



MCC PROPOSED BUDGET

FISCAL YEAR 2026

*Prepared for MCC Board Meeting
and Public Hearing*

Wednesday, Sept. 25th 2024

Executive Summary



McLean Tax District

MCC maintains a strong history of financial stewardship. We have one of the lowest tax rates of our peer groups at 2.3c / \$100 of Assessed Values. This rate has been maintained since 2015.



50 Year Anniversary

MCC celebrates 50 years of serving the McLean Community. This year long celebration spans FY25 and FY26. Expenses are expected to be \$115,000 in FY26.



Capital Improvement

MCC continues with many ongoing Capital Improvement Projects within the Center, The OFC, and Alden Theatre. Project considerations are being made for FY26 and will be brought for Governing Board Approval.



Program Revenue

FY26 Program Revenue is expected to be aligned with FY24 Actuals at \$1.09M.



Total Revenue

Total FY26 Revenue is estimated to be \$7,898,507 - a 3.4% growth over FY24 Actuals.



FY26 Expenditures

Total FY26 Operating Expenditures are projected to be \$7,798,676.



MCC Revenue Sources

Special Events

\$108,000

Performing Arts

\$109,906

Instructional

\$566,282

Youth

\$125,000

Old Firehouse

\$185,000

Rental & Misc.

