

# **Fees and Charges Policy**

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# **Los Alamos County Parks and Recreation**

## **Fees and Charges Policy**

### **Executive Summary**

This document represents the Parks and Recreation Department's proposal to balance the need for fiscal responsibility with the desires of the community for a broad range of recreational activities and parks when establishing user fees and charges. Many years of discussions, reviews, analysis, public input and three prior proposals have gone into the development of this version of the policy.

This department policy reflects the general philosophy and guidelines set forth in the Los Alamos County User Fee Policy. In addition, it considers the unique customers of the Parks and Recreation Department and their input and suggestions. Los Alamos County is most fortunate in having an active and contributive volunteer user population that has been instrumental in developing, maintaining and improving our many parks and recreation facilities for many years.

The current practice of establishing Parks and Recreation user fees and charges has informally been based upon sound management practices and general parks and recreation administrative principles. This policy will help to formally define those practices and establish goals, guidelines, definitions and procedures for considering and calculating fees and charges.

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## **1 Introduction**

- 1.1 Los Alamos County is an active community and its leaders recognize the benefits of parks and recreation for its citizens. Individual, community, environmental and economic benefits of parks and recreation are well documented and essential to the high quality of life enjoyed in Los Alamos. Also documented through community surveys, is the high value the citizens have placed on parks and recreation and their contribution to the high quality of life desired and maintained in Los Alamos County. It is also those same benefits which provide the challenge for creating a Fees and Charges Policy when the goal is to provide access to the programs and services provided by the County through the Parks and Recreation Department as equitably and efficiently as possible.
- 1.2 The formative years for the organized parks and recreation movement saw recreation receiving financial support from compulsory taxes, usually ad valorem taxes. However, in view of the increasingly heavy demands for new and expanded services, the rapid increase in operating costs and capital expenditures, and because of limited access to tax revenue, it has become difficult to maintain existing levels of service. Current trends support the concept that "those who play should pay for their own recreation." Consequently, park and recreation agencies must develop sound and consistent policies that will serve as tools for evaluating services and establishing appropriate fees and charges. The use of fees and charges is the primary alternate method of generating revenue in an era when the public's demand and expectations for parks and recreation exceeds government's ability to offset it with its tax base.
- 1.3 On June 21, 1993, the County Council adopted a Los Alamos County User Fee Policy. The Policy was designed to outline the general approach in reviewing existing fees and establishing new fees for services provided by the County. Further, the Policy directed departments and enterprise funds to develop departmental user fee policies to address the unique requirements of their customers, including recovery percents.

## **2 Purpose**

- 2.1 To provide a department policy that will outline the general approach to be used in reviewing existing and potential fees and charges and establishing new fees and charges for services provided by Los Alamos County Parks and Recreation Department, that will ensure a fee structure which is appropriate, legal, fair and consistently applied;
- 2.2 To supplement the Los Alamos County User Fee Policy adopted by the County Council on June 23, 1993, and to address the unique requirements of the Parks and Recreation Department's customers;
- 2.3 To establish cost recovery percent goals for the various programs of the Parks and Recreation Department.

### **3 Authority and Responsibility**

- 3.1 The County Council will be the approving authority of this department policy and subsequent User Fees and Charges Schedule. When establishing fees and charges, the Council shall consider the recommendations of the Parks and Recreation Advisory Board and its subcommittees, the County Administrator, the Budget Officer, the Parks and Recreation Department staff, users and user groups and the community.
- 3.2 The Parks and Recreation Department will maintain appropriate records to substantiate the costs of providing services, including personal services, supplies, contracts, etc. User statistics and participant volumes will also be maintained by the Department.
- 3.3 The Director of the Parks and Recreation Department or his/her designee will be responsible for the compliance, enforcement, and adherence to this policy.

### **4 Statement of Philosophy**

- 4.1 The Parks and Recreation Department of Los Alamos County includes user fees as an integral element of its budgetary plan as required by the County's annual budget guidelines. An important principle of any public park and recreation fiscal program is to offer the most diversified facilities and services possible, ensuring that all citizens have equal opportunity and choice in participation. Also, one basic tenet of the Los Alamos County User Fee Policy, 1993, is the cost of services which specifically benefit a few or a specific group of users should be paid for through user fees. The philosophy of this department's policy will be based on the need to balance the benefit to the community as a whole with the need to assess specific user fees. Fees must be thoroughly evaluated before adoption to integrate them into the fiscal matrix supporting public parks and recreation services, a matrix which includes general fund appropriations, capital improvements funds, grants, special gifts and donations, and in-kind services.

