

Austin Parks and Recreation Department
Financial Services Division
PARB Finance Committee Presentation
March 9, 2021





**FISCAL YEAR 2021
CURRENT YEAR
ESTIMATE**



CURRENT YEAR ESTIMATE (CYE)

- The level of revenue, expenditures, or performance data projected to be received, spent, or achieved by the end of the current fiscal period
- Conveys financial status to City Council, City management, and residents; presented in monthly fund summaries and Annual Budget Documents
- The CYE is a critical factor in determining what a department will need in the future; helps guide decisions and informs the budget process

Parks and Recreation Department

CURRENT YEAR ESTIMATE

EXPENDITURES

FY 2021 Operating Budget

Current Budget	\$109,807,598
Year To Date Expenditures through Dec 2020	\$8,019,972
Current Year Estimate	\$104,042,699*

Assumptions:

- *Current status of business operations will continue for remainder of the fiscal year*
- *Projected savings due to vacancies, perm and temp*

*FY2021 includes required COVID response cost saving

Parks and Recreation Department

CURRENT YEAR ESTIMATE

EXPENDITURES

Yearly Comparison of Expenditures

	<u>Budget</u>	<u>Expenditures</u>	<u>% Budget Spent</u>
FY 2018	\$91,747,535	\$89,405,355	97%
FY 2019	\$100,013,335	\$98,945,659	99%
FY 2020	\$106,426,274	\$96,084,058*	90%
FY2021 Est.	\$109,807,598	\$104,042,699*	95%

* includes required COVID response cost saving

Parks and Recreation Department

CURRENT YEAR ESTIMATE

EXAMPLE

Barton Springs Pool

FY 2021 Operating Budget

Current Budget	\$1,427,595
Year To Date Expenditures through Dec 2020	\$234,392
Current Year Estimate	\$1,127,595
FY 2020 Actual	\$1,109,467
FY 2019 Actual	\$1,256,412



Parks and Recreation Department

CURRENT YEAR ESTIMATE

Revenue

FY 2021 Revenue

Current Budget	\$23,300,178
Year To Date Revenue through Dec 2020	\$4,468,065
Current Year Estimate	\$14,426,919

Assumptions:

- *Current status of business operations will continue for remainder of the fiscal year*
- *Projected loses due to COVID-19 related closures*

Parks and Recreation Department

CURRENT YEAR ESTIMATE

Revenue

Yearly Comparison of Revenue

	<u>Budget</u>	<u>Revenue</u>	<u>% Revenue</u>
FY 2018	\$20,693,173	\$20,888,217	101%
FY 2019	\$22,456,208	\$22,438,188	100%
FY 2020	\$23,306,095	\$13,896,162	60%
FY2021 Est.	\$23,300,178	\$14,426,919	62%

Parks and Recreation Department
CURRENT YEAR ESTIMATE
EXAMPLE
Barton Springs Pool



