

Reston Community Center  
 Revised Budget vs Actuals Worksheet  
 30-Jun-18

100%/12\*12mos=100%

Revenue	FY18 Funding Changes	Revised FY18 Budget	June	YTD (does not incl. Fee Waiver amounts)	REMAINING BALANCE	YTD % actual	YTD Fee Waiver (unrealized revenue)
1 Administration:							
Taxes	353,601	7,551,975	3,490	7,493,135	58,840	99.22%	
Interest		10,914	5,764	84,480	(73,566)	774.05%	
Vending		1,616	196	1,393	223	86.21%	
Facility Rental	19,019	181,951	(36,721)	222,461	(40,510)	122.26%	
Misc. Revenue/Equipment Sale				194	(194)	0.00%	
2 Performing Arts-Theatre Admiss.		55,854	204	63,745	(7,891)	114.13%	115
3 PA Theatre Rental		44,213	26,605	44,060	154	99.65%	
4 PA Misc Revenue (mechandise sale/tickets fees)			24	3,408	(3,408)	0.00%	
5 PA Equip. Sale Revenue				294	(294)	0.00%	
6 PA Cultural Activities/ Arts Org			(16,397)	292	(292)	0.00%	
7 Aquatics Classes/drop-in	(58,388)	258,370	11,509	227,327	31,043	87.99%	29,837
8 Aquatics Rental		19,630		27,735	(8,105)	141.29%	
9 L&L Fitness		120,000	3,048	152,203	(32,203)	126.84%	3,429
10 L&L Youth/Teen	(52,388)	178,859	(101,837)	173,658	5,201	97.09%	59,554
11 L&L Lifelong Learning		85,000	(4,005)	86,032	(1,032)	101.21%	19,627
12 L&L Collab & Outreach				1,777	(1,777)	0.00%	18
13 Community Events		3,150		4,285	(1,135)	136.03%	
14 Arts Education		226,631	(68,789)	244,302	(17,671)	107.80%	7,523
<b>Total RCC Revenue</b>	<b>261,844</b>	<b>8,738,163</b>	<b>(176,910)</b>	<b>8,830,781</b>	<b>(92,618)</b>	<b>101.06%</b>	<b>120,103</b>

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1 Administration		567,969	39,996	462,642	105,327	81.46%
2 Booking		209,381	25,527	179,330	30,051	85.65%
3 Comptroller		417,127	47,861	389,239	27,888	93.31%
4 Customer Service		526,147	69,462	499,335	26,812	94.90%
5 Facility Engineer		183,376	15,838	166,549	16,828	90.82%
6 Maintenance		418,638	43,200	344,711	73,927	82.34%
7 IT		142,142	17,726	131,493	10,649	92.51%
8 Media/Sponsorships		419,093	46,393	338,181	80,912	80.69%
9 Community Partnerships				0	0	0.00%
10 Performing Arts		539,980	74,229	523,373	16,607	96.92%
11 Aquatics		693,993	85,148	594,711	99,282	85.69%
12 L&L Fitness		183,952	23,409	202,873	(18,921)	110.29%
13 L&L Admin		256,082	35,581	255,056	1,026	99.60%
14 L&L Youth/Teen		233,416	31,644	233,616	(200)	100.09%
15 L&L Lifelong Learning		170,487	19,010	151,917	18,570	89.11%
16 L&L Collab & Outreach		99,301	12,484	87,222	12,079	87.84%
17 Community Events		142,111	16,458	125,853	16,258	88.56%
18 Arts Education		333,593	42,250	340,449	(6,856)	102.06%
<b>Total Personnel Expenses</b>	0	5,536,788	646,215	5,026,549	510,239	90.78%