### **5 Goals and Guidelines**

It is the goal of Los Alamos County Parks and Recreation Department to:

- 5.1 Improve and maintain the quality of life for each individual within Los Alamos County through recreation, parks and other open space;
- 5.2 Provide and maintain safe and clean park and recreation facilities for use by the general public of Los Alamos County;
- 5.3 Provide the opportunity for all residents of Los Alamos County to participate in parks and recreation programs and services and to utilize the facilities of the department;

- 5.4 Provide non-residents of Los Alamos County the ability to participate in the same programs and services and enjoy the facilities at the same rate as residents provided there is spare capacity in the program. If program capacity is limited or needs to be restricted, Los Alamos County residents may be given resident discounts and preferential service;
- 5.5 Provide trained and qualified staff for supervision and instruction of participants in recreation programs and activities;
- 5.6 Involve the public in the planning, design, operation and evaluation of parks and recreation programs, activities, and facilities and their related fees, charges and policies;
- 5.7 Establish user fees and charges that should not discourage the use of the Los Alamos County's Park system facilities and services and recreation programs;
- 5.8 Establish user fees that do not create a restrictive or exclusionary effect. The key principle in establishing Los Alamos County Parks & Recreation Department user fees is the principle of equity. It is the principle that "public goods" should be paid for out of general revenues while "private consumption" should be charged for;
- 5.9 Maintain the principle of accessibility for all user groups (physically challenged, youth and seniors) and to encourage everyone to actively participate;
- 5.10 Recognize volunteer involvement in maintaining and improving facilities and consider their contribution when establishing user fees; and to
- 5.11 Provide an objective planning and operating management tool that provides all of the "real" costs of operating the department activities, including indirect costs and department and organizational overhead.

## **6 Definitions of Services**

- 6.1 **Basic Services** may be those as defined to promote both the physical and mental well being of the entire community, maintain clean and attractive parks and buildings, or provide recreation services to those persons who are unable to take advantage of the regular services because of either financial restrictions or physical or mental disabilities. Generally, basic services are offered to the public free. All costs for providing these basic services are paid from the appropriated General Fund budget primarily funded by tax revenues.

### **Examples of basic services**

- Free play in tot-lots and sport fields
- Use of open space and trails for passive use
- Park planning, maintenance and capital improvement
- General park and recreation administration services

### **Examples of basic facilities**

- Unscheduled, unlighted, unmarked baseball, softball, and soccer fields
- Unscheduled tennis courts
- Unreserved picnic tables and shelters
- Trails & paths

- 6.2 **Public Services** – defined as services or products whose primary benefits are for the public at large. Typical public goods are openly available to all residents on an equal basis and there is little individual consumptive use of the service or product. Because public goods usually provide open, unrestricted access, non-consumptive use, and general community well being, there is usually no, or only a nominal fee or charge.

**Examples of public services**

- Neighborhood parks
- Festivals
- Ashley Pond
- Reserved picnic areas
- Restrooms
- Rental equipment

- 6.3 **Merit Services** – defined as service or products that partially benefit the individual and partially benefit the community. Typical merit goods are generally available to all residents but space, time or consumptive use restrictions may be present which limit an individual's ability to participate. The benefit allocation of merit goods may be difficult to assess in each individual program and therefore fees and charges could vary widely within a merit good category. It is common practice in merit goods for the participant user to pay a share of the total costs involved recognizing that there is a benefit to the community as a whole and also to the specific user.

**Examples of merit services**

- Youth learn-to-swim programs
- CPR classes
- Instructional level sports
- Reservation areas within parks

**Examples of merit facilities**

- Campgrounds
- Skate Park
- R/C Car Track
- Guaje Pines – maintenance
- Rose Garden - weddings

- 6.4 **Private Services** – defined as services or products whose benefits accrue directly to the individual. Private goods may be evenly available to the public but significant time, space, consumption, and costs limit the number of users at any one time.

