AND CHARGES FROM 1 APRIL 2023 TO 31 MARCH 2024					
	Total Fee	Net	VAT @ 20%	Total Fee	2.0%	Inflated Total Fee	Net	VAT @ 20%	Total Fee	VAT	Proposed Increase	Impact on Net Income	Basis of Increase Approved	
	£	£	£	£	£	£	£	£	£		£	%	£	
WEBCASTING & DIGITAL IMAGERY														
Webcast service live. A live webcast plus access to a recording of the webcast to watch again for a further 28 days.Price inclusive of download link	56.25	58.33	11.25	70.00	1.40	71.40	61.25	12.25	73.50	SR	3.50	5.00%	2.92	To achieve the Committees priorities
Webcast Service Live only							40.84	8.16	49.00					To achieve the Committees priorities
Physical copy of webcast (DVD/Blu-Ray/USB/Audio CD). A recording presented in a customised case	70.00	58.33	-10.00	60.00	1.20	61.20	52.50	10.50	63.00	SR	3.00	5.00%	-5.83	To achieve the Committees priorities
Additional physical copies of webcast (DVD/Blu-Ray/USB/Audio CD). A recording presented in a customised case	20.83	20.83	4.17	25.00	0.50	25.50	21.88	4.38	26.25	SR	1.25	4.99%	1.04	To achieve the Committees priorities
Video Book Keepsake - A keepsake book displaying the live stream/tribute, or both if both products were chosen							82.50	16.50	99.00	SR				To achieve the Committees priorities
Memory Box Keepsake - A premium quality Memory Box with 25 printed photos, a keepsake USB and a keepsake DVD displaying the live stream/tribute, or both if both products were chosen							124.17	24.83	149.00	SR				To achieve the Committees priorities
Visual tribute - single photo, shown throughout the service.	5.00	5.00	1.00	6.00	0.12	6.12	5.42	1.08	6.50	SR	0.50	8.33%	0.42	To achieve the Committees priorities
Visual tribute - each additional single photo							5.42	1.08	6.50	SR				To achieve the Committees priorities
Visual tribute - simple slide show (up to 25 photos). Played on a loop or as a one off during the service.	37.50	41.67	7.50	50.00	1.00	51.00	43.75	8.75	52.50	SR	2.50	5.00%	2.08	To achieve the Committees priorities
Visual tribute - Music slide show. A professional photo tribute of up to 25 photos set to music, with fade transitions, played as a one off during the service.	65.83	66.67	13.17	80.00	1.60	81.60	70.00	14.00	84.00	SR	4.00	5.00%	3.33	To achieve the Committees priorities
Visual tribute - themed pro tribute. A photo montage with a difference; users can choose from a range of themes and have theirmontage professionally edited and timed to their chosen piece of music							82.50	16.50	99.00	SR				To achieve the Committees priorities
Visual tribute - bespoke tribute. A professionally crafted bespoke tribute for the service by the in-house media team. Families and arrangeers will have access to a 'bespoke concierge' to create something unique and personal. Product priced on scale of project with prives starting from £500										SR				To achieve the Committees priorities
Visual tribute - family supplied video checking. Checking and preparation of a video supplied by the family or a third party played once during the service.	18.75	20.83	3.75	25.00	0.50	25.50	22.08	4.42	26.50	SR	1.50	6.00%	1.25	To achieve the Committees priorities
Visual tribute - physical copy of Pro Photo tribute. A recording presented in a customised case.	23.33	25.00	4.67	30.00	0.60	30.60	26.25	5.25	31.50	SR	1.50	5.00%	1.25	To achieve the Committees priorities
Visual tribute - Downloadable pro photo tribute							8.33	1.67	10.00	SR				To achieve the Committees priorities
