



Comprehensive Revenue Policy



1. Purpose

The purpose of the policy is to support the mission of Westchester County, Parks, Recreation & Conservation and promote agency values such as accessibility, inclusion and sustainability through the recommendations in the *2022 Westchester County Residents Recreation Preferences Survey* and to provide a framework for financial sustainability and future financial planning of the department. The policy:

- Acknowledges that Westchester County residents have made a significant investment in Parks, Recreation & Conservation facilities and that all residents should have access to a wide range of leisure activities, and all residents benefit when the community has facilities that are clean, safe, and accessible;
- Recognizes that public recreation programs benefit the entire community and result in improved public safety and health, more cohesive neighborhoods, a greater respect for the environment and a more attractive location for businesses and employees;
- Acknowledges that it is appropriate for public recreation programs to be supported by both participant fees and taxpayer funding, and that the annual county budget determines the amount of taxpayer support that is available for organized public recreation opportunities;
- Creates the responsibility to balance the availability of recreation programs with their affordability; and
- Recognizes that recreation programs exist in a voluntary market place where residents can choose whether or not to participate, and where consumer choices are sensitive to the prices charged and the selection of programs offered.

2. Policy

The following policy is intended to identify areas where the department will allocate public resources along with participant fees with priority given to services that benefit the community.

- a. **Public Interest** – The public has an interest in the availability of a broad range of organized recreation opportunities that encourage good health, lifelong learning, respect for the environment, and a sense of community.
- b. **Balance of benefits** – Benefits of participation in public recreation accrue to both the participant and to the public and, therefore, it is appropriate that recreation be funded by a balance of participant fees and public resources.
- c. **Revenue Sources** – The department uses multiple sources of revenue to supplement the funding received by tax payer support. Some of these sources may include user/participant fees, facility usage fees, program fees, concessions and licenses, and sponsorships and partnerships:

- **User/Participant Fees:** This may include fees for parking, golf, camping, and pool/beach admission.
 - **Facility Usage Fees:** This may include fees for facility rentals, picnic areas, special events, and film/photo shoots.
 - **Program Fees:** These are fees paid by participants to take part in a specific program or event such as Slam Dunk Basketball Camp or a Pickleball Tournament.
 - **Concessions and Licenses:** PRC may have agreements with vendors or concessionaires who operate within the park, such as food vendors, equipment rentals, or other services.
 - **Sponsorships:** Parks may seek donations or enter into sponsorship agreements with businesses or individuals to support specific projects or programs.
 - **Partnerships with Community Organizations:** Parks might collaborate with local community organizations for events or programs, sharing costs or resources.
- d. **Cost recovery goals** – Cost recovery goals are based on the department’s overall budget and are not program specific. Per the 2023 NRPA Agency Performance Review, Parks & Recreation departments on average recover 22% of their operating costs from earned/generated revenues. Westchester County Parks, Recreation & Conservation currently has cost recovery goals aimed at exceeding this national average by at least 10 percentage points. This goal is reviewed annually during the budget process. The projected cost recovery for Westchester County Parks, Recreation & Conservation is 39.07% in FY23.
- e. **Pricing** – All fees are to be reviewed annually during the budget process. With input from the facility managers, directors and senior management, proposals for fee changes are to be given to the Associate Director of Division (Deputy Commissioner of PRC). In setting prices, the department will balance the goals of program affordability within the constraints of budget allocations, market economics, and cost recovery goals outlined herein. Once the proposed fee changes are agreed upon by the Commissioner, the changes are presented to the Parks Board for approval. If no fee changes are proposed in a given year, no additional approval is required.
- f. **Financial assistance** – Westchester County Parks, Recreation & Conservation will follow cost recovery pricing strategies outlined herein, but will seek to ensure affordability of recreation activities by cultivating volunteers, partnerships, and sponsorship activities as well as by providing various free community activities.
- g. **Cross-subsidization** – Cost recovery goals, as determined by this policy, are intended to be averages across recreation programs and services. The actual cost recovery for Westchester County Parks, Recreation & Conservation was 46.80% in FY21 and 48.97% in FY22 based on budget analysis (Total Earned Revenue divided by Total Expenditures) and shall be reviewed each year thereafter at the close of the fiscal year.
- h. **Waivers of Fees** – Waiving or reducing certain fees and charges for recreation activities, permits, and rentals is within the public interest in order reduce barriers to participation, or optimize utilization and revenue generation of certain facilities. All waivers must be

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approved by the Commissioner or her designee. The department will track the amount of fee waivers on an annual basis.

- i. **Updating of goals** – This policy, along with cost recovery goals, will be reviewed and updated annually.
- j. **Compliance with budget** – Notwithstanding the policy goals for cost recovery described above, the department's first responsibility in organizing and pricing recreation programs is to operate within the annual budget as proposed by staff and approved by the Westchester County Board of Legislators and the County Executive.

Approved By:

Kathleen M O'Connor

Commissioner - Westchester County Parks, Recreation & Conservation

Signature:



Approval Date:

August 10, 2023