



Statement of RCC FY19 Closeout Figures and Accompanying Notes

June 30, 2019

Reston Community Center
 Revised Budget vs Actuals Worksheet
 30-Jun-19

100%/12*12 mos=100%					
	Revised FY19 Budget	YTD (does not incl. Fee Waiver amounts)	REMAINING BALANCE	YTD % actual	YTD Fee waiver (unrealized revenue)
Revenue					
1 Administration:					
Taxes	7,933,739	7,911,437	22,302	99.72%	
Interest	3,000	140,473	(137,473)	4682.43%	
Vending	1,600	1,002	598	62.62%	
Facility Rental	171,875	205,024	(33,149)	119.29%	
Equipment Sale	0	3,308	(3,308)	0.00%	
2 Performing Arts-Theatre Admiss.	55,854	59,455	(3,601)	106.45%	40
3 PA Theatre Rental	42,575	58,526	(15,951)	137.47%	
4 PA Misc Revenue	0	4,592	(4,592)	0.00%	
5 PA Equip. Sale Revenue	0	999	(999)	0.00%	
6 PA Cultural Activities/ Arts Org	0	0	0	0.00%	
7 Aquatics Classes/drop-in	134,000	88,158	45,842	65.79%	14,661
8 Aquatics Rental	15,000	15,729	(729)	104.86%	
9 Aquatics Equipment Sale Revenue	0	4,000	(4,000)	0.00%	
10 L&L Fitness	120,000	135,022	(15,022)	112.52%	4,248
11 L&L Youth/Teen	186,716	150,717	35,999	80.72%	68,691
12 L&L Lifelong Learning	101,000	71,659	29,341	70.95%	31,327
13 L&L Collab & Outreach	12,000	2,236	9,764	18.64%	88
14 Community Events	3,338	5,975	(2,637)	179.00%	
15 Arts Education	220,139	221,535	(1,396)	100.63%	4,798
Total RCC Revenue	9,000,836	9,079,849	-79,013	100.88%	123,853

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	Personnel Expenses	Revised FY19 Budget	YTD	REMAINING BALANCE	% Budget Used Ytd
1	Administration	633,483	484,612	148,871	76.50%
2	Booking	163,017	162,373	644	99.61%
3	Comptroller	431,792	433,285	(1,493)	100.35%
4	Customer Service	606,202	561,023	45,179	92.55%
5	Facility Engineer	173,751	122,970	50,781	70.77%
6	Maintenance	388,586	362,840	25,746	93.37%
7	IT	140,595	136,545	4,050	97.12%
8	Media/Sponsorships	426,196	397,106	29,090	93.17%
9	Community Partnerships	0	0	0	0.00%
10	Performing Arts	558,307	536,958	21,349	96.18%
11	Aquatics	494,029	510,536	(16,507)	103.34%
12	L&L Fitness	205,815	200,060	5,755	97.20%
13	L&L Admin	268,636	246,085	22,551	91.61%
14	L&L Youth/Teen	230,012	228,287	1,725	99.25%
15	L&L Lifelong Learning	199,576	137,391	62,185	68.84%
16	L&L Collab & Outreach	106,092	97,736	8,356	92.12%
17	Community Events	148,151	136,311	11,840	92.01%
18	Arts Education	353,669	327,429	26,240	92.58%
	Total Personnel Expenses	5,527,909	5,081,549	446,360	91.93%

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	Operational Expenses	Revised FY19 Budget	YTD	REMAINING BALANCE	% Budget Used Ytd
1	Administration	63,400	24,805	38,595	39.12%
2	Board	57,820	139,111	(81,291)	240.59%
3	Booking	97,088	79,089	17,999	81.46%
4	Comptroller//LA Lease/Admin	361,453	323,646	37,807	89.54%
5	Customer Service	1,000	1,021	(21)	102.14%
6	Facility Engineer	165,584	108,371	57,213	65.45%
7	Maintenance	420,164	333,825	86,339	79.45%
8	IT	98,500	82,385	16,115	83.64%
9	Media/Sponsorships	454,561	407,591	46,970	89.67%
10	Community Partnerships	135,000	131,304	3,696	97.26%
11	Performing Arts	277,960	273,848	4,112	98.52%
12	Aquatics	10,400	11,233	(833)	108.01%
13	L&L Fitness	25,176	14,190	10,986	56.36%
14	L&L Admin	6,100	3,498	2,602	57.35%
15	L&L Youth/Teen	182,009	182,800	(791)	100.43%
16	L&L Lifelong Learning	115,909	79,305	36,604	68.42%
17	L&L Collab & Outreach	21,300	11,012	10,288	51.70%
18	Community Events	183,337	204,515	(21,178)	111.55%
19	Arts Education	84,421	48,360	36,061	57.28%
	Total Operational Expenses	2,761,182	2,459,910	301,272	89.09%

