

CITY OF PRINCE RUPERT

2010 FIVE YEAR FINANCIAL PLAN, FEES AND CHARGES AMENDMENT & PRINCE RUPERT FEE-SETTING AMENDMENT BYLAW NO. 3295, 2010

A BYLAW FOR THE CITY OF PRINCE RUPERT RESPECTING THE FIVE YEAR FINANCIAL
PLAN FOR THE PERIOD 2010-2014 AND RESPECTING THE AMENDING FEES AND
CHARGES BYLAW NO. 3172, 2004

The Council of the City of Prince Rupert in open meeting assembled enacts the following:

1. That **Schedule "A"** attached hereto and made part of this Bylaw is hereby declared to be the **2010 Five Year Financial Plan of City of Prince Rupert**;
2. That City of Prince Rupert Fee - Setting Bylaw No. 3165, 2003 be amended by deleting the following phrase in **Schedule "C" Transportation Infrastructure**;
Transportation Infrastructure \$16.00 per aircraft passenger.
3. That City of Prince Rupert Fees and Charges Bylaw No. 3172, 2004 be amended by replacing **Schedule "J" entitled Schedule "B" Recreation Facilities Fees and Charges** with **Schedule "B" attached entitled Schedule 'B' Recreation Regulations, Fees, and Charges Bylaw for "Earl Mah Aquatic Centre, Jim Ciccone Civic Centre, Russell Gamble Gymnasium & Arena**;
4. That City of Prince Rupert Fees and Charges Bylaw No. 3172, 2004 be amended by replacing **Schedule "F" Digby Island Ferry and Prince Rupert Airport Ground Transportation Tariffs, Fees, and Charges** with **Schedule "C" attached entitled Schedule "F" Digby Island Ferry and Prince Rupert Airport Ground Transportation System Tariffs, Fees and Charges**;
5. That **Schedule "D" entitled Schedule "T" City of Prince Rupert Transit Bus Tariffs, Fees and Charges** be attached to this Bylaw;
6. That City of Prince Rupert Fees and Charges Bylaw No. 3172, 2004 be amended by replacing **Schedule "I" Schedule A Cemetery Fees and Charges** with **Schedule "E" attached entitled Schedule "I" Schedule A Cemetery Fees and Charges**;
7. This Bylaw may be cited as "2010 Five Year Financial Plan, Fees And Charges Amendment & Prince Rupert Fee-Setting Amendment Bylaw No. 3295, 2010"

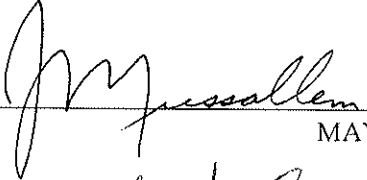
READ A FIRST TIME this 12th day of April, 2010.

READ A SECOND TIME this 12th day of April, 2010.

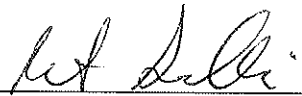
READ A THIRD TIME this 12th day of April, 2010.

PUBLIC CONSULTATION this 26th day of April, 2010.

FINALLY CONSIDERED AND ADOPTED this 10th day of May, 2010.



MAYOR



CORPORATE ADMINISTRATOR

SCHEDULE "A"
FIVE YEAR FINANCIAL PLAN

The Community Charter requires certain information to be presented as part of the Five Year Financial Plan. The Section citations reference the Community Charter:

1) Portion of Funding from Revenue Sources (*Section 165 (3.1) a*)

Table 1 shows the proportion and value of the total revenue proposed to be raised from each funding source in 2010. Property value taxes form the greatest percentage of the revenue of the municipality. The property taxation system is relatively easy to administer and understand. It provides a stable and consistent source of revenue for many services that are difficult or undesirable to fund on a user-pay basis. These include services such as fire protection, police protection, bylaw enforcement, libraries and street-lighting. For these reasons, property value taxation will continue to be the major source of municipal revenue.

User fees and charges form the second largest portion of planned revenue. Some municipal services such as: water, recreation, and transit usage, can be measured and charged for on a user-pay basis. This basis attempts to fairly apportion the value of a municipal service to those who make use of it.

Table 1

| Revenue Source | Percent (%) of Total Revenue | Dollar Value |
|---|------------------------------|---------------|
| Municipal Property Taxes | 36% | \$ 13,610,000 |
| Parcel Taxes | 0% | \$ 61,000 |
| Payments in Lieu of Taxes & Revenue Taxes | 8% | \$ 2,933,000 |
| User Fees & Charges | 32% | \$ 12,032,000 |
| Reserves & Operating Surpluses | 14% | \$ 5,086,000 |
| Conditional Grants | 10% | \$ 3,925,000 |
| Proceeds from Borrowing | 0% | 0 |
| | 100% | \$ 37,647,000 |

Objective

- Council will attempt to increase the proportion of City revenue that is derived from sources other than property taxes.

Policy

- Council has begun to review the fees charged for various services to ensure that the users of the service are paying a fair portion of the operating and capital cost of the service;
- Council will supplement infrastructure expenditures by aggressively pursuing Federal and Provincial grants; and,
- Council will encourage staff to develop new revenue sources.

2) Distribution of Property Value Taxes (Section 165 (3.1)(b))

The City of Prince Rupert determines the current tax rate for each property class by adjusting the prior year’s tax rate by the BC Assessment generated statistic for *Change in Property Assessment Market Value* for that property classification. The adjusted tax rate is then increased or decreased by the percentage tax increase that Council has set for the current Financial Year.

By providing this consistency, taxpayers in the various classes have stability and confidence in knowing how their future tax bills will be calculated. The City also is required to follow the Provincial Regulation which sets the maximum rates for Port Property Taxes at capped rates of \$22.50/\$1,000 for new property (“New Construction”) and \$27.50/\$1,000 for property and buildings that existed on the date the Port Property Tax Regulation came into effect (“Old Construction”).

Table 2 shows the current property tax revenues of each classification.

Table 2

| Property Class | % Of Tax Revenue | Dollar Value |
|-----------------------|------------------|-------------------|
| Residential | 44% | 6,033,693 |
| Utility | 1% | 148,000 |
| Major Industry | 0% | 7,307 |
| Port ("Old") | 14% | 1,959,000 |
| Port ("New") | 5% | 744,000 |
| Light Industry | 3% | 411,000 |
| Business | 32% | 4,290,000 |
| Recreation Non-profit | 0% | 17,000 |
| Total | 100% | 13,610,000 |

Objective

- Council will encourage economic development by minimizing tax increases.

