



RESTON COMMUNITY CENTER



**Reston Community Center
Board of Governors Monthly Meeting
June 6, 2022
8:00 p.m.
Meeting Agenda**

8:00 – Call to Order	Beverly Cosham, Chair
8:02 – Approval of Agenda	Beverly Cosham, Chair
8:03 – Approval of Minutes and Board Actions <ul style="list-style-type: none">• Approval of May 2, 2022 Board Minutes (as reviewed and approved by the Board Secretary)• Approval of May 2, 2022 Board Actions (as reviewed and approved by the Board Secretary)	Beverly Cosham, Chair
8:05 – Chair’s Remarks	Beverly Cosham, Chair
8:08 – Introduction of Visitors	
8:10 – Citizen Input	
8:12 – Committee Reports <ul style="list-style-type: none">• May 2 Finance Committee Report• June 6 Long Range Planning Committee Report	Paul Thomas, Chair Bill Bouie, Chair
8:25 – Board Member Input on Activities Attended	
8:35 – Executive Director’s Report	Leila Gordon, Executive Director
8:45 – Old Business	Beverly Cosham, Chair
8:50 – New Business	Beverly Cosham, Chair
8:50 – Adjournment	

Reminders:

Event	Date	Time
Annual Public Hearing	June 13	6:30 p.m.
Concert Series	Thursdays, Fridays, Saturdays, Sundays	



**SUMMARY OF MINUTES
RESTON COMMUNITY CENTER
BOARD OF GOVERNORS MEETING
May 2, 2022
8:00 p.m.**

Present:

- | | |
|--------------------------|-----------------|
| • Bill Bouie, Vice-Chair | • Dick Stillson |
| • Bill Penniman | • Paul Thomas |
| • Lisa Sechrest-Ehrhardt | • Vicky Wingert |

Absent and Excused:

- Bev Cosham, Chair
- Bill Keefe

Attending from RCC Staff:

- Leila Gordon, Executive Director
- BeBe Nguyen, Deputy Director
- Lorna Campbell Clarke, Communications Director
- Karen Goff, Public Information Officer
- Rebekah Wingert, Videographer

Bill (for Bev) called the meeting to order at 8:09 p.m.

MOTION #1:

Approval of the Agenda

Paul moved that the agenda be approved as written. Vicky seconded the motion. The motion passed unanimously.

MOTION #2:

Approval of the April 7, 2022 Board Minutes

Paul moved that the Board approve the April 7, 2022 Board Minutes. Vicky seconded the motion. The motion passed unanimously.

MOTION #3:

Approval of the April 7, 2022 Board Actions

Paul moved that the Board approve the April 7, 2022 Board Actions. Dick seconded the motion. The motion passed unanimously.

Chair's Remarks

Bill said Bev is absent tonight but will be back with us next month.

Visitors

Leila introduced Lorna Campbell Clarke, the new RCC Director of Communications.

Citizen Input

None

Committee Reports

May 2 Finance Committee Report – Paul directed all to the finance package under handouts in the folders. The committee reviewed the March statements. There was nothing out of the ordinary. About \$900,000 will be returned from the pool renovation. We will hold back about \$100,000 for other capital project issues. The committee had a robust discussion of the FY23 carryover items. Paul walked everyone through the table: The two yellow columns include the cost codes in the first column and the dollars in the second. We will see an increase in tax revenue. We will allocate more in Community Events because of a realignment. We will allocate money for restoring programs and the new residency program with Ping Chong.

Lisa asked about the new department. Leila said we will be establishing a new organizational unit taking a pair of positions from Arts and Events, one from Leisure and Learning, and adding a new department head to bring more support to the administrative requirements of our ever-expanding portfolio of offsite and collaborative activity levels. Kevin will be the new Leisure and Learning Director.

MOTION #4

To provide RCC's FY23 carryover items to the County as presented by staff

Paul moved that staff provide the FY2023 carryover to the County as documented here. Vicky seconded the motion. The motion passed unanimously.

Paul said there was an energetic discussion about the Fund Balance estimated revenue. During that discussion, Dick noted his concerns that the tax revenue estimate is too low – the County is estimating 6.25% more overall between 2021 and 2022's estimates, but it should be 10%. Dick is also concerned about staff's recommendation to increase the Capital Project Reserves from \$3.5 million to \$7 million. Dick would like more explanation about how staff reached the \$7 million estimate. Leila noted that further details would be provided at the Long Range Planning Committee meeting on June 6.