Additional physical copies	23.33	25.00	4.67	30.00	0.60	30.60	26.25	5.25	31.50	SR	1.50	5.00%	1.25	To achieve the Committees priorities
Additional photos - for each extra set of 25 photos	23.33	25.00	4.67	30.00	0.60	30.60	26.25	5.25	31.50	SR	1.50	5.00%	1.25	To achieve the Committees priorities
Simple bundle - Holding photo, Music Slideshow, Webcast (live and on demand), x 1 keepsake (choose from USB, or DVD)							132.50	26.50	159.00	SR				To achieve the Committees priorities
Classic bundle - Holding photo, Themed Photo Tribute, Webcast Live and On Demand, x 1 Video Book, x 1 Memory Box, 2 x Keepsake Items (choose from USB or DVD)							240.83	48.17	289.00	SR				To achieve the Committees priorities
Premium Bundle - Holding photo, Themed Pro Tribute, Music Slideshow with 50 Photos, Webcast - Live and On Demand, x 1 Video Book, x 1 Memory Box, x 2 Keepsake Items (choose from USB or DVD)							382.50	76.50	459.00	SR				To achieve the Committees priorities
Service for young people - For young people under the age of 18, we offer a free Live and on Demand Webcast, Holding Photo and basic slideshow of up to 25 photos. The cost of the individual items can be credited against a more premium option														
Extra work charge - a fee that is applied to any of the standard products for additional work outside of the norm e.g. late photo additions or amendments	23.33	25.00	4.67	30.00	0.60	30.60	26.25	5.25	31.50	SR	1.50	5.00%	1.25	To achieve the Committees priorities

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	£	£	£	£	£	£	£	£	£	£	£	%	£		
MEMORIALS															
CARDS															
Book of Remembrance:															
Entries in Book of Remembrance - fee per line	22.08	33.33	4.42	40.00	0.80	40.80	35.00	7.00	42.00	SR	2.00	5.00%	1.67	To reflect actual cost of service	
Digital Book of Remembrance:															
Swipe card	12.92	0.00	2.58	20.00	0.40	20.40	17.08	3.42	20.50	SR	0.50	2.50%	17.08	To reflect actual cost of service	
Additional pages for Digital Book of Remembrance	51.25	52.08	10.25	62.50	1.25	63.75	55.00	11.00	66.00	SR	3.50	5.60%	2.92	To reflect actual cost of service	
Photos for Digital Book of Remembrance	51.25	52.08	10.25	62.50	1.25	63.75	55.00	11.00	66.00	SR	3.50	5.60%	2.92	To reflect actual cost of service	
Miniature Book of Remembrance:															
Miniature Book of Remembrance + minimum of 2 lines inscription	64.17	65.42	12.83	78.50	1.57	80.07	68.75	13.75	82.50	SR	4.00	5.10%	3.33	To reflect actual cost of service	
Fee per extra line	13.75	14.17	2.75	17.00	0.34	17.34	15.00	3.00	18.00	SR	1.00	5.88%	0.83	To reflect actual cost of service	
Memorial Card:															
Memorial card and minimum of 2 lines inscription	27.50	29.17	5.50	35.00	0.70	35.70	30.00	6.00	36.00	SR	1.00	2.86%	0.83	To cover general inflation	
Fee per extra line	13.75	13.33	2.75	16.00	0.32	16.32	13.75	2.75	16.50	SR	0.50	3.13%	0.42	To cover general inflation	
VASE BLOCKS															
10 year lease	255.00	458.33	51.00	550.00	11.00	561.00	467.50	93.50	561.00	SR	11.00	2.00%	9.17	To cover general inflation	
Renewal of 10 year lease	127.50	208.33	25.50	250.00	5.00	255.00	212.50	42.50	255.00	SR	5.00	2.00%	4.17	To cover general inflation	
Double plaque or new inscription	127.50	130.00	25.50	156.00	3.12	159.12	133.33	26.67	160.00	SR	4.00	2.56%	3.33	To cover general inflation	
BRONZE KERB PLAQUE															
5 year lease	148.75	250.00	29.75	300.00	6.00	306.00	255.00	51.00	306.00	SR	6.00	2.00%	5.00	To cover general inflation	
