

The good news is, when I did such analysis, AI had very good things to say about the MCC and its fiscal management. The sources were Fairfax County and MCC documents. Thus, in my role of providing oversight in a constructive way, I'd be pouring through trending. Perhaps using AI (assuming it is pulling the actual documents) could be a very useful tool. I'm sure MCC staff is looking at it, as well. There are areas of concern, whether they are valid or not, I would raise it. Is this a valid concern? We talked about: Are the Reserves the right amount? Are we worried about interest income into the organization as fluctuating... and taxes and revenue? Personnel costs are the highest costs in the operation of the Center – so how is that affecting the budget? You all deal with these things constantly. We as the board will ask: Can we help? Where can we help?

AI is a very interesting tool. In running a 3-year trend – what pops out is big Capital fluctuations; perhaps a 5-year or 10-year trend may be much smoother. We must temper what we hear and read – if someone says: “I used AI and this is what I see...” we need to probe them a little more. I anticipate we will see some of this because it is so easy to use AI now; and people who are vocal will use it. The good news is that MCC is a well-run organization. There is always room for improvement in every organization, but it was good to see that AI is solidly behind us.

Let’s move now to our agenda. Are there any comments, questions or feedback?

Suggestions from a board member:

1. One thing I’ve been thinking about in my time on this board is a larger question about the fact that we are in a very privileged position. There isn’t any other organization in McLean that gets the benefit of taxpayer dollars. What started out 50 years ago as a sleepy farming community has boomed. When you look at the increases every year to the MCC budget to the income by virtue of the increases in the value of real estate, it’s a very rapid growth trajectory. Obviously, we’re not going to do anything for this fiscal year because we are far along in the process. But I suggest one thing we should discuss this year is to look at that fact and look at the trend – and to ask the key question: Should we consider decreasing the amount of the tax that goes to MCC? I get that that’s not attractive – but I’m just throwing it out there. It’s something I do think, responsibly, we should consider.
2. Another might be: Instead of just ingesting the additional funds every year and letting ourselves grow at such a rapid rate, do we want to consider starting to turn some of it over to other organizations in the community? I’d love to see us discuss these things this year.

Response by Treasurer Pin: OK – I think it’s a good idea. If you look back, for anyone living in McLean this past year there is a dramatic jump in tax base and the values of the homes (assessments change). It was significantly different. - a huge tax increase which benefits MCC. I think it’s worth having a discussion. Also keep in mind there are years when it goes flat. So, do we hold things in Reserve more with contingency when we have this big revenue stream? And how do we do that? How do we know when holding so much is too much in Reserves? Or is Reserves a ‘red flag’ and we are not even allowed to touch it? I think it’s worth having the discussion on how we fiscally manage the revenue that is coming in. It’s not anything new; taxes have been fluctuating every year forever.

Comment by Executive Director May-Salazar: We would be glad to do an analysis and share. There have been points in time where that rate did get reduced (not by much) and it had to go back up because it didn’t work to balance the budget. Comptroller Hockensmith’s presentation will show that a huge part of our budget is salaries & benefits; we do not control those figures - the county controls those numbers. Much of the growth you see is in that Compensation & Benefits piece that is being determined by the county overall. In our Operating costs you will see that we are not absorbing the money. We are definitely not increasing the budget just to get to the number that we project coming in from tax revenue. We would rather see that go into Reserves and have available for future projects or contingencies. **I am happy to dig into it for you to give some information to start the conversation.**

Response by Comptroller Hockensmith to the valid points being raised:

We thank Treasurer Pin for focusing on good stewardship, fiscal responsibility and community needs > those are the approaches we look at and that I personally take. When looking at the budget and how we program, the staff considers those foundational principles as well.

The board member brings up a key point about the Reserves, and you are correct: MCC is blessed as an organization to have the funding source we have, whereas other programs across the county that are really important to the community are coming up against very hard budget decisions. MCC is impacted by that somewhat, but we are also a bit insulated as well, which is allowing us to develop programs and continue to offer them.