MOTION #5

Staff should further develop the FY24 budget outline and provide details supporting the reserves allocations recommendations

Paul moved to direct staff to develop the FY24 budget according to the outline provided to the Finance Committee, including background information justifying any significant changes to reserves accounts. Dick seconded the motion. The motion passed unanimously.

Dick said it is important that the board discuss the broader and more distant future financial requirements of the community center so we can have a better discussion of Small District 5 tax rate. Leila said we would do so in the Long Range Planning Committee meeting and continue doing so as our planning unfolds.

MOTION #6

To approve the Finance Committee Report

Bill P. moved that the board approve the May 2, 2022 Finance Committee report. Dick seconded the motion. The motion passed unanimously.

Board Member Input on Activities Attended

Bill P. saw the Reduced Shakespeare Company. He read Cheryl Terio-Simon's new book about Lake Anne and saw a play at 1st Stage in Tysons.

Dick enjoyed the Theatre in the Park performance of *A Midsummer Night's Dream* and would love more events like this.

Vicky attended Founder's Day and she also read Cheryl's book.

Lisa attended Founder's Day.

Paul attended Founder's Day, Reduced Shakespeare Company and the Theatre in the Park event.

Bill B. attended lots of meetings, Reduced Shakespeare Company and the opening of the Reston farmers market on Saturday. There will be a Volunteer Appreciation Hoe Down at Frying Pan Park on May 20.

May 2, 2022 Board of Governors Meeting Minutes

Executive Director Report

Leila reminded all about the public art mural project at Dogwood Elementary School. RCC is a funding partner for the project. There is an activity and meet-the-artist event Tuesday, May 3 at 5:30 p.m. We also have the pollinator garden rededication with Ed Begley Jr. at 5:00 p.m. on Wednesday, May 4. We have PTAS events on May 14 and 18 and then the Tephra Fine Arts Festival the weekend of May 20.

We are running into cost issues with the solar panels. We should soon see a report on the arts center feasibility.

There were elements of Founder's Day that connected to our equity efforts: 123 Andrés performed at Lake Anne, and they also went to the childcare program at Dogwood. RCC Rides gave 20 rides in April. We will soon launch a monthly women-only swim session on Saturday evenings.

The Arts and Events team worked hard on Theatre in the Park. NextStop produced it, but all logistics were managed by Kevin, PD and their technical teams. Reston Town Center Association provided support in the park infrastructure preparations and The Avant provided the green room.

We hosted Leadership Fairfax's return to an in-person program and a Neighborhood and Community Services staff retreat. The fitness team is working on the Tour de Hunter Mill. Patrons are coming back to all programs. We are working hard on the new website. We have a new Communications Director. We were part of a multi-agency audit of refunds related to the pandemic.

Old Business

None

New Business

None

Bill adjourned the meeting at 8:38 p.m.



Lisa Sechrest-Ehrhardt
Board Secretary

5-12-22

Date

BOARD ACTIONS TAKEN AT BOARD OF GOVERNORS MEETING ON May 2, 2022

- 22-0502 -1 Bd That the Board approve the Agenda.
- 22-0502-2 Bd That the Board approve the April 7, 2022 Board Minutes.
- 22-0502-3 Bd That the Board approve the April 7, 2022 Board Actions.
- 22-0502-4 Bd That the staff provide RCC's FY23 carryover items to the County as presented.
- 22-0502-5 Bd That the staff should further develop the FY24 budget outline and provide details supporting the reserves allocations recommendations.
- 22-0502-6 Bd That the Board approve the Finance Committee Report.



Lisa Sechrest-Ehrhardt
Board Secretary

5-12-22
Date



**SUMMARY OF MINUTES
RESTON COMMUNITY CENTER
BOARD OF GOVERNORS FINANCE COMMITTEE MEETING
May 2, 2022
6:30 p.m.**

Present:

- Paul Thomas, Chair
- Bill Bouie
- Dick Stillson
- Vicky Wingert

Attending from RCC Staff:

- Leila Gordon, Executive Director
- BeBe Nguyen, Deputy Director
- Lorna Campbell Clarke, Communications Director
- Karen Goff, Public Information Officer

Paul called the meeting to order at 6:30 p.m. and directed all to the handouts section. Leila reviewed the March monthly financials.

Revenue – Tax revenue has exceeded the target amount. She noted the red numbers in the cost center lines reflect accumulating revenue for programs that have not yet happened (e.g., camps). After July 1, much of that will be reversed. Leila said the revenue number for aquatics classes indicates steady participation; no revenue reversal will occur in that cost center. She said some of the facilities revenue will also be reversed. Dick asked for more explanation for the robust excess revenue over budgeted targets at the bottom line – Leila noted that most of it would be reversed and assigned to FY23.

