



Martin County  
Parks and Recreation Department

**Revenue and Fee Manual**  
Adopted March 8, 2016 (Revised May 1, 2017)



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**MARTIN COUNTY  
PARKS AND RECREATION DEPARTMENT  
REVENUE AND FEE MANUAL**

**I. STATEMENT OF PHILOSOPHY**

- A. **GENERAL:** The basic philosophy of the Martin County Parks and Recreation Department is to offer year-round diversified recreation services, ensuring that all citizens have equal opportunity for participation. However, since the demand upon the Department is greater than the ability to appropriate public funds to support that demand, it becomes necessary to charge fees and pursue other supplementary revenues and resources. Fees and charges for parks and recreation services are only one source of financing for the Department. Fees and charges will supplement those other resources, not replace them nor be used to diminish government's responsibility to provide open space and leisure opportunities. Rather, fees and charges will be viewed as a method to allow the Parks and Recreation Department to continue to offer basic services and enhance the means to develop new programs and services. The general benefit of services made possible through fees and charges must exceed any detriment imposed by the fees, and collections must be practical and economical.
- B. **COST RECOVERY:** The Parks & Recreation Department's philosophy for cost recovery is to meet the recreational needs of the greater Martin County area in the most effective and efficient manner possible ensuring that all residents have equal opportunity and choice in participation while providing those services at an appropriate cost. This is accomplished through four primary sources: tax dollars, grants, sponsorships and fees. Tax dollars provide basic operational costs for recreation and parks services. Fees, grants and sponsorships are used to offset operating costs as well as fund capital projects and are a vital source of revenue to reduce subsidization levels. Fees must be viewed as a method of continuing and expanding the ability to provide quality recreation and parks services at a level that is fair and equitable to

both participants and nonparticipants. These guidelines will be used as a tool to establish program fees.

## II. STATEMENT OF NEED

It is the responsibility of the Martin County Parks and Recreation Department to offer a comprehensive recreation program and to provide safe access to public park land. The development of a sound and consistent standard operating revenue and fee adoption procedure will provide supplementary revenues to tax dollars.

## III. AUTHORITY AND RESPONSIBILITY

The Parks and Recreation Revenue and Fee Policy was formally adopted by the Martin County Board of County Commissioners (BOCC). The BOCC and County Administrator have authorized and charged the Parks and Recreation Director with providing oversight in the implementation of the policy, and establishing appropriate procedures to administer the policy's goals and guidelines. The BOCC and County Administrator authorize the Parks and Recreation Director to amend and update this document as may be necessary. Changes proposed by staff and approved by the Parks and Recreation Director will be placed in public file and circulated to the County Administrator.

## IV. DEFINITIONS

**Administration Fee:** When a portion of a fee is retained to cover administrative costs incurred in processing program registration, process liability insurance, facility reservation refund requests, etc.

**Community Programs:** These Parks and Recreation Department activities are offered as a free service to the public with no admission or registration fee. Such services are considered to be essential to park and recreation opportunities in a municipal environment. Attempts are made to cover expenses through grants, subsidies or sponsorships by businesses and corporations. Examples of community

programs include: Park and Recreation Department special events as well as educational and community service programs.

***Dissatisfaction:*** Not satisfied with program, service or facility due to concerns they were not made aware of which may include: broken equipment, improperly prepared food or beverage, double booking, unsatisfactory cleanliness, or staff tardiness.

***Fees:*** The Parks and Recreation Department shall charge a fee to individuals for certain programs, services and use of facilities. As a general rule these charges or fees will fall into one of the following categories:

***Admission Fees:*** Charges made to enter a building, structure, or special facility. These facilities offer an attraction, exhibit, show, ceremony, performance, demonstration, or special equipment. Entry and exit may often be controlled and attendance is regulated. Examples include Sailfish Splash Waterpark, ticketed special events, etc. Objectives of these admission fees are:

1. To augment funds (through budgetary obligations) for operation and maintenance.
2. To amortize the capital cost of a facility.
3. To produce revenue to offset the cost of programs which take place in such facilities.

