

**MIKE SPANO
MAYOR**



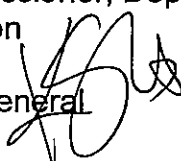
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**DEPARTMENT OF
INSPECTOR GENERAL
CITY OF YONKERS**

TO: Mike Spano, Mayor
Susan Gerry, Deputy Mayor
Yvette E. Hartsfield, Commissioner, Department of Parks,
Recreation and Conservation

FROM; Kitley S. Covill, Inspector General 

SUBJECT: Department of Parks, Recreation and Conservation Revenue
Review

DATE: May 20, 2013

At the request of Mayor Spano the Department of Inspector General (IG) has begun a revenue review of Yonkers city departments. The IG conducted a revenue review pertaining to three areas in the Department of Parks, Recreation and Conservation that take in revenue; the Coyne Park Rifle and Pistol Range, the Yonkers Animal Shelter and the JFK Marina. The IG reviewed calendar years 2011 and 2012 regarding how revenue is taken in, where it is stored and the checks and balances to safeguard the funds. This memorandum sets forth our findings.

Coyne Park Rifle and Pistol Range

The Department of Parks, Recreation and Conservation (Parks) operates an indoor shooting range (the range) located in Coyne Park at 771 McLean Avenue in Yonkers. The range is open to the public for all recreational shooters and law enforcement personnel. Patrons may pay a daily admission or purchase an annual membership. Also available for rentals are rifles¹ and eye and ear protection. Various types of ammunition and shooting targets may be purchased. The Coyne Park Rifle and Pistol Range website contains all the relevant

¹ Rifle rentals are temporary suspended due to the unavailability of repair parts.

information, hours of operation and fee schedules. See www.coyneparkrange.net

In 2012 the range generated revenue of \$150,741, an increase of approximately 4% as compared to revenue of \$145,153 in 2011. The breakdown of revenue for both years is almost identical as cash represented 58%, checks received were 7% and credit card payments equaled 35%.

Range fees were increased in the middle of 2011 after approval was granted by the Parks and Recreation Board.

The daily admission fees for the range were increased from \$13.00 to \$20.00 for residents and \$15.00 to \$20.00 for non-residents. Despite the fee increases during 2011, the revenue for the range in calendar year 2012 only increased 4%. Thus for example:

- 2012 transactions - 9,289 Admissions: 4,068
- 2011 transactions - 10,111 Admissions 4,395

The 8% reduction in transactions from 2011 to 2012 (and 7% reduction in daily admissions) reveals why the increase in fees did not result in a significant increase in revenue. With 822 fewer transactions, less money was being taken in as fewer people were using the range².

All patrons of the range must sign in and show identification such as a police ID, valid New York State pistol permit or a driver's license. A summary of daily transactions is produced on a weekly basis by the Parks online registration system, a deposit is prepared for that week and the funds are kept in a safe at the range. The funds are transported weekly to the Parks Department administration building located at 285 Nepperhan Avenue. The deposit and receipts are double checked and counted by another Parks employee and placed in a safe. Once a week all parks revenue, from whatever source or program, is brought to the cashier at City Hall.

In the past the range had a contract with the MTA Tri-Boro Bridge and Tunnel Authority (TBTA) but the TBTA used different ammunition that clogged up the range's filtration system. Due to high cleaning costs incurred by the city and the TBTA's budgetary constrictions the agreement was terminated. Recently the TBTA has contacted the Park's Department about a future agreement since it has now changed the ammunition. The Parks Department requested that the TBTA submit a summary of requirements for a possible new contract. In addition, the Co-op City Department of Public Safety has expressed an interest in using the range, since they recently had a fire in their facility. Gold Shield

² The Range Director expressed concerns about the range revenue for calendar year 2013. He stated that the range rifles are broken and the needed parts are unavailable. He indicated he is also unable to procure several types of ammunition, further decreasing revenue.

Training Center of Mount Vernon has contacted also contacted Parks for possible use of the range.

Yonkers Animal Shelter

The city's current animal shelter is located at 120 Fullerton Avenue. The facility was built almost fifty years ago and is therefore a crumbling, antiquated shelter that is too small for the city's needs, having a maximum capacity of 140 animals. In the past animal shelters were generally used as temporary housing facilities for animals that were found on the streets and if not claimed by the owner they were often euthanized.

Today modern shelters focus on adoption as a primary goal, and comfortable, humane living conditions for the animals are emphasized. According to the Parks Department administration, the new Yonkers Animal Shelter located off the NYS Thruway near Ridge Hill is expected to be open in the Fall 2013. It will feature an expanded kennel area, modern medical and exercise areas, and contain public spaces that will showcase the animals for adoption.

An analysis of animal shelter statistics revealed that the shelter received 698 animals (367 dogs and 331 cats) in 2012. The shelter processed 385 adoptions which is 55% of the total animals received, and euthanized 110 which equals 16%. Animal rescue groups took 106 animals or 15% and 95 animals or 14% were redeemed by owners. In 2011 the shelter received 742 animals (400 dogs and 342 cats) and 415 or 56% were adopted. In addition 147 or 20% were euthanized, 127 or 17% were redeemed by owners and 67 or 9% were released to animal shelter groups³. During the past two years the shelter had a monthly animal population that ranged from a high of 189 to a low of 139.