Personnel – We are absorbing some unanticipated costs in FY22. Maintenance was granted a 5% pay increase by the county in March. That will bump the cost center's year-end total higher than anticipated. A notable impact of turnover will show up in Media (vacancy from January to late April). The vacancy in Leisure and Learning from February 11 to May 23 will also create savings. It will then create a Community Events vacancy (since Kevin will move to the Leisure and Learning Director job). We will see more savings with cancelation of programs. There was a one-time bonus in this fiscal year, which is reflected. Dick said the county is increasing salaries; is that reflected here? Leila said not until FY23, except for the Maintenance increase.

Operating – Leila said the figures represent encumbrances as well as actual figures; May, June and closeout reports will provide true picture of operating expenditures. We are on track with everything. The high Board expenditure amount reflects the arts center engagement meetings. This set of figures also shows carryover from FY22, most of which was for website design.

Capital Projects – The remaining balance for the pool renovation is about \$1 million. We anticipate the carryover submission will return about \$900,000 of that to the fund balance. Leila said we will hold back about \$100,000 to support any need we have in the coming fiscal year as costs are rising. We are waiting on cost estimates for the last phase of the roof repair. There was discussion of the three phases/areas of roof repairs. The solar panel portion vendor's costs are now much higher than when agreements were made. Resolving that issue will delay the installation. The roof replacement over the theatre stage should be made this coming year. There is about \$250,000 set aside. If the estimate is higher, we will look at holding back more from the aquatics project.

May 2, 2022 Board of Governors Finance Committee Meeting Minutes

FY23 Budget Revisions – Leila discussed salary increases. In the FY23 budget package from Board of Supervisors, there is a 4.01% market rate raise for all county jobs. There will also be some merit raises, but it depends on where an employee is in the pay scale for their grade. We are estimating a 6.5% impact for this presentation until we get more refined figures from DMB to use.

The full Board, the county Department of Taxation (DTA) estimate for tax revenue for this coming year is 6.25% higher than last year. Dick asked what this is based on; Leila said the values of properties in Small District 5. Dick said the county said it is more like 10 percent countywide; Leila noted the estimate is aligned to the calendar year not the fiscal year. Dick said \$9.1 million is way too low; Leila said we increased the original value from \$8.9 million, adding \$200,000 at carryover. We never project high, preferring to project conservatively.

More discussion ensued, and Leila said she will retrieve the DTA estimate memorandum to review following presentation of the remaining carryover consideration items. She reviewed the costs for restoration of program levels, pay increases and new staffing associated with establishment of a new organization unit to provide “Outreach and Collaboration” at a department level rather than under the current Arts and Events and Leisure and Learning departments.

There was discussion about more offsite events and locations. Theatre in the Park attracted 1,500+ people over two nights, so it was well worth the investment. Leila expects our footprint will continue to grow around Reston. This expanding footprint is a big part of the need for the new Outreach and Collaboration department.

There was discussion about the Lake Anne Plaza situation. Dick asked if moving the Take a Break concerts to Reston Station will cost us more; Leila said it will not. Dick had more questions about the tax revenue estimate. Leila showed him the DTA statement that showed for 2022 an estimated \$9.7 million representing a 6.25% tax increase. Dick asked about the breakdowns of total property value; Leila said \$9 billion commercial and \$11 billion residential. Dick asked to see a copy of the DTA memorandum, which Leila provided.

Before a motion could be made and accepted, Leila sought clarification from Dick regarding what he wants to know from the County’s tax administration department. Is the basic question why is SD5 tax revenue not up 10% instead of 6.25%? Leila detailed some of those reasons – there is a variety of housing in Reston, including subsidized residential and secondary commercial. Dick suggested RCC lower the tax rate. Discussion on that ensued, with Leila outlining the need for increased Capital Reserve funds (double for FY24) due to aging infrastructure, the lease at Lake Anne running out in 2039 and associated costs with moving to a new facility, and the possibility of a new Reston Arts Center. She recommended that we need to be thinking 10 years ahead; Reston is growing rapidly, and RCC needs to expand facilities and programs to serve the population.