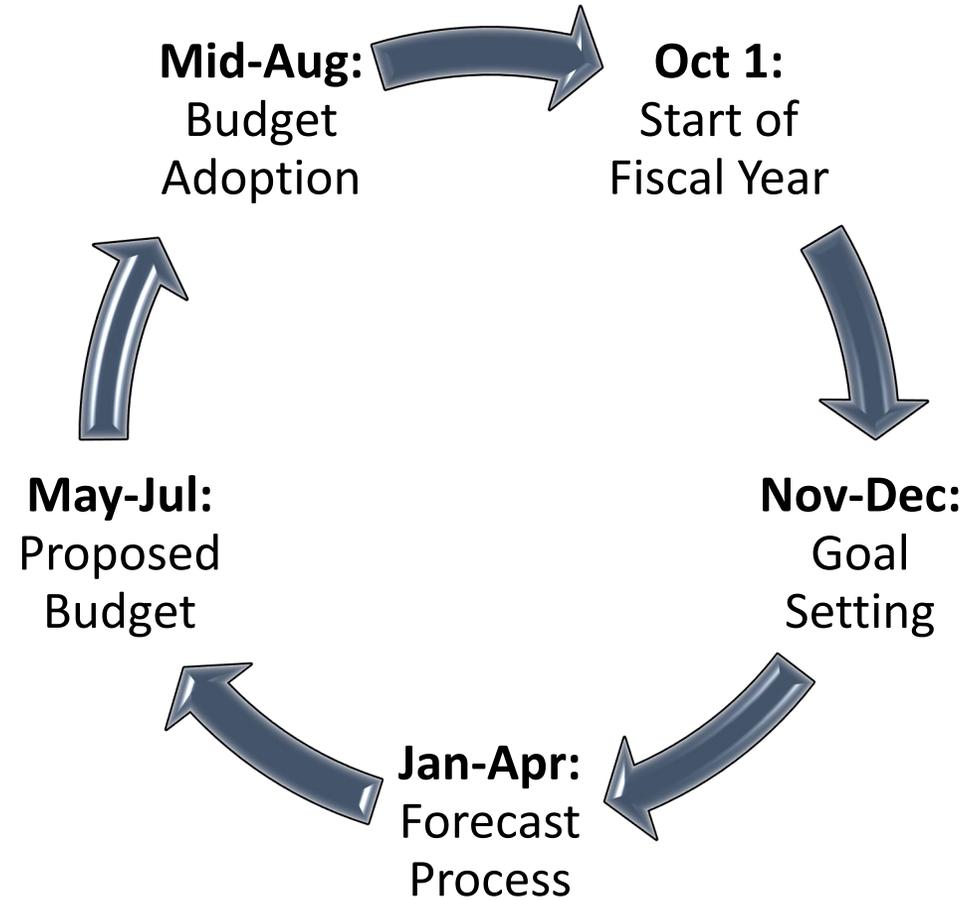
FY 2021 Revenue

Current Budget	\$2,829,854
Year To Date Revenue through Dec 2020	(\$560)
Current Year Estimate	\$544,432
FY 2020 Actual	\$194,496
FY 2019 Actual	\$3,065,236

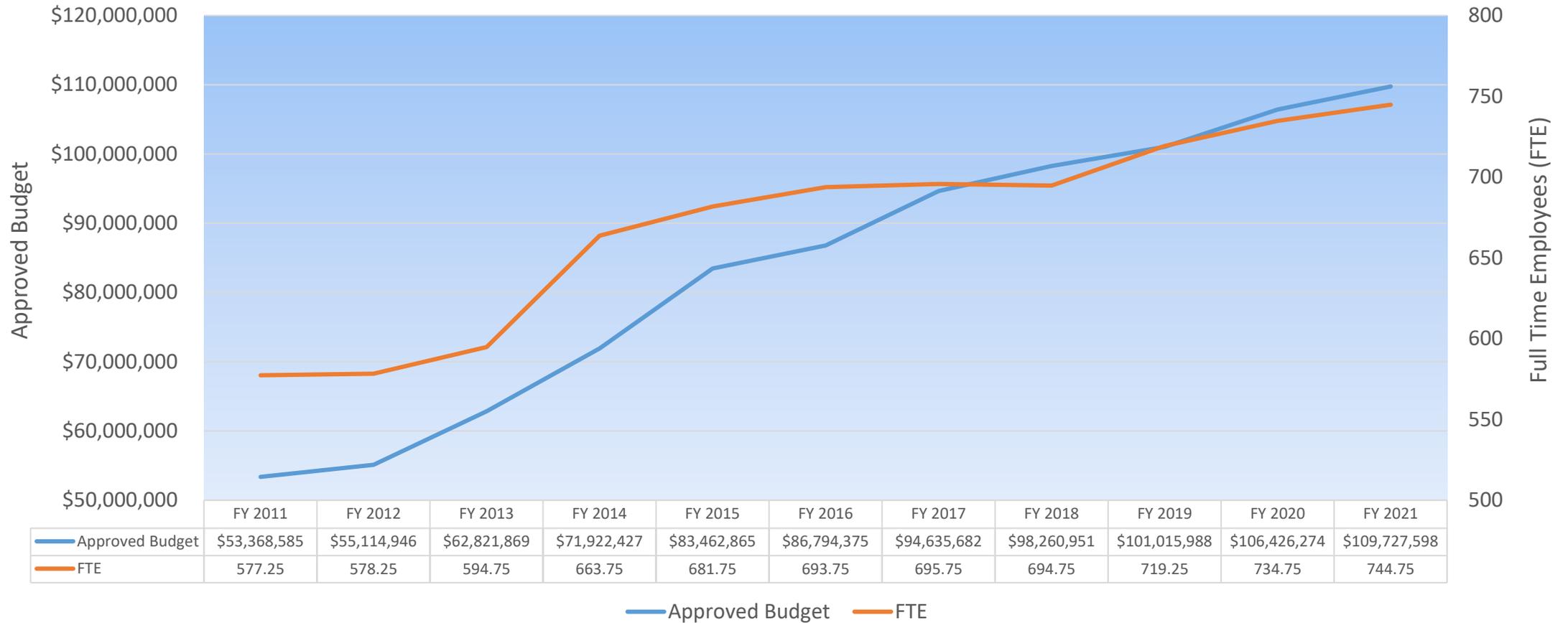
A serene park scene featuring a calm lake in the background, surrounded by lush green trees. In the foreground, two metal park benches are positioned on a paved area, one on the left and one on the right, both facing the water. The overall atmosphere is peaceful and natural.