In 2012 the animal shelter generated total revenue of approximately \$45,000, of which cash represented about 90% and checks received equaled 10%. The majority of the revenue, approximately \$25,000, or 56% of the total, was derived from adoptions of dogs and cats at the shelter. The fees for adoption were set many years ago, and cat adoptions run about \$20 less than dogs. Other revenue sources included donations of about \$6,300 or 14% of total revenue and boarding/redemption fees of about \$4,200 which represented another 9% of revenue. Additional smaller amounts were collected for surrender of animals, shots, spaying and neutering and disposal of deceased animals. The city clerk's office also collected about \$2,000 in licensing fees for the adopted animals. The Parks Department administration stated that the current fee structure at the shelter has been in effect for many years.

³ The total of the percentages may vary from 100 due to existing animal populations from the previous year.

A receipt for every transaction, including donations, is generated and the funds are stored in a drop safe at the shelter. A Parks employee at the animal shelter prepares a weekly deposit and transports the funds to the Parks Department administration building located at 285 Nepperhan Avenue once a week. The deposit and receipts are double checked by another parks employee and placed in a safe until it is brought, along with all other weekly parks revenue, to the cashier at City Hall.

The IG reviewed the weekly deposit sheets prepared for the animal shelter and discussed our findings with the Parks administration. On twelve different occasions in 2012 the receipt numbers deposited were out of numerical sequence compared to the prior weeks' deposit. We were told that receipt books were not assigned to individuals and employees sometimes used different books to record transactions. The shelter staff has now been advised to use one receipt book and use receipts in numerical order.

JFK Marina

The JFK Marina Park (the marina), contains a ramp for boat launching. The marina is located off Warburton Avenue at John F. Kennedy Memorial Drive in Yonkers. Boat launching is available from dawn to dusk seven days a week and fees are collected seasonally from sometime in May through October. Currently annual launch fees are \$50.00 for a canoe/kayak, \$150.00 for a jet ski and \$200.00 for a motorized boat. Off season the launch is closed with a chain across the ramp. Annual permits can be purchased at the Parks Department administration office located at 285 Nepperhan Avenue from 9:00 am to 4:00 pm Monday through Friday. Day passes can be purchased at the JFK Marina and cost \$10.00 for a canoe/kayak, \$20.00 for a jet ski and \$30.00 for motorized boats and watercrafts.

In 2012 a total of \$7,840 was collected for boat launches at the marina. Included in this total was \$1,730 for annual permits collected at the Parks administration building, and \$6,110 in cash at the marina. In 2011 a total of \$5,190 was collected at the marina. The current fee structure for boat launching at the marina was enacted after General Ordinance #15-2012 was adopted by the City Council at a stated meeting on June 26, 2012. In 2011 all launches were charged a daily rate of \$10.00 and no annual permits were sold.

Receipts are issued for each transaction with a duplicate receipt kept in a designated receipt book. Funds collected at the marina are placed in a safe located in a locked building at the marina until they are brought to the Parks administration building on a weekly basis. In the proposed Fiscal Year 2014 budget, which starts July 1, 2013, Parks has requested two more full time Parks employees. These new employees would oversee the marina operation and the seasonal employees, and bring the receipts to the Parks administration building once a week. All deposits are prepared by a Parks Department employee,

logged into a deposit book and stored in a safe until they are brought weekly to the cashier in City Hall.

The IG reviewed the receipt books containing the duplicate receipts for 2011 and 2012 and prepared an Excel schedule listing the number of transactions and amounts collected for each receipt book. In 2012 there were seven (7) receipt books for the marina totaling 269 transactions and one (1) book at the administration building with five (5) transactions. For 2011 eleven (11) receipt books were used at the marina totaling 538 transactions.

Revenue was flat for 2011 and 2012 despite the fee increases in 2012. Parks administration staff was unaware that from 2011 to 2012 the number of recorded transactions at the marina had dropped 50%. The IG was told that in 2012 seasonal workers employed by the city to clean the entire marina and rest rooms started collecting the boat launch fees at the marina. In 2011 members of a paddling club located at the JFK Marina collected the \$10.00 launch fees and brought the funds to the Parks Department administration building. Parks Department staff indicated that in 2013 full time Parks employees will be assigned to JFK Park and Marina.

Recommendations

Prior to issuing this report the IG reviewed preliminary findings and discussed recommendations with the Parks Department's upper management. As a result of those discussions, and concerns already known by Parks upper management, several things have changed or are being reviewed.

For example, use of out of sequence receipts at the Animal Shelter has been addressed with shelter staff in writing, a non profit entity will be working with the Parks Department and will be capable of accepting tax deductible donations including donations to the Animal Shelter, and pricing structures for animal adoptions will be reviewed.

Additionally Parks states that it expects to be hiring full time Parks department employees to oversee operations and seasonal employee hires at the JFK Marina.

Parks staff has indicated to the IG that they may reach out to other communities to encourage use of the rifle range during slower periods.