

The background of the slide is a photograph of a large, multi-story building with a flat roof. An American flag flies on a tall pole in front of the building. There are several trees with green foliage in the foreground and to the sides of the building. The sky is blue with some light clouds. The text is overlaid on this image.

MCC PROPOSED BUDGET

FISCAL YEAR 2027

*Prepared for MCC
Finance Committee
Wednesday, August 27, 2025*

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.

✓ Capital Improvement

MCC continues with many ongoing Capital Improvement Projects within the Center, The OFC, and Alden Theatre. Project considerations are being made for FY27 and will be brought for Governing Board Approval.

✓ Program Revenue

FY27 Program Revenue is expected to be aligned with FY25 Actuals at \$1.1M.

✓ Total Revenue Outlook

Total FY27 Revenue is estimated to be \$8,181,407 - a 2.4% growth over FY25 Actuals.

✓ FY27 Expense Forecast

Total FY27 Total Payroll and Operating Expenditures are projected to be \$8,181,407.

✓ MCC's FY27 Plan

MCC enters FY27 in strong fiscal health and the budget plan highlights financial stability with a balanced budget.



MCC Revenue Sources

Special Events

\$108,000

Performing Arts

\$110,000

Instructional

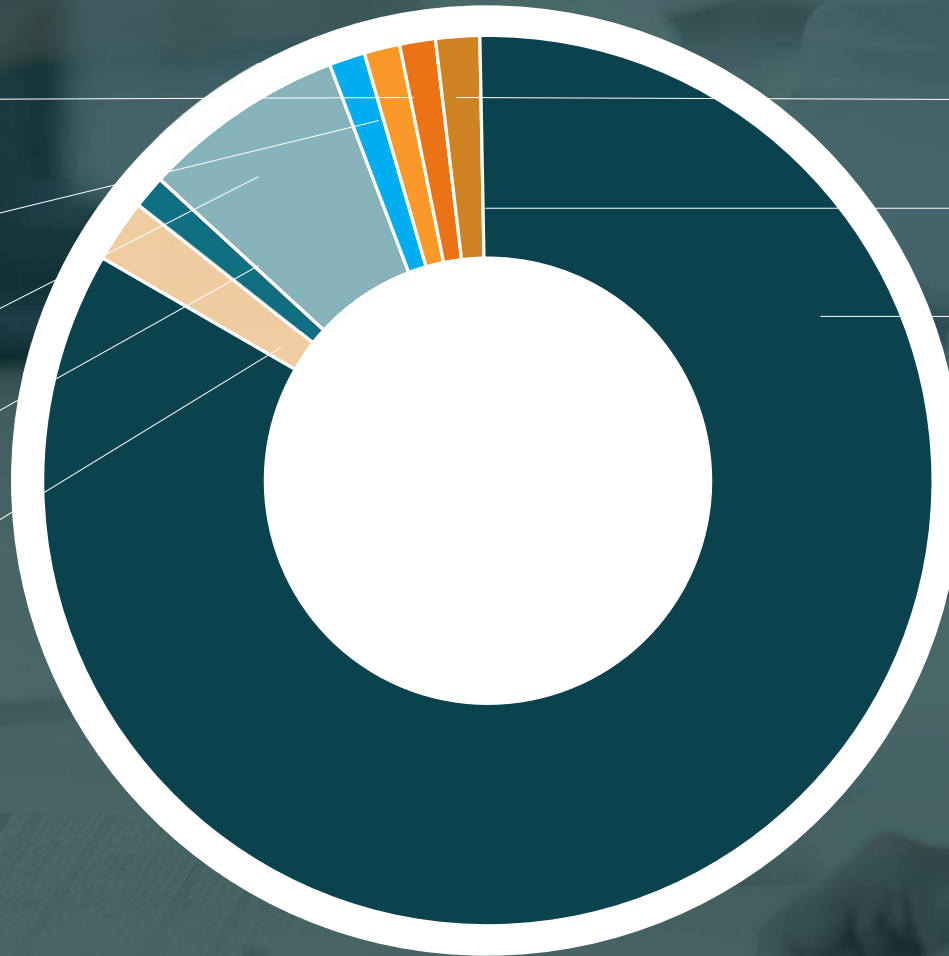
\$603,035

Youth

\$98,650

Old Firehouse

\$185,000



Rental & Misc.