Renewal of 5 year lease	72.50	100.00	14.50	120.00	2.40	122.40	102.08	20.42	122.50	SR	2.50	2.08%	2.08	To cover general inflation	
Double plaque or new inscription	76.67	83.33	15.33	100.00	2.00	102.00	85.00	17.00	102.00	SR	2.00	2.00%	1.67	To cover general inflation	
MEMORIAL TREE WITH A 10 YEAR LEASE															
With a wooden backed perspex plaque	340.00	666.67	68.00	800.00	16.00	816.00	700.00	140.00	840.00	SR	40.00	5.00%	33.33	To reflect actual cost of service	
Renewal, refurbishment or double inscription on a new plaque	93.75	125.00	18.75	150.00	3.00	153.00	127.50	25.50	153.00	SR	3.00	2.00%	2.50	To reflect actual cost of service	
Renewal of 10 year lease	170.00	208.33	34.00	250.00	5.00	255.00	212.50	42.50	255.00	SR	5.00	2.00%	4.17	To cover general inflation	
MEMORIAL ROSE BUSH OR SHRUB WITH A 5 YEAR LEASE															
With a perspex plaque with backing	191.25	250.00	38.25	300.00	6.00	306.00	255.00	51.00	306.00	SR	6.00	2.00%	5.00	To cover general inflation	
Renewal of 5 year lease	95.83	125.00	19.17	150.00	3.00	153.00	127.50	25.50	153.00	SR	3.00	2.00%	2.50	To cover general inflation	
Renewal, refurbishment or double inscription on a new plaque	95.83	125.00	19.17	150.00	3.00	153.00	127.50	25.50	153.00	SR	3.00	2.00%	2.50	To cover general inflation	
MEMORIAL ROSE BED															
Renewal of 5 year Lease	327.50	416.67	65.50	500.00	10.00	510.00	425.00	85.00	510.00	SR	10.00	2.00%	8.33	To cover general inflation	
Renewal, refurbishment or double inscription on a new plaque	95.83	125.00	19.17	150.00	3.00	153.00	127.50	25.50	153.00	SR	3.00	2.00%	2.50	To cover general inflation	
NEW MEMORIALS															
Wooden Bench 10 year lease				826.00	16.52	842.52	702.08	140.42	842.50	SR	16.50	2.00%	702.08	To reflect actual cost of service	
Renewal of 10 year lease				423.00	8.46	431.46	359.58	71.92	431.50	SR				To reflect actual cost of service	
Refurbishment or double inscription on a new plaque				150.00	3.00	153.00	127.50	25.50	153.00	SR				To reflect actual cost of service	
Granite bench with inscribed plaque				1,346.00	26.92	1,372.92	1,144.17	228.83	1,373.00	SR				To reflect actual cost of service	
Mushroom plaque inscribed - 5 year lease	200.00	200.00	40.00	240.00	4.80	244.80	204.58	40.92	245.50	SR	5.50	2.29%	4.58	To reflect actual cost of service	
Renewal of 5 year lease				120.00	2.40	122.40	102.08	20.42	122.50	SR				To reflect actual cost of service	
Baby tower plaque inscribed				367.00	7.34	374.34	312.08	62.42	374.50	SR				To reflect actual cost of service	
Renewal of 10 year lease				183.00	3.66	186.66	155.83	31.17	187.00	SR				To reflect actual cost of service	
Replacement Plaque/New inscription				120.00	2.40	122.40	102.08	20.42	122.50	SR				To reflect actual cost of service	
Baby bench plaque				367.00	7.34	374.34	312.08	62.42	374.50	SR				To reflect actual cost of service	
Renewal of 10 year lease				183.00	3.66	186.66	155.83	31.17	187.00	SR				To reflect actual cost of service	
Replacement plaque/new inscription				120.00	2.40	122.40	102.08	20.42	122.50	SR				To reflect actual cost of service	
Memorial Tree leaf inscribed- 5 year lease	200.00	166.67	33.33	200.00	4.00	204.00	170.00	34.00	204.00	SR	4.00	2.00%	3.33	To reflect actual cost of service	
Renewal of 5 year lease				100.00	2.00	102.00	85.00	17.00	102.00	SR				To reflect actual cost of service	
Replacement leaf/new inscription				65.00	1.30	66.30	52.92	10.58	63.50	SR				To reflect actual cost of service	