***Differential Fees:*** In addition to fees differentiated according to residency, fees for programs, services and facilities may be differentiated according to the financial objectives of the following organizations: Commercial/Profit, Non-for profit, and private events. Examples include facility rentals for private/commercial gain, non-profit group meetings and private celebrations. The Parks and Recreation Department follows all guidelines set forth by specific grant contracts in regards to charging differential fees at certain facilities. The Parks and

Recreation Director shall establish the fee for the above organizations based upon the fee schedule.

***Non Resident Fees:*** A fee charged to a non-resident for reservations or use of Martin County Parks and Recreation Department facilities and services. Not all facilities / programs differentiate between resident and non resident.

***Permit Fees:*** A permit shall mean any written permission issued by or under the authority of the Parks and Recreation Director. Examples include a permit for a special event, non-motorized water craft rental permission, etc. Objective of Permit Fees are:

1. To produce revenue sufficient to control the conduct of the activity.
2. To grant special privilege to the permittee and may be sufficient to cover costs of not only control and operation but may produce surplus revenues.

***Rental Fees:*** Fees for the privilege of exclusive use of any feature or equipment. Examples include pavilions, meeting rooms, waterpark feature, wedding venue, stage, portable bleachers, etc. Objectives in charging rental fees are:

1. To provide equipment for the enjoyment of a recreation area, which the patron may not have provided for him/her self.
2. Rental fees should be sufficient to pay for the life-cycle cost and replacement of the equipment and for cost of operating the rental service.
3. Short-term rental of space such as a classroom or a parking space may be charged where the space is special or an exclusive additional privilege to the user.

***Sales Revenues:*** Revenues obtained from the operation of a concessions, and the sale of food, beverage and merchandise. Examples include merchandise, food and beverage from Sand Dune Café, Sailfish Splash Waterpark or the Martin County Golf Course. Objectives of sales and the resulting revenue are:

1. To provide needed supplies, which the visitor cannot obtain in the general park vicinity.
2. To provide merchandise which adds to the visitor's enjoyment of the area.
3. To provide promotional materials to promote the said facility.
4. To provide sufficient revenue to cover costs of goods sold and labor expenses.

**Special Event Service Fees:** Charges made for supplying extraordinary, commodities, activities or services as an accommodation to the public. Examples include, field lining, event staff, water usage, etc. Objectives for charging such fees are:

1. To enable the user to pay the program costs of the special service from which he or she benefits.
2. To enable special services to be rendered by the Department without unduly impacting the general fund.
3. To develop revenue for improving the quality of the recreation program by adding value, service, or variety.
4. To recover expenses incurred by the County when providing County assistance to groups or individuals for non-County operated events or activities. Examples of these events may be races, parades, festivals, fundraisers, etc.

**User Fees:** Fees charged for the non-exclusive use of a facility, participation in an activity or, access to a controlled area. Examples include athletics, summer camp, etc. Objectives of user fees are:

1. To pay for or augment operation and maintenance costs for a facility where tax appropriations support the basic service.
2. To control use of a facility including open space and roads.
3. To assess a portion of the costs of the facility to users who may not be tax supporters.
4. To enable the Parks and Recreation Department to provide facilities or programs for which funds might not otherwise be available.

**Non Departmental Activities:** Events or activities organized and / or operated by private profit and non-profit organizations and businesses shall pay appropriate fees. Activities or services offered by for-profit businesses will recover 100% of operational (direct) and related administrative costs in addition to, or as part of, permit fees or a payment as specified in a negotiated contract. Non-profit organizational and fundraising activities will be charged for direct expenses and all fees normally levied for services provided by the Parks and Recreation Department. Some examples include: festivals, runs, walks, concerts, triathlons.

**Non Resident:** An individual who permanently resides outside Martin County, Florida and does not pay Martin County, Florida property taxes.