\$104,000

Interest

\$130,000

Real Estate Tax

\$6,846,722

Financial Overview FY25-FY26-FY27

McLean Community Center Operating Revenue						
	FY25 Actuals		FY26 Adopted		FY27 Proposed	
Real Estate Tax	6,536,327	81.9%	6,554,319	83.0%	6,846,722	83.7%
Pooled Interest	216,912	2.7%	130,000	1.6%	130,000	1.6%
Total Tax and Interest	6,753,239	84.6%	6,684,319	84.6%	6,976,722	85.3%
Instructional Programs	596,719	7.5%	566,282	7.2%	603,035	7.4%
Special Events	105,050	1.3%	108,000	1.4%	108,000	1.3%
Performing Arts	129,111	1.6%	109,905	1.4%	110,000	1.3%
Youth Programs	118,193	1.5%	125,000	1.6%	98,650	1.2%
Old Firehouse Center	185,363	2.3%	185,000	2.3%	185,000	2.3%
Adjustments	(2,950)	0.0%	(4,000)	-0.1%	(4,000)	0.0%
Net Program Revenue	1,131,486	14.2%	1,090,187	13.8%	1,100,685	13.5%
Miscellaneous & Rentals	100,799	1.3%	124,001	1.6%	104,000	1.3%
Total Revenue	7,985,524	100.0%	7,898,507	100.0%	8,181,407	100.0%

FY27 Tax Revenue Summary

2025 Assessment Year McLean Community Center Taxable Assessments By Classification

Classification	Total Parcels		Total Assessment
Non-Residential	307	\$	984,552,890
Residential	18,044	\$	29,598,263,610
Total	18,351	\$	30,582,816,500



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 FY25 tax assessment projections, provided by the County, for FY 2027 tax calculations.
- Actual Assessments for FY27 will not be announced until early 2026. As a result, the tax revenue for FY 2027 is a projection.

FY27 Expenditures Defined



McLean
Community
Center
The Center of It All



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, 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.