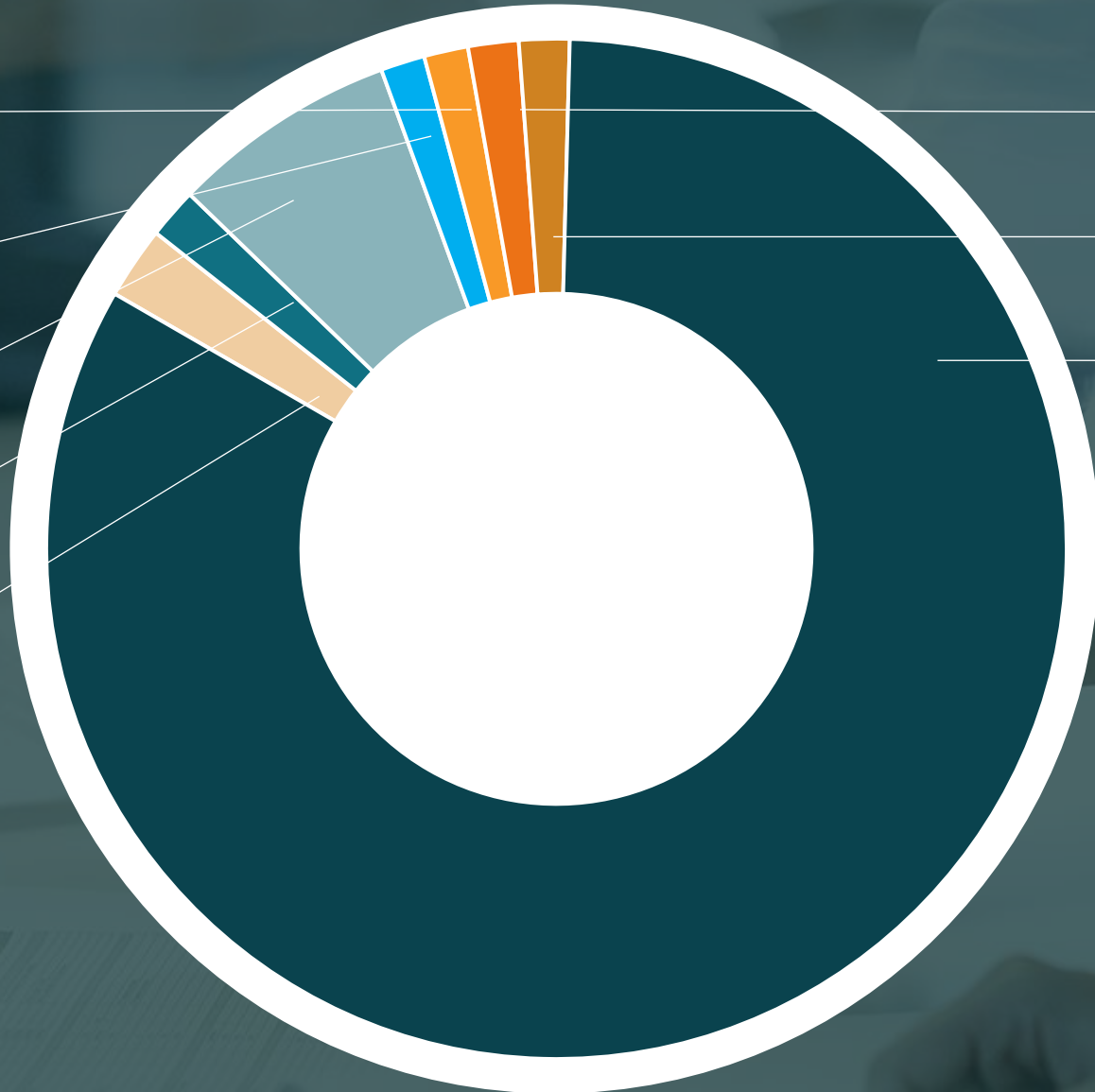
\$124,001

Interest

\$130,000

Real Estate Tax

\$6,554,319



Financial Overview FY24-FY25-FY26

McLean Community Center Operating Revenue						
	FY24		FY25		FY26	
	Actuals		Adopted		Proposed	
Real Estate Tax	6,184,965	81.4%	6,246,181	82.8%	6,554,319	83.0%
Pooled Interest	209,529	2.8%	130,000	1.7%	130,000	1.6%
Total Tax and Interest	6,394,493	84.1%	6,376,181	84.5%	6,684,319	84.6%
Instructional Programs	572,568	7.5%	498,277	6.6%	566,282	7.2%
Special Events	111,088	1.5%	101,144	1.3%	108,000	1.4%
Performing Arts	102,177	1.3%	116,395	1.5%	109,905	1.4%
Youth Programs	128,810	1.7%	110,920	1.5%	125,000	1.6%
Old Firehouse Center	177,908	2.3%	198,700	2.6%	185,000	2.3%
Adjustments	(2,095)	0.0%		0.0%	(4,000)	-0.1%
Net Program Revenue	1,090,455	14.3%	1,025,436	13.6%	1,090,187	13.8%
Miscellaneous & Rentals	114,149	1.5%	141,785	1.9%	124,001	1.6%
Total Revenue	7,599,097	100.0%	7,543,402	100.0%	7,898,507	100.0%

FY26 Tax Revenue Summary

**2024 Assessment Year
McLean Community Center
Taxable Assessments By Classification**

Classification	Total Parcels	Total Assessment
Non-Residential	308	\$ 995,595,840
Residential	17,991	\$ 27,501,422,920
Total	18,299	\$ 28,497,018,760



Tax Revenues:

- Tax Revenues = Total Tax Assessment of Properties in MCC Tax District multiplied by tax rate.

Example: For a house assessed at \$1,000,000, MCC tax assessment at 2.3¢ per \$100 would be \$230 per year.

- MCC uses FY24 tax assessment projections, provided by the County, for FY 2026 tax calculations.
- Actual Assessments for FY26 will not be announced until early 2025. As a result, the tax revenue for FY 2026 is a projection.

FY26 Expenditures Defined



Operating Expenses

Operating Expenses represent the expenses used to operate MCC on an annual basis. They include regular costs such as, facility maintenance, utilities, instructor fees, supplies, theatre productions and expenses associated with events like July 4th and McLean Day. The funding for operating expenses is budgeted and approved for a single fiscal year.



Personnel Expenses

Personnel Expenses include salary compensation, taxes and benefits, such as health, retirement and workman's compensation. Compensation is determined by Fairfax County.