**Examples of private services**

- Scuba & boating classes
- Cemetery - interments
- North Mesa Stables – manure removal
- Dance Lessons

### Examples of private facilities

- Golf Course
- Community Garden plots
- Rodeo Arena pens
- Tennis Courts - Clinics

## **7 Definitions of Types of Fees and Charges**

The Los Alamos County Parks and Recreation Department will use eleven (11) basic fees and charges. They are:

- 7.1 **Admission fees** may be charged for entry into a building, structure or park. Usually for a program, event, demonstration, or exhibit offered to attract visitors (concerts, craft fairs, festivals, etc.).
- 7.2 **Advertising fees** may be charged as established in the Los Alamos County Parks and Recreation Department Advertising Policy adopted by County Council on August 19, 1991.
- 7.3 **Contingency Fees** may be charged to cover unexpected program overruns, to provide sufficient funding for new program start - up costs, and / or to provide scholarship or gift funding.
- 7.4 **Parking fees** may be charged to control overcrowding, to minimize vandalism, and to provide patron safety (July 4<sup>th</sup> Celebration, etc.).
- 7.5 **Permit or license fees** may be charged for the privilege to conduct a particular action. The action may be public and / or restricted access activities within park and recreation facilities. Activities may be non-profit or commercially oriented (special events, races, benefits, athletic competitions, etc.).
- 7.6 **Rental or reservation fees** may be charged for the privilege of exclusively using tangible public property without consuming or injuring it in any way (picnic shelters).
- 7.7 **Sales fees** will be charged where unconditional ownership of merchandise or services passes from the Department to the user (golf merchandise).
- 7.8 **Special service fees** may be charged for supplying extraordinary articles, commodities, activities, or services where the benefits are specific to the individual or group which requests the service (special preparation of athletic fields)
- 7.9 **Surcharges** may be assessed for additional revenues to be used to cover specific improvements to the related facility, program or service, or to provide scholarship or gift funding. Surcharges will generally be limited term in nature and removed when a pre-determined revenue goal is achieved.
- 7.10 **User fees** may be charged for the use of any park and / or recreation facility or program or participation in an activity or for non-exclusive use of a facility. Numerous participants are usually involved in the activity or facility at the same time (swim lessons, adult softball).



- 7.11 **Vending and exhibitor fees** may be required for the privilege of selling goods and services on County property.

## 8 Definitions of Costs

- 8.1 **Direct costs** are defined as the departmental costs of providing an activity, program or service which can be directly identified with that activity, program or service. These are costs associated with the customers' or users' direct experience. These costs would typically include instructor costs, handouts, materials, room rental, brochure printing, postage, advertising, officials' salaries, equipment, field maintenance staff and other expenses, which can be directly attributed to the operation of the program.
- 8.2 **Indirect costs** are those department expenses that are not directly incurred by the program or facility but may be attributable to it. They include program support staff salaries, benefits, specific program staff training, office expenses and inter-departmental charges.
- 8.3 **Overhead costs** are those county organizational costs that are not directly incurred by the program, but may be attributable to the Parks & Recreation Department. These are generally organizational overhead costs and will not be included in calculating the costs of a program.
- 8.4 **Fixed costs** are those that may be viewed as overhead costs, for they are those costs that do not vary with the number of participants. Examples may include repayment of bonds or loans used to finance the construction of facilities, insurance payments, office equipment, and executive and administrative salaries.
- 8.5 **Capital expenditure costs** are those costs incurred in constructing a facility or making later modifications or improvements. Ordinarily, capital expenditures are covered in the Department's Capital Improvement Program Budget Requests or as a donation. Capital expenditures are not usually included in calculating the costs of a program.

## 9 Differential Pricing

- 9.1 Consistent with the County of Los Alamos' philosophy of ensuring all citizens equal opportunity to participate in recreation, this policy recognizes that paying fees or charges may result in inequities for individuals, groups, or situations. Therefore, the Parks and Recreation Department's Fees and Charges Policy and Schedule will be flexible and sensitive to the following four (4) alternatives for differential pricing:
- 9.1.1 **User group** – according to age ( children, seniors); income ( economically disadvantaged); or status (private, non-profit or commercial organizations);
- 9.1.2 **Product** – providing extra services and options which may be available at additional cost;

- 9.1.3 **Time** – services provided at non-peak times vs. peak times ( hours, days of week or season)
- 9.1.4 **Quantity discounts** – deductions from regular price that reflect economies of scale in large quantities.