NEXT STEPS: For Meeting-of-the-Whole next week, we will make any requested updates and send out a new budget presentation. The budget will be reviewed by the entire board at a “Meeting-of-the-Whole” on September 3, as well as in a Public Hearing held on September 24. The FY2027 proposed budget will be voted on for approval by the board at its Regular Meeting on October 22.

REVIEW PROPOSED FY2027 BUDGET

FY2027: July 1, 2026 through June 30, 2027

Comptroller Matt Hockensmith presented a high-level overview of FY2027 budget scope and priorities. Report contents: Executive Summary; Revenue overview; Overview of Expenses; highlight of each department; Capital Projects; and overview of our Fund Statement.

DISCUSSION: an opportunity to ask questions and gain further clarification on particular points:

Revenue

- Fairfax County determines the tax rate for MCC and it is the recommendation by the county as a whole to keep it at that rate. However, it's always worth looking at making sure that it makes sense for MCC.
- *Question: When you spoke of being "conservative" on the Revenue projection side, what you are doing here is being 'conservative' in some of these particular figures (instructional; camps; rentals, etc.)?*
Yes – also, the FY2027 budget is based on real estate projections of tax assessments based on FY2025 –almost a two-year gap. Usually what happens: even though we develop our budget based on two years prior for tax assessment, two years down the road those assessments typically do go up and we bring in more real estate Revenue. We overperform on tax revenue and same with interest (the county recommends what to project for in our budget year; but it's an unknown). What we project for interest is conservative, but we usually bring in more. **Overall approach: MCC is conservative in our Revenue; and our Expenditures are realistic.**
- **Camps** – we are re-evaluating our camps to run 5 weeks, down from 6 weeks. We will lose a week of revenue but that allows us to better train our camp counselors who are temporary hires (college students & young adults) and make sure we are meeting all the requirements of Virginia state-level licensing. A lot of preparation work must happen in the tight time frame between the end of the school year and start-up of camps. We are basing FY2027 off a 5-week schedule instead of 6 weeks.
- **'Compensation'** is determined by Fairfax County - they determine market rate; salary adjustments; potential impact of collective bargaining.
Question: Are salaries pegged to all the other community centers in the county?
Yes – salaries are all county-wide. The positions are the same – if we are hiring, the position description is a particular grade and salary range. When hiring there is a range and you are not permitted to go above mid-range without it escalating to the county HR level. An HR calculator takes personal discretion out of it - you put in the information (education; years of experience) and it calculates where the person fits into that range. It is determined by the county; if above-range, we must go to the county to get a justification to make a salary offer above that. Regarding its workforce, the county is trying to make sure we are competitive to be able to hire good, strong workers. Compensation & Benefits budget will only increase year-over-year.
Question: Have the salaries been consistent in cost-of-living wages?
Prior to Executive Director May-Salazar's tenure, there were many years where the county did not adjust. They have done compression analysis and looked across-the-board to make some adjustments in groupings – that was done at the county level. As far as salary levels – county benefits are very strong, however the salaries are often lower when compared to corporate salaries.
- *Question: The growth in Administration line over time – is that primarily salary driven?*
Some is salary-driven and also new positions. We now have our Deputy Director (two years ago that position didn't exist). We are also looking at IT support – we know the board has had difficulty accessing county e-mails, but MCC staff experiences IT problems too! Reston Community Center has IT on-site; whereas MCC doesn't have that support. We are looking at a part-time IT position in FY2027.
Question: Does the county charge MCC for IT support? I would definitely like to see MCC get more IT support.
There is a line item we contribute to for IT support. \$40K per year in PC replacement. They take the overall cost of IT and spread it across the agencies – an amount is assigned to us. The Help Desk IT hotline is not as effective as an on-site person. We had a full-time position two years ago that we tried to fill unsuccessfully before we repurposed that position to the Customer Service lead. We have a part-time IT support to be ¾ time.

Question: In lieu of hiring a person, can you contract out to a private company to provide IT support?

No - the county will not allow us to have a private individual come in to work on county equipment.

Administration

Question: How many staff is in the PIO office? 3 + ¾ people: PIO; webmaster; social media; admin. support (3/4).