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	FY18 Funding Changes	Revised FY18 Budget	June	YTD	REMAINING BALANCE	% Budget Used Ytd
1 Administration		63,543	674	13,506	50,037	21.25%
2 Board		57,820	958	43,332	14,488	74.94%
3 Booking		91,720	(3,763)	79,662	12,058	86.85%
4 Comptroller//LA Lease/Admin		361,312	5,796	327,689	33,623	90.69%
5 Customer Service		1,000	6	671	329	67.11%
6 Facility Engineer		172,665	(318)	107,396	65,269	62.20%
7 Maintenance		418,394	14,306	373,349	45,045	89.23%
8 IT		102,715	866	75,171	27,544	73.18%
9 Media/Sponsorships		394,853	20,603	408,256	(13,403)	103.39%
10 Community Partnerships		135,000		120,691	14,309	89.40%
11 Performing Arts		303,855	7,477	295,252	8,603	97.17%
12 Aquatics		69,804	778	40,025	29,779	57.34%
13 L&L Fitness		19,886	2,194	13,854	6,032	69.67%
14 L&L Admin		6,100	115	4,214	1,886	69.09%
15 L&L Youth/Teen		206,012	10,848	169,101	36,911	82.08%
16 L&L Lifelong Learning		119,098	1,371	80,402	38,696	67.51%
17 L&L Collab & Outreach		17,865	(72)	13,335	4,530	74.65%
18 Community Events		174,337	4,093	163,579	10,758	93.83%
19 Arts Education		83,353	(2,416)	63,864	19,489	76.62%
<b>Total Operational Expenses</b>	<b>0</b>	<b>2,799,332</b>	<b>63,516</b>	<b>2,393,351</b>	<b>405,981</b>	<b>85.50%</b>

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	<b>FY18 Funding Changes</b>	<b>Revised FY18 Budget</b>	<b>June</b>	<b>YTD</b>	<b>REMAINING BALANCE</b>	<b>% Budget Used Ytd</b>
1 RCC Improvements CC-000001		405,899		61,893	344,006	15.25%
2 RCC Facility Enhancements CC-000002		30,000		0	30,000	0.00%
3 Theatre Enhancements CC-000008		321,198	(126)	197,372	123,826	61.45%
4 RCC Natatorium Renovation CC-000009	3,353,326	5,497,364	(6,327)	573,451	4,923,913	10.43%
<b>Total Capital Expenses</b>	<b>3,353,326</b>	<b>6,254,461</b>	<b>(6,453)</b>	<b>832,716</b>	<b>5,421,745</b>	<b>13.31%</b>
<b>Total RCC Expenditures</b>	<b>3,353,326</b>	<b>14,590,581</b>	<b>703,277</b>	<b>8,252,616</b>	<b>6,337,965</b>	<b>56.56%</b>

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CC-000001-002 Backstage RTU	85,000
CC-000001-008 Repl Hot Water Tank	45,000
CC-000001-009 Solar	200,000
CC-000001-013 HW Carpet Repl. Phase I	50,000
CC-000001-014 HW A/V Upgrade	25,899
<b>Total</b>	<b>405,899</b>
CC-000002-001 LA DOORS	<b>30,000</b>
CC-000008-001 Stage Floor	171,589
CC-000008-002 Audio Visual Controls	24,609
CC-000008-005 LED Lights	125,000
<b>Total</b>	<b>321,198</b>