**Proof of Residency:** Proof of residency may be required to determine program eligibility and/or applicable fee. Proof of residency may be provided by producing a valid driver's license and/or current utility bill along with photo ID.

**Resident:** An individual who permanently resides within the limits of Martin County, Florida. In addition, someone who does not reside in Martin County, Florida but who owns rental property (commercial or residential) would be considered a resident as well as the tenant who rents the property.

**Senior Citizen:** An individual 60 years or older.

## V. FEE CLASSIFICATION GUIDELINES

Fees shall be charged to the general public, individuals and groups, to the extent reasonable to recover all, or a portion of, direct and/or indirect costs associated with the delivery of programs, services or events. The purposes of fees shall be (1) to obtain revenue to supplement or completely replace maintenance and operational costs, (2) to reduce the program impact on the General Fund, (3) to enable the Department to provide facilities or programs for which funds might not otherwise be available, and in some cases, (4) to provide sufficient revenue to cover costs and provide surplus

revenue for expansion of programs and services, and to amortize capital investments. Public funds will be used for basic services and to acquire, improve, and manage basic park land and recreation facilities. Examples of basic services and use of facilities where fees would not be charged would include, but are not be limited to, the following: general park maintenance, gardens, trails, playgrounds as well as unreserved use of tennis courts, shelters, picnic areas and open space.

A fee would typically be charged if the following rationale prevails:

1. The process requires the expenditure of administrative resources to create the benefit.
2. The patron(s) enjoys the added value of exclusive, reserved use of the park area or facility.

TIER 1 (BASIC COMMUNITY BENEFIT) – Partial Cost Recovery: The programs, facilities and services benefit the community as a whole and that contribute to quality of life in our community. These services may be provided free of charge and provide little or no instruction. These programs, facilities and services can increase property values, provide safety, address social needs and enhance quality of life for residents. The community generally pays for these basic services through taxes and is supplemented through grants and sponsorships. Examples: special events (festivals, movies in the park, photo contests, etc.), environmental stewardship programs (beach clean-up), after-school programs and unreserved use of parks, fields, pavilions, picnic areas, playgrounds, trails, tennis courts, outdoor basketball courts, sand volleyball courts, etc. and the cost associated with their maintenance. Youth Athletic Leagues are also under Tier 1 as they are not charged for field usage for recreational programs in order to serve the basic programmatic need of the community.

- Difficult to determine benefits received by one user
- Service is equally available to everyone in the community and should benefit everyone
- Any fees charged shall be viewed as a method to continue to provide basic services
- Fees may be charged to ration limited availability

TIER 2 (SELECT PROGRAMS) – Full Cost Recovery: These services generally represent a basic level of leisure opportunity available to all residents and that contribute to quality of life in our community. They are generally the more traditionally expected services and beginner instructional levels that are more self-paced and where everyone plays. These services may require considerable staff planning and supervision and benefit both the participant and the community due to their education and/or safety value. These services provide beginning to intermediate levels of instruction and/or may address community wide issues such as health/wellness, youth programs, outdoor education programs, family and senior events and activities. Examples include Kids Triathlon, Senior Games, Swim Lessons, and senior programming, etc.

- Requires facilities, supplies, equipment, and/or significant staff planning and supervision specific to the service.
- These types of services benefit both the participant and the community due to their educational, cultural, or physical value.
- The service uses consumable materials.
- The service requires added preparation or clean-up.
- The service requires contracted services or instruction at an additional cost.
- The fee supports the provision of activities of a specific interest or nature.
- Fees shall be charged to recover supply costs directly related to the supplemental services.
- All of the direct costs and a portion of the indirect costs of services shall be born primarily by the user, while the general fund subsidizes a small part of the total indirect cost.

TIER 3 (EXCLUSIVE PROGRAMS) – Revenue Producing Cost Recovery: All Tier 3 programs and services are required to maintain revenue above cost of at least 10%. These services are those where the individual participant or user group enjoys the benefits of the service exclusively or a heightened level of service over the basic need. These services may also provide advanced, high levels of personal instruction, are geared at developing personal skills, and may have prerequisite skills to participate.