- Instructional pays for itself – whereas a lot of other departments are highly subsidized. Senior programming is highly subsidized. We plan to pull Senior Programming out as a separate entity in the future to reflect the true costs. Comptroller Hockensmith is working with the county Budget Dept. and we anticipate next year that will be reflected in our budget. Youth is a separate cost center; OFC is a separate cost center. Therefore, separating it out will help us to isolate it.

Question: What age is considered “senior programming”? (laughter!) Age 50+ is the age for Seniors in Action.

- *Opinion expressed by board member: The feedback from SIA is that it’s an amazing program!*
It’s a growing program and older adults is an area that we want to grow and invest in.

Alden Theatre

- *Question: Do you anticipate equipment rentals in the theater to go down based on some of the Capital Facilities purchases?*
Not really - because we’re not going purchase most of the backline equipment because we don’t know what is needed until the artists give us the contracts. It doesn’t make sense for MCC to own a large supply of projectors. It’s better to have them come in as needed (rentals). However, some upgrades may bring down the salary costs slightly (because we may need fewer hours for tech and over-hires to prepare technical set-up); and it may open up availability to program more shows to bring in more revenue.
- *Question: \$350K overhead – what is that for? Is it just for performances or is it the total operation of the theater? A simple break-out of this bucket would be helpful.*
We will clarify this line as Facility Maintenance and Operating. Line includes equipment rentals; stock; maintenance of operating the theater. There is non-capitalized equipment that we must replace often (wireless mic systems are over 15 years old). It is a general overhead – all the costs of maintaining it as a theater (not recurring).

Youth Programs

- *Question: For the renovations at OFC – did we raise debt for that? Or was it financed from the Reserve?*
It was all out of Capital Expenses; there were no loans. It’s a county-owned building but they understand MCC will operate that facility in perpetuity. That’s why we spent money to be able to upgrade the facility.

Reserves & Fund Balance

- For TBD items, we will bring them to Capital Facilities Committee when we have firm quotes.
We will discuss it and get approval from the board.
- A healthy Reserve would be one year’s worth of Operating expenses (that helped us during COVID-19 and any similar economic downturn). Our FY2027 revenue will probably be slightly higher than projected, so at the end, we may have higher Reserves than \$5,089,044.
- *Question: This slightly gives me heartburn because what we are saying is: we are not even taking on any big capital projects and we are still operating and not building back up in FY2027?*
The projects that are already on the books for FY2027 is what is driving the decrease. In addition, it is due in part to how we prepare our annual budget – the county requests that we present a balanced Operating budget. In reality, once we get to the end of the year, we usually end with a pretty good surplus that looks very different. Because we are currently spending on capital projects it is noticeably bringing down our Fund balance.
- *Question: Will the FY2026 actuals be zero or a positive number? It’s just hard to be good stewards of stuff when that’s how the county asks us to do it, but it’s hard to come up with accurate information for the long-term picture.*
Yes – we anticipate higher revenue. The purpose of the Reserves is for capital projects – so we shouldn’t feel like we shouldn’t spend it. We don’t have to fund it every year. But it’s also why we are not looking to add \$2M projects every year – let’s take a breather and see where things settle.

Question: So, the real expectation I think you're saying, reflected into this is: If we were really putting all the numbers we believed in and were had to bet on, the balance is really going to be growing in FY2027 – unless there was a big roof replacement. FY2025 to FY2026 gives me no heartburn – it's the FY2027 without any of those big projects on the books I'd be expecting us to be really back up on our surplus. It's a bit of theater to present it this way.

Yes. We anticipate Revenue will grow every year. Our projections are conservative. It's skewed a bit because we are finishing in FY2025 and FY2026 up to six years-worth of capital projects + 50th Anniversary. In FY2027 I would be expecting us to build back up. The county expects us to present a balanced budget – we balanced the budget by lowering revenue rather than increasing expenses. When the actuals come in it's going to change.

