# MCC PROPOSED BUDGET

# FISCAL YEAR 2028

***Prepared for MCC Finance Committee***
***Wednesday, September 2, 2026***

# 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 FY28 and will be brought for Governing Board Approval.

### Program Revenue

FY28 Program Revenue is expected to be 1.15M a slight increase over the FY27 budget of $1.10M.

### Total Revenue Outlook

Total FY28 Revenue is estimated to be $8,572,000 – 4.78% increase over FY27 projections.

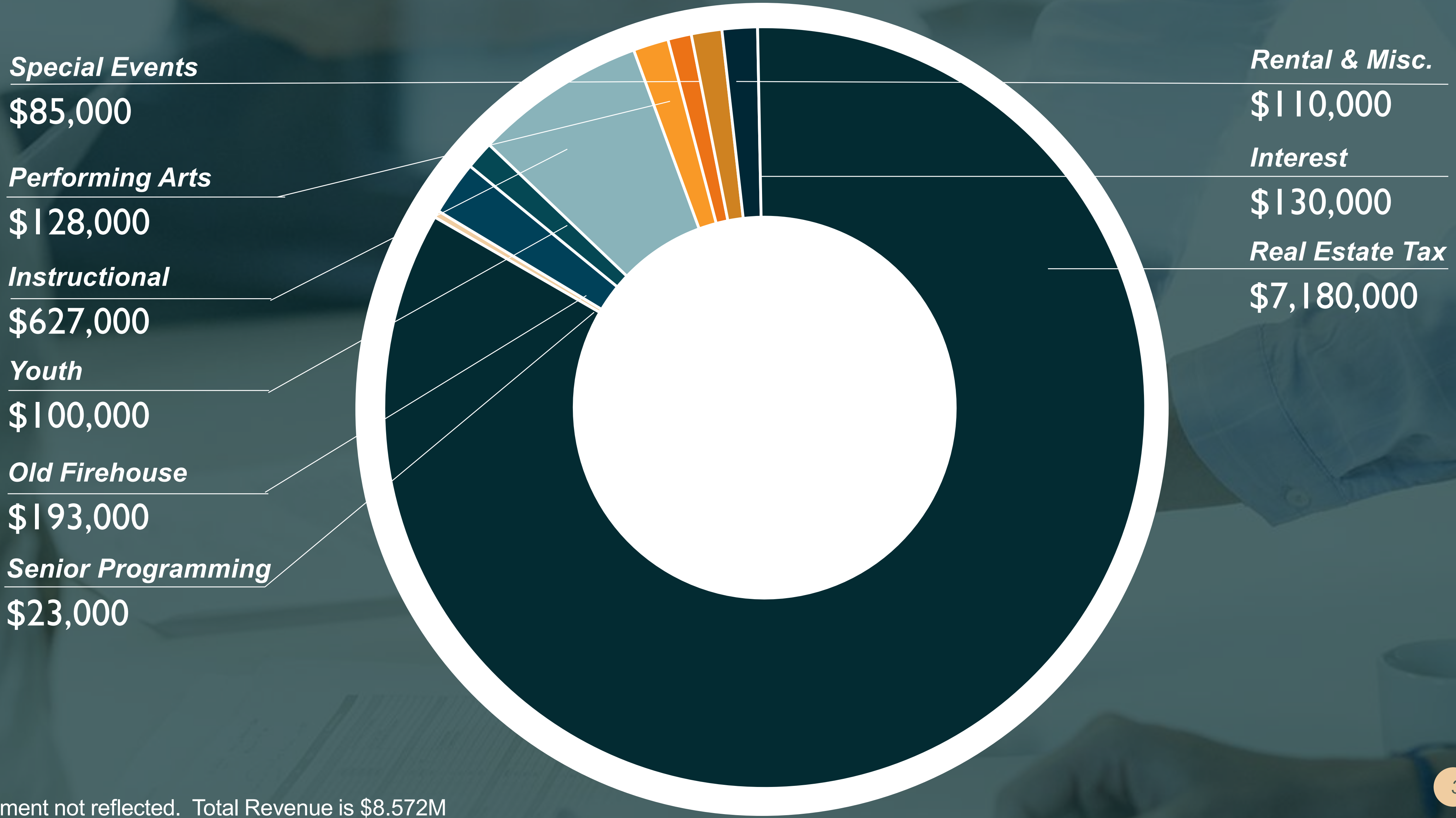
### Expense Forecast

Total FY28 Total Payroll and Operating Expenditures are projected to be $8,572,000.

### MCC's FY28 Plan

MCC enters FY28 in strong fiscal health and the budget plan highlights financial stability with a balanced budget.

