

## **Board of County Commissioners Workshop**

Date of Meeting: May 5, 2009

Date Submitted: April 27, 2009

To: Honorable Chairman and Members of the Board

From: Wakulla Parks and Recreation Board Association

Subject: Workshop Regarding Developing a Working Relationship  
Between Wakulla County Commission and the Wakulla  
Recreation Association, Inc.

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### **Statement of Issue:**

This agenda item requests the Board to recognize the Parks and Recreation Board's support for processing of the user fees and program registrations through the Clerk's Office. Understanding some items was never processed by the Clerk's Office because of concerns associated to those item services. Recognize the service their function affords the BOCC and discuss the staff's recommended transition.

### **Background:**

The first Director of the Recreation Department (1981 to 1983) was Larry Bruce. In 1983 he recommended that a citizen's board be established that would act as an advisory and liaison between the Board of County Commissioners and the citizens.

The Parks and Recreation Board was established in 1984 with the task of governing the baseball, softball and football associations which were established and managed by local citizens/volunteers. Prior to this date, parents with concerns over children's playing time and coaches disputes were being addressed by the Board of County Commissioners.

In 1984, under the guidance of the new Director, Sunnie ONeal, the Recreation Board was created. The Board created By-Laws and established a format to act as an advisory board to the Director and to the BOCC. The Recreation Board also addresses any conflicts that cannot be resolved by the associations.

The Parks and Recreation Board consists of twelve (12) members; two (2) members representing each County Commissioner District, one (1) appointed by the Wakulla County School Board and one (1) by collective Board of County Commissioner appointment. The Board is required to have regular monthly meetings at a predetermined location in which minutes are to be recorded.

Prior to October of 2001 all recreation programs' revenues and expenses were handled by the Wakulla County Clerk of Court with the exception of the Wakulla County Cub League Association, the Wakulla County Little League Association and the Wakulla County Junior Major League Association. With limited funding from the County Commission throughout the history of the department there was a concern by the Wakulla County Parks and Recreation Board that youth sports registration fees were being deposited in the Wakulla County General Fund and would be lumped in with all other County revenue and not used for the purpose that they were collected.

In October 2001, Parks and Recreation Director Ray Gray met with the Clerk of Court Brent Thurmond, County Administrator Parrish Barwick, Parks and Recreation Board President Philip Vause, and Parks and Recreation Treasurer Ben Withers. At this meeting, it was decided that the Parks and Recreation Board would collect and keep all youth and adult program revenues and would pay all expenses related to administering the programs. At this time the County was still very small and the size of the programs represented this. The end of the 1999 County Fiscal Year showed only \$22,510.00 of revenue collected for the programs offered by Wakulla County Parks and Recreation Department compared to the end of the 2008 Fiscal Year which showed \$150,540.00 of program related revenue.

In April of 2007, the Parks and Recreation Director presented the new Parks and Recreation By-Laws for approval to the BOCC. After a presentation by the Director of Parks and Recreation detailing the proposed new By-Laws of the Parks and Recreation Board the Board approved the adoption of the proposed By-Laws with the addition that the Parks and Recreation Board authorize the County's outside auditor, Powell & Associates, to annually audit all fees and related expenditures associated with the Parks and Recreation Board Account (Attachment #1). The findings of this review for the 2006-2007 Budget year are attached (Attachment #2) along with Parks and Recreation Board corrective measures that address the auditors' recommendations (Attachment #3).

During the April 7, 2009 BOCC Meeting, the Board approved the County to assume all financial management, administrative oversight and responsibility for County recreation activities (Attachment #4). The transition from the Recreation Board to the County is to be complete by July 1, 2009.

### **Analysis**

In 2001, during the time of this financial responsibility transfer from the County to the Recreation Board, the County was much smaller than it is now. The population increase of the County and the subsequent dramatic increase in the number of participants was not foreseeable for any County department/agency. What started as a small checking account (\$15,000-\$20,000) has grown to a \$100,000 plus budget, which requires daily attention addressing all the concerns of operating a small business or small department.

The unanimous consensus of all the Parks and Recreation Board Members was that the processing of the user fees and program registrations be handled through the Clerk's Office. However, these funds must be used for their intended purpose, which was the operating of the programs for which they were collected with no exceptions. The funds remaining at the end of the year would be carried forward to the next budget year.

The Parks & Recreation Board would like to discuss program services performed by this Board that were never processed through the Clerk's Office and the reasons. These services include the following: concession; sponsorship donations; player scholarships; subsidized program fees; fund raisers; and capital equipment appropriations.

In addition, the Parks & Recreation Board would like to discuss the positive liaison services they perform with the parents and coaches through the Parks and Recreation Department for the BOCC. These positive relationships have been the success of these programs even when funds were not available.

**Options:**

1. Direct staff to work with the Clerk's Office and the P&R Board to work out specific items and continued working relationship that will have a positive impact on the fees and services to all youth programs.
2. Board direction.

**Recommendation:**

Option #1

**Attachments:**

1. Request to Powell & Jones to conduct review of financial statements
2. Powell & Jones findings of this review for the 2006-2007 Budget Year
3. Corrective Measures Response
4. April 7, 2009 BOCC Meeting Minutes & Agenda Item