Examples include: Sailfish Splash Waterpark entrance, food service or concessions, camping, advanced instructional classes or sessions such as for golf or swimming, private facility rentals/reservations (pavilions/picnic shelters, fields, lighted fields, or indoor venues such as the Mansion at Tuckahoe, etc.), non-departmental activities and summer camps.

- User fees shall recover more than the full cost for a service (10%+) in order to subsidize other services provided to the community.
- The level of service attributable to a user is known.
- Individuals or groups benefit versus the community.
- Impact of the individual service provided is great (additional trash, required set up, restroom cleaning, electricity/water utilized, etc.).
- The user shall bear more than the direct cost and a higher percentage of the indirect costs to offset general fund support.
- Fees and charges are established based on local market demand.
- Special services and facilities shall recover costs through policies that minimize and/or eliminate tax payer dollar support.

## **VI. GENERAL GUIDELINES**

### **A. ANALYZING COSTS**

In order to establish fees and charges, fixed costs and variable costs must be identified.

1. Direct fixed costs are costs associated with the delivery of a specific program. For the most part, the costs would not be incurred if the program were not offered. Examples would be t-shirts, lifeguards, instructors, officials, etc.
2. Indirect fixed costs are sometimes called “overhead costs”. These costs are necessary for the functioning of the Department, but cannot be directly assigned to a particular program

or service. These costs would include administrative salaries and benefits, insurance payments, costs associated with purchasing/leasing equipment such as copy machines, maintenance costs for facilities, etc.

3. Variable costs change according to the number of participants. For example, for Summer Camp variable costs (materials, field trips, transportation and supplies, etc.) will change as the number of participants increase or decrease.

B. DETERMINING FEES

Fees and charges are evaluated annually using the following process:

1. Determine the service classification (Tiered Cost Recovery Level). Tier 3 requires minimum revenue of 10% above program or service cost.
2. Determine the direct costs of providing the service or program.
  - i. Facility – rental fees, utilities, building maintenance, labor, etc.
  - ii. Supplies / Equipment / Materials / Special Costs
  - iii. Instructor / Official Expenses / On-Site Program Staff
  - iv. Advertising
  - v. Special Services – transportation, admission fees, insurance
  - vi. Special Printing or Mailing Expenses
3. Compare the market rate or current fee being charged for a similar service for a minimum of 1 and a maximum of 3 in closest proximity and adjust accordingly based on competitive pricing.
4. Determine non-resident cost/fee. When the resident rate is established for a program, activity or facility, the non-resident rate shall be a minimum of 20% higher than the established resident rate or fee.

5. Where appropriate, non-profit organizations will utilize the fees for residents and for-profit organizations will utilize the fees designated for non-residents. Non-profit organizations must provide proof of status to apply appropriate fees.
6. To ensure equitable services and reasonable fees to the public, staff will submit proposed program fee increases in writing for approval by the Parks and Recreation Director. All fees will remain within the approved fee schedule.

C. NEW PROPOSED PROGRAMS OR ACTIVITIES

Any new program or activity proposed must follow the guidelines below in order to obtain approval from Parks and Recreation Director. This process may be initiated by Division Head staff with assistance from subordinate staff.

1. Analyze costs as outlined in this document.
2. Determine Fees and Service Classification as outlined in this document.
3. Complete a Program Pro Forma indicating all applicable direct costs and possible revenues.  
(Appendix 2)
4. Submit to Parks and Recreation Director for further analysis and approval.

D. PAYMENT AND DEPOSIT REQUIREMENTS

• Indian RiverSide Park (The Mansion at Tuckahoe and Dockside Pavilion):

In order to reserve a date for an event, full payment of the rental fee will be required at the time of reservation.

Permit holders will be required to provide a \$500.00 Security Deposit the week of the event payable via credit card that will be refunded once the event has concluded with no damage reported. If damage exceeds the \$500 Deposit, the permit holder is financially responsible for the total of the restoration costs.