FISCAL YEAR 2022 DIVISION BUDGET SUBMITTALS

The Operating Budget Cycle



PARD Approved Budget and Full Time Employees (FTE) FY2011 – FY2021



FINANCIAL FORECAST DIVISION SUBMITTAL PARAMETERS

BASE COST DRIVER DEFINITION:

General Fund and Support Services departments must develop a forecast with only baseline requirements. In other words, the only increases allowable are those necessary to accommodate items previously authorized by Council.

Examples of acceptable forecast items that increase the Department's budget are:

- Costs of a new facility that will be opened part-way through FY 2022
- Costs related to annexations or new facilities
- Lease increases, legislative directives, contractual commitments

DIVISION SUBMITTAL FORM

FY 2022 PARKS AND RECREATION DIVISION SUBMITTAL FORM



Base Cost Driver Definition: General Fund and Support Services departments must develop a forecast with only baseline requirements. In other words, the only increases allowable are those necessary to accommodate items previously submitted by Council or new to the city's local jurisdiction. Examples of acceptable forecast items that increase the department's budget are: the annualized cost of a new facility that will be opened partway through FY 2021; costs related to annexations or new facilities; and contractually mandated increases.



INSERT TITLE OF SUBMISSION HERE

Division Name (PARD): _____
 New Facility or Expanded Facility? _____
 eCAPRI # Subproject ID: _____
 PARD Goal: _____

Description of the issue - Please fully complete justification sections to support the request

1. AS-IS STATE: What is the current situation?

2. TO-BE STATE: Why do you need an increase in funding/staff?

Related Council Strategic Outcome

3. SD23 IMPACT: How does this request align with an SD23 outcome, indicator or metric?

[Link to SD23 Website](#)

No Data Entry Required Below This Line

Summary of Estimated Required Expenditures -

	FY22	FY23	FY24	FY25	FY26
# of new FTEs	-	-	-	-	-
new FTE cost	-	-	-	-	-
Temp Employee Cost	-	-	-	-	-
Personnel Subtotal	-	-	-	-	-
Contracts	-	-	-	-	-
Commodities	-	-	-	-	-
Expense Refunds	-	-	-	-	-
One-time cost	-	-	-	-	-
Total Estimated Expenditures	\$ -				

FY2022 Division Submittal - TEMPLATE Protected2, Justification 1 of 1 2/11/2021

Divisions Submit Requests with the following:

- AS-IS State: What is the current situation?
- TO-BE STATE: Why do you need an increase in funding/staff?
- PARD Goals & SD23 impact
- Proposed estimated expenditures