Policy

- Council will review user fees to ensure that they are appropriate;
- Council will rely primarily on new development and grant opportunities to fund infrastructure and new amenities;
- Council will encourage economic development by providing the stability of using a consistent methodology for calculating property tax levies;
- Council will review its existing Permissive Property Tax Exemption practices; and,
- Council will continue to financially support an Economic Development Office.

3) Use of Permissive Tax Exemptions (Section 165 (3.1)(c))

Each year the City of Prince Rupert approves partial or full permissive tax exemptions for properties within the community.

Objectives

- Council will continue to provide Permissive Property Tax exemptions;
- Council will consider expanding the Permissive Property Tax exemptions to include green development for the purpose of meeting our Climate Action Commitments.

Policy

- Council will develop a formal Permissive Property Tax Exemption policy;
- Permissive Tax Exemptions will be considered in conjunction with:
 - a) The value of other assistance being provided by the Community to the requesting organization; and,
 - b) The amount of revenue that the City will lose if the exemption is granted.

The properties on Table 3 received partial or full permissive tax exemptions for 2010. The amount of Municipal Tax exempted was \$445,266.

Table 3

| Legal Description | Owner/Occupier Identity | Exemption Amt. |
|--|---|---------------------|
| Parcel A, Blk 1, Sec 5, Range 5, Plan 923, DL 251, LD 14 | Anglican Church Cathedral | \$238.35 |
| Lot 1 Blk 32, Sec 9, Range 5, Plan PRP43461, LD 14 | BC Society for the Prevention of Cruelty to Animals | \$433.36 |
| Lot 1, Blk 32, Sec 9, Range 5, Plan PRP43463, LD 14 | BC Society for the Prevention of Cruelty to Animals | \$975.07 |
| Lot A, Blk 32, Sec 9, Range 5, Plan PRP43462, LD 14 | BC Society for the Prevention of Cruelty to Animals | \$14,262.31 |
| Lots 25-30, Blk 35, Sec 8, Range 5, Plan 923, DL 251, LD 14 | Bethel First Baptist Church | \$275.77 |
| Lot 1, Range 5, Plan 10626, DL 251, LD 14 | Church of Jesus Christ of Latter Day Saints Church | \$578.71 |
| Lot A, Blk 16, Sec 1, Range 5, Plan 923, LD 14 | City of Prince Rupert (Cultural Dance Centre & Carving House) | \$16,638.07 |
| Parcel Assign 28, Plan 5631, Except Plan 6006, DL 251, LD 14 | City of Prince Rupert (Performing Arts Centre & Other) | \$147,769.29 |
| Lot PT2, Sec 2, Range 5, Plan 6241, DL 1992, LD 14 | City of Prince Rupert (Prince Rupert Community Enrichment Society) | \$8,682.75 |
| Lot A, Blk Wft E, Range 5, Plan PRP13592, DL 251, LD 14 | City of Prince Rupert (Prince Rupert Heritage Committee #1 Pacific Phase) | \$8,976.82 |
| Lot A, Blk Wft E, Range 5, Plan PRP13592, DL 251, LD 14 | City of Prince Rupert (Prince Rupert Heritage Committee #1 Pacific Phase) | \$8,117.83 |
| Lot A, Range 5, Plan 9409, DL 251, LD 14 | City of Prince Rupert (Prince Rupert Racquet Association Centre) | \$559.84 |
| Lot PT A, Blk 4, Range 5, Plan 5535, DL 251, LD 14 | City of Prince Rupert (Prince Rupert Marine Rescue Society) | \$542.49 |
| Block 4, Range 5, Plan 1594, DL 251, LD 14 | City of Prince Rupert (Salmon Hatchery Facility) | \$897.05 |
| Lot A, Range 5, Plan 7641, DL 251, LD 14 | Fellowship Baptist Church | \$214.32 |
| Parcel A, Blk 1, Sec 6, Range 5, Plan 923, DL 251, LD 14 | First Presbyterian Church | \$519.24 |
| Parcel A, Blk 32, Sec 1, Plan 923, DL 251, LD 14 | Friendship House Association of Prince Rupert | \$16,830.04 |
| Lot 16 W 1/2 15, Blk 11, Sec 6, Range 5, Plan 923, DL 251, LD 14 | Harvest Time United Pentecostal Church | \$165.86 |
| Lot A, Blk 3, Sec 6, Range 5, Plan 923, DL 1992, LD 14 | Indo-Canadian Sikh Association Temple | \$193.44 |
| Lot A, Range 5, Plan 11953, DL 251, LD 14 | Jehovah's Witnesses Kingdom Hall | \$0.00 |
| Lot 44, Blk 16, Sec 1, Range 5, Plan 923, DL 251, LD 14 | Jehovah's Witnesses Kingdom Hall Parking Lot | \$197.37 |
| Part Lot 1, Blk Wft G, Plan 7176 | Jim Pattison Ind. Ltd (Caniseco Municipal Boat Launch Facility) | \$7,208.54 |
| Lot A, Range 5, Plan 8006, DL 251, LD 14 | Kaen Island Daycare Services Family Resource Centre | \$2,225.49 |
| Lots 7-11, Blk 10, Sec 6, Range 5, Plan 923, DL 251, LD 14 | Kaen Senior Citizen Housing | \$4,940.28 |
| Lot 20-22, Blk 9, Sec 5, Range 5, Plan 923, DL 251, LD 14 | Mennonite Brethren Church | \$363.23 |
| Lot 22-24, Blk 11, Sec 2, Range 5, Plan 923, DL 1992, LD 14 | New Life United Pentecostal Church | \$186.34 |
| Lot 3, Range 5, Plan EPS64, DL 251, LD 14 | Northern British Columbia Museum Assoc. | \$28,643.61 |
| Licence# 705373, Range 5, DL 1992 LD 14 | Prince Rupert Amateur Radio Club | \$313.41 |
| Lot 1, Blk 2, Sec 7, Range 5, Plan 923, DL 251, LD 14 | Prince Rupert Association for Community Living | \$1,272.89 |
| Parcel A, Blk 39, Sec 8, Range 5, Plan 923, DL 251, LD 14 | Prince Rupert Church of Christ Church | \$322.65 |
| Lots 15-16, Blk 32, Sec 1, Range 5, Plan 923, DL 251, LD 14 | Prince Rupert Community Enrichment Society | \$2,801.07 |
| Lot C, Range 5, Plan 4693, DL 251, LD 14 | Prince Rupert Curling Club | \$17,179.78 |
| Blk 4, Range 5, Plan 1594, DL 251, LD 14 | Prince Rupert Golf Club | \$68,823.58 |
| Blk PT 4, Range 5, Plan 1594, DL 251, LD 14 | Prince Rupert Golf Club | \$5,761.42 |
| Lot 13-14, Blk 36, Sec 1, Range 5, Plan 923, DL 251, LD 14 | Prince Rupert Native Revival Centre | \$482.21 |
| Lot 1, Range 5, Plan 11720, DL 251, LD 14 | Prince Rupert Pentecostal Tabernacle | \$249.77 |
| Licence# 705501 & B06202, Range 5, Plan 1456, DL 251, LD 14 | Prince Rupert Rod & Gun Club Facility | \$10,288.52 |
| Lot 19, Blk 36, Sec 1, Range 5, Plan 923, DL 251, LD 14 | Prince Rupert Senior Centre Association Facility | \$3,020.90 |
| Parcel A, Blk 39, Sec 8, Range 5, Plan 923, DL 251, LD 14 | Prince Rupert Sikh Missionary Society Temple | \$373.08 |
| Lot PT 2, Range 5, Plan 6241, DL 1992, LD 14 | Prince Rupert Transition House | \$2,128.57 |
| Lots 5-12, Blk 12, Sec 5, Plan 923, DL 251, LD 14 | Roman Catholic Annunciation School | \$453.84 |
| Lots 19-20, Blk 12, Sec 5, Plan 923, DL 251, LD 14 | Roman Catholic Annunciation School Basketball Court | \$839.14 |
| Lots 1 & 2, Blk 11, Sec 5, Range 5, Plan 923, DL 251, LD 14 | Roman Catholic Annunciation School Gymn | \$0.00 |
| Lots A+B+15-18, Blk 12, Sec 5, Plan 3466, DL 251, LD 14 | Roman Catholic Annunciation School Playground | \$1,300.07 |
| Lots 1-4, Blk 12, Sec 5, Range 5, Plan 923, DL 251, LD 14 | Roman Catholic Episcopal Church | \$391.20 |
| Lot B, Blk 36, Sec 1, Range 5, Plan 923, DL 251, LD 14 | Salvation Army Corps Centre | \$579.12 |
| Lots 24-25, Blk 7, Sec 5, Range 5, Plan 923, DL 251, LD 14 | St. Paul's Lutheran Church | \$223.38 |
| Lot 21, Blk 12, Sec 5, Range 5, Plan 923, DL 251, LD 14 | United Church of Canada Parking | \$196.19 |
| Lot 22, Blk 12, Sec 5, Range 5, Plan 923, DL 251, LD 14 | United Church of Canada Parking | \$196.19 |
| Lot 23, Blk 12, Sec 5, Range 5, Plan 923, DL 251, LD 14 | United Church of Canada | \$0.00 |
| Lot 4, Range 5, Plan 9689, DL 251, LD 14 | Prince Rupert Urban Aboriginal Justice Program | \$11,944.59 |
| Lot 2, Blk 11, Range 5, 9, Plan 923, DL 1992, LD 14 | Prince Rupert Loyal Order of Moose | \$8,798.83 |
| Lot 4, Range 5, Plan 7303, LD 14 | Rupert, Giuseppe (School District 52) | \$7,839.24 |
| Lot 1, Range 5, Plan 9926, DL 1992, LD 14 | Royal Canadian Legion Prince Rupert #27 | \$12,884.83 |
| Lot A, Range 5, Plan EPP678 DL 1992 LD 14 | North Coast Transition Society | \$15,477.28 |
| Estimated Total Permissive Property Tax Exemptions | | \$445,266.11 |