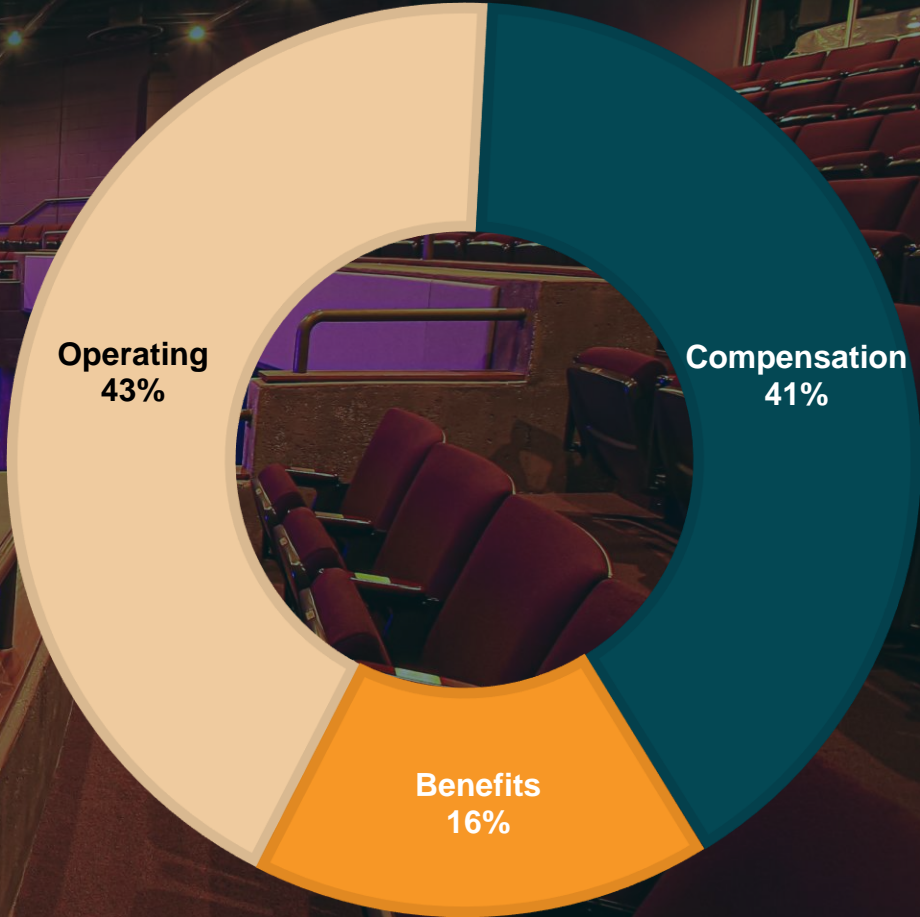
Capital Expenses

Major Expenses used to acquire, upgrade, and maintain physical assets such as property, landscaping, buildings, technology, or equipment. These expenses are budgeted to be spent either in a single fiscal year or, sometimes to be spent across multiple years. An unfinished capital project can have its funding moved to the next fiscal year if this is deemed necessary to complete the purchase/work.

FY26 Operating Expenses

Operating	Compensation	Benefits
43%	\$41%	16%
\$3,384,225	\$3,143,902	\$1,270,549

Total Expenses
\$7,798,676



Financial Overview FY24-FY25-FY26

McLean Community Center Expenditures

	FY24 Actuals		FY25 Adopted		FY26 Proposed	
Operating Expenditures						
Administration	1,172,315	17.8%	1,370,957	18.4%	1,384,357	17.8%
Facilities	795,272	12.1%	821,279	11.0%	856,279	11.0%
Public Information	601,035	9.1%	726,341	9.8%	715,831	9.2%
Total Support Expenditures	2,568,621	39.0%	2,918,577	39.2%	2,956,467	37.9%
Instructional Programs	843,287	12.8%	796,881	10.7%	885,030	11.3%
Special Events	629,826	9.6%	850,697	11.4%	889,147	11.4%
Performing Arts	1,442,822	21.9%	1,717,603	23.1%	1,841,170	23.6%
Youth Programs	226,151	3.4%	284,553	3.8%	300,433	3.9%
Old Firehouse Center	851,540	12.9%	837,632	11.3%	891,429	11.4%
Visual Arts	24,240	0.4%	35,000	0.5%	35,000	0.4%
Total Program Expenditures	4,017,866	61.0%	4,522,366	60.8%	4,842,209	62.1%
Total Support + Program Exp	6,586,487	100.0%	7,440,943	100.0%	7,798,676	100.0%

Administration FY26

Executive – Finance – Customer Service

Total Budget:	\$1,384,347
Compensation & Benefits	\$1,201,507
Operating Expenses	\$182,850
Key Expenses:	\$578,000
PC Replacement	\$40,000
Telecom	\$32,000
Postage	\$22,000