Type	Revised FY18 Budget	FY18 YTD	Remaining Balance	% Budget Target
<b>Beginning Fund Balance</b>	<b>6,906,595</b>	<b>6,906,595</b>		100.00%
<b>Revenue:</b>				
Taxes	7,551,975	7,493,135	58,840	99.22%
Interest	10,914	84,480	(73,566)	774.05%
Vending	1,616	1,393	223	86.21%
Aquatics	278,000	255,063	22,938	91.75%
Leisure and Learning	383,859	413,670	(29,811)	107.77%
Rental	181,951	222,461	(40,510)	122.26%
Arts and Events	329,848	360,386	(30,538)	109.26%
Misc. Revenue/Equipment Sale		194	(194)	0.00%
<b>Total Revenue</b>	<b>8,738,163</b>	<b>8,830,781</b>	<b>(92,618)</b>	101.06%
<b>Total Available</b>	<b>15,644,758</b>	<b>15,737,376</b>	<b>(92,618)</b>	100.59%
<b>Expenditures:</b>			0	0.00%
Personnel	5,536,788	5,026,549	510,239	90.78%
Operating	2,799,332	2,393,351	405,981	85.50%
Sub-Total Non-Capital Expenditures	8,336,120	7,419,900	916,220	89.01%
<b>Sub-Total Rev. less Non-Cap Exp.</b>	<b>402,043</b>	<b>1,410,881</b>	<b>(1,008,838)</b>	<b>350.93%</b>
Capital Projects	6,254,461	832,716	5,421,745	13.31%
<b>Total Expenses</b>	<b>14,590,581</b>	<b>8,252,616</b>	<b>6,337,965</b>	56.56%
Revenue less Total Expenses	(5,852,418)	578,165	(6,430,583)	-9.88%
<b>Ending Fund Balance</b>	<b>1,054,177</b>	<b>7,484,760</b>		710.01%

**FY18 Revised Budget includes:**

- 1. Beginning Fund Balance:** FY17 agency balance of \$790,571 brought forward into FY18 increasing the beginning Fund Balance to \$6,906,595.
- 2. Operating Expenses:** An increase of \$1,762 made to account for FY17 Carryover purchasing obligations related to the agency's operating requirements.
- 3. Capital Projects:** A total increase of \$4,350,441 for encumbered purchasing; unencumbered capital projects' balances and funding for Natatorium renovation.

**Revenue  
comment**

**General Notes:** Revenues totaling \$264,132 collected prior to July 1 in 2017 were reversed and recorded as FY18 program revenue as those activities occur after July 1, 2017 (the beginning of FY18.) The following changes to original FY18 revenue estimates have been made: \$353,601 increase in tax revenue, \$19,019 increase in facility rental revenue, \$58,388 Aquatics and \$52,388 L&L revenue decreases to reflect anticipated lower enrollments more aligned with registration trends of the past two years. The L&L reorganization is in effect for FY18: Youth and Teen cost centers merged and formed the Youth/Teen cost center. Adult and 55+ merged and formed the Lifelong Learning Cost Center. L&L Collaboration and Outreach cost center is new for FY18. Summer 2018, FY19, camp registration started February 1<sup>st</sup>, and summer activities registration on May 1, 2018; therefore the FY18 Arts Education, L&L, and Aquatics cost centers revenue was reversed in June 2018 and recorded as FY19 revenue. Similarly, Facility Rentals opened their upcoming calendar (September 1, 2018 to August 31, 2019) for booking in March, 2018. Revenue for rental activity occurring after June 30, 2018 was reversed and recorded in FY19. The increase in demand for Fitness programming has led to increased programming options; the related revenue is higher than projected revenue for FY18.

1. **Administration:** The Administration revenue includes tax, interest, facility rental revenues and equipment sale proceeds. No revenue is predicted for equipment sales as we can't be sure that surplus items will sell. Facility rental revenue is combined T-Mobile antenna and room rental revenue. We have collected against our budget targets: 99.22% of tax revenue, 122.26% of estimated facility rental revenue, 86.21% of vending revenue and 774.05% of interest revenue.
2. **Performing Arts Theatre Admission:** Theatre admission ticket sales from Professional Touring Artist Series shows; there were six performances through 2017 and 14 in 2018.
3. **Performing Arts Theatre Rental:** Theatre rental payments are made either prior to the event or quarterly (RCP).
4. **Performing Arts Misc. Revenue:** Revenue from processing fees for online ticketing; new terms negotiated with Tickets.com returns a small amount to RCC. Revenue from this stream was not projected for FY18 as there was little predictive data upon which to base the estimate.
5. **Performing Arts Equipment Sale:** Auctioned equipment sale proceeds; no revenue is predicted for this category as we can't be sure that surplus equipment will sell.
6. **Performing Arts Cultural Activities/Arts Organizations:** The community arts box office receipts and payments clearing line.
7. **Aquatics Classes/drop-in:** Year-to-date revenue represents daily gate fees, summer, fall, and winter/spring registration revenue. Fee waiver participation is significant in use of pool passes.
8. **Aquatics Rental:** Year-to-date revenue represents natatorium rental payments.
9. **Fitness:** Year-to-date amount includes summer, fall and winter/spring summer program registration revenue.
10. **Youth/Teen:** Year-to-date amount includes summer, fall, and winter/spring program registration revenue. Most of this cost center's revenue is realized during the summer. Fee waiver program participation in this cost center is significant, particularly for summer camp registration.
11. **Lifelong Learning:** Year-to-date amount includes summer, fall and winter/spring program registration revenue. Fee waiver participation is most significant in offered trips and tours.
12. **Collaboration & Outreach:** Director Position was filled at the end of FY17 and employee is in the process of establishing FY18 programming. No revenue is projected until we see how the community responds to the offerings.
13. **Community Events:** Revenue is collected from booth fees associated with the Reston Multicultural Festival and MLK luncheon ticket sales.
14. **Arts Education:** Year-to-date amount includes summer, fall and winter/spring program registration revenue. Summer revenues from LARK and YAT camps contribute significantly to this cost center's revenue.