4) Proposed Expenditures (Section 165(4)(a))

Table 4

| Proposed Expenditures | Amount |
|------------------------------|----------------------|
| Operating Fund | \$ 27,706,000 |
| Sewer Utility Fund | \$ 5,463,000 |
| Water Utility Fund | \$ 2,291,000 |
| Solid Waste Utility Fund | \$ 2,151,000 |
| Utility Surpluses | \$ 36,000 |
| | \$ 37,647,000 |

5) Proposed Funding Sources (Section 165(4)(b) & Section 165(7)(a-e))

The proposed funding sources for the current year are:

Table 5

| Revenue Source | Percent (%) of Total Revenue | Dollar Value |
|---|-------------------------------------|----------------------|
| Municipal Property Taxes | 36% | \$ 13,610,000 |
| Parcel Taxes | 0% | \$ 61,000 |
| Payments in Lieu of Taxes & Revenue Taxes | 8% | \$ 2,933,000 |
| User Fees & Charges | 32% | \$ 12,032,000 |
| Reserves & Operating Surpluses | 14% | \$ 5,086,000 |
| Conditional Grants | 10% | \$ 3,925,000 |
| Proceeds from Borrowing | 0% | 0 |
| | 100% | \$ 37,647,000 |

6) Proposed Transfers Between Funds (Section 165(4)(c))

Nil.

7) Amount Required to Pay Interest & Principal on Municipal Debt (Section 165(6)(a))

The amount required to pay interest and principal on municipal debt is approximately \$1,153,000.

8) Amount Required for Capital Purposes (Section 165(6)(b))

Capital Purchases

Table 6

| Description | Amount |
|---------------------------------------|--------------|
| Vehicles & Heavy Equipment | \$ 461,000 |
| Fire Truck Down Payment | \$ 231,000 |
| Ferry Retrofit | \$ 450,000 |
| Recreation Complex | \$ 150,000 |
| RCMP Surveillance Cameras & Generator | \$ 160,000 |
| Vehicle Extrication Equipment | \$ 43,000 |
| Engineering Equipment | \$ 33,000 |
| Information Technology Equipment | \$ 50,000 |
| Provision for Purchase of Land | \$ 25,000 |
| | \$ 1,603,000 |

Capital Works

Table 7

| Capital Works Project | Amount |
|--|--------------|
| RCMP Building - upgrade cell block for prisoner & custodian protection | \$ 1,100,000 |
| Waterfront Trail - complete by George Hays Way & Dry Dock Road to 11th East | \$ 81,000 |
| Rushbrook Improvement Site - improve drainage, parking for tourists | \$ 138,000 |
| Mariner / Spirit Square Park - install band shell and improvedrainage | \$ 362,000 |
| Cemetery - extend road | \$ 150,000 |
| Build sewer line in industrial park as per agreement with Provincial Government | \$ 1,065,000 |
| Tsimshian Peninsula Road - improve regional transportation network | \$ 285,000 |
| Transit Bus - pave existing high use gravel bus stops | \$ 60,000 |
| Street Lighting - change out lights in a Green Initiative to reduce electrical consumption | \$ 325,000 |
| Transit Bus - build bus shelter adjacent library | \$ 20,000 |
| Major Roofing maintainance | \$ 100,000 |
| Solid Waste - expand landfill | \$ 339,000 |
| Woodlands Dam - Valve House Installation/Spillway repairs | \$ 480,000 |
| Sewer - Jeffery Street and 6th Avenue East line replacement | \$ 430,000 |
| Sewer - replace Hays Creek sewer mainline | \$ 3,954,000 |
| | \$ 8,889,000 |

