




MEMORANDUM

TO: Parks and Recreation Board Financial Committee Members

THRU: Kimberly A. McNeeley, M.Ed., CPRP, Director 
Austin Parks and Recreation Department

FROM: Vanorda Richardson, Financial Manager III
Austin Parks and Recreation Department

DATE: May 24, 2021

SUBJECT: Fiscal Year 2021 Parks and Recreation Department's Revenue Activity Summary

At the May 10 Parks and Recreation Board (PARB) Financial Committee meeting members requested information related to the impacts of COVID-19 on the Park and Recreation Department's revenue position for Fiscal Year 2021 (FY 2021). Major impacts are as follows:

General Fund

As of May 2021, the current year estimated revenue (CYE) is expected to total \$4,779,141 for the General Fund. This is a net decrease of approximately \$9.8M when comparing the budgeted FY 2021 revenue of \$14,531,571. The variance is primarily the result of the COVID-19 pandemic and related modified operations.

- Estimated decrease in Service Fees (\$1.9M ↓) ACL related funding will not be received in FY 2021.
- Estimated decrease in PARD Entry Fees (\$3.9M ↓) Pool entry fee revenue has not been collected fiscal year to date (YTD) through April. The FY 2021 estimate assumes that, even with modified operating hours, revenue will begin to be collected during the summer.
- Estimated decrease in PARD Registration (\$3.3M ↓) Minimal registration fees have been collected YTD through April. The FY 2021 estimate assumes that summer programming will be offered at a modified capacity starting in late June, and thus revenue collection will begin to be collected during the summer.

Golf Enterprise Fund

As of May 2021, the Golf Enterprise's FY 2021 CYE revenue is \$9,353,168. The CYE represents a net increase of \$584,561 when compared to the budgeted FY 2021 revenue of \$8,768,607. Golf Fund revenue has increased significantly when compared to the same period of the prior year - \$5.6M has been collected as of the end of April, versus the \$3.6M revenue collected by April 2020. Also, to be noted, the projected revenue for FY 2021 mentioned above includes a revenue transfer of \$1 million from the City of Austin's General Fund.

Please refer to the attached documents for current year revenue summary reports for the Department's General Fund and the Golf Enterprise Fund, along with a glossary of terms document. Should you have any questions, please contact Vanorda Richardson at (512) 974-6709 or vanorda.richardson@austintexas.gov.

cc: Suzanne Piper, DBA, Chief Administrative Officer___
Liana Kallivoka, PhD, PE, LEED Fellow, Assistant Director
Lucas Massie, M.Ed., CPRP, Assistant Director
Anthony Segura, MPA, MS, Assistant Director

Attachment: FY 2021 Revenue Summary

City of Austin Parks and Recreation Department
Revenue Summary - General Fund (Fund 1000)
as of May 14, 2021