FY27 Payroll and Operating Expenses

Operating

42%

\$3,466,159

Compensation

\$41%

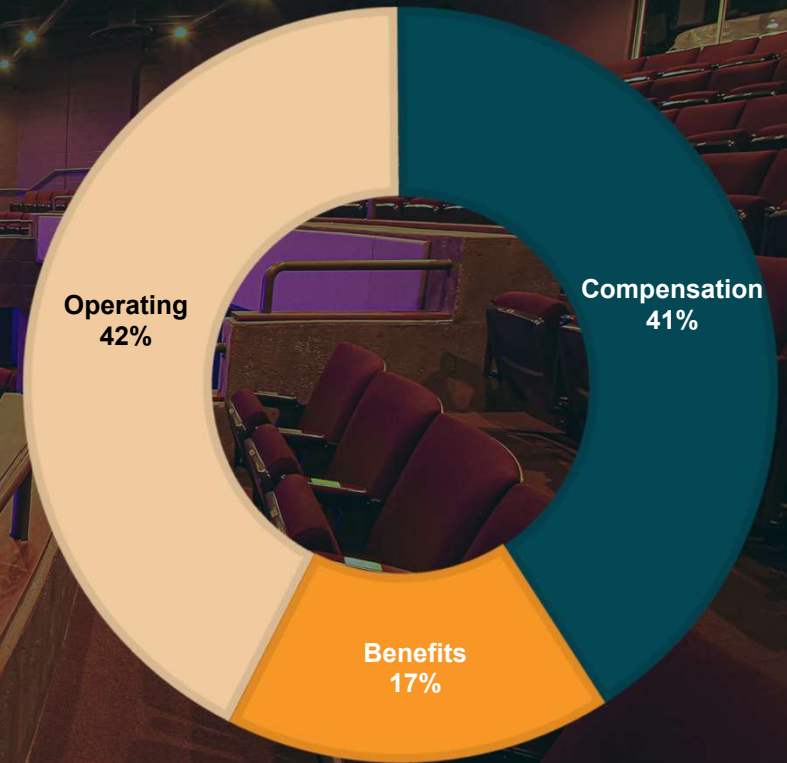
\$3,358,344

Benefits

17%

\$1,356,904

Total Expenses
\$8,181,407



Financial Overview FY25-FY26-FY27

McLean Community Center Expenditures						
	FY25 Actuals		FY26 Adopted		FY27 Proposed	
Operating Expenditures						
Administration	1,328,364	17.7%	1,429,989	17.8%	1,536,739	18.8%
Facilities	834,771	11.1%	907,513	11.3%	891,213	10.9%
Public Information	636,244	8.5%	729,304	9.1%	746,204	9.1%
Total Support Expenditures	2,799,378	37.2%	3,066,806	38.2%	3,174,156	38.8%
Instructional Programs	932,357	12.4%	906,196	11.3%	959,576	11.7%
Special Events	941,274	12.5%	911,602	11.3%	936,092	11.4%
Performing Arts	1,646,435	21.9%	1,892,012	23.5%	1,848,526	22.6%
Youth Programs	349,071	4.6%	309,830	3.9%	309,830	3.8%
Old Firehouse Center	805,759	10.7%	913,027	11.4%	918,227	11.2%
Visual Arts	50,000	0.7%	35,000	0.4%	35,000	0.4%
Total Program Expenditures	4,724,896	62.8%	4,967,667	61.8%	5,007,251	61.2%
Total Support + Program Exp	7,524,274	100.0%	8,034,473	100.0%	8,181,407	100.0%

Administration FY27

Executive – Finance – Customer Service

Total Budget: **\$1,536,739**

Compensation & Benefits \$1,312,139

Operating Expenses \$224,600

Key Expenses:

PC Replacement \$40,000

Telecom \$32,000

Postage \$22,000

Administration \$224,600
operational expenses make up
6.5% of total operating
expenditures

Facilities FY27

Building Services – Recreational Aids

Total Budget: **\$856,279**

Compensation & Benefits \$594,013

Operating Expenses \$297,200

Key Expenses:

Maintenance Contracts \$130,000

Maintenance & Repairs \$75,000

Electricity \$60,000

Facilities \$297,200 operational expenses make up 8.6% of total operating expenditures

Public Information FY27

Public Information – Media Marketing – Graphic Design

Total Budget: **\$746,204**

Compensation & Benefits \$484,804

Operating Expenses \$261,400

Key Expenses:

Printing (Program Guides) \$85,000

Contract Services \$65,000

Advertising (General) \$50,000

Public Information \$261,400
operational expenses make up
7.5% of total operating
expenditures

Instructional Classes & Specialty Camps

FY27 Proposed Budget				
Program	Courses		Expenses	Revenue
AIM Dance Classes	59	\$	212,400	\$ 241,135
AIM Dance Camps	8	\$	12,185	\$ 22,211
Body Moves Fitness	30	\$	53,241	\$ 61,225
Dog Solve-Self Defense	4	\$	3,840	\$ 4,150
FunFit	8	\$	8,624	\$ 9,040
Joel Olson Classes	65	\$	33,310	\$ 36,009
Joel Olson Camps	4	\$	13,215	\$ 15,098
Sports	14	\$	12,541	\$ 10,972
Music Together	44	\$	84,591	\$ 96,558
Magnus Chess Camps	4	\$	15,905	\$ 18,962
Magnus Chess Classes	2	\$	6,196	\$ 7,435
Emily Weeks Classes	2	\$	2,704	\$ 3,027
Emily Weeks Camps	4	\$	8,400	\$ 8,793
CPR Class / Baby Sitting	3	\$	2,860	\$ 1,517
Mad Science Camps	8	\$	39,954	\$ 47,548
Mad Science Classes	2	\$	1,486	\$ 1,780
Stem Tree	2	\$	2,972	\$ 3,566
Tiny Chefs	2	\$	2,972	\$ 3,566
SIA	55	\$	40,000	\$ 8,442
Workshop, Lectures, Clubs	8	\$	10,000	\$ 2,000
Active Fees		\$	42,667	
Overhead		\$	10,000	
Total Instructional	328	-	\$ 620,063	\$ 603,035