## **10 Contract Instruction**

- 10.1 The Los Alamos County Parks and Recreation Department uses contractors for specialized instruction in activities such as arts and crafts, outdoor programs, lessons, and general instruction. Fees and charges for contract instruction will include the costs of materials and supplies, instructor's fee, and any direct costs related to the facility or support staff.
- 10.2 In contract instruction programs, a contract or formal agreement shall be created and approved between the County and the instructor.
- 10.3 The instructor's fee will be an agreed upon percentage of the fees and charges paid by the participants and may vary from program to program.

## **11 Commercial Use of Facilities**

Safeguards are necessary to ensure proper use of public facilities when requests are received by the Department to conduct commercial or promotional activities on park property or to utilize the names of public structures or facilities in advertising a product.

### **11.1 Requisites for Approval**

- 11.1.1 Commercial and promotional activities in parks and recreation facilities should be authorized only if they provide a positive public service and meet a legitimate public need.
- 11.1.2 Commercial and promotional activities on park property should be permitted only when they are clearly not in conflict with ongoing Department sponsored programs, or if the program can be conducted without any restriction of public use for an unreasonable period of time.
- 11.1.3 Commercial or promotional use of public facilities including use of public names of structures should not be authorized if such use constitutes an expressed or implied endorsement of commercial products, services, or activities.
- 11.1.4 In some cases, the department may establish a formal bid process for commercial uses such as food and / or beverage vendors.

### **11.2 Authorization to Approve Requests**

- 11.2.1 A request to conduct commercial or promotional activities on parks areas, to post forms of advertising on park premises, or to utilize the names of structures or facilities in advertising a product should be directed to the Director of Parks and Recreation.

11.2.2 Approval should be granted by the Director or his / her designee for permission to post signs, banners, posters or any other forms of advertising on park facilities. All materials of this type must be consistent with the overall aesthetic appearance of the park. Advertising materials for specific activities must be removed upon completion of the event. Such items donated for permanent use at a park facility must meet all of the aforementioned requirements for approval.

### 11.3 Charges for Commercial Activities

11.3.1 All costs incurred by the Department resulting from commercial use of a park or recreation facility should be recoverable as a part of the fee.

11.3.2 Groups or organizations conducting commercial activities on park or recreation facilities must pay the prevailing commercial use rental rates for use of the facility determined annually.

11.3.3 Sponsors of profit-making, commercial activities conducted on park and recreation property including all public lands must provide the Department with evidence of comprehensive general liability insurance sufficient to protect the County against risk, in an amount determined by the County, which names Los Alamos County as an additional insured, or Certificates of Insurance acceptable to the County.

11.3.4 In addition to the commercial use rental fee and insurance, the sponsors of profit-making, commercial activities conducted on park and recreation property should pay Los Alamos County a percent of the gross receipts to be established in the Parks and Recreation Department's User Fee and Charges Schedule.

### 11.4 Charges for Charitable (non-sponsored by County) Activities

11.4.1 Charitable, non-profit community-serving organizations which conduct an event on park and recreation property for the purpose of raising funds, not sponsored by the Department, must pay only the facility rental fee.

11.4.2 Charitable, non-profit, community-serving organizations should also provide the Department with evidence of comprehensive general liability insurance sufficient to protect the County against risk, with a minimum of at least \$1.0 million for each occurrence, which names Los Alamos County as an additional insured, or Certificates of Insurance acceptable to the Director.

### 11.5 Charges for Charitable ( County sponsored) Activities

11.5.1 Charitable, non-profit, community-serving organizations which conduct an event on park and recreation property for the purpose of raising funds, for department activities or projects, should not be required to pay any facility rental fees nor should they be required to provide insurance.

11.5.2 All revenues collected from these fund-raising activities on park and recreation facilities shall be turned over to the Department, deposited into the appropriate fund and credited as a gift or donation.