Revenue Source Code	Revenue Source Long Name	FY2019 Actual Revenue	FY2020 Actual Revenue	FY2021 Amended Revenue Budget	FY2021 YTD Actual Revenue	FY2021 Current Year Estimate
4057	Other Permits	\$ 3,803	\$ 1,555	\$ 3,260	\$ 2,110	\$ 6,180
4068	Sound Permits	\$ 9,509	\$ 3,520	\$ 9,512	\$ 120	\$ 270
4082	Public Market Area Permits	\$ 440	\$ 76	\$ 631	\$ -	\$ -
4132	Tennis Court Fees	\$ 176,394	\$ 149,712	\$ 180,138	\$ 147,127	\$ 250,836
4133	Overnight camping	\$ -	\$ -	\$ -	\$ (185)	\$ -
4134	Pard Entry Fees	\$ 4,460,013	\$ 451,088	\$ 4,257,392	\$ 213,695	\$ 344,966
4135	Pard Registration	\$ 3,263,838	\$ 1,354,353	\$ 3,271,097	\$ 22,695	\$ 22,345
4138	Other service fees	\$ 1,897,478	\$ 1,653,339	\$ 1,862,075	\$ 2,200	\$ -
4139	Various Other Charges	\$ 50,523	\$ 19,075	\$ 63,251	\$ 18,867	\$ 31,394
4142	Zilker Eagle Train	\$ 35,199	\$ 313	\$ 51,517	\$ -	\$ -
4144	COA Youth Camp Reimbursement	\$ 65,466	\$ (1,175)	\$ 3,734	\$ -	\$ -
4145	COA Youth Year-Round Reimbursement	\$ 27,589	\$ 4,498	\$ 1,155	\$ -	\$ -
4146	Flag football fee	\$ 14,600	\$ 6,150	\$ 17,389	\$ -	\$ -
4147	Basketball fee	\$ 32,796	\$ 11,628	\$ 46,452	\$ -	\$ -
4148	Parkland dedication revenue	\$ -	\$ 1,184	\$ -	\$ 248,240	\$ 334,378
4149	Tennis Rental Fees	\$ 92,337	\$ 66,870	\$ 99,700	\$ 63,943	\$ 102,658
4177	Zoning Site Plan Review Fee	\$ -	\$ -	\$ 360,122	\$ -	\$ -
4187	Miscellaneous revenue-general	\$ 8,390	\$ 5,372	\$ 8,784	\$ -	\$ -
4221	Interest Income	\$ 20,416	\$ 12,246	\$ 17,052	\$ 1,661	\$ 4,114
4231	Building rental	\$ 455,932	\$ 199,715	\$ 488,300	\$ 17,389	\$ 52,435
4233	Facility rental	\$ 360,774	\$ 167,989	\$ 378,799	\$ 77,630	\$ 130,830
4239	PARD surcharge	\$ 151,781	\$ 105,030	\$ 120,604	\$ 124,169	\$ 202,421
4243	Parking Pay Stations - cash	\$ 3,177	\$ -	\$ -	\$ -	\$ -
4287	News and gifts	\$ 9	\$ 1	\$ -	\$ -	\$ -
4299	Parking pay stations-credit cards	\$ 58,096	\$ -	\$ -	\$ -	\$ -
4301	Athletics sales	\$ 13,017	\$ 6,316	\$ 13,025	\$ 36	\$ 72
4304	Cemetery Operations Tent Set Up Fee	\$ 77,832	\$ 101,600	\$ 90,000	\$ 59,250	\$ 101,000
4305	Cemetery Operations Liner Sales	\$ 100,869	\$ 118,236	\$ 106,628	\$ 71,686	\$ 121,600
4306	Boating concession sales	\$ 559,914	\$ 576,382	\$ 626,552	\$ 470,614	\$ 917,618
4307	Food concession sales	\$ -	\$ -	\$ 100,000	\$ -	\$ -
4308	Other concession sales	\$ 52,787	\$ 29,927	\$ 52,786	\$ 17,632	\$ 29,280
4310	Cemetery Operations Monument Setting	\$ 29,125	\$ 75,319	\$ 31,255	\$ 50,704	\$ 83,834
4316	Sale of scrap metal/paper	\$ 3,291	\$ 1,882	\$ 2,257	\$ 1,471	\$ 2,672
4392	Cemetery Lot Sales	\$ 1,009,672	\$ 694,474	\$ 887,971	\$ 809,696	\$ 1,302,677
4560	Softball field rental-play	\$ 10,047	\$ 6,212	\$ 12,000	\$ -	\$ -
4561	Softball field rental-practice	\$ 133,689	\$ 47,783	\$ 100,227	\$ (4,125)	\$ (3,442)
4563	Softball tournaments	\$ 174,878	\$ 88,068	\$ 191,990	\$ 1,106	\$ 160
4565	Softball slow pitch league	\$ 425,770	\$ 99,758	\$ 444,770	\$ (1,716)	\$ (1,428)
4566	Softball memberships-ASA	\$ 2,700	\$ 680	\$ 3,729	\$ -	\$ -
4591	Interment Services	\$ 596,769	\$ 702,150	\$ 624,541	\$ 430,055	\$ 742,220
4874	Miscellaneous revenue	\$ -	\$ 76	\$ 2,300	\$ 26	\$ 51
4875	Returned check fee	\$ 75	\$ 125	\$ 150	\$ -	\$ -
4879	Cash over/short	\$ (617)	\$ (48)	\$ 426	\$ -	\$ -
Totals		\$ 14,378,378	\$ 6,761,477	\$ 14,531,571	\$ 2,846,095	\$ 4,779,141