**Personnel Expenses:**

**General Notes:** Payroll posting lags two weeks behind the calendar; therefore PP#13 and #14 costs were recorded for FY18 in June and will be reversed for FY19 to offset July Pay Date costs postings. Some savings are anticipated as a consequence of the position vacancy (Director) in the Aquatics cost center that was in effect for a period of roughly two months; the position has been filled at a level just slightly higher than the anticipated salary level that was projected for FY18 and into FY19's budget. Additional savings were recorded due to the following position vacancies: Deputy Director, H/R Payroll Specialist, Engineering Assistant, Customer Service Representatives, Booking, Aquatics (on loan to DPWES), L&L Collaboration and Outreach Assistant and Maintenance Workers. Some of the personnel cost savings from vacancies were offset by part time employment labor costs and retirement payouts. Personnel and operating costs in Fitness will be higher than budgeted and those amounts will be offset by savings from other cost centers in Leisure & Learning.

1. **Administration:** Administration's allocated budget is typically underspent; funding provides for OPEB costs.
2. **Booking:** Personnel costs are at the expected level; a merit vacancy is being filled by part-time staffing.
3. **Comptroller:** Personnel costs are at the expected level and savings materialized due to HR Payroll Assistant vacancy.
4. **Customer Service:** Personnel costs are at the expected level. CRS cost center positions' vacancies savings will be partially offset by part time employment labor costs. One position was reclassified to accommodate Billing & Reconciliation Specialist requirement to assure adequate internal control. Position will be filled in July.
5. **Facility Engineer:** Personnel costs are at the expected level. Savings are expected due to Engineering cost center assistant vacancy.
6. **Maintenance:** Personnel costs are at the expected level. Maintenance cost center position vacancies savings will be partially offset by part time employment labor costs. Turnover due to retirement netted savings as replacement hiring occurred at lower pay levels.
7. **Information Technology:** Personnel costs are at the expected level.
8. **Media/Sponsorships:** Personnel costs are at the expected level. Some savings occurred as a result of the PIO I position vacancy. The position was filled as of October 23, 2017. One of the Graphic Artist positions became vacant at the end of May and recruitment is underway.
9. **Community Partnerships:** No personnel costs are anticipated in FY18.
10. **Performing Arts:** Personnel costs are at the expected level.
11. **Aquatics:** Personnel costs are at the expected level. One full time position is remaining vacant and on loan to DPWES to provide for the Aquatics renovation project management. The vacant Aquatics Director position was filled and the new employee started on November 27, 2017. There was a nearly three-month gap between Joe Leary's retirement and the position being filled.
12. **Fitness:** Personnel costs are higher than the expected level; they will be offset by savings in other LL cost centers.
13. **Leisure & Learning Admin:** Personnel costs are at the expected level.
14. **Youth/Teen:** Personnel costs are at the expected level. Personnel costs typically include summer camps labor costs which occur in July and August.
15. **Lifelong Learning:** Personnel costs are at the expected level.
16. **Collaboration & Outreach:** Personnel costs are at the expected levels.
17. **Community Events:** Personnel costs are at the expected level.
18. **Arts Education:** Personnel costs are at the expected level and include summer camps labor costs which occur in July and August.