- Special Events:

In order to reserve a date for a special event, full payment of the rental fee will be required at the time of contract.

The amount of the deposit is determined the Martin County Parks and Recreation Fee Schedule and ranges from \$250.00 to \$5,000.00. The entire deposit will be refunded within 6 weeks after the event after the Permittee has complied with all conditions contained in the special event permit. The Security Deposit will be refunded within 6 weeks following the Event if you complied with all conditions of the Special Event Permit. The County shall have the right to deduct any charges for services rendered or damages caused from the Security Deposit.

E. REFUNDS

The following are guidelines for requesting a refund for special events, programs, rentals, facilities and other Parks and Recreation amenities.

It is to be understood that the reservation date on a permit is strictly for the date listed on the permit. Refunds will not be approved due to poor weather conditions, unless the County closes the program, park or facility due to tropical storm or hurricane warnings.

All refund and date transfer requests must be submitted in writing, by fax, or via e-mail to the Parks and Recreation Department and accompanied by a copy of the paid receipt unless otherwise noted. Phone transfers are not accepted. Refund requests or date transfers must be made at least fourteen (14) days prior to the reserved date unless otherwise noted in this section. The prevailing administrative fee will be applied to all refund or transfer requests. Refund requests do not automatically mean approval of a refund. If payment was made by check or cash, then approved refund requests will be received in the form of a County-issued check in approximately six (6) to eight (8) weeks unless otherwise noted. Credit card refunds will be processed within five (5) working days. The prevailing cancellation/date transfer/refund

fee will be applied to all cancellation/transfer requests. The Parks and Recreation Department reserves the right to cancel all reservations providing as much notice as possible. Online convenience fees for online purchases are non-refundable.

In lieu of a refund, the Department may offer the participant a program credit. The credit may be applied toward the cost of any future recreation program registration, facility rental or activity. No administrative service charges will be deducted when a credit is accepted by the participant.

**Refunds for Dissatisfaction Claims:**

- Apologize for any inconvenience and offer a credit for future use, complimentary pass or replacement of the same or similar item.

When managing dissatisfaction claims for facility rentals and programs:

- Request must be made in writing within five (5) business days to Parks and Recreation Department in order for refund or credit to be considered.
- Division Administrator must be contacted to authorize any refund.
- To request a refund for programs contracted through another agency (adult kickball, softball, etc.) written notice of approval must be received from the contracted agency.

When managing dissatisfaction claims for food items, novelties or merchandise:

- If original payment method was cash, the refund may be returned to patron in the same manner.
- This dissatisfaction claim does not require a written request on the day of purchase.
- A Manager must be contacted to authorize any refund.

When managing dissatisfaction claims for daily admissions / daily play:

- If original payment method was cash, the refund may be returned to patron in the same manner.

- Refunds for daily admissions / daily play will only be processed by the Manager on Duty (MOD) in instances where the customer has been at the facility for less than 30 minutes or extenuating circumstances where complimentary passes would not suffice due to a failure in service delivery caused directly by staff.
- This dissatisfaction claim does not require a written request on the day of purchase.
- After the day of purchase, refunds may only be approved by the Parks and Recreation Director.

**Refunds for Medical Claims:**

- Medical refunds for athletic programs will be granted at a prorated amount for the portion of the program missed if a doctor's note is provided. The amount is prorated based on the date that Parks and Recreation is notified, regardless of when the injury occurred.
- Other medical refund requests must be made prior to three (3) days after scheduled rental.

**Refunds for all Recreation Programs Operated by Martin County Parks and Recreation:**

- No refunds will be given for canceled transactions less than seventy two (72) hours prior to the program start date.
- Cancellations (refunds) requested prior to 72 hours of the program start date will receive a full refund less the prevailing administrative fee.
- Once classes/recreation programs have begun/concluded refunds will not be granted.
- Failure to attend a registered class, program, or activity will be considered a forfeiture of materials supplied and all fees paid.
- No refunds will be issued for team fees after the league schedule is finalized.