9) The Amount Required for a Deficiency (Section 165(6)(c) & Section (165(9))

Nil

10) The Amount Required for Other Municipal Purposes (Section 165(6)(d))

Nil

11) Proposed Transfers of Reserves (Section 165(8)(a))

The Financial Plan proposes the following transfers:

Table 8

| Transfers of Reserves | Amount |
|------------------------------|---------------|
| From: Ferry Reserve | \$ 100,000 |
| Fire Truck Reserve | \$ 231,000 |
| Land Reserve | \$ 25,000 |
| General Reserve | \$ 2,303,000 |
| To: Operating Fund | \$ 2,659,000 |

12) Proposed Transfers of Accumulated Surplus (Section 165(8)(b))

A number of projects were not completed in 2009. The resulting Accumulated Surplus funds will be used to fund the completion of the projects in 2010. Additionally Operating Fund surplus will be used to fund the costs associated with Watson Island.

Table 9

| Transfers of Accumulated Surplus | Amount |
|---|---------------|
| Sewer Fund | \$ 920,000 |
| Operating Fund | \$ 1,507,000 |
| | \$ 2,427,000 |

13) Departmental Budgets

Operating Fund Revenues

Table 10

| OPERATING | 2010 | 2011 | 2012 | 2013 | 2014 |
|--------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Revenues by Department | | | | | |
| Airport Ferry | 1,030,000 | 1,164,000 | 1,164,000 | 1,164,000 | 1,164,000 |
| Cemetery | 87,000 | 44,000 | 52,000 | 62,000 | 74,000 |
| Corporate Administration | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| Development Services | 433,000 | 439,000 | 445,000 | 451,000 | 457,000 |
| Finance | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| FD Fire Protective Services | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| FD 911 | 220,000 | 220,000 | 220,000 | 220,000 | 220,000 |
| FD Emergency Measures | - | - | - | - | - |
| Fiscal Revenues | 6,845,000 | 6,051,000 | 6,095,000 | 6,141,000 | 6,141,000 |
| Information Technology | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| PW Engineering | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| PW Common Revenues | 16,000 | 18,000 | 18,000 | 18,000 | 18,000 |
| RCMP | 130,000 | 131,000 | 131,000 | 131,000 | 131,000 |
| Rec. Centre Arena | 156,000 | 160,000 | 164,000 | 168,000 | 172,000 |
| Rec. Centre Civic Centre | 191,000 | 189,000 | 194,000 | 199,000 | 204,000 |
| Rec. Centre Community Services | 18,000 | 18,000 | 18,000 | 18,000 | 18,000 |
| Rec. Centre Pool | 331,000 | 351,000 | 362,000 | 373,000 | 384,000 |
| Transit | 332,000 | 409,000 | 473,000 | 473,000 | 473,000 |
| Victim Services | 53,000 | 53,000 | 53,000 | 53,000 | 53,000 |
| Watson Island | 60,000 | | | | |
| | 9,930,000 | 9,275,000 | 9,417,000 | 9,499,000 | 9,537,000 |
| Property Taxes (existing) | 13,257,000 | 13,655,000 | 14,065,000 | 14,487,000 | 14,922,000 |
| Proposed Tax Increase | 353,000.0 | | | | |
| Transfer from Solid Waste Utility | - | - | - | - | - |
| Appropriated Surplus Cap Works | 500,000 | - | - | - | - |
| Appropriated Surplus Watson Island | 1,007,000 | | | | |
| Reserves Capital Purchases | 894,000 | - | - | - | - |
| Reserves Capital Works | 1,765,000 | - | - | - | - |
| Total Operating Fund Revenues | 27,706,000 | 22,930,000 | 23,482,000 | 23,986,000 | 24,459,000 |

Operating Fund Expenditures

Table 11

| | 2010 | 2011 | 2012 | 2013 | 2014 |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| OPERATING | | | | | |
| <u>Expenditures by Department</u> | | | | | |
| Airport Ferry | 1,823,000 | 1,902,000 | 1,985,000 | 2,070,000 | 2,161,000 |
| Capital Purchases | 1,603,000 | 369,000 | 225,000 | 30,000 | 30,000 |
| Capital Purchase funded by utilities | (453,000) | (446,000) | (450,000) | (454,000) | (458,000) |
| Capital Works | 8,889,000 | 2,327,000 | 2,335,000 | 2,343,000 | 2,114,000 |
| Capital Works funded by utilities | (5,203,000) | (1,827,000) | (1,835,000) | (1,843,000) | (1,851,000) |
| Cemetery | 236,000 | 189,000 | 192,000 | 195,000 | 198,000 |
| Civic Properties | 331,000 | 337,000 | 343,000 | 349,000 | 355,000 |
| Corporate Administration | 495,000 | 509,000 | 523,000 | 539,000 | 555,000 |
| Development Services | 649,000 | 662,000 | 683,000 | 705,000 | 727,000 |
| FD 911 | 422,000 | 436,000 | 452,000 | 468,000 | 484,000 |
| FD Fire Protective Services | 2,075,000 | 2,155,000 | 2,239,000 | 2,327,000 | 2,418,000 |
| FD Emergency Measures | 21,000 | 21,000 | 21,000 | 21,000 | 21,000 |
| Finance | 719,000 | 743,000 | 768,000 | 794,000 | 821,000 |
| Finance Cost Allocation | (350,000) | (350,000) | (350,000) | (350,000) | (350,000) |
| Fiscal Expenditures | 2,180,000 | 2,245,000 | 2,245,000 | 2,245,000 | 2,245,000 |
| Governance | 276,000 | 283,000 | 290,000 | 297,000 | 305,000 |
| Contributions to Support Other Organizations | 1,578,000 | 1,594,000 | 1,632,000 | 1,648,000 | 1,648,000 |
| Information Technology | 401,000 | 408,000 | 417,000 | 426,000 | 435,000 |
| Parks | 835,000 | 854,000 | 873,000 | 892,000 | 912,000 |
| PW Engineering | 465,000 | 480,000 | 496,000 | 512,000 | 529,000 |
| PW Common Costs | 2,646,000 | 2,714,000 | 2,784,000 | 2,856,000 | 2,930,000 |
| Allocation of PW Common Cost | (2,570,000) | (2,621,000) | (2,673,000) | (2,726,000) | (2,781,000) |
| PW Vehicles | 914,000 | 935,000 | 956,000 | 977,000 | 999,000 |
| Allocation of PW Vehicles | (1,019,000) | (1,029,000) | (1,039,000) | (1,049,000) | (1,059,000) |
| RCMP | 4,149,000 | 4,306,000 | 4,478,000 | 4,657,000 | 4,844,000 |
| Rec. Centre Arena | 279,000 | 285,000 | 293,000 | 301,000 | 309,000 |
| Rec. Centre Civic Centre | 1,389,000 | 1,427,000 | 1,469,000 | 1,513,000 | 1,558,000 |
| Rec. Centre Community Services | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| Rec. Centre Pool | 1,040,000 | 1,072,000 | 1,105,000 | 1,139,000 | 1,174,000 |
| Roads | 2,090,000 | 2,129,000 | 2,169,000 | 2,210,000 | 2,252,000 |
| Transit | 673,000 | 703,000 | 736,000 | 771,000 | 808,000 |
| Victim Services | 106,000 | 108,000 | 110,000 | 113,000 | 116,000 |
| Watson Island | 1,007,000 | - | - | - | - |
| Transfer to Reserves | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| Total Operating Fund Expenditures | 27,706,000 | 22,930,000 | 23,482,000 | 23,986,000 | 24,459,000 |
| Surplus(Deficit) | 0 | 0 | 0 | 0 | 0 |