**Operating Expenses:**

**General Notes:** Reservations for multiple months of expenses are made at the beginning of the year; funds are spent down from them. The net effect of either stand-alone expenses or spending down reserved amounts is shown in the column marked "YTD." As we get closer to the end of the year, unspent balances of program contracts will be restored to the cost center balances. Year-end closeout yielded released and closed purchase order balances for all but \$10,600 total in a couple of purchase orders that will be carried forward into FY19.

1. **Administration:** Current month expenses are for training costs.
2. **Board:** Current month expenses are for hospitality and ART Conference (training and workshops for administrative professionals) support.
3. **Booking:** Current month net of reservations and new procurement include storage rental, security and supplies costs. The net negative number reflects funds released back to the cost center from closed purchase orders.
4. **Comptroller/LA Lease/Admin:** Current month net of new procurement and reservations include bank fees, RCC's General Liability Insurance share, and office supplies costs.
5. **Customer Service:** Current month expenses are for supplies.
6. **Facility Engineering:** Current month net of new procurement and reservations' payments include facilities repair and maintenance costs.
7. **Maintenance:** Current month net of new procurement and reservations' payments include facilities maintenance, utilities and supplies costs.
8. **IT:** Current month net of new procurement and reservations' payments include equipment and software maintenance costs.
9. **Media:** Current month net of new procurement and reservations' payments include postage, printing, advertisement and photographer costs.
10. **Community Partnerships:** No current month costs recorded.
11. **Performing Arts:** Current month net of new procurement and reservations' payments include program operating costs and theatre maintenance expenses.
12. **Aquatics:** Current month net of expenses and reservations' payments include pool maintenance and supplies.
13. **Fitness:** Current month net of new procurement and reservations' payments include program delivery costs.
14. **Leisure and Learning Admin:** Current month expenses are for supplies.
15. **Youth/Teen:** Current month net of new procurement and reservations' payments are for program delivery costs, program transportation, supply costs, and recreational activities.
16. **Lifelong Learning:** Current month net of expenses and reservations' payments include program transportation, recreational activities, program delivery and program operating costs.
17. **Collaboration & Outreach:** Current month net of new procurement and reservations' payments include program delivery, recreational equipment rental and operating costs.
18. **Community Events:** Current month net of new procurement and reservations' payments include program delivery, recreational equipment rental and operating costs.
19. **Arts Ed:** Current month net of new procurement and reservations' payments include program delivery and program operating costs.

**Capital  
Projects**

**General Notes:** Because of scheduling, RCC Capital Improvement Projects frequently carry over from one fiscal year to the next and for FY18 that value is \$5,812,091. This amount includes encumbered and unencumbered funds. Hidden columns each month include activity (plus or minus) that has already occurred; the net in the remaining balance column includes prior transactions.

1. **RCC Improvements/CC-000001:** Backstage RTU (Roof Top air-conditioning Unit) replacement (pending LED light impact analysis), Hot Water Tank (moved to Aquatics project), Roof Solar Panels (pending), HW Carpet Replacement Phase I (completed), and HW A/V Upgrade (completed).
2. **RCC Facility Enhancements/CC-000002:** LA Gallery doors (pending).
3. **RCC CenterStage Enhancements/CC-000008:** This project includes funding for the CenterStage floor replacement; related funding will be carried forward. Other efforts include: Audio Visual Controls and LED Lights (phased replacement of incandescent lighting instrument lamps).
4. **RCC Aquatics Renovation/CC-000009:** Soils analysis cost is reflected in July; costs related to project management as well as architecture and engineering activities have been recorded. Project management costs lag in alignment with payrolls.