# MCC Revenue Sources




Note: ($4000) adjustment not reflected.  Total Revenue is $8.572M

# Financial Overview FY26-FY27-FY28

| McLean Community Center | FY26 Actuals | | FY27 Adopted | | FY28 Proposed | |
|---|---|---|---|---|---|---|
| Real Estate Tax | 7,011,028 | 81.0% | 6,846,722 | 83.7% | 7,180,000 | 83.8% |
| Pooled Interest | 182,818 | 2.1% | 130,000 | 1.6% | 130,000 | 1.5% |
| **Total Tax and Interest** | **7,193,846** | **83.1%** | **6,976,722** | **85.3%** | **7,310,000** | **85.3%** |
| Instructional Programs | 775,848 | 9.0% | 603,035 | 7.4% | 627,000 | 7.3% |
| Senior Programming | - | | - | | 23,000 | 0.3% |
| Special Events | 73,332 | 0.8% | 108,000 | 1.3% | 85,000 | 1.0% |
| Performing Arts | 164,768 | 1.9% | 110,000 | 1.3% | 128,000 | 1.5% |
| Youth Programs | 128,234 | 1.5% | 98,650 | 1.2% | 100,000 | 1.2% |
| Old Firehouse Center | 208,454 | 2.4% | 185,000 | 2.3% | 193,000 | 2.3% |
| Adjustments | (2,360) | 0.0% | (4,000) | 0.0% | (4,000) | 0.0% |
| **Net Program Revenue** | **1,348,276** | **15.6%** | **1,100,685** | **13.5%** | **1,152,000** | **13.4%** |
| Miscellaneous & Rentals | 113,314 | 1.3% | 104,000 | 1.3% | 110,000 | 1.3% |
| **Total Revenue** | **8,655,437** | **100.0%** | **8,181,407** | **100.0%** | **8,572,000** | **100.0%** |

# FY28 Tax Revenue Summary

| 2026 Assessment Year<br>McLean Community Center<br>Taxable Assessments By Classification | | | |
|---|---|---|---|
| Classification | Total Parcels | | Total Assessment |
| Non-Residential | 305 | $ | 1,005,702,190 |
| Residential | 18,033 | $ | 31,397,631,410 |
| **Total** | **18,338** | **$** | **32,403,333,600** |

## 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 FY 2026 tax assessment projections, provided by the County, for FY 2028 tax calculations.
- Actual Assessments for FY 2028 will not be announced until early 2027. As a result, the tax revenue for FY 2028 is a projection.

# FY28 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 Independence Day 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.

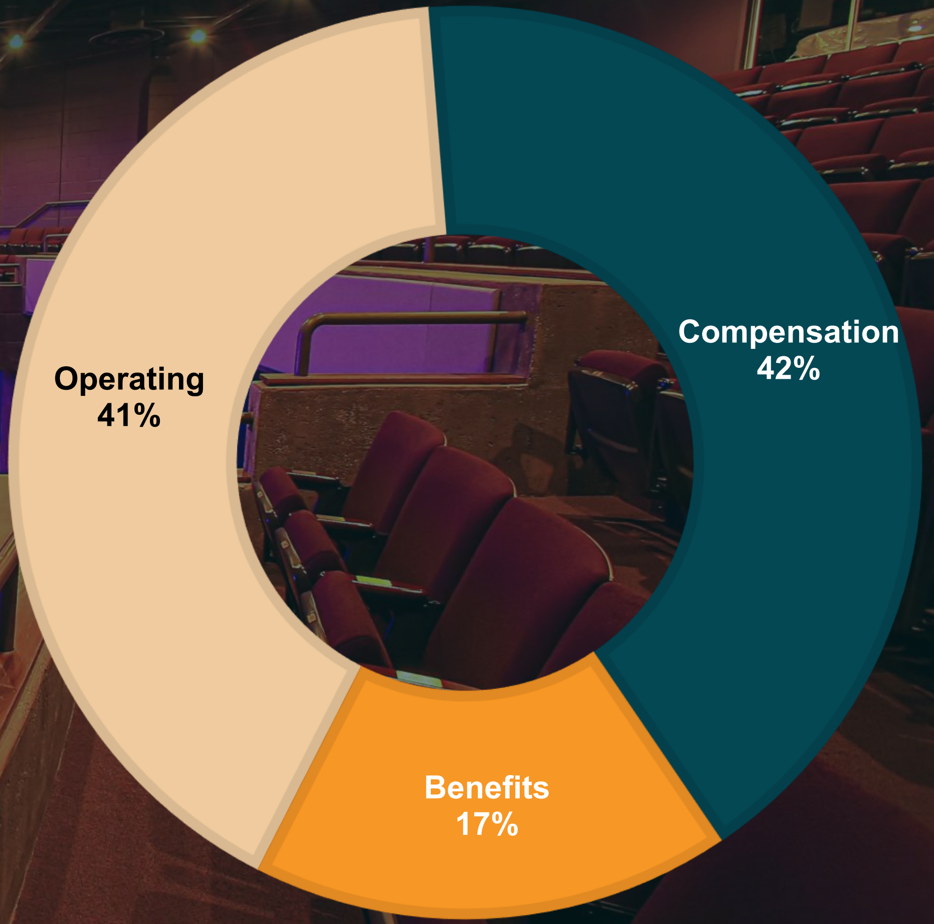
## Capital Expenses

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 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.