Dick said there is no time where there are not substantial questions about what will happen in the next 10 years. He does not like amassing money because it is there. Dick said no one questions the programs. However, the money that is spent and collected is not our money, it is the community’s. Other board members and Leila agreed it is the community’s money, but that it’s the responsibility of the Board and management to spend that money on behalf of the community to meet the needs our mission supports. Leila outlined that with almost half of our tax revenue from commercial property, any reduction of the tax rate would have minimal impact on residential property owners but substantial benefit to commercial property owners, and the community would lose that revenue’s benefits to their recreation and arts options. She said at a minimum, it would be more prudent to withhold judgment about our appropriate allocation of resources until after we complete the arts center feasibility study.

Paul had some questions about the FY24 proposed economic program contingency reserve and why it showed zero. Leila said we are proposing to double the Capital Project ceiling from \$3.5 million to \$7 million. Paul also noted that there must be a hidden column in the document as the final column doesn’t follow from the ones visible. Leila agreed and noted a full version of the presented fund balance would be provided with the committee notes from this meeting.

Bill B. moved to accept the FY22 Carryover package. Vicky seconded the motion. The motion passed unanimously.

May 2, 2022 Board of Governors Finance Committee Meeting Minutes

There was more discussion about FY24 staff budget guidance. Leila said we can then come back with FY24 proposed budget outline for the June Public Hearing that reflects FY23 revised figures and more info about future planning objectives.

Dick said he would like more explanation about doubling the capital projects reserve cap. Leila said that is suggested because of cost of land and construction. Paul suggested maintaining flexibility as construction costs have gone up substantially over the last two years and we may need as many as three facilities to serve the community. Leila said replacing Lake Anne (1,300 square feet) at \$500-600/sf = \$7.8 million in today's dollars just for construction and not including land acquisition; the arts center is also going to require substantial economic planning. Discussion of the arts center ensued.

Dick said we should pass the carryover, but he would like to see a paper that justifies the increase to the capital projects reserve.

Bill B. moved to direct staff to prepare the FY24 budget as presented, and to provide explanatory notes for the increased capital project reserves. Vicky seconded. The motion passed unanimously.

Leila will provide greater details to support her recommendation of \$7 million for the capital project reserve account in a Long Range Planning Committee meeting on June 6 at 6:30 p.m. We will also review and approve the Public Hearing materials at that time.

The meeting adjourned at 7:50 p.m.

RCC Finance Committee
May 2, 2022
6:30 p.m.

Consideration Items:

March Monthly Financials

Outline of FY23 Budget Revisions

Outline of Current FY24 Fund Statement

- **Includes FY23 Revisions**
- **Includes FY24 Capital Projects**

March 2022 Monthly Financials

Reston Community Center
Revised Budget vs Actuals Worksheet
March 31, 2022

100%/12*9mos=74.97%

	FY21 Carryover	FY22 Adopted Funding	Revised FY22 Budget	Mar	YTD (does not incl. Fee Waiver amounts)	REMAINING BALANCE	YTD % actual	YTD Fee waiver (unrealized revenue)
Revenue								
1 Administration:								
Taxes		8,930,260	8,930,260	8,568	8,994,943	(64,683)	100.72%	
Interest		15,870	15,870	864	3,749	12,121	23.63%	
Vending		1,600	1,600	32	154	1,446	9.61%	
Facility Rental		102,435	102,435	17,566	148,138	(45,703)	144.62%	
Equipment Sale		0	0		0	0	0.00%	
2 Performing Arts-Theatre Admiss.		29,728	29,728	6,565	46,050	(16,322)	154.90%	60
3 PA Theatre Rental		50,862	50,862	513	35,562	15,301	69.92%	
4 PA Misc Revenue		0	0	754	4,827	(4,827)	0.00%	
5 PA Equip. Sale Revenue		0	0		170	(170)	0.00%	
6 PA Cultural Activities/Arts OrgArts Org		0	0	(6,046)	(221)	221	0.00%	
7 PTAS Merch. Sale		0	0	60	1,250	(1,250)	0.00%	
8 Aquatics Classes/drop-in		43,437	43,437	26,778	194,118	(150,681)	446.90%	29,880
9 Aquatics Rental		8,508	8,508	(73)	57,642	(49,134)	677.50%	
10 L&L Fitness		67,511	67,511	2,924	53,055	14,456	78.59%	1,712
11 L&L Youth/Teen		75,359	75,359	11,262	233,783	(158,424)	310.23%	33,740
12 L&L Lifelong Learning		35,830	35,830	1,850	21,624	14,206	60.35%	4,300
13 L&L Collab & Outreach		0	0	27	203	(203)	0.00%	17
14 Community Events		2,988	2,988		1,800	1,188	60.24%	
15 Arts Education-Cultural Activity		110,768	110,768	8,351	171,050	(60,282)	154.42%	3,131
Total RCC Revenue	0	9,475,156	9,475,156	79,994	9,967,896	(492,740)	105.20%	72,840