City of Austin Parks and Recreation Department
Revenue Summary - Golf Fund (Fund 5080)
as of May 14, 2021

Revenue Source Code	Revenue Source Long Name	FY2019 Actual Revenue	FY2020 Actual Revenue	FY2021 Amended Revenue Budget	FY2021 YTD Actual Revenue	FY2021 Current Year Estimate
4057	Other Permits	\$ 710	\$ 400	\$ 724	\$ 280	\$ 560
4131	Pard Annual Fees	\$ 342,274	\$ 354,944	\$ 361,644	\$ 262,944	\$ 343,318
4136	Golf Green Fees	\$ 3,510,196	\$ 3,317,425	\$ 3,940,212	\$ 2,883,331	\$ 4,683,519
4138	Other Service Fees	\$ 28,468	\$ (4,233)	\$ 25,752	\$ 7,428	\$ 12,964
4139	Various Other Charges	\$ 20,599	\$ 5,816	\$ 23,174	\$ 380	\$ 2,999
4187	Miscellaneous revenue-general	\$ 275,000	\$ 150,000	\$ 275,000	\$ -	\$ 400,000
4233	Facility rental	\$ 4,125	\$ 1,717	\$ 9,471	\$ -	\$ -
4301	Athletics sales	\$ 555,282	\$ 409,442	\$ 596,128	\$ 306,254	\$ 480,102
4302	Golf cart rentals	\$ 1,298,249	\$ 1,100,489	\$ 1,430,356	\$ 1,016,529	\$ 1,362,541
4303	Range sales	\$ 627,254	\$ 523,578	\$ 673,659	\$ 555,252	\$ 705,385
4307	Food concession sales	\$ 122,882	\$ 54,201	\$ 153,591	\$ 56,821	\$ 64,643
4308	Other concession sales	\$ 102,056	\$ 65,126	\$ 109,308	\$ 62,654	\$ 110,686
4549	Sales-other products services	\$ (19,236)	\$ 312	\$ (16,362)	\$ (5)	\$ -
4580	Cart trail fees	\$ 670	\$ 263	\$ 326	\$ 165	\$ 290
4723	Muni lease fee-surcharge-\$1.00	\$ 132,498	\$ 113,238	\$ 136,484	\$ 90,919	\$ 136,484
4874	Miscellaneous revenue	\$ 58,114	\$ 41,640	\$ 48,559	\$ 54,539	\$ 49,076
4879	Cash over/short	\$ 33	\$ (204)	\$ (67)	\$ (19)	\$ (1)
4881	Sales tax discount	\$ 637	\$ 532	\$ 648	\$ 378	\$ 602
9300	Transfer From General Fund (1000)	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 583,331	\$ 1,000,000
Totals		\$ 8,059,810	\$ 7,134,685	\$ 8,768,607	\$ 5,881,183	\$ 9,353,168