DIVISION SUBMITTAL EXAMPLE APPROVED

FY2020

- Montopolis Recreation Center Renovation
- Dove Springs Recreation Center Expansion
- Recycling Initiative
- Increases in support of Operations & Maintenance

FY2021

- Contract Increases Department-wide
- Forestry Services for Parkland Acquisitions

DIVISION SUBMITTAL EXAMPLE SUMMARY



Montopolis Recreation & Community Center

- Conceived as part of the 2012 Bond, for which voters approved \$15.5 million
- Joint-use facility for the Austin Public Health and Parks and Recreation Departments
- FY20 approved division submittal: \$495K (5 FTEs)
- PARD Full-year operating budget is \$1.2 million (includes 9 positions)



BUDGET REVIEW RESOURCES

Available to the Public

OPEN BUDGET ATX

Open Budget ATX

Open Budget ATX is part of the City of Austin's commitment to transparency and Open Data.

This site provides a guided view through the City's budget and how funds are allocated. The charts, graphs, and tables within are all highly interactive and we invite you to explore. To learn how to navigate this site please read our "Welcome message and instructions".

 *Search by Service, Department, Program...*

[Open Budget ATX](#)



OTHER RESOURCES

Open Budget ATX

<http://budget.austintexas.gov/#!/year/default>

Austin Finance Online – Annual Budgets Archive

<https://www.austintexas.gov/financeonline/finance/>

Council Budget Questions

[City of Austin – Council Budget Questions | AustinTexas.gov](http://www.austintexas.gov/financeonline/council-budget-questions)

SpeakUp Austin!

<https://www.speakupaustin.org/budget-2022>



MEMORANDUM

TO: Boards and Commissions

FROM: Diane Siler, Interim Budget Officer

DATE: January 14, 2021

SUBJECT: FY 2021-22 Budget Process and Calendar

The City continues to be committed to an inclusive and transparent budget development process that incorporates resident and stakeholder feedback into budget considerations and priorities. One important component of this process is input received annually from the City's various boards and commissions. In FY 2020-21, your input on community needs resulted in significant investments in affordable housing, homelessness response, and public health initiatives.

Due to the financial constraints from COVID-19 coupled with the 3.5% property tax revenue cap, the FY 2021-22 budget development process will focus on maintaining existing services. With these constraints in mind, we encourage boards and commissions to provide feedback on the efficiency, equity, and effectiveness of the City's existing services and programs. As always, the Budget Office is available to discuss these topics in more detail at boards and commissions meetings upon request.

As in previous years, the Budget Office will coordinate with City departments to review recommendations passed by boards and commissions. Please note that department budgets are due to the Budget Office on May 7, 2021. Therefore, recommendations should be submitted to the City Clerk no later than April 9, 2021 to provide departments the opportunity to include the recommendation, upon completion of review, into their proposed budget submittal. A template will be created to help Commissions organize and submit their recommendations.

For your information, the Council-approved calendar for the FY 2021-22 budget is shown below:

- May 7 Department Budgets Due to the Budget Office
- July 9 Presentation of the FY21-22 Proposed Budget to City Council
- July 22 First Budget Hearing
- July 27 City Council Budget Work Session
- July 29 Second Budget Hearing
- August 3 City Council Budget Work Session
- August 11 Tax Rate Hearing and Budget Adoption

Additional information, including the FY 2020-21 final survey report, FY 2020-21 board and commission recommendation summaries, and FY 2021-22 budget engagement updates, can be found at the City's Budget Engagement website at www.austintexas.gov/budget.

KEY DATES

Mar 12	Dept Forecast deliverables due to Budget Office
Mar 23	Parks and Recreation Board Meeting
Apr 9	Boards and Commission Recommendations Due
Apr 16	Forecast Report delivered to Council by Budget Office
May 7	Dept Proposed Budget deliverables due to Budget Office
Jul 9	Proposed Budget Presentation by Budget Office
Jul 22/Jul 29	Budget Hearings
Jul 27/Aug 3	Council Budget Work Session
Aug 11	Tax Rate Hearing & Budget Readings