**Revenue
comment**

General Notes: Revenue totaling \$151,414.69 collected prior to July 1 in 2021 was reversed and recorded as FY22 program revenue as those activities occurred after July 1, 2021 (the beginning of FY22). Winter program registration started December 1, 2021. Summer 2022, FY23, camp registration started February 1, 2022, therefore Arts Education and Youth/Teen cost centers' revenue will appear higher than expected and will be reversed in June 2022 and recorded as FY23 revenue. The same is true for some revenue in the Facilities Rental revenue; reservation payments can be made for events after July 1 beginning in March.

1. **Administration:** The Administration revenue includes tax, interest and facility rental revenues. Facility rental revenue is from the T-Mobile antenna lease and room rentals. We have collected 100.72% of tax revenue, 144.62% of estimated Facility Rental revenue (which also includes T-Mobile antenna revenue) and 23.63% of estimated interest revenue. Collection of interest is dependent on Investment Procedures approved by the Investment Committee. The investment income is commensurate with the current rates of return including repurchase agreements, commercial paper, short term bills and notes.
2. **Performing Arts Theatre Admissions:** Theatre admission ticket sales for Professional Touring Artist Series shows went on sale August 1, 2021.
3. **Performing Arts Theatre Rental:** Theatre rental payments are made on an irregular schedule depending on when performances occur.
4. **Performing Arts Misc. Revenue:** Revenue from processing fees for online ticketing by eTix, Inc. the new provider.
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. **PTAS Merchandise Sale:** Ibram X. Kendi's book *How to be an Antiracist* was available for sale at the Box Office.
8. **Aquatics Classes/drop-in:** Year-to-date revenue represents summer, fall and winter pass sales and program enrollment revenue. "Drop-in" swimming now requires pass purchases and free lane or zone reservations for participation.
9. **Aquatics Rental:** Year-to-date revenue represents natatorium rental payments. The rentals are billed quarterly.
10. **Fitness:** Year-to-date revenue includes summer, fall and winter program enrollments.
11. **Youth/Teen:** Year-to-date revenue reflects the summer, fall, winter and initial FY23 summer camp enrollments. Most of this cost center's revenue is realized during the summer. Fee waiver program participation in this cost center is significant.
12. **Lifelong Learning:** Year-to-date revenue includes summer, fall and winter program enrollments.
13. **Collaboration & Outreach:** The focus for this cost center has been changed from revenue generation to awareness and marketing goals. Little or no revenue is projected or anticipated.
14. **Community Events:** Revenue is collected from booth fees associated with the Reston Multicultural Festival and MLK luncheon ticket sales. The MLK luncheon event was canceled this year due to inclement weather.
15. **Arts Education:** Year-to-date revenue includes summer, fall, winter and initial FY23 summer camp enrollments; summer program revenue is significant in this cost center.

Reston Community Center
Revised Budget vs Actuals Worksheet
March 31, 2022

100%/12*9mos=74.97%

	Personnel Expenses	FY21 Carryover	FY22 Adopted Funding	Revised FY22 Budget	Mar	YTD	REMAINING BALANCE	% Budget Used Ytd
1	Administration	72,432	521,886	575,452	25,724	324,608	250,844	56.41%
2	Facility Services (Booking)	2,154	179,573	181,727	15,689	133,111	48,616	73.25%
3	Comptroller	3,231	457,626	460,857	36,186	316,978	143,879	68.78%
4	Customer Service	35,450	605,492	640,942	45,586	417,460	223,482	65.13%
5	Facility Engineer	1,077	132,510	133,587	10,157	92,434	41,153	69.19%
6	Maintenance	25,050	360,417	385,467	26,092	258,981	126,486	67.19%
7	IT	1,077	145,226	146,303	8,687	80,557	65,746	55.06%
8	Media/Sponsorships	5,384	454,231	459,615	25,840	295,373	164,242	64.27%
9	Community Partnerships			0		0	0	0.00%
10	Performing Arts	81,710	504,572	586,282	41,114	379,684	206,598	64.76%
11	Aquatics	19,910	848,857	868,767	71,301	593,997	274,770	68.37%
12	L&L Fitness	23,582	225,118	248,700	13,245	121,026	127,674	48.66%
13	L&L Admin	4,308	337,863	272,616	22,042	191,166	81,450	70.12%
14	L&L Youth/Teen	8,071	218,873	226,944	12,289	176,086	50,858	77.59%
15	L&L Lifelong Learning	31,445	152,400	183,845	12,229	100,276	83,569	54.54%
16	L&L Collab & Outreach	1,077	105,864	106,941	8,585	76,162	30,779	71.22%
17	Community Events	1,077	155,633	245,131	9,727	145,192	99,940	59.23%
18	Arts Education	38,723	331,147	369,870	20,830	240,368	129,502	64.99%
	Total Personnel Expenses	355,758	5,737,288	6,093,046	405,320	3,943,457	2,149,589	64.72%