Utility Funds

Table 12

| | 2010 | 2011 | 2012 | 2013 | 2014 |
|-------------------------------|-----------|-----------|-----------|-----------|-----------|
| Utilities | | | | | |
| Sewer | | | | | |
| Revenues | 4,571,000 | 1,962,000 | 2,021,000 | 2,082,000 | 2,144,000 |
| Appropriated Surplus | 920,000 | - | - | - | - |
| Subtotal | 5,491,000 | 1,962,000 | 2,021,000 | 2,082,000 | 2,144,000 |
| Expenditures | 5,463,000 | 2,095,000 | 2,112,000 | 2,129,000 | 2,146,000 |
| Transfer to Solid Waste | - | - | - | - | - |
| Subtotal | 5,463,000 | 2,095,000 | 2,112,000 | 2,129,000 | 2,146,000 |
| Surplus (Deficit) | 28,000 | (133,000) | (91,000) | (47,000) | (2,000) |
| Water | | | | | |
| Revenues | 2,293,000 | 2,339,000 | 2,386,000 | 2,434,000 | 2,483,000 |
| Expenditures | 2,291,000 | 2,318,000 | 2,350,000 | 2,382,000 | 2,415,000 |
| Surplus (Deficit) | 2,000 | 21,000 | 36,000 | 52,000 | 68,000 |
| Solid Waste | | | | | |
| Revenues | 2,157,000 | 2,210,000 | 2,265,000 | 2,321,000 | 2,379,000 |
| Transfer from Sewer | - | - | - | - | - |
| Subtotal | 2,157,000 | 2,210,000 | 2,265,000 | 2,321,000 | 2,379,000 |
| Expenditures | 2,151,000 | 2,222,000 | 2,255,000 | 2,315,000 | 2,375,000 |
| Transfer to General Operating | - | - | - | - | - |
| Subtotal | 2,151,000 | 2,222,000 | 2,255,000 | 2,315,000 | 2,375,000 |
| Surplus (Deficit) | 6,000 | (12,000) | 10,000 | 6,000 | 4,000 |

SCHEDULE "B"

Schedule 'B'

Recreation Regulations, Fees, and Charges Bylaw for

"Earl Mah Aquatic Centre, Jim Ciccone Civic Centre, Russell Gamble Gymnasium & Arena"

Harmonized Sales Tax Not Included in Child Category Prices
nor on Aqua Therapy

| Single Admission Pool & Arena | July 1, 2010 |
|--|---------------------|
| Child (1-14years) | \$ 2.00 |
| Youth (15-18 years) | \$ 2.65 |
| Post Secondary Student | \$ 4.05 |
| Adult (19-59 years) | \$ 5.50 |
| Seniors (60 years and older) | \$ 3.65 |
| Family (Max 2 Adults and 4 Children per family. For additional Children add \$1 each.) | \$ 11.00 |
| Therapy (Medical Note Required) | \$ 3.30 |

| Miscellaneous Drop In Fees | July 1, 2010 |
|-----------------------------------|---------------------|
| Shift Hockey | \$ 5.50 |
| Adult Noon Basketball | \$ 4.40 |
| Adult Noon Badminton | \$ 4.40 |

| Casual Gymnasium - Single Ticket | July 1, 2010 |
|---|---------------------|
| Child (1-14years) | \$ 1.00 |
| Youth (15-18 years) | \$ 2.10 |
| Post Secondary Student | \$ 2.95 |
| Adult 19+ | \$ 3.50 |
| Senior 60+ | \$ 2.95 |

| Recreation Facility Monthly Pass (Active Living Pass) | July 1, 2010 |
|---|---------------------|
| Child (1-14years) | \$ 20.00 |
| Youth (15-18 years) | \$ 26.50 |
| Post Sec. Grad | \$ 40.50 |
| Adult 19-59 | \$ 55.00 |
| Seniors 60+ | \$ 36.50 |
| Family (Max 2 Adults and 4 Children per family. For additional Children add \$10 each.) | \$ 110.00 |
| Additional Family members | \$ 11.20 |
| Aqua Therapy | \$ 33.00 |

| Recreation Facility Three (3) Month Pass (Active Living Pass) | July 1, 2010 |
|---|---------------------|
| Child (1-14years) | \$ 54.00 |
| Youth (15-18 years) | \$ 71.55 |
| Post Sec. Grad | \$ 109.35 |
| Adult 19-59 | \$ 148.50 |
| Seniors 60+ | \$ 98.55 |
| Family (Max 2 Adults and 4 Children per family. For additional Children add \$10 each.) | \$ 297.00 |
| Additional Family members | \$ 30.24 |
| Aqua Therapy | \$ 89.10 |

| Recreation Facility Annual Pass (Active Living Pass) | July 1, 2010 |
|---|---------------------|
| Child (1-14years) | \$ 192.00 |
| Youth (15-18 years) | \$ 254.40 |
| Post Sec. Grad | \$ 388.80 |
| Adult 19-59 | \$ 528.00 |
| Seniors 60+ | \$ 350.40 |
| Family (Max 2 Adults and 4 Children per family. For additional Children add \$10 each.) | \$ 1,056.00 |
| Additional Family members | \$ 107.52 |
| City, City West & Library Employees | \$ 120.00 |
| Aqua Therapy | \$ 316.80 |