Administration operational expenses make up 5.4% of total operating expenditures

Facilities FY26

Building Services – Recreational Aids

Total Budget:	\$856,279
Compensation & Benefits	\$542,779
Operating Expenses	\$313,500
Key Expenses:	
Maintenance Contracts	\$120,000
Maintenance & Repairs	\$70,000
Electricity	\$60,000

Facilities operational expenses make up 9.3% of total operating expenditures

Public Information FY26

Public Information – Media Marketing – Graphic Design

Total Budget:	\$715,831
Compensation & Benefits	\$471,331
Operating Expenses	\$244,500
Key Expenses:	
Printing (Program Guides)	\$80,000
Contract Services	\$60,000
Advertising (General)	\$25,000

Public Information operational expenses make up 7.2% of total operating expenditures

Instructional Classes & Specialty Camps

FY26 Proposed Budget

Program	Courses	Attendance	Expenses	Revenue
AIM Dance Classes	56	10,250	\$ 189,000	\$ 226,800
AIM Dance Camps	10	550	\$ 12,000	\$ 14,400
Body Moves Fitness	40	4,500	\$ 48,500	\$ 58,200
Dog Solve / Self Defense	5	350	\$ 4,000	\$ 4,800
FunFit	8	700	\$ 10,500	\$ 12,600
Joel Olson Classes	70	515	\$ 26,000	\$ 31,200
Joel Olson Camps	7	300	\$ 16,000	\$ 19,200
Sports	10	560	\$ 6,000	\$ 7,200
Music Together	42	4,100	\$ 50,000	\$ 54,000
Fencing	3	150	\$ 3,500	\$ 4,200
Magnus Chess Classes	4	675	\$ 37,500	\$ 45,000
Magnus Chess Camps	4	350	\$ 7,000	\$ 8,400
Emily Weeks Classes	7	400	\$ 7,500	\$ 9,000
Emily Weeks Camps	4	1,000	\$ 9,500	\$ 11,400
CPR Class / Baby Sitting	1	20	\$ 1,000	\$ 1,200
Mad Science Camps	8	1,000	\$ 41,550	\$ 49,860
Mad Science Classes	3	300	\$ 3,650	\$ 4,400
SIA	-	3,000	\$ 30,000	\$ 4,422
Workshop, Lectures, Clubs	-	-	\$ 17,000	
Active Fees	-	-	\$ 35,000	\$ -
Overhead	-	-	\$ 11,483	\$ -
Total Instructional	294	28,720	\$ 566,683	\$ 566,282

Total Expenses \$885,030

Compensation and Benefits \$318,347

Operating Expenses \$566,683

Key Expenses:

Instructor Fees \$520,678

Registration Fees \$ 35,000

Instructional operational expenses make up 16.7% of total operating expenditures

Special Events

FY26 Proposed Budget				
Program	Attendance	Expenses	Revenue	
July 4th	4,500	\$ 105,000	\$ -	
Fall Parking Lot Sale	1,200	\$ 4,000	\$ 1,500	
McLean Pet Fest	1,200	\$ 37,000	\$ 2,500	
McLean 5K	533	\$ 10,000	\$ -	
Winter Lights	-	\$ 5,000	\$ -	
Antique Show	1,162	\$ 12,000	\$ 6,000	
Holiday Craft Show	2,000	\$ 14,500	\$ 6,000	
Fiesta Del Sol	1,500	\$ 60,000	\$ -	
Earth Day	300	\$ 7,000	\$ -	
Spring Parking Lot Sale	1,200	\$ 3,500	\$ 1,500	
McLean Day	15,000	\$ 275,000	\$ 90,500	
Additional Event	1,200	\$ 32,000	\$ -	
Operating Expenses	-	\$ 12,000	\$ -	
Total Special Events	29,795	\$ 577,000	\$ 108,000	

Total Expenses \$889,147

Compensation and Benefits \$312,147

Operating Expenses \$577,000

Key Expenses:

Contracts \$327,450

Equipment Rentals \$150,000

Special Events operational expenses make up 17% of total operating expenditures

Performing Arts

FY26 Proposed Budget					
Events	No. of Events	Attendance	Expenses	Revenue	
Adult Series	12	2,450	\$ 273,780	\$ 63,726	
Family series	15	2,600	\$ 149,840	\$ 25,580	
Outdoor concerts	7	2,100	\$ 112,780	\$ -	
Library Speakers	1	250	\$ 6,660	\$ -	
Movies	30	750	\$ 1,690	\$ -	
Chamber Music	5	300	\$ 32,680	\$ 1,500	
Music Education	8	2,400	NA	NA	
Events Subtotal	78	10,850	\$ 577,430	\$ 90,806	
Recurring Classes With Performances	No. of Events	Attendance	Expenses	Revenue	
Youth productions	28	600	\$ 34,935	\$ 4,700	
UTP	75	1,000	\$ 17,330	\$ -	
Classes	49	670	\$ 500	\$ 6,000	
Macdonald Competition	5	150	\$ 7,425	\$ 600	
Community Arts	12	N/A	\$ 550	\$ 7,800	
Other Rentals	28	2,376	\$ 500	\$ 14,000	
Overhead	-	-	\$ 304,677	\$ -	
Recurring Subtotal	197	4,796	\$ 365,917	\$ 33,100	
Total Performing Arts	275	15,646	\$ 943,347	\$ 123,906	

Total Expenses **\$1,841,170**

Compensation and Benefits **\$879,823**

Operating Expenses **\$943,347**

Key Expenses:

Artist Fees **\$443,930**

Equipment Rentals **\$131,700**

Performing Arts operational expenses make up 27.9% of total operating expenditures

Youth Programs

FY26 Proposed Budget

Program	Attendance	Expenses	Revenue
Harvest Happenings	800	\$ 12,000	\$ 500
Holiday Gingerbread	190	\$ 5,000	\$ 1,500
Milk & Cookies with Santa	330	\$ 5,000	\$ 4,000
Spring Fest	800	\$ 11,000	\$ -
Touch a Truck	1,300	\$ 1,800	\$ -
Parent/Child Dance	250	\$ 6,070	\$ 3,000
Bubble Fun Run	150	\$ 3,500	\$ 1,500
Youth Events Sub Total	3,820	\$ 44,370	\$ 10,500
Camp McLean	3,250	\$ 76,675	\$ 114,500
Total Youth Programs	7,070	\$ 121,045	\$ 125,000

Total Expenses \$300,433

Compensation and Benefits \$179,388

Operating Expenses \$121,045

Key Expenses:

Contracts \$32,000

Transportation (Camps) \$28,000

Youth Programs operational expenses make up 3.6% of total operating expenditures

Old Firehouse Center

FY 26 Proposed Budget

Program	Attendance	Expenses	Revenue
After School Progrm	2,000	\$ 8,000	\$ 5,000
Family Events	5,000	\$ 52,900	\$ 1,500
Friday Night Activities	1,000	\$ 22,900	\$ 25,000
Break Trips	400	\$ 38,250	\$ 28,500
Rentals	13,500	\$ -	\$ 40,000
OFC Camp	1,200	\$ 135,050	\$ 125,000
Facility Maint. & Operating	-	\$ 143,200	\$ -
Total Old Firehouse Center	23,100	\$ 400,300	\$ 225,000

Total Expenses \$891,429

Compensation and Benefits \$491,129

Operating Expenses \$400,300

Key Expenses:

Rec. Activities \$83,000

Transportation (Camps) \$67,150

Old Firehouse Center operational expenses make up 11.8% of total operating expenditures

50th Anniversary Budget

FY25 - FY26 Budget					
Event/Activity	FY24 Actuals	FY25 Revised Budget	FY26 Budget	Total Budget	
Community Event	\$ -	\$ 10,000	\$ 40,000	\$ 50,000	
Video	\$ 8,505	\$ 41,495	\$ -	\$ 50,000	
Timeline (website)	\$ -	\$ 25,000	\$ -	\$ 25,000	
Community Art Project(s)	\$ -	\$ 130,000	\$ -	\$ 130,000	
Commemorative Plantings	\$ -	\$ -	\$ 30,000	\$ 30,000	
Time Capsule	\$ -	\$ -	\$ 3,500	\$ 3,500	
Historical Lecture/Video	\$ -	\$ 15,000	\$ -	\$ 15,000	
Advertising/Marketing	\$ -	\$ 30,000	\$ 15,000	\$ 45,000	
Contingency	\$ -	\$ 25,000	\$ 26,500	\$ 51,500	
Totals	\$ 8,505	\$ 276,495	\$ 115,000	\$ 400,000	

Note: 50th Anniversary expenses are paid out of MCC's Reserve Fund.