## **12 Waivers & Refunds**

- 12.1 On rare occasions, fees and charges may be reduced or waived completely when such action is determined by the Director of Parks and Recreation to be in the best interest of the County of Los Alamos or the specific program.
- 12.2 Refund procedures will be determined by the individual program or service and based upon the participant's prorated share of costs already attributable to the program. Additionally, the following will apply:
  - 12.2.1 All requests for refunds must be made in writing to the Director of Parks and Recreation and any special circumstances will be determined by the Director. Refunds may be subject to a processing charge.
  - 12.2.2 No refund requests will be approved after the first 10% of the program sessions.
  - 12.2.3 Instead of a refund, the Department may encourage participants to accept a credit good for twelve months from the date of issuance. The credit may be applied toward the cost of any activity offered by the Department.

## **13 Additional Revenue Sources**

- 13.1 Los Alamos County encourages grants, gifts, service-in-kind, bequests, or donations to the County Parks and Recreation Department for the purposes of parkland acquisition, planning, development, maintenance, operations, and administration of parks and recreation facilities, programs, and services. The Department encourages the establishment of endowed funds and "Friends" associations to meet special needs or special interests.
- 13.2 Revenues gained through these additional sources shall be specifically designated and appropriated for purposes identified above, and any excess revenue shall be carried forward and utilized within the same program or service for which the revenue was originally specified.
- 13.3 The Department will maintain a Scholarship Fund and / or Gift Fund that may provide a source of funding for fees and charges to users and participants recognized as indigent under the same guidelines as those used for the Indigent Health Care Fund, or users and participants that can demonstrate that they are unable to participate in programs without financial assistance.
- 13.4 Upon approval of the County Administrator, the Department may enter lease agreements for such things as concession operations or essential facilities.

## 14 Recovering Costs

- 14.1 **Recovering Partial Direct Costs** – The portion to be recovered per program will be established annually as a part of the budget process. When fees are assessed, they will be used to cover such items as basic supplies, equipment and / or instruction directly associated with the particular program. Fees may also be allocated under this category as a method to stabilize participation that might otherwise greatly fluctuate if the service were provided at no cost.
- 14.2 **Recovering Full Direct Costs** – Users will be charged fees to recover full direct costs to operate a program or service when it is deemed the program or service provides an individual benefit and a minor public benefit. These fees will be assessed to cover all costs directly associated with the program or service but allow indirect costs to be subsidized.
- 14.3 **Recovering Direct and Indirect Costs** – Users will be charged fees to recover full departmental direct and indirect costs for those programs that provide exclusive individual benefit and no measurable public benefit. These fees will be assessed to cover all direct and indirect charges. Some capital investment and replacement costs may be paid by the general fund.
- 14.4 **Recovering Indirect Overhead Costs** - Users should not be charged fees that includes general county organizational overhead costs.

## 15 Calculating “Fees and Charges”

- 15.1 Calculating and establishing fees and charges will be evaluated against seven (7) impact criteria:
- Service demand
  - Quality of the parks and recreation experience
  - Traditional or common practice indicators
  - Anticipated amount of revenue
  - Implementation costs
  - Market analysis and elasticity
  - Program life cycle ( growth, stability, or exit)
- 15.2 The following will apply to all **General Fund** programs and services:
- 15.2.1 **Job Costing** will be used to calculate the cost of offering programs and services.

- 15.2.2 **Fixed Costs** (departments' administration, debt service, depreciation, and general operating expenses / costs) **will not** be included when calculating the fee to be charges for a program or facility use.
- 15.2.3 **Direct Costs** (officials, instructors, equipment, advertising, and other expenses which can be directly attributed to this particular program or service) may be charged at 100% to the participant, user, or team.
- 15.2.4 **Indirect Costs** (expenses not directly incurred by the program or facility i.e.; supervision, secretarial assistance, telephone and general athletic field maintenance) will be charged to each program based on a percentage of the costs of each of these items.
- 15.2.5 **Capital Improvement Expenditures** may not be assessed against any program's or service's fees and charges.
- 15.2.6 **All other fees and charges** as defined in Section 7 of this policy may be charged dependent on the impact criteria listed in 15.1 above.
- 15.2.7 **In – kind services and donations** contributed by a specific user, participant or team that are of a community benefit may be considered when calculating appropriate fees and charges for their services or programs.
- 15.3 In addition, certain facilities and programs are expected to recover a percentage of their operating costs through fees and charges. Therefore, the following specific **General Fund** park and recreation programs will consider these cost recovery guidelines for FY99. These recovery goals are based upon national averages and comparisons, and Los Alamos County historical data. They are intended to provide a base for the first year implementation of the Fees and Charges Policy and should be reviewed and adjusted annually during the budgeting process.