**Refunds for Special Events:**

CANCELLATION REQUEST	REFUND
90 or more days prior to event	100% Events Fees
89 to 46 days prior to event	50% of Event Fees
45 or less days prior to event	0% of Event Fees
<b>Note: Permittee is financially responsible for payment of the Administrative (Cancellation) Fee</b>	

**Refunds for Special Facilities:**

Indian RiverSide Park (The Mansion at Tuckahoe and Dockside Pavilion):

CANCELLATION REQUEST	REFUND
365 or more days prior to event	100% Rental Total
241 to 364 days prior to event	75% Rental Total
151 to 240 days prior to event	50% Rental Total
91 to 150 days prior to event	25% of Rental Total
90 or less days prior to event	0% of Rental Total
<b>Note: client is financially responsible for the non-refundable portion of the rental total</b>	

Phipps Park Campground:

Short term reservations (14 nights or less):

CANCELLATION REQUEST	REFUND
15 days or more prior to reservation start date	100% Rental Total minus cancellation fee
14 days or less prior to reservation start date	No Refund

Long term reservations (30 nights or more):

CANCELLATION REQUEST	REFUND
31 days or more prior to reservation start date	100% Rental Total minus cancellation fee
15-30 days prior to reservation start date	\$300 cancellation fee
14 days or less prior to reservation start date	No Refund

Sailfish Splash Waterpark:

- Season Pass Holders may receive a refund of the purchase price of their pass less the daily admission cost only on the day of purchase.

Martin County Golf Course:

- There are no refunds under any circumstances for Frequent Player and Golf Savings Programs.

**VII. FINANCIAL ASSISTANCE GUIDELINES**

Martin County Parks and Recreation Department may accept grants, bequests, service-in-kind or donations to the County for the purpose of planning, development, maintenance, operations and administration of recreation and park facilities and programs. The BOCC authorizes on behalf of the County, the Parks and Recreation Director to accept service-in-kind, and donations of cash or personal property provided the solicitation, acceptance and use of these revenues and/or gifts are consistent with State Laws and local ordinances and are in the best interest of present and future Martin County residents. Any bequests of real estate and all grants must be accepted and approved by the BOCC. All bequests and donations of personal property or real estate and all grants shall be held, used or disposed in accordance with the terms and conditions under which the bequest, donation, or grant is made and accepted in accordance with State Law and local ordinances. The Parks and Recreation Director, County Administrator or BOCC may reject any gift, bequest or service-in-kind without cause.

A. GRANTS

1. The Parks and Recreation Department follows the County Policy on Grants Management. Grants Management Policy (POL148).
2. Any permanent employee of the Parks and Recreation Department is encouraged to investigate the possibilities of securing a grant for Parks and Recreation Department facilities and programs. Researching and investigating grants will be consistent with Parks and Recreation Department and County policy.

B. DONATIONS

1. The Parks and Recreation Department accepts donations of memorials, park amenities, tributes and related plaques within the park system.
  - i. Examples of these types of donations may include but are not limited to approved trees, benches, flagpoles, playgrounds, picnic shelters, etc.
  - ii. Memorial, plaques, or tributes shall be an enhancement to the park, be an appropriate memorial and benefit the general public.
  - iii. All donations must be submitted for review to the Park Superintendent overseeing the program. After review, the donation proposal must be submitted to Parks and Recreation Director for approval.
  - iv. The Parks and Recreation Department has no responsibility for replacement of vandalized, lost or stolen memorials, plaques or tributes.
  - v. In extenuating circumstances, donations may need to be moved or relocated. Every effort will be given to replace in close proximity to previous site.
  - vi. Donations must comply with existing park standards and meet ADA accessibility requirements.
  - vii. Donations are for the life and duration of the memorialized product.