Total Expenses \$959,576

Compensation and
Benefits \$339,513

Operating Expenses \$620,063

Key Expenses:

Instructor Fees \$555,296

Senior Programming* \$ 42,667

Instructional \$620,063 operational
expenses make up 17.9% of total
operating expenditures

Special Events

FY27 Proposed Budget

Program	Attendance	Expenses	Revenue
July 4th	4,500	\$ 125,000	\$ -
Fall Parking Lot Sale	1,200	\$ 4,000	\$ 1,500
McLean Pet Fest	1,200	\$ 41,650	\$ 2,500
McLean 5K	500	\$ 10,750	\$ -
Antique Show	1,150	\$ 12,000	\$ 6,000
Holiday Craft Show	2,000	\$ 14,500	\$ 6,000
Fiesta Del Sol	1,500	\$ 64,340	\$ -
Earth Day	300	\$ 7,000	\$ -
Spring Parking Lot Sale	1,200	\$ 3,250	\$ 1,500
McLean Day	15,000	\$ 275,000	\$ 90,500
Additional Event	1,200	\$ 32,000	\$ -
Overhead	-	\$ 12,000	\$ -
Total Special Events	29,750	\$ 601,490	\$ 108,000

Total Expenses \$936,092

Compensation and Benefits \$334,602

Operating Expenses \$601,490

Key Expenses:

Contracts \$327,450

Equipment Rentals \$174,490

Special Events \$601,490 operational expenses make up 17.4% of total operating expenditures

Performing Arts

FY27 Proposed Budget

Events	No. of Events	Expenses	Revenue
Adult Series	16	\$ 210,471	\$ 53,300
Family series	16	\$ 135,100	\$ 36,700
Outdoor concerts	7	\$ 115,355	\$ -
Library Speakers	1	\$ 6,590	\$ -
Movies	27	\$ 1,660	\$ -
Chamber Music	6	\$ 33,225	\$ 3,150
Music Education	5	N/A	N/A
Events Subtotal	78	\$ 502,401	\$ 93,150
Recurring Classes With Performances	No. of Events	Expenses	Revenue
Youth productions	28	\$ 26,135	\$ 4,700
UTP	75	\$ 11,830	\$ -
Classes	60	\$ 1,100	\$ 3,750
Macdonald Competition	5	\$ 7,275	\$ 600
Community Arts	15	\$ 550	\$ 7,800
Other Rentals	28	\$ 400	\$ 14,000
Overhead		\$ 350,170	
Recurring Subtotal	211	\$ 397,460	\$ 30,850
Total Performing Arts	289	\$ 899,861	\$ 124,000

Total Expenses **\$1,848,526**

Compensation and Benefits \$948,665
Operating Expenses \$899,861

Key Expenses:

Artist Fees \$443,930
Equipment Rentals \$131,700

Performing Arts \$899,861 operational expenses make up 26% of total operating expenditures

Youth Programs

FY27 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		\$ 76,675	\$ 114,500
Total Youth Programs		\$ 121,045	\$ 125,000

Total Expenses \$309,830

Compensation and Benefits \$188,785

Operating Expenses \$121,045

Key Expenses:

Contracts \$32,000

Transportation (Camps) \$28,000

Youth Programs operational expenses make up 3.5% of total operating expenditures

Old Firehouse Center

FY 27 Proposed Budget

Program	Expenses	Revenue
After School Program	\$ 8,000	\$ 5,000
Family Events	\$ 52,900	\$ 1,500
Friday Night Activities	\$ 22,900	\$ 25,000
Break Trips	\$ 38,250	\$ 28,500
OFC Camp Trips	\$ 135,050	\$ 125,000
Rentals	\$ -	\$ 20,000
Facility Maint. & Operating	\$ 148,400	\$ -
Total Old Firehouse Center	\$ 405,500	\$ 205,000

Total Expenses \$918,227

Compensation and Benefits \$512,727

Operating Expenses \$405,500

Key Expenses:

Rec. Activities \$90,000

Transportation (Camps) \$67,150

Old Firehouse Center \$405,500
operational expenses make up 12% of
total operating expenditures.

