

FUND STATEMENT

Fund Type G10, Special Revenue Funds

Fund 111, Reston Community Center

| | FY 2005 Estimate | FY 2005 Actual | Increase (Decrease) (col. 2-1) | FY 2006 Adopted Budget Plan | FY 2006 Revised Budget Plan | Increase (Decrease) (Col. 5 -4) |
|---|---------------------|--------------------|--------------------------------------|-----------------------------------|-----------------------------------|---------------------------------------|
| Beginning Balance | \$3,090,392 | \$3,090,392 | \$0 | \$1,600,470 | \$3,750,542 | \$2,150,072 |
| Revenue: | | | | | | |
| Taxes | \$4,872,888 | \$5,149,434 | \$276,546 | \$5,388,126 | \$5,388,126 | \$0 |
| Interest | 42,869 | 64,515 | 21,646 | 15,528 | 15,528 | 0 |
| Aquatics | 265,605 | 265,131 | (474) | 255,000 | 255,000 | 0 |
| Fitness | 314,157 | 329,412 | 15,255 | 288,959 | 288,959 | 0 |
| Rental | 50,000 | 103,252 | 53,252 | 65,000 | 65,000 | 0 |
| Vending | 800 | 1,297 | 497 | 800 | 800 | 0 |
| Theatre Box Office | 64,000 | 41,262 | (22,738) | 68,150 | 68,150 | 0 |
| Lake Anne | 94,983 | 108,713 | 13,730 | 98,703 | 98,703 | 0 |
| Total Revenue | \$5,705,302 | \$6,063,016 | \$357,714 | \$6,180,266 | \$6,180,266 | \$0 |
| Total Available | \$8,795,694 | \$9,153,408 | \$357,714 | \$7,780,736 | \$9,930,808 | \$2,150,072 |
| Expenditures: | | | | | | |
| Personnel Services | \$3,419,138 | \$3,121,323 | (\$297,815) | \$3,581,367 | \$3,581,367 | \$0 |
| Operating Expenses | 2,878,942 | 2,010,767 | (868,175) | 2,582,835 | 2,920,956 | 338,121 |
| Capital Equipment | 0 | 0 | 0 | 46,720 | 46,720 | 0 |
| Capital Projects | 897,144 | 270,776 | (626,368) | 0 | 626,368 | 626,368 |
| Total Expenditures | \$7,195,224 | \$5,402,866 | (\$1,792,358) | \$6,210,922 | \$7,175,411 | \$964,489 |
| Total Disbursements | \$7,195,224 | \$5,402,866 | (\$1,792,358) | \$6,210,922 | \$7,175,411 | \$964,489 |
| Ending Balance¹ | \$1,600,470 | \$3,750,542 | \$2,150,072 | \$1,569,814 | \$2,755,397 | \$1,185,583 |
| Maintenance Reserve | \$570,530 | \$727,562 | \$157,032 | \$618,027 | \$741,632 | \$123,605 |
| Feasibility Study Reserve | 114,106 | 121,260 | 7,154 | 155,615 | 123,605 | (32,010) |
| Capital Project Reserve ² | 915,834 | 1,000,000 | 84,166 | 796,172 | 1,000,000 | 203,828 |
| Unreserved Balance | \$0 | \$1,901,720 | \$1,901,720 | \$0 | \$890,160 | \$890,160 |
| Tax Rate per \$100 of Assessed Value | \$0.052 | \$0.052 | \$0.000 | \$0.052 | \$0.052 | \$0.000 |

¹ 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 three reserve accounts designated to provide funds for unforeseen catastrophic facility repairs, feasibility studies for future programming and funds for future capital projects.

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