| Economy Tickets - 10 Ticket Pack for Pool/Arena/Gym | July 1, 2010 |
|---|---------------------|
| Child (1-14years) | \$ 17.00 |
| Youth (15-18 years) | \$ 22.53 |
| Post Sec. Grad | \$ 34.43 |
| Adult 19-59 | \$ 46.75 |
| Seniors 60+ | \$ 31.03 |
| Family (Max 2 Adults and 4 Children per family. For additional Children add \$10 each.) | \$ 93.50 |
| Aqua Therapy | \$ 28.05 |

| Economy Tickets - 20 Ticket Pack for Pool/Arena/Gym | July 1, 2010 |
|---|---------------------|
| Child (1-14years) | \$ 32.00 |
| Youth (15-18 years) | \$ 42.40 |
| Post Sec. Grad | \$ 64.80 |
| Adult 19-59 | \$ 88.00 |
| Seniors 60+ | \$ 58.40 |
| Family (Max 2 Adults and 4 Children per family. For additional Children add \$10 each.) | \$ 176.00 |
| Aqua Therapy | \$ 52.80 |

| Bulk Purchase Tickets for Pool/Arena/Gym | July 1, 2010 |
|---|---------------------|
| Discount On Purchase of Ten (10) or More Tickets | 15% |
| Discount On Purchase of Value of Tickets Purchased in Excess of Nineteen (19) tickets | 20% |

| Pool Rental for Recreation Groups | July 1, 2010 |
|--|---------------------|
| 1 Lane | \$ 5.88 |
| Shallow L | \$ 35.28 |
| Deep L | \$ 23.52 |
| Deep Tank | \$ 13.23 |
| Shallow End | \$ 24.99 |
| Main Pool | \$ 48.51 |
| Full Facility | \$ 61.62 |
| Extra Staff fees per hr/per employee | \$ 39.20 |

| Pool Rental for Schools & Groups | July 1, 2010 |
|---|---------------------|
| Per Lane | \$ 7.84 |
| Shared Pool | \$ 47.04 |
| Deep Tank | \$ 17.64 |
| Shallow End | \$ 33.32 |
| Main Pool | \$ 64.68 |
| Full Facility | \$ 82.32 |
| Extra Staff fees per hr/per employee | \$ 39.20 |

| School Instruction | July 1, 2010 |
|--------------------------------------|---------------------|
| Per hr. | \$ 28.00 |
| Extra Staff fees per hr/per employee | \$ 39.20 |

| Institutional/Post Secondary Groups & Commercial (Hourly rates) | July 1, 2010 |
|--|---------------------|
| 1 Lane | \$ 11.76 |
| Shallow L | \$ 70.56 |
| Deep L | \$ 47.04 |
| Deep Tank | \$ 26.47 |
| Shallow End | \$ 49.99 |
| Main Pool | \$ 97.03 |
| Full Facility | \$ 123.49 |
| Extra Staff fees per hr/per employee | \$ 39.20 |

| Swim Competitions | July 1, 2010 |
|--------------------------------------|---------------------|
| Facility Hourly Rate | \$ 44.80 |
| Extra Staff fees per hr/per employee | \$ 39.20 |

| MINOR HOCKEY AND FIGURE SKATING, *SCHOOL DISTRICT #52 AND *PRIVATE SCHOOLS IN PRINCE RUPERT | July 1, 2010 |
|--|---------------------|
| ARENA | \$ 52.56 |
| After Midnight Rental Surcharge: Plus 25% | \$ 65.71 |

| ADULT RECREATIONAL LEAGUES | July 1, 2010 |
|---|---------------------|
| ARENA | \$ 137.08 |
| After Midnight Rental Surcharge: Plus 25% | \$ 171.35 |

| PRIVATE RENTALS | July 1, 2010 |
|---|---------------------|
| ARENA | \$ 137.08 |
| After Midnight Rental Surcharge: Plus 25% | \$ 171.35 |

| SKATE RENTALS - Individual Ticket | July 1, 2010 |
|--|---------------------|
| Adult | \$ 2.25 |
| Child/Teen | \$ 1.60 |

| SKATE RENTALS - 10 Ticket Pack | July 1, 2010 |
|---------------------------------------|---------------------|
| Adult | \$ 20.26 |
| Child/Teen | \$ 14.41 |

| SKATE SHARPENING - Individual Ticket | July 1, 2010 |
|---|---------------------|
| All Skates | \$ 6.10 |

| SKATE SHARPENING - 10 Ticket Pack | July 1, 2010 |
|--|---------------------|
| All Skates | \$ 55.48 |

| LOCAL ICE SHOWS / CARNIVALS | July 1, 2010 |
|---|---------------------|
| Rehearsals/Decorating at Fig. Skating rates | \$ 137.08 |
| After Midnight Rental Surcharge: Plus 25% | \$ 171.35 |

| ARENA SPECIAL EVENTS - DRY FLOOR RENTALS / Local Trade Shows/Concerts/Conventions | July 1, 2010 |
|--|---------------------|
| per day | \$ 1,209.26 |
| Plus Clean up fee per day | \$ 346.92 |
| After Midnight Rental Surcharge: Plus 25% | \$ 302.32 |

| CIRCUS | July 1, 2010 |
|---|---------------------|
| One Show | \$ 1,209.26 |
| For two or more shows held on one day, fee for each extra show + cleaning costs | \$ 463.74 |
| After Midnight Rental Surcharge: Plus 25% | \$ 302.32 |

| OUT OF TOWN SHOWS / CONCERTS | July 1, 2010 |
|---|---------------------|
| Per Day | \$ 2,166.46 |
| Plus clean up fee per day | \$ 346.92 |
| After Midnight Rental Surcharge: Plus 25% | \$ 541.62 |

| GENERAL FACILITY RENTALS based on a maximum of 15 hours daily for Meetings/Recreational Use. NO SALES PERMITTED | |
|--|---------------------|
| Hourly Rate * | July 1, 2010 |
| Judo/Raven/Fabric Arts/Pool View Room | \$ 15.77 |
| Auditorium | \$ 27.98 |
| Eagle Room | \$ 19.23 |
| Entire Gymnasium | \$ 55.97 |
| Half Gymnasium | \$ 27.98 |
| Lower Kitchen | \$ 15.05 |
| Main Basketball Court | \$ 39.92 |
| * Plus for rental time after midnight, there is a surcharge of an additional twenty - five percent (25%) of the posted rate | |