Vehicle Replacement We used to pay into a general county fund for vehicle replacement (every year). We got to a position where we needed new OFC vans (they were old/unsafe) but they didn't reach the county mileage threshold. We had contributed to the fund but had difficulty accessing this money because we never hit the mileage criteria (due to mostly local trips). We would hit the age limit on the vans, but never the mileage limit. We were able to purchase one van outright (which the board approved) and then use the money we had put into the fund and purchase van #2. In talking with the county, they understood that if we continued in the program, we would never hit the total criteria in the future.

In working with the county, we determined it would be better for us to set aside money annually in our Reserves (same as we do for Capital Expenses). Their fund uses a high calculation of 9% escalation annually. We used a more conservative number of 5% escalation - \$18,000 annually – when it comes time to replace the vans these funds will already be set aside. This is below-the-line (like Capital Expenses). This \$18K would have just gone into our Capital Fund but now we are pulling it aside to put it into a Vehicle Replacement Fund. The good news is that we can control that as we wish: we can put more or less into that fund each year, according to the board's decision. It gives us a lot more flexibility and gives us access to it at any time. Also, it's in our interest-bearing fund – a win-win scenario. The county worked with us to create this new line item. We will watch the level and if we haven't calculated it correctly, we will make an adjustment. In FY2026 revised Facilities – we are asking for less money in FY2027 because that fund contribution used to hit there. It gives us a lot more flexibility.

After all questions had been addressed, Treasurer Peter Pin stated a MOTION to forward the proposed FY2027 Budget, with noted adjustments, for consideration by the full Governing Board at a Meeting-of-the-Whole to be held on Wednesday, September 3, 2025. The changes will be made tomorrow and will be sent out to the full board in advance.

MOTION: To forward the proposed FY2027 Budget, with noted adjustments, for consideration by the MCC Governing Board at Meeting-of-the-Whole on September 3.

Approved by a vote of five: Peter Pin; Katie Gorka; Ron Keesing; Michael Monroe; Kathleen Cooney Porter – all voting “AYE.”

OPPORTUNITIES FOR PUBLIC ENGAGEMENT IN FY2027 BUDGET DEVELOPMENT PROCESS:

Small District 1A-Dranesville residents are welcome to contribute their feedback as taxpayers who support the McLean Community Center. Treasurer Pin announced the following opportunities for the public to engage with the FY2027 budget development process at MCC:

1. Attend in-person to observe Finance Committee Meeting-of-the-Whole on Wednesday, September 3 at 6:30 pm
2. Express verbal comments in-person at upcoming Public Hearing on FY2027 Budget –Wed., Sept. 24 at 6:30 pm.
3. Submit written comments from now through Monday, October 13: online: feedback@mcleancenter.org
by mail: McLean Community Center 1234 Ingleside Avenue McLean, VA 22101

ADJOURNMENT With all business matters concluded, Treasurer Peter Pin thanked everyone for attending and adjourned the meeting at 7:45 p.m.

Respectfully Submitted, Holly Novak - Executive Assistant

The background of the slide is a photograph of a large, multi-story building with a flat roof. An American flag is flying on a tall pole in front of the building. There are several trees with green leaves 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