General Fund		
Revenue Source Code	Revenue Source Long Name	Description of Revenue Source
4057	Other Permits	commercial/fitness use revenue
4068	Sound Permits	operations mgmt sound permits
4082	Public Market Area Permits	public market area permits - no current activity
4132	Tennis Court Fees	Resident and non-resident tennis court fees
4133	Overnight camping	public market area permits -no current activity
4134	Pard Entry Fees	Park and swimming pool entry fees
4135	Pard Registration	recreation and museum programs' registration fees
4138	Other service fees	various misc. revenue collected by the special events (for example, park cell tower fees)
4139	Various Other Charges	Cemetery deed recording and administrative fees
4142	Zilker train	Zilker train - no current activity
4144	COA Youth Camp Reimbursement	camp registration scholarship offset account - no current activity
4145	COA Youth Year-Round Reimbursement	camp registration scholarship offset account - no current activity
4146	Flag football fee	Flag football league fee
4147	Basketball fee	Basketball league fees
4148	Parkland dedication revenue	parkland dedication fees
4149	Tennis Rental Fees	Tennis league rental fees; tennis lesson fees
4177	Zoning Site Plan Review Fee	zoning site plan review fees are collected in CIP fund (vs. general fund)
4187	Miscellaneous revenue-general	Old Bakery misc reimbursements
4221	Interest Income	Interest generated from the Cemetery Operations Perpetuity Fund
4231	Building rental	Building rental fees
4233	Facility rental	Park facility/grounds rental fees
4239	PARD surcharge	cemetery plot sales; includes lot maintenance surcharge
4243	Parking Pay Stations - cash	parking pay station fees are collected in the Parking and Gate Entry Special Revenue Fund
4287	News and gifts	Old Bakery related revenue - revenue resource code not currently used
4299	Parking pay stations-credit cards	parking pay station fees are collected in the Parking and Gate Entry Special Revenue Fund
4301	Athletics sales	Athletic program fees
4304	Cemetery Ops Tent Set Up Fee	Cemetery operations tent set up fees
4305	Cemetery Ops Liner Sales	Cemetery operations liner sales
4306	Boating concession sales	Boating concession sales
4307	Food concession sales	Food concession sales
4308	Other concession sales	Other concession sales; fitness/personal training use
4310	Cemetery Ops Monument Setting	Cemetery operations monument setting fees
4316	Sale of scrap metal/paper	scrap metal/paper sale proceeds
4392	Cemetery Lot Sales	Cemetery lot sales
4560	Softball field rental-play	Softball field rental fees for league games
4561	Softball field rental-practice	Softball field rental fees for league practice
4563	Softball tournaments	Softball tournaments fees
4565	Softball slow pitch league	Softball slow pitch league fees
4566	Softball memberships-ASA	Softball memberships-ASA fees
4591	Interment Services	Cemetery interment services fees
4874	Miscellaneous revenue	Miscellaneous revenue (for example copy machine fees)
4875	Returned check fee	Returned check fees
4879	Cash over/short	cash reconciliation over/short offset account

Golf Fund		
Revenue Source Code	Revenue Source Long Name	Description of Revenue Source
4057	Other Permits	Annual private cart permit
4131	Pard Annual Fees	Not currently in use
4136	Golf Green fees	Golf Green fees
4138	Other service fees	Golf gift certificate sales proceeds
4139	Various Other Charges	Golf tournaments surcharges
4187	Miscellaneous revenue-general	account used to record transfer of revenue from Grey Rock Golf Course to the Golf Enterprise Fund
4233	Facility rental	Golf course facility rental fees
4301	Athletics sales	Pro shop sales proceeds
4302	Golf cart rentals	Golf cart rental fees
4303	Range sales	Golf range sales
4307	Food concession sales	Food concession sales
4308	Other concession sales	Lions and Butler Pitch & Putt concession sales
4549	Sales-other products services	Sales-other products services
4580	Cart trail fees	Cart trail fees
4723	Muni lease fee-surcharge-\$1.00	Lions Municipal course surcharge fees
4874	Miscellaneous revenue	offset account for raincheck liabilities
4879	Cash over/short	cash reconciliation over/short offset account
4881	Sales tax discount	offset account for Sales tax adjustments
9300	Transfer from General Fund	Transfer From General Fund

Current Year Estimate definition:

The level of revenue or expenditures projected to be received or spent by the end of the current fiscal period