C. IN-KIND EXCHANGE PROGRAM

1. The Parks and Recreation Department shall follow the Parks and Recreation Department's, Board of County Commissioner approved Revenue Enhancement Program as it relates to advertising placement, affiliate marketing, collaboration agreements, commissions, cooperative marketing, in-kind exchanges, performance agreements, promotions, promotional programs, public relations, social media, solicitation and sponsorship.

D. WAIVERS

This section of the manual may only be amended by a Resolution of the Board of County Commissioners. Most Official County operated or designated programs and events shall be fee exempt. The Parks and Recreation Director shall make such determination. On some occasions, fees and charges may be reduced as an in-kind exchange when such action is determined by the Parks and Recreation Director to be in the best interest of Martin County or the specific program as a part of the Revenue Enhancement Program. Procedures for waiver requests (in-kind exchanges) must be followed as explained in the Revenue Enhancement Program.

Martin County will consider requests to provide non-monetary support via fee waivers to aide a Martin County resident with an urgent life-threatening condition that are in need of hosting a fundraising activity or for memorial events for individuals for which a County park has been named after. The Parks and Recreation Department may require reimbursement of direct costs to the County. Waiver requests will not be considered for approval if it has a negative financial impact on revenue or have extensive direct costs to the County.

This policy will authorize a fee waiver request for the use of the Showmobile (portable stage) for the County's Veteran Services office for community activities. Direct costs for transportation and insurance are the responsibility of the Veteran Services office. All fee waiver requests for the Showmobile must be provided in writing fourteen (14) days in advance to the Parks and Recreation Director.

This policy will review fee waiver requests for meetings at park facilities for governmental programs and agencies conducting official government business or public outreach in the best interest of the County (Martin County Departments, Martin County Sheriff's Office, Martin

County Office of Elections, Board of County Commission approved boards and committees, etc.). All requests must be provided in writing fourteen (14) days in advance to the Parks and Recreation Director. Liability insurance may be required and must be paid for by the permit holder.

Fee waivers not listed in this section are at the sole discretion of the Board of County Commissioners and/or County Administrator or designee. Fee waivers must have prior approval by the Board of County Commissioners and/or County Administrator or designee. All fee waiver requests must be submitted in writing to the Parks and Recreation Director.

Parks and Recreation Department programs will take precedent with regards to scheduling.

## **VIII. ACCOUNTING FOR ALL REVENUES**

The Martin County Parks and Recreation Department will be collecting fees and charges as a result of this policy. The collection, control, record keeping, expenditures and accountability of all revenues and property will follow State Statutes, local ordinances, and Clerk of Court accounting and auditing procedures and policies. This includes the Martin County Fiscal Policy which is approved by the Board of County Commissioners and located in the annually adopted budget book.

### **A. ENTERPRISE FUND/SPECIAL REVENUE FUNDS**

When appropriate, enterprise funds or special revenue funds shall be established to provide greater flexibility in the management of revenue-producing facilities and programs. These funds are governed by the following policy:

1. Revenues collected shall be deposited in a fund separate from the General Fund. Revenues collected will be used to conduct the revenue-producing program/facility or improve the recreation services to the user.

2. The Clerk of Court's office will assign accounting codes and maintain official records as required by law. The Parks and Recreation Department will maintain detailed and separate account ledgers for each facility and program activity in order to provide day-to-day control of revenues and expenditures.
3. The costs of operating the revenue producing facilities and programs will be charged against the Enterprise/Special Revenue Fund(s). Unspent monies left in the fund as of September 30 will be carried forward to the next fiscal year or as otherwise directed by the Board of County Commissioners.

#### **IX. PERIODIC REVIEW**

The Parks and Recreation Department shall review this Revenue and Fee Manual and all fee schedules periodically to ensure equitable services and reasonable fees to the public. This Revenue and Fee Manual shall also be reviewed by the Clerk of Court's office and County Attorney's office periodically to ensure legality and proper procedures. A written report will be presented by the Parks and Recreation Director upon request of the County Administrator.