**Personnel
Expenses:**

General Notes: Payroll posting lags two weeks behind the calendar; therefore, the percent of the year elapsed, and the percent of the budget expended, will not align. Summer personnel costs also reflect the fact that there is a split typically for pay period 14 that requires accounting for personnel costs that belong in the prior fiscal year and those that belong in the current fiscal year. Typically – because of our programming calendar – we get a fairly true picture of the personnel costs related to summer and fall programming cycles by the end of December. Staff monitor summer camp personnel expenditures against projected expenditures on a pay period by pay period basis for Youth/Teen and Arts Education cost centers because of the larger percentage of personnel funds that will be spent in the summer for those cost centers. RCC requested an additional \$249.8K in funding at FY21 carryover to cover personnel costs of expanded programs should the pandemic conditions allow for those. This adjustment was recorded after BOS approval of the carryover package in October 2021. Additionally, an increase of \$106K is included in the Personnel Services for the County's one-time bonus compensation.

1. **Administration:** Administration's allocated budget is typically under-spent; funding provides for Other Post-Employment Benefits (OPEB) costs. The Deputy Director position was filled and BeBe Nguyen started in that position on January 3, 2022.
2. **Facility Services (Booking):** Personnel costs are at the expected level.
3. **Comptroller:** Personnel costs are at the expected level. The Financial Specialist I position vacancy was filled in August 2021.
4. **Customer Service:** Personnel costs are at the expected level.
5. **Facility Engineer:** Personnel costs are at the expected level.
6. **Maintenance:** Personnel costs are at the expected level. Hiring for several vacant merit positions is underway.
7. **Information Technology:** Personnel costs are at the expected level.
8. **Media/Sponsorships:** Personnel costs are at the expected level. The new director of communications will start work on April 26.
9. **Community Partnerships:** No personnel costs are anticipated in FY22.
10. **Performing Arts:** Personnel costs are at the expected level.
11. **Aquatics:** Personnel costs are at the expected level.
12. **Fitness:** Personnel costs are at the expected level.
13. **Leisure and Learning Admin:** Personnel costs are at the expected level. L&L Director position hiring will be completed in April 2022; anticipated start date is May 23.
14. **Youth/Teen:** Personnel costs are at the expected level.
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. Hiring of a new Park/Recreation Assistant position has been completed in February.
18. **Arts Education:** Personnel costs are at the expected level.

Reston Community Center
Revised Budget vs Actuals Worksheet
March 31, 2022

100%/12*9mos=74.97%

Operational Expenses	FY21 Carryover	FY22 Adopted Funding	Revised FY22 Budget	Mar	YTD	REMAINING BALANCE	% Budget Used Ytd
1 Administration	3,600	55,000	58,600	389	30,048	28,552	51.28%
2 Board	31	44,820	44,851	1,133	36,119	8,732	80.53%
3 Facility Services (Booking)	16,200	85,000	101,200	325	71,193	30,007	70.35%
4 Comptroller/LA Lease/Admin		341,324	341,324	5,688	323,512	17,812	94.78%
5 Customer Service		1,000	1,000	39	69	931	6.95%
6 Facility Engineer	32,000	110,000	142,000	19,076	106,925	35,075	75.30%
7 Maintenance	23	440,620	440,643	19,068	388,772	51,871	88.23%
8 IT	28,870	101,180	130,050	284	92,105	37,945	70.82%
9 Media/Sponsorships	247,890	499,967	747,857	29,197	618,344	129,513	82.68%
10 Community Partnerships	10,000	130,000	140,000		65,000	75,000	46.43%
11 Performing Arts	7,500	303,855	311,355	31,953	290,668	20,687	93.36%
12 Aquatics	5,901	55,182	61,083	8,508	43,117	17,966	70.59%
13 L&L Fitness		12,766	12,766		0	12,766	0.00%
14 L&L Admin		3,500	3,500		4,340	(840)	124.00%
15 L&L Youth/Teen	62	182,405	182,467	11,653	114,107	68,360	62.54%
16 L&L Lifelong Learning		80,000	80,000	(613)	13,602	66,398	17.00%
17 L&L Collab & Outreach		12,000	12,000	2,513	4,090	7,910	34.08%
18 Community Events	87,550	199,280	286,830	971	232,232	54,598	80.97%
19 Arts Education	21,000	46,092	67,092	358	42,560	24,532	63.44%
Total Operational Expenses	460,627	2,703,991	3,164,618	130,542	2,476,803	687,815	78.27%

