



# MCC PROPOSED BUDGET

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## FISCAL YEAR 2027

*Prepared for MCC Board Meeting  
of The Whole  
Wednesday, September 3, 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*

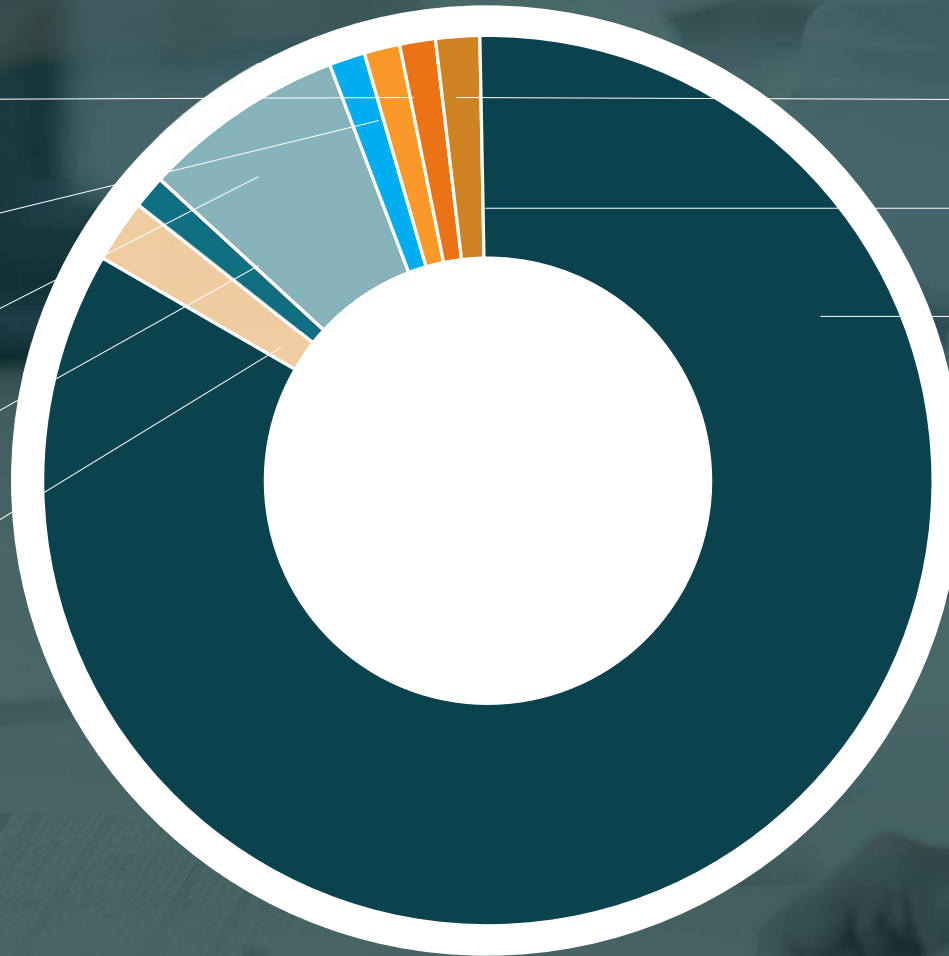
\$603,035

*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%
<b>Total Tax and Interest</b>	<b>6,753,239</b>	<b>84.6%</b>	<b>6,684,319</b>	<b>84.6%</b>	<b>6,976,722</b>	<b>85.3%</b>
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%
<b>Net Program Revenue</b>	<b>1,131,486</b>	<b>14.2%</b>	<b>1,090,187</b>	<b>13.8%</b>	<b>1,100,685</b>	<b>13.5%</b>
Miscellaneous & Rentals	100,799	1.3%	124,001	1.6%	104,000	1.3%
<b>Total Revenue</b>	<b>7,985,524</b>	<b>100.0%</b>	<b>7,898,507</b>	<b>100.0%</b>	<b>8,181,407</b>	<b>100.0%</b>

## 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
<b>Total</b>	<b>18,351</b>	<b>\$</b>	<b>30,582,816,500</b>



#### 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

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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%

