

# FUND STATEMENT

## Fund Type G10, Special Revenue Funds

## Fund 111, Reston Community Center

	FY 2009 Actual	FY 2010 Adopted Budget Plan	FY 2010 Revised Budget Plan	FY 2010 Third Quarter Estimate	Increase (Decrease) (Col. 5-4)
<b>Beginning Balance</b>	<b>\$8,709,757</b>	<b>\$5,746,787</b>	<b>\$8,145,370</b>	<b>\$8,145,370</b>	<b>\$0</b>
Revenue:					
Taxes	\$7,209,073	\$7,035,203	\$6,639,319	\$6,639,319	\$0
Interest	197,212	197,602	163,099	163,099	0
Aquatics	191,010	296,125	296,125	296,125	0
General Programs	301,689	329,888	329,888	329,888	0
Rental	86,627	75,000	75,000	75,000	0
Arts and Events	204,149	183,690	183,690	183,690	0
Total Revenue	\$8,189,760	\$8,117,508	\$7,687,121	\$7,687,121	\$0
<b>Total Available</b>	<b>\$16,899,517</b>	<b>\$13,864,295</b>	<b>\$15,832,491</b>	<b>\$15,832,491</b>	<b>\$0</b>
Expenditures:					
Personnel Services	\$3,618,681	\$4,171,597	\$4,171,597	\$4,171,597	\$0
Operating Expenses	2,251,538	2,897,699	3,065,877	3,065,877	0
Capital Equipment	0	0	0	0	0
Capital Projects	2,883,928	85,000	1,282,511	1,282,511	0
Total Expenditures	\$8,754,147	\$7,154,296	\$8,519,985	\$8,519,985	\$0
<b>Total Disbursements</b>	<b>\$8,754,147</b>	<b>\$7,154,296</b>	<b>\$8,519,985</b>	<b>\$8,519,985</b>	<b>\$0</b>
<b>Ending Balance<sup>1</sup></b>	<b>\$8,145,370</b>	<b>\$6,709,999</b>	<b>\$7,312,506</b>	<b>\$7,312,506</b>	<b>\$0</b>
Maintenance Reserve	\$983,749	\$993,552	\$922,455	\$922,455	\$0
Feasibility Study Reserve	163,958	165,592	153,742	153,742	0
Capital Project Reserve <sup>2,3</sup>	3,000,000	3,000,000	2,736,309	2,736,309	0
Economic and Program Reserve <sup>3</sup>	3,500,000	2,550,855	3,500,000	3,500,000	0
<b>Unreserved Balance</b>	<b>\$497,663</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Tax Rate per \$100 of Assessed Value	\$0.047	\$0.047	\$0.047	\$0.047	

<sup>1</sup>The fund balance in Fund 111, Reston Community Center, is maintained at adequate levels relative to projected personnel and operating requirements. Available fund balance is divided into four reserve accounts designated to provide funds for unforeseen catastrophic facility repairs, feasibility studies for future programming, funds for future capital projects and funds for economic and program contingencies.

<sup>2</sup> Funds reserved for capital projects are not encumbered based on normal accounting practices; however, they are allocated for future capital projects.

<sup>3</sup> The Reston Community Center Board of Governors approved the increase of the Capital Project Reserve from \$1,000,000 to a maximum of \$3,000,000 and the creation of an Economic and Program Contingency Reserve on March 2, 2009.