# FY28 Payroll and Operating Expenses

| Operating | Compensation | Benefits |
|---|---|---|
| *41%* | *42%* | *17%* |
| $3,534,403 | $3,580,848 | $1,456,749 |

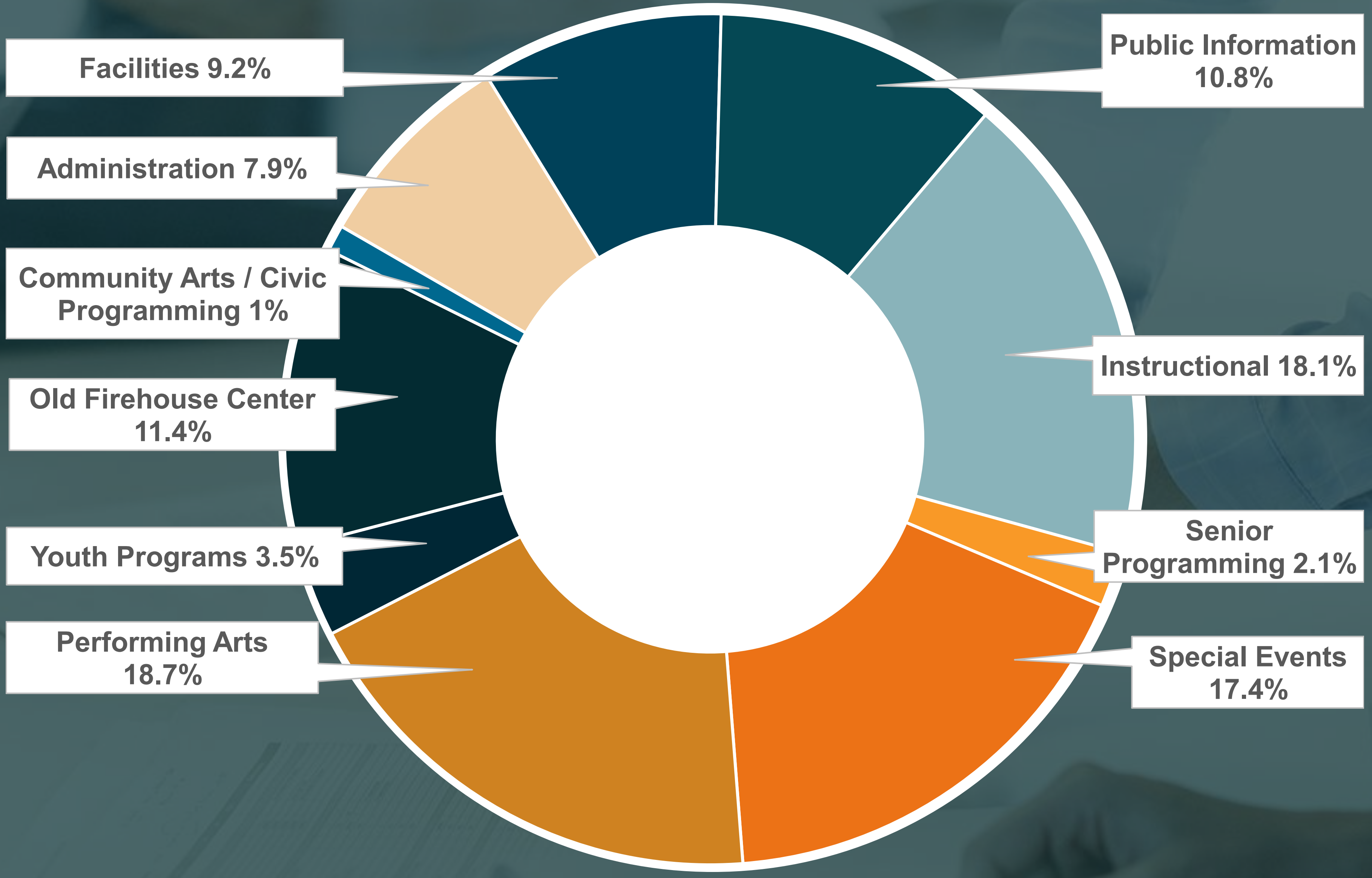
Total Expenses
$8,572,000