An example of how the recovery guidelines could be considered in the fees and charges review process might be:

Within the Aquatics Division, there are Adult and Youth programs. Adult programs should have a goal of 100% recovery while Youth programs should have a goal of 50% recovery. Within the Adult programs there are services that should be "Merit" services, such as "Learn to Swim", that should have low recovery rates & "Private" goods services such as Scuba that should recover 100% or more if contingency fees are applied. Youth programs will have similar structures of "Merit" & "Private" goods services. Each individual service and its relating proposed fees should be reviewed considering the criteria in 15.1 and the remainder of the policy. Once all fees for all services are proposed and the revenue projected, the total can be compared to the overall cost recovery goal of the Aquatic Division. If the total revenue projection is higher than the goal and all fees & charges meet the criteria in 15.1 and the rest of the policy, the cost recovery goal could be raised. If the revenue projection is lower than the cost recovery goal, fees for individual services should be reviewed again, service mix should be reviewed for a higher revenue mix of services, and marketing plans should be reviewed. If individual service fees are appropriate for the policy and community, and if the service mix is meeting the needs of the customers, & the marketing plan is reaching its targets but the recovery goal is not being meet, the goal could be lowered; or the facility or program could make up the difference through

contingency fees or other methods such as grants; or the expense budget could be lowered.

15.3.1 **Aquatics** – the overall cost recovery goal will be 30% of the annual operating budget.

15.3.2 **Ice Rink** - the overall cost recovery goal will be 70% of the annual operating budget.

15.3.3 **Stables** – the overall cost recovery goal will be 100% of the annual operating budget.

15.3.4 **Adult Programs**– the overall cost recovery goal will be 100% of the programs' budget.

15.3.5 **Youth Programs** – the overall cost recovery goal will be 50% of the programs' budget.

15.4 The following will apply to the **Golf Course Enterprise Fund** programs and services:

15.4.1 **Job Costing** will be used to calculate the cost of offering programs and services

15.4.2 **Fixed Costs** (departments' administration, debt service, depreciation, and general operating expenses / costs) relating to the overall department may not be included when calculating the fee to be charged for a program or facility use. However, any fixed costs relating specifically to the golf course program will be included in fees and charges calculations.

15.4.3 **Direct Costs** (officials, instructors, equipment, advertising, and other expenses which can be directly attributed to this particular program or service) will be charged at 100% to the participant, user, or team.

15.4.4 **Indirect Costs** (expenses not directly incurred by the program or facility i.e.; supervision, secretarial assistance, telephone and general facility maintenance) will be charged 100% to the program.

15.4.5 **Capital Improvement Expenditures** may not be assessed against any program or services fees and charges.

15.4.6 **All other fees and charges** as defined in Section 7 of this policy may be charged dependent on the impact criteria listed in 15.1 above.

15.5 In addition, the **Golf Course Enterprise Fund** will follow this cost recovery guideline:

15.5.1 The overall cost recovery goal will be 100% of the annual operating budget.

## **16 Fees and Charges Schedule**

16.1 A Fees and Charges Schedule(s) listing the specific fees and charges established by this policy will be developed for each park and recreation program, service and / or facility.

16.2 The minimum categories of schedules shall be:

- Aquatics
- Cemetery
- Golf Course
- Ice Rink
- Stables
- Arenas
- RV Storage
- General Parks
- General Recreation

## **17 Annual Review**

17.1 The Department, working in collaboration with the Parks and Recreation Advisory Board, its subcommittees, and department customers, will review the Fees and Charges Policy and the specific related Fees and Charges Schedule annually to ensure equitable costs. A written report on the annual review will be presented as part of the budget process to the Parks and Recreation Board, County Administrator, and County Council and will be available to the public.

17.2 It is desired to present all department fees and charges collectively for County Council consideration. However, recognizing the seasonal nature of many department programs and services, it may be more appropriate and necessary for Council to review some fees and charges throughout the year.