**Operating
Expenses:**

General Notes: Reservations for ongoing (multiple months) expenses are made at the beginning of the fiscal year; funds are spent down from them as the year progresses. The net effect of either stand-alone expenses or spending down of 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. RCC's FY21 Carryover Package included \$168K for incomplete delivery of FY21 procurements (largely due to the purchase order for the new website); that amount was added to the FY22 budget amounts. That package also included \$292.8K to align the budget with pre-pandemic levels. Carryover was reflected in the October 2021 month-end report.

1. **Administration:** Current month expenses are supplies and vacancy advertisement costs.
2. **Board:** Current month expenses, payments and reservations recorded are BOG operating expenses. Hospitality costs for the community engagement events for the Reston Arts Center are assigned here.
3. **Facility Services (Booking):** Current month expense is a net of reservations and payments for security monitoring and storage rental.
4. **Comptroller/LA Lease/Admin:** Current month expenses are bank fees and office supplies.
5. **Customer Service:** Current month expense is for office supplies.
6. **Facility Engineering:** Current month expense is a net of reservations, payments and include facility repair and maintenance costs for RCC HW and RCC LA buildings.
7. **Maintenance:** Current month expense is a net of payments and reservations for utilities, maintenance costs, custodial services and supply costs.
8. **IT:** Current month expense is software license cost.
9. **Media:** Current month expense is a net of payments and reservations for sponsorships and printing costs.
10. **Community Partnerships:** No current month expenses recorded.
11. **Performing Arts:** Current month expenses are theatre operating costs.
12. **Aquatics:** Current month expenses and reservations/payments are pool operating costs.
13. **Fitness:** No current month expenses were recorded.
14. **Leisure and Learning Admin:** No current month expenses were recorded.
15. **Youth/Teen:** Current month expense total represents the net of reservations/payments for program operating costs.
16. **Lifelong Learning:** Current month credit total represents the net of reservations/payments for program operating costs.
17. **Collaboration & Outreach:** Current month expenses are program operating costs.
18. **Community Events:** Current month expenses are program operating costs.
19. **Arts Ed:** Current month expenses or reservations are program operating costs.

Reston Community Center
Revised Budget vs Actuals Worksheet
March 31, 2022

100%/12*9mos=74.97%

	FY21 Carryover	FY22 Adopted Funding	Revised FY22 Budget	Mar	YTD	REMAINING BALANCE	% Budget Used Ytd
Capital Proj. & Cap Equip.							
1 RCC Improvements CC-000001	293,446	137,000	430,446		123,008	307,438	28.58%
2 RCC Facility Enhcmnts. CC-000002	59,529	15,000	74,529		64,981	9,548	87.19%
3 Theatre Enhancements CC-000008	76,870	58,500	135,370		43,187	92,183	31.90%
4 RCC Natatorium Reno CC-000009	1,040,201	0	930,201		(77,914)	1,008,115	-8.38%
Reston Arts Venue CC-000024	0	0	110,000	1,910	78,965	31,035	71.79%
			0		0	0	0.00%
			0		0	0	0.00%
Total Capital Expenses	1,470,046	210,500	1,680,546	1,910	232,227	1,448,319	13.82%
Total RCC Expenditures	2,286,431	8,651,779	10,938,210	537,772	6,652,488	4,285,722	60.82%

**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. The Capital Projects Team will determine the "completed project" status and reallocate remaining funding to either existing projects (if needed) or to the Fund Balance. The FY21 Capital Projects Carryover amount was \$1,470,046.