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	Capital Proj. Desc. & Number/Cap Equip.	Revised FY19 Budget	YTD	REMAINING BALANCE	% Budget Used Ytd
1	RCC Improvements CC-000001	284,007	8,596	275,411	3.03%
2	RCC Facility Enhcmnts. CC-000002	45,000	39,491	5,509	87.76%
3	Theatre Enhancements CC-000008	287,103	185,957	101,146	64.77%
4	RCC Natatorium Reno CC-000009	6,236,993	5,796,424	440,569	92.94%
	PA Capital Equipment	10,600	10,590	10	99.91%
	Total Capital Expenses	6,863,703	6,041,058	822,645	88.01%
	Total RCC Expenditures	15,152,794	13,582,517	1,570,277	89.64%

**Revenue
comment**

General Notes:

Overall, RCC's revenue performance met budget expectations with slightly more revenue than projected. Revenue collected prior to the end of FY19 for FY20 programs or services has been reversed and will appear in FY20 reports. The overall revenue increase amount totaled \$79,013.

1. **Administration: Taxes:** we loaded the entire estimated amount at carryover last year which didn't account for the likelihood that not every bit of the estimated taxes would be collected (estimate doesn't take into account failure to pay or other potential offsets). *Interest:* we will reevaluate how conservatively we are estimating this number; last year's market performance overall was abnormally high though and we should continue to be cautious in estimating interest revenue as we have no control over investment vehicles. *Vending:* lower revenue as a result of the pool closure in January; machines didn't move upstairs until a few months later. *Facility Rental:* higher level of rental activity than anticipated.
2. **Performing Arts Theatre Admission:** Box office receipts exceeded the budget target for the Professional Touring Artist Series.
3. **Performing Arts Theatre Rental:** The original budget projection didn't account for the impact of planned rental increases to the CenterStage fee schedule.
4. **Performing Arts Misc. Revenue:** Represents fees for online ticketing purchases; we won't provide an estimate for this until we have a new ticketing vendor that offers a similar fee return option to RCC. The level has been increasing indicating the growing popularity of online ticketing for many patrons.
5. **Performing Arts Equipment Sale:** Obsolete equipment offered for sale/auction. Never predicted because of uncertainty of the revenue potential.
6. **Performing Arts Cultural Activities/Arts Organizations:** This account zeros out as payments are made for box office proceeds to the CenterStage rental clients.
7. **Aquatics Classes/drop-in:** Participation fell substantially below normal patterns as the renovation project approached indicating that people departed more quickly than we thought they would for other options. The spa went down for good in November/December which had a significant impact on drop-in traffic.
8. **Aquatics Rental:** Conversely, as we neared closing, we also offered as much extra time to our rental clients as we could resulting in a bit better revenue performance.
9. **Aquatics Equipment Sale:** Funds from sale of miscellaneous equipment and the water slide to Reston Association.
10. **Fitness:** Robust participation; higher than anticipated revenue.
11. **Youth/Teen:** Very strong fee waiver participation; this eliminates spaces that would otherwise generate revenue. Unrealized revenue from our fee waiver program added to the actual revenue indicates that participation in the cost center is above anticipated levels.
12. **Lifelong Learning:** Same scenario as above with respect to combined Fee Waiver participation and revenue-generating enrollment; participation was at the anticipated levels.
13. **Collaboration & Outreach:** As discussed throughout the year, the participation in this cost center is performing well; offerings are set at "Free" pricing to entice partners and patrons alike. Revenue is adjusted substantially as a result for FY20.
14. **Community Events:** Higher than anticipated revenue as a consequence of robust book sales for DeRay Mckesson event; vendor fees for Reston Multicultural Festival.
15. **Arts Education:** Participation higher than anticipated (slightly) and revenue at projected level as a consequence of lower fee waiver participation than in Youth/Teen or Lifelong Learning options. (Summer camps primarily).

Personnel Expenses:

General Notes: Overall, savings due to unrealized costs for OPEB, unfilled positions or canceled programs accounted for the returned funds to the fund balance from personnel. The overall savings in personnel costs totaled \$446,360. The majority of the savings are attributable to how we budget for OPEB costs and assignment of part-time employee costs at maximum levels program planning formulas generate.