| Miscellaneous charges | July 1, 2010 |
|--|---------------------|
| Gymnasium Floor Covering (set down/take up+clean 4 staff @ 8 hours) | \$ 896.00 |
| Full Stage (24x32) including set up/take down - 4 staff @ 4 hours | \$ 448.00 |
| Lower Kitchen Clean up Deposit (Refundable) | \$ 56.00 |
| Discount for 4 consecutive days (min 8hrs each day) | 15% |
| Discount for 3 consecutive days (min 8 hrs each day) | 10% |
| Non-refundable Facility Booking Deposit | \$ 28.00 |
| *Extra Staff fees per hour/per employee | \$ - |
| Table/Chair Set up/Take Down | \$ 39.20 |
| Event Clean-up | \$ 39.20 |
| Percentage Surcharge of facility rental for Public Attendance after Midnight (new in 2008) | 25% |
| Surcharge 100 Amperage Electrical Useage in the Gymnasium, Auditorium, and Arena during special events | \$ 198.26 |
| Surcharge 200 Amperage Electrical Useage in the Gymnasium, Auditorium, and Arena during special events | \$ 298.01 |

| CIVIC CENTRE PARKING LOT | July 1, 2010 |
|---|---------------------|
| Per day for outdoor fields or Civic Centre Parking Lot - Circus/Carnival, plus actual costs of additional licenses, utilities, and other services required | \$ 1,043.50 |
| Pre-Carnival set-up / take-down (per day) | \$ 313.05 |

| SPORTS FIELDS Per Team/Per Season | July 1, 2010 |
|--|---------------------|
| Baseball/Slopitch | \$ 92.61 |
| Rugby | \$ 154.35 |
| Youth Soccer | \$ 56.00 |
| Adult Soccer | \$ 123.48 |

SCHEDULE "C"

**SCHEDULE "F" DIGBY ISLAND FERRY AND PRINCE RUPERT AIRPORT GROUND
 TRANSPORTATION SYSTEMS TARIFFS, FEES AND CHARGES.**

| Category | 2010 | 2011 | 2012 |
|---|-------------|-------------|-------------|
| <u>Individual Bus Fares</u> | | | |
| Aircraft Passenger (one way) | 19.00 | 19.00 | 19.00 |
| <u>Vehicle Fares (round trip)</u> | | | |
| Passenger Vehicle | 30.00 | 35.00 | 40.00 |
| 2,300 kg to 11,500 kg | 100.00 | 100.00 | 100.00 |
| 11,501 kg - 13,646 kg | 130.00 | 130.00 | 130.00 |
| <u>Monthly Passes</u> | | | |
| Freight Transportation Vehicle | 2,000.00 | 2,000.00 | 2,000.00 |
| Passenger Vehicle (Airport Site Employees Exempt) | 400.00 | 400.00 | 400.00 |
| <u>Charter Service Outside of Regular Scheduled Hours</u> | | | |
| Per hour or portion thereof for service less than two hours before or less than one hour after Regular Hours of Operation, during shift break | 690.00 | 795.00 | 920.00 |
| Flat fee (3 hour minimum) for service more than two hours before or more than one hour after Regular Hours of Operation | 2,070.00 | 2,380.00 | 2,740.00 |
| <u>Charter Service Inside Regular Scheduled Hours</u> | | | |
| Aircraft Diversion per passenger fee | 19.00 | 19.00 | 19.00 |
| Other usage (per hour) | 300.00 | 300.00 | 300.00 |
| <u>Additional Fee for Dangerous Cargo</u> | 115.00 | 130.00 | 150.00 |

SCHEDULE "D"

SCHEDULE "T" CITY OF PRINCE RUPERT TRANSIT BUS TARIFFS, FEES AND CHARGES.

| Category | 1-Jul-10 | 1-Jul-11 |
|----------------------------|---|-----------------|
| Cash Fare | | |
| Adult | \$1.50 | 1.75 |
| Senior | \$1.25 | 1.50 |
| Student K-12 | \$1.25 | 1.50 |
| Monthly Pass | | |
| Adult | 40.00 | 48.00 |
| Senior | 31.25 | 37.50 |
| Student K-12 | 31.25 | 37.50 |
| College | 31.25 | 37.50 |
| Semester | 112.50 | 135.00 |
| Day Passes | | |
| Adult | 3.75 | 4.50 |
| Senior | 3.13 | 3.76 |
| Student K-12 | 3.13 | 3.76 |
| College Students | 3.75 | 4.50 |
| Bulk Ticket Pricing | 10 for the price of 9 | |
| Comments | Senior annual bus pass available for \$12.00. | |

SCHEDULE "E"
SCHEDULE "I" SCHEDULE A
CEMETERY FEES AND CHARGES.

Schedule "E"

SCHEDULE "I" SCHEDULE A
CEMETERY FEES AND CHARGES
HST INCLUDED ON ALL FEES

| CEMETERY LICENCE | 1-Jul-10 | 1-Jul-11 | 1-Jul-12 | 1-Jul-13 |
|---|-----------------|-----------------|-----------------|-----------------|
| <i>Resident (Large Plot)</i> | \$ 360.00 | \$ 432.00 | \$ 518.00 | \$ 622.00 |
| <i>Non-resident (Large Plot)</i> | \$ 480.00 | \$ 576.00 | \$ 691.00 | \$ 829.00 |
| <i>Resident (Small Plot)</i> | \$ 240.00 | \$ 288.00 | \$ 346.00 | \$ 415.00 |
| <i>Non-resident (Small Plot)</i> | \$ 300.00 | \$ 360.00 | \$ 432.00 | \$ 518.00 |
| <i>Resident (Cremation Plot)</i> | \$ 156.00 | \$ 187.00 | \$ 224.00 | \$ 269.00 |
| <i>Non-resident (Cremation Plot)</i> | \$ 192.00 | \$ 230.00 | \$ 276.00 | \$ 331.00 |
| <i>Resident Niche (with memorial nameplate)</i> | \$ 1,560.00 | \$ 1,872.00 | \$ 2,246.00 | \$ 2,695.00 |
| <i>Non-resident Niche (with memorial nameplate)</i> | \$ 1,800.00 | \$ 2,160.00 | \$ 2,592.00 | \$ 3,110.00 |
| Cemetery Licence Transfer | \$ 66.00 | \$ 79.00 | \$ 95.00 | \$ 114.00 |