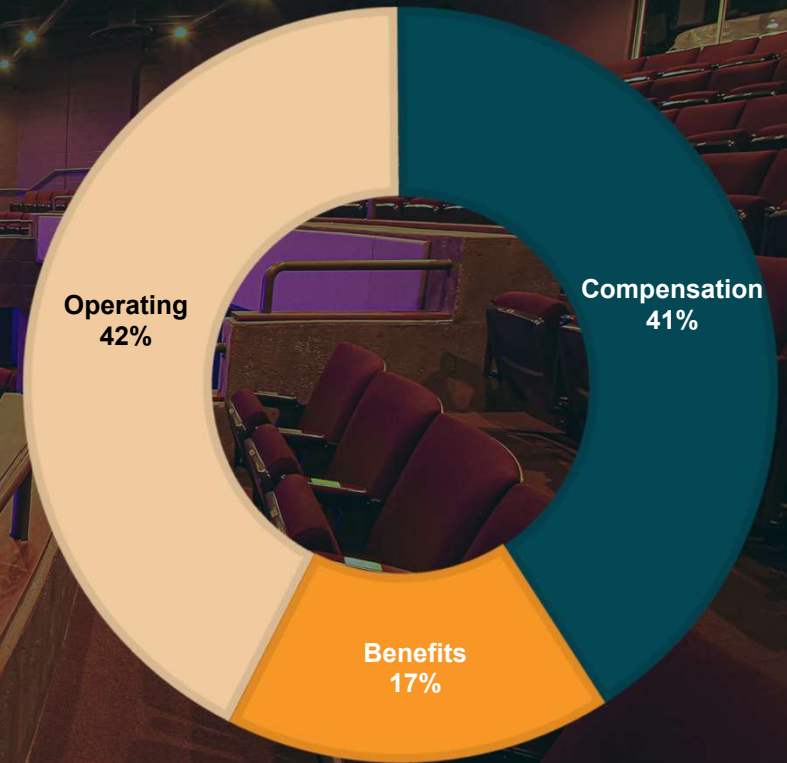
\$3,358,344

## 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	
<b>Operating Expenditures</b>						
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%
<b>Total Support Expenditures</b>	<b>2,799,378</b>	<b>37.2%</b>	<b>3,066,806</b>	<b>38.2%</b>	<b>3,174,156</b>	<b>38.8%</b>
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%
<b>Total Program Expenditures</b>	<b>4,724,896</b>	<b>62.8%</b>	<b>4,967,667</b>	<b>61.8%</b>	<b>5,007,251</b>	<b>61.2%</b>
<b>Total Support + Program Exp</b>	<b>7,524,274</b>	<b>100.0%</b>	<b>8,034,473</b>	<b>100.0%</b>	<b>8,181,407</b>	<b>100.0%</b>



# 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	
<b>Total Instructional</b>	<b>328</b>	<b>-</b>	<b>\$ 620,063</b>	<b>\$ 603,035</b>

**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	\$ -
<b>Total Special Events</b>	<b>29,750</b>	<b>\$ 601,490</b>	<b>\$ 108,000</b>

**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

	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
<b>Events Subtotal</b>	<b>78</b>	<b>\$ 502,401</b>	<b>\$ 93,150</b>
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
<b>Recurring Subtotal</b>	<b>211</b>	<b>\$ 47,290</b>	<b>\$ 30,850</b>
Facility Maint. & Operating		\$ 350,170	
<b>Total Performing Arts</b>	<b>289</b>	<b>\$ 899,861</b>	<b>\$ 124,000</b>

**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
<b>Youth Events Sub Total</b>	<b>3,820</b>	<b>\$ 44,370</b>	<b>\$ 10,500</b>
Camp McLean		\$ 76,675	\$ 88,150
<b>Total Youth Programs</b>		<b>\$ 121,045</b>	<b>\$ 98,650</b>

**Total Expenses \$309,830**

Compensation and Benefits \$188,785

Operating Expenses \$121,045

### Key Expenses:

Contracts \$32,000

Transportation (Camps) \$28,000

Youth Programs \$121,045 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	\$ -
<b>Total Old Firehouse Center</b>	<b>\$ 405,500</b>	<b>\$ 205,000</b>

**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
<b>THEATRE PROJECTS</b>				
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
<b>Total Theatre Projects</b>	<b>\$322,215</b>	<b>\$182,937</b>	<b>\$505,152</b>	<b>\$22,000</b>

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
<b>MCC - OFC PROJECTS</b>				
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
DuVal Roof Replacement	-		-	TBD
Replacement Furniture - Meeting Spaces	-		-	TBD
<b>Total MCC - OFC Projects</b>	<b>\$1,199,669</b>	<b>(\$1,729)</b>	<b>\$1,197,939</b>	<b>TBD</b>
<b>Total Capital Expenses - Theatre + MCC Projects</b>	<b>\$1,521,884</b>	<b>\$181,208</b>	<b>\$1,703,091</b>	<b>\$22,000</b>



## 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	\$ 5,129,044
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)	\$ -
<b>Net Surplus (Shortfall) from Operations</b>	<b>\$ 461,268</b>	<b>\$ (349,006)</b>	<b>\$ -</b>
Less Capital Expenses	\$ (1,054,513)	\$ (1,703,091)	\$ (22,000)
Less Vehicle Replacement		\$ (18,000)	\$ (18,000)
<b>Net Surplus (Shortfall)</b>	<b>\$ (593,245)</b>	<b>\$ (2,070,097)</b>	<b>\$ (40,000)</b>
<b>MCC General Fund Balance</b>	<b>\$ 7,199,141</b>	<b>\$ 5,129,044</b>	<b>\$ 5,089,044</b>
Capital Improvement Reserve Fund	\$ 6,199,141	\$ 4,111,044	\$ 4,053,044
Vehicle Replacement Reserve Fund	\$ -	\$ 18,000	\$ 36,000
Operating Contingency Reserve	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
<b>Total Fund Balance</b>	<b>\$ 7,199,141</b>	<b>\$ 5,129,044</b>	<b>\$ 5,089,044</b>

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

# THANK YOU!