FY26-27 Capital Improvement Budget

McLean Community Center Capital Improvement Projects				
Project Description	FY26 Budget w/carryover	FY26 Mid Year Adjustments	FY26 Budget Revised	FY27 Budget
THEATRE PROJECTS				
AV/IT/Dante Cat 6e Wiring Infrastructure Installation in Theatre Installation	208,535	169,617	378,152	
Theatre Chain Hoist System	22,000		22,000	
Theatre Cyclorama motorized Roll Drop	23,680	(8,680)	15,000	
Equipment - Audio Booth Console	68,000		68,000	
McLean Central Park Pavillion Infrastructure	TBD	TBD	TBD	
Follow Spot Lights		22,000	22,000	22,000
Total Theatre Projects	\$322,215	\$182,937	\$505,152	\$22,000

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

FY26-27 Capital Improvement Budget

McLean Community Center Capital Improvement Projects				
Project Description	FY26 Budget w/carryover	FY26 Mid Year Adjustments	FY26 Budget Revised	FY27 Budget
MCC - OFC PROJECTS				
Old Firehouse -ADA Upgrades, expanded to include other facility upgrades	679,792		679,792	
MCC Energy Study/Implementation	323,212		323,212	
Roof Above the AldenStage	-		-	
Sensory Room - Old Firehouse	1,729	(1,729)	-	
Signage - MCC, OFC	4,283		4,283	
Storage Sheds - 2 - Theatre and Sp Events	30,653		30,653	
Digital Sign - McLean Central Park	160,000		160,000	
Security Camera Upgrades & Monitoring System	TBD	TBD	TBD	
MCC Landscaping Development	TBD		TBD	
Repaving/Repair of MCC Parking Lot	TBD		TBD	TBD
Duvall Roof Replacement	-		-	TBD
Replacement Furniture - Meeting Spaces	-		-	TBD
Total MCC - OFC Projects	\$1,199,669	(\$1,729)	\$1,197,939	TBD
Total Capital Expenses - Theatre + MCC Projects	\$1,199,669	-\$1,729	\$1,197,939	\$0

FY26-27 Fund Balance

Financial Summary FY25-F27			
Fund Statement	FY25 Actuals	FY26 Revised	FY27 Proposed
Beginning MCC General Fund Balance	\$ 7,792,386	\$ 7,199,141	\$ 5,634,196
Total Revenue	\$ 7,985,542	\$ 7,898,507	\$ 8,181,407
Total Operating Expenditures	\$ (7,406,745)	\$ (8,029,968)	\$ (8,181,407)
50th Anniversary	\$ (117,529)	\$ (217,545)	\$ -
Net Surplus (Shortfall) from Operations	\$ 461,268	\$ (349,006)	\$ -
Less Capital Expenses	\$ (1,054,513)	\$ (1,197,939)	\$ -
Less Vehicle Replacemtn		\$ (18,000)	\$ (18,000)
Net Surplus (Shortfall)	\$ (593,245)	\$ (1,564,945)	\$ (18,000)
MCC General Fund Balance	\$ 7,199,141	\$ 5,634,196	\$ 5,616,196
Capital Improvement Reserve Fund	\$ 6,199,141	\$ 4,616,196	\$ 4,580,196
Vehicle Replacement Reserve Fund	\$ -	\$ 18,000	\$ 36,000
Operating Contingency Reserve	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Total Fund Balance	\$ 7,199,141	\$ 5,634,196	\$ 5,616,196

Note: FY26 Revised includes carryover from the previous fiscal year.

THANK YOU!