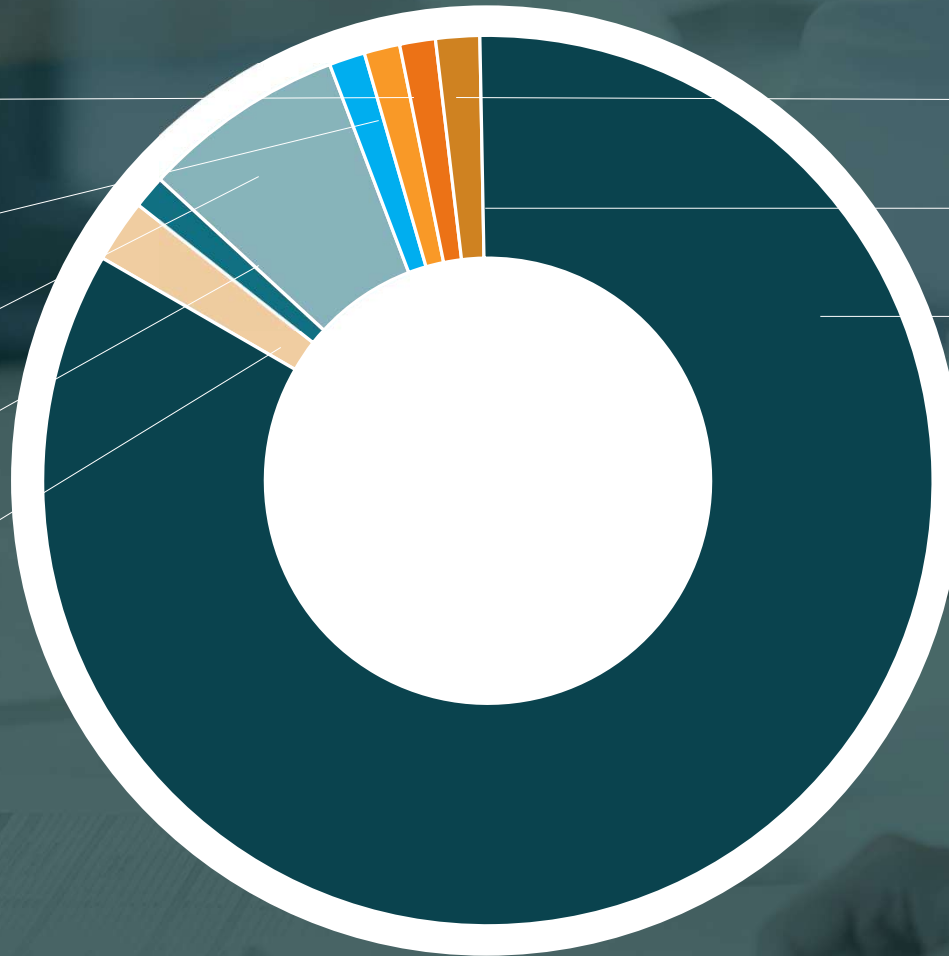
\$603,035

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%

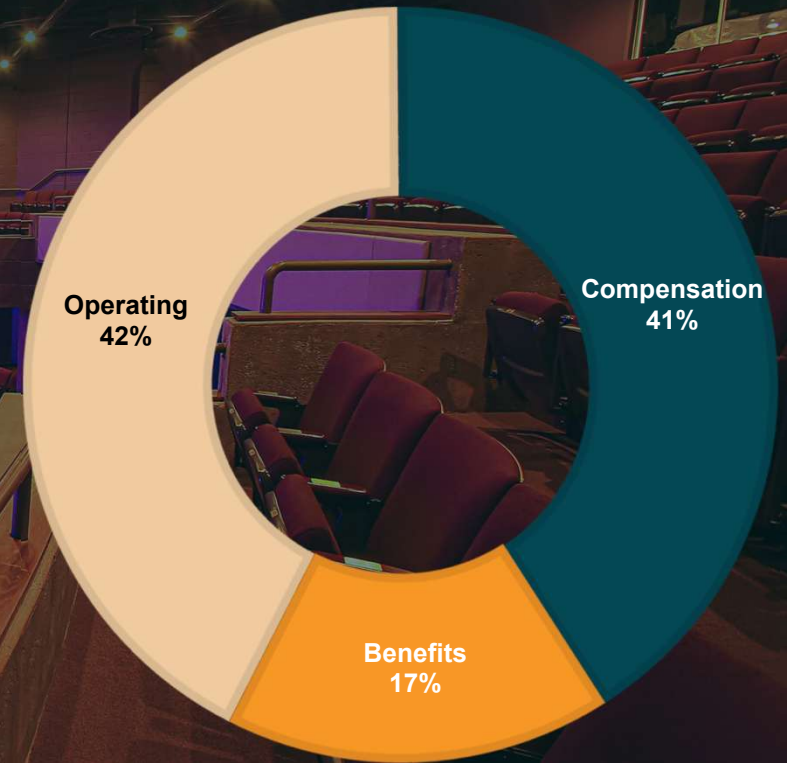
\$3,358,344

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!