FY25-26 Capital Improvement Budget

McLean Community Center Theatre Projects					
Project Description	FY25 Budget w/carryover	FY25 Mid-Year Adjustments	FY25 Budget Revised	FY26 Budget	
AV/IT/Dante Cat 6e Wiring Infrastructure Installation in Theatre Installation	\$ 208,535	\$ -	\$ 208,535	\$ -	
House Light/Worklight LED Renovation - Installation (Replacement)	\$ 494,645	\$ -	\$ 494,645	\$ -	
Theatre Chain Hoist System	\$ 22,000	\$ -	\$ 22,000	\$ -	
Theatre Cyclorama motorized Roll Drop	\$ 30,000	\$ -	\$ 30,000	\$ -	
Equipment - Audio Booth Console	\$ -	\$ -	\$ -	\$ 68,000	
McLean Central Park Pavillion Infrastructure	\$ -	\$ -	\$ -		TBD
Subtotal Theatre Projects	\$ 775,681	\$ -	\$ 775,681	\$ 68,000	

Note: Capital Improvement expenses are paid out of MCC's Reserve Fund.

FY25-26 Capital Improvement Budget

McLean Community Center MCC and OFC Projects					
Project Description	FY25 Budget w/carryover	FY25 Mid-Year Adjustments	FY25 Budget Revised	FY26 Budget	
ADA Upgrades - Old Firehouse	\$ 800,000	\$ -	\$ 800,000	\$ -	
MCC Energy Study/Implementation	\$ 50,000	\$ 474,745	\$ 524,745	\$ -	
Roof Above the AldenStage	\$ 49,577	\$ -	\$ 49,577	\$ -	
Sensory Room - Old Firehouse	\$ 42,050	\$ -	\$ 42,050	\$ -	
Signage - MCC, OFC	\$ 21,413	\$ -	\$ 21,413	\$ -	
Storage Sheds - 2 - Theatre and Sp Events	\$ 35,000	\$ -	\$ 35,000	\$ -	
OFC HVAC Replacement of 2 Units	\$ -	\$ 81,285	\$ 81,285	\$ -	
MCC HVAC Replacement of 1 Unit	\$ -	\$ 36,000	\$ 36,000	\$ -	
Digital Sign - McLean Central Park	TBD	\$ -	TBD	\$ -	
Security Cameras	TBD	\$ -	TBD	\$ -	
MCC Landscaping Development	\$ -	\$ -	\$ -		TBD
OFC Flooring Project	\$ -	\$ -	\$ -		TBD
Repaving/Repair of MCC Parking Lot	\$ -	\$ -	\$ -		TBD
Subtotal MCC - OFC Projects	\$ 998,039	\$ 592,030	\$ 1,590,069		TBD
Subtotal Theatre Projects	\$ 775,680.79	\$ -	\$ 775,681	\$ 68,000	
Total Capital Improvement Projects	\$ 1,773,720	\$ 592,030	\$ 2,365,750	\$ 68,000+	

FY25-26 Fund Balance

Financial Summary FY24-FY25				
Fund Statement	FY24 Actuals	FY2025 Revised	FY26 Proposed	
Beginning MCC General Fund Balance	\$ 7,022,919	\$ 7,749,478	\$ 4,927,073	
Total Revenue	\$ 7,599,098	\$ 7,543,402	\$ 7,898,507	
Total Operating Expenditures	\$ (6,577,982)	\$ (7,723,562)	\$ (7,798,676)	
Net Surplus (Shortfall) from Operations	\$ 1,021,116	\$ (180,160)	\$ 99,831	
Less: 50th Anniversary	\$ (8,505)	\$ (276,495)	\$ (115,000)	
Less: Capital Expenses	\$ (286,052)	\$ (2,365,750)	\$ (68,000)	
Net Surplus/(Shortfall)	\$ 726,559	\$ (2,822,405)	\$ (83,169)	
MCC General Fund Balance	\$ 7,749,478	\$ 4,927,073	\$ 4,843,904	
Capital Improvement Reserve Fund	\$ 6,749,478	\$ 3,927,073	\$ 3,843,904	
Operating Contingency Reserve	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	
Total Fund Balance	\$ 7,749,478	\$ 4,927,073	\$ 4,843,904	

THANK YOU!