1. **RCC Improvements/CC-000001:** Funding for the following projects: HW Roof Replacement phase III (deferred), HW Audio Visuals Room 1-4 (completed), HW Assistive Listening CR (completed), HW Rear Parking Lot Resurface (completed), and HW Security Cameras replacement.
2. **RCC Facility Enhancements/CC-000002:** Funding for the following projects: Restroom Renovation (repurposed from LA Service Desk Redesign/ completed) and Security Cameras replacement.
3. **RCC CenterStage Enhancements/CC-000008:** Funding for the following projects: Stage Floor (completed), Audio Visual Controls, LED Lights replacement, RCC PA Projection Screen (complete), Theatre Rigging line Replacement (complete), Theatre HD Projector.
4. **RCC Aquatics Renovation/CC-000009:** TLS Aq. Ctr. project. (complete) An amount of \$900K will be reallocated to the Fund Balance with the FY22 Carryover submission.
5. **Reston Arts Venue/CC-000024:** Funding assigned covers feasibility study costs. Expenditures began in January.

Outline of FY23 Budget Revisions

FY23 Budget Revisions for FY22 Carryover							
Cost Center Name	CC Code	Revenue GL Code	Revenue \$\$ Value	GL# Personnel	Pers \$\$ Funding	GL # Oper	Oper \$\$ Funding
BOG	G141401001	404000	200,000				
Partnerships	G141401010					521080	25,000
Arts Education	G141402002	441060	50,963	500090	9,949		
Arts Education	G141402002			501000	16,927	521080	21,085
Community Events	G141402003			500090	47,404		
Community Events	G141402003			501000	8,003		
Community Events	G141402003					510640	2,400
Community Events	G141402003					521080	-2,085
Community Events	G141402003					521100	925
Community Events	G141402003					521140	250
Community Events	G141402003					523040	3,575
Community Events	G141402003					544508	25
Community Events	G141402003					544542	-225
Community Events	G141402003					544990	100
Maintenance	G141401007			500090	7,155		
Maintenance	G141401007			501000	4,724		
Aquatics	G141403001			500090	35,625		
Aquatics	G141403001			501000	6,056		
Performing Arts	G141402001					521080	61,655
Performing Arts	G141402001					544990	23,000
Performing Arts	G141402001					521080	13,400
WFP Comm Events	G141402003			500000	83,450		
				501000	43,811		
Sub-Total Pers/Oper			250,963		263,104		149,105

Outline of Current FY24 Fund Statement

- **Includes FY23 Revisions**
- **Includes FY24 Capital Projects**

FY22/23 Budget and Fund Balance Estimate using 3rd Quarter FY21 Y-End Projections

FUND STATEMENT	FY22 3d Qtr Estimate	FY23 Advertised	FY23 Revised	FY24 Proposed	FY23 Advertised vs FY24
Estimated Beginning Balance	6,009,153	6,009,153	6,801,063	7,004,284	-203,221
Revenue:					
Taxes	8,999,085	8,930,260	9,130,260	9,500,478	570,218
Interest	3,749	15,870	15,870	15,870	0
Vending	154	1,600	1,600	1,600	0
Aquatics	302,498	403,934	403,934	425,000	21,066
L&L	209,684	352,500	352,500	479,408	126,908
Rental	155,711	181,000	181,000	181,000	0
Arts and Events	188,556	263,081	250,581	263,081	0
Total Revenue	9,859,437	10,148,245	10,335,745	10,866,437	718,192
Total Available	15,868,590	16,157,398	17,136,808	17,870,721	514,971
Expenditures:					
Personnel Services*	5,559,293	6,217,239	6,217,239	6,618,355	401,116
<i>FY22 Carryover Request to restore programs</i>			263,104		0
Operating Expenses*	2,848,755	3,031,577	3,031,577	3,319,771	288,194
<i>FY22 Carryover to restore programs</i>			263,104		0
Subtotal Personnel & Operating	8,408,048	9,248,816	9,775,024	9,938,126	689,310
Capital Projects & Equipment	659,479	357,500	357,500	335,000	-22,500
<i>Carryover of Current Capital Projects Funding Balance</i>					0
Total Capital Projects	659,479	357,500	357,500	335,000	-22,500
Total Disbursements	9,067,527	9,606,316	10,132,524	10,273,126	666,810
Ending Balance	6,801,063	6,551,082	7,004,284	7,597,595	-151,838
Capital Project Reserve ^{5 (3.5 min)}	3,500,000	3,500,000	3,500,000	3,500,000	0
Maintenance Reserve 12% of curr revenue	1,183,132	1,217,789	1,240,289	1,303,972	86,183
Feasibility Study Reserve 2%	197,189	202,965	206,715	217,329	14,364
Economic and Program Contingency ^(up to 3.5 min)	1,920,742	1,630,328	2,001,047	2,716,552	1,086,224
Unreserved Balance	0	0	56,232	-140,258	-140,258
Revenue less Expenses excluding capital projects	1,451,389	899,429	560,721	928,311	28,882

dated 2021 05 06