| CARE FEE ON LICENSE | 1-Jul-10 | 1-Jul-11 | 1-Jul-12 | 1-Jul-13 |
|---|-----------------|-----------------|-----------------|-----------------|
| <i>Resident (Large Plot)</i> | \$ 425.60 | \$ 425.60 | \$ 425.60 | \$ 425.60 |
| <i>Non-resident (Large Plot)</i> | \$ 571.20 | \$ 571.20 | \$ 571.20 | \$ 571.20 |
| <i>Resident (Small Plot)</i> | \$ 285.60 | \$ 285.60 | \$ 285.60 | \$ 285.60 |
| <i>Non-resident (Small Plot)</i> | \$ 358.40 | \$ 358.40 | \$ 358.40 | \$ 358.40 |
| <i>Resident (Cremation Plot)</i> | \$ 184.80 | \$ 184.80 | \$ 184.80 | \$ 184.80 |
| <i>Non-resident (Cremation Plot)</i> | \$ 229.60 | \$ 229.60 | \$ 229.60 | \$ 229.60 |
| <i>Resident Niche (with memorial nameplate)</i> | \$ 1,601.60 | \$ 1,601.60 | \$ 1,601.60 | \$ 1,601.60 |
| <i>Non-resident Niche (with memorial nameplate)</i> | \$ 1,848.00 | \$ 1,848.00 | \$ 1,848.00 | \$ 1,848.00 |
| Cemetery Licence Transfer | \$ 61.60 | \$ 61.60 | \$ 61.60 | \$ 61.60 |

| INTERMENT FEE (Monday to Friday 8:30 AM - 3:00 pm (except statutory holidays)) | 1-Jul-10 | 1-Jul-11 | 1-Jul-12 | 1-Jul-13 |
|---|-----------------|-----------------|-----------------|-----------------|
| <i>Interment in plot</i> | \$ 900.00 | \$ 1,080.00 | \$ 1,296.00 | \$ 1,555.00 |
| <i>Cremated remains interred in plot by the City</i> | \$ 168.00 | \$ 202.00 | \$ 242.00 | \$ 290.00 |
| <i>Cremated remains interred in plot by Customer</i> | \$ 72.00 | \$ 86.00 | \$ 103.00 | \$ 124.00 |
| <i>Interment in columbarium niche or ossuary</i> | \$ 132.00 | \$ 158.00 | \$ 190.00 | \$ 228.00 |
| Charge for every 2 feet of extra plot depth requested | \$ 252.00 | \$ 302.00 | \$ 362.00 | \$ 434.00 |
| Charge for every hour, or portion thereof, interment takes place after 3:00 p.m. Monday to Friday | \$ 180.00 | \$ 216.00 | \$ 259.00 | \$ 311.00 |

| INTERMENT FEE ON SATURDAY | 1-Jul-10 | 1-Jul-11 | 1-Jul-12 | 1-Jul-13 |
|--|-----------------|-----------------|-----------------|-----------------|
| <i>Interment in plot</i> | \$ 1,260.00 | \$ 1,512.00 | \$ 1,814.00 | \$ 2,177.00 |
| <i>Cremated remains interred in plot</i> | \$ 360.00 | \$ 432.00 | \$ 518.00 | \$ 622.00 |
| <i>Interment in columbarium niche or ossuary</i> | \$ 360.00 | \$ 432.00 | \$ 518.00 | \$ 622.00 |

| DISINTERMENT/EXHUMATION FEE Monday to Friday 8:30 am - 3:00 pm (except statutory holidays) | 1-Jul-10 | 1-Jul-11 | 1-Jul-12 | 1-Jul-13 |
|---|-----------------|-----------------|-----------------|-----------------|
| <i>Disinterment/Exhumation from plot</i> | \$ 1,260.00 | \$ 1,512.00 | \$ 1,814.00 | \$ 2,177.00 |
| <i>Cremated remains Disinterment/Exhumation from plot</i> | \$ 240.00 | \$ 288.00 | \$ 346.00 | \$ 415.00 |
| <i>Cremated remains Disinterment/Exhumation from niche</i> | \$ 132.00 | \$ 158.00 | \$ 190.00 | \$ 228.00 |

| SATURDAY DISINTERMENT/ EXHUMATION FEE | 1-Jul-10 | 1-Jul-11 | 1-Jul-12 | 1-Jul-13 |
|--|-----------------|-----------------|-----------------|-----------------|
| <i>Disinterment/Exhumation from plot</i> | \$ 1,620.00 | \$ 1,944.00 | \$ 2,333.00 | \$ 2,800.00 |
| <i>Cremated remains Disinterment/Exhumation from plot or niche</i> | \$ 360.00 | \$ 432.00 | \$ 518.00 | \$ 622.00 |

| CEMETERY MEMORIALS AND SERVICE FEES | 1-Jul-10 | 1-Jul-11 | 1-Jul-12 | 1-Jul-13 |
|--|-----------------|-----------------|-----------------|-----------------|
| Standard <i>Plot</i> memorial installation | \$ 78.00 | \$ 94.00 | \$ 113.00 | \$ 136.00 |
| Temporary <i>Plot</i> Marker | \$ 30.00 | \$ 36.00 | \$ 43.00 | \$ 52.00 |
| <i>Niche</i> memorial Nameplate | \$ 360.00 | \$ 432.00 | \$ 518.00 | \$ 622.00 |
| <i>Niche</i> memorial Portrait Enclosure (with portrait) | \$ 330.00 | \$ 396.00 | \$ 475.00 | \$ 570.00 |
| <i>Niche</i> Nameplate Installation | \$ 90.00 | \$ 108.00 | \$ 130.00 | \$ 156.00 |
| <i>Niche</i> Portrait Enclosure Installation | \$ 90.00 | \$ 108.00 | \$ 130.00 | \$ 156.00 |

| CARE FEE ON CEMETERY MEMORIALS AND SERVICE FEES | 1-Jul-10 | 1-Jul-11 | 1-Jul-12 | 1-Jul-13 |
|--|-----------------|-----------------|-----------------|-----------------|
| Standard <i>Plot</i> memorial installation | \$ 12.32 | \$ 12.32 | \$ 12.32 | \$ 12.32 |
| <i>Niche</i> memorial Nameplate | \$ 12.32 | \$ 12.32 | \$ 12.32 | \$ 12.32 |
| <i>Niche</i> memorial Portrait Enclosure (with portrait) | \$ 12.32 | \$ 12.32 | \$ 12.32 | \$ 12.32 |

| MISCELLANEOUS COLUMBARIUM SERVICES | 1-Jul-10 | 1-Jul-11 | 1-Jul-12 | 1-Jul-13 |
|---|-----------------|-----------------|-----------------|-----------------|
| Niche Services | | | | |
| Supply and attach 2 nd Date Bar | \$ 90.00 | \$ 108.00 | \$ 130.00 | \$ 156.00 |
| Opening/Closing <i>niche</i> for adding or removing items by family | \$ 66.00 | \$ 79.00 | \$ 95.00 | \$ 114.00 |