1. **Administration:** Administration's allocated budget is typically under-spent; funding provides for Other Post-Employment Benefits (OPEB) that is estimated at a high level to assure coverage of costs. The vacant Deputy Director position was filled in August 2018. Cumulatively these conditions resulted in savings identified.
2. **Booking:** Personnel costs are at the expected level.
3. **Comptroller:** Personnel costs are at the expected level; slightly higher than projected fringe benefits costs occurred. Those were offset by savings in salaries.
4. **Customer Service:** Savings occurred due to one full-time equivalent job share position remaining vacant; relocated personnel from Aquatics closure filled service requirements in FY19.
5. **Facility Engineer:** One full-time position's budget allocation was transferred from Maintenance to Engineering; a support position was allocated to the cost center but remained unfilled resulting in savings. Evaluation of needs will continue.
6. **Maintenance:** Personnel costs are at the expected level; savings were realized as a function of turnover. FY20 costs will be higher due to position reclassifications.
7. **Information Technology:** Personnel costs are at the expected level.
8. **Media/Sponsorships:** Personnel costs are at the expected level. The vacant Graphic Designer position was filled in August, 2018.
9. **Community Partnerships:** No personnel costs are anticipated in FY19.
10. **Performing Arts:** Personnel costs are at the expected level; savings were realized as a result of part-time employee cost savings.
11. **Aquatics:** Personnel costs were higher than anticipated to accomplish the shutdown activities related to renovation.
12. **Fitness:** Personnel costs are at the expected level.
13. **Leisure and Learning Admin:** Personnel costs are at the expected level. The vacant Director position was filled in August, 2018.
14. **Youth/Teen:** Personnel costs are at the expected level.
15. **Lifelong Learning:** Personnel costs achieved savings due to vacancy and lower than anticipated part-time employee costs. The vacant Lifelong Learning Director position was filled in October, 2018.
16. **Collaboration & Outreach:** Personnel costs are at the expected levels. Some savings occurred in part-time employee costs.
17. **Community Events:** Personnel costs are at the expected level. Some savings occurred in part-time employee costs.
18. **Arts Education:** Personnel costs are at the expected level. Some savings occurred in part-time employee costs.

Operating Expenses:

General Notes: Overall, savings were realized as a result of funded maintenance expenditures that were not required or from canceled programming. Added costs that were not anticipated in the original and revised FY19 budget plans included the cost of the community survey and expenses associated with new summer concert/entertainment series that began in summer 2018 and spring 2019. The overall savings totaled \$301,272.

1. **Administration:** Savings occurred in training costs and office equipment expenses.
2. **Board:** Reflects the full cost of the community survey. Most of the purchase order encumbrance is carried over to FY20 to provide for that project's completion.
3. **Booking:** Savings were realized as a result of new contractor wage rates for the security contract, and lower than anticipated supplies costs.
4. **Comptroller/LA Lease/Admin:** Savings were realized as a result of lower than anticipated bank fees.
5. **Customer Service:** Costs at projected level.
6. **Facility Engineering:** Budget estimates for this cost center are typically high to assure adequate funding for repair and maintenance. Savings are usually realized as a result.
7. **Maintenance:** Utility costs are budgeted here; lower than anticipated costs were due for the most part to the closure for half the fiscal year of the Aquatics venue.
8. **IT:** Budget allocations are based on the county's replacement schedules and fees for IT services. Some savings were realized this year.
9. **Media:** Savings were realized due to lower costs for advertising.
10. **Community Partnerships:** Costs at anticipated levels. Some savings in hospitality and miscellaneous expenses.
11. **Performing Arts:** Costs at anticipated levels. Some savings in miscellaneous expenses.
12. **Aquatics:** Costs were slightly higher than anticipated due to many spa repairs until the costs became prohibitive and the spa was closed.
13. **Fitness:** Costs were lower as a result of hiring employees for programming as opposed to using contracted services.
14. **Leisure and Learning Admin:** Costs lower due to deferred conference attendance.
15. **Youth/Teen:** Slightly higher costs than budgeted as a result of summer camp programming expenses.
16. **Lifelong Learning:** Costs substantially lower than anticipated due to a combination of canceled offerings and content providers charging little or no fees; those programs in turn are offered to the public free of charge or at very low prices.
17. **Collaboration & Outreach:** Costs lower due to savings realized through negotiation with providers as well as canceled offerings and weather cancelations.
18. **Community Events:** Costs substantially higher due to added outdoor entertainment series in summer 2018 and spring 2019; new funding is allocated to cover those expenses in FY20.
19. **Arts Ed:** Substantial savings realized as a result of lower than anticipated artist residency expenses and deferred public art project funding.

**Capital
Projects**

General Notes: Because of scheduling, RCC Capital Improvement Projects frequently carry over from one fiscal year to the next. Hidden columns each month include activity (plus or minus) that has already occurred; the net in the remaining balance column includes prior months' transactions.

1. **RCC Improvements/CC-000001:** Backstage RTU (Roof Top Air-conditioning Unit) replacement, Roof Solar Panels, HW Carpet Replacement Phase I, HW A/V Upgrade. Of these, the Carpet Replacement has been completed as well as HW A/V Upgrade efforts.
2. **RCC Facility Enhancements/CC-000002:** LA Gallery Entry. This project has been completed. The remaining funds will be reallocated.
3. **RCC CenterStage Enhancements/CC-000008:** This project includes funding for the CenterStage floor replacement, Audio Visual Controls and LED Lights replacement. The CenterStage floor replacement project is nearly complete. Other projects are ongoing. Remaining funding will be used in FY20.
4. **RCC Aquatics Renovation/CC-000009:** TLS Aq. Ctr.; the project is ongoing and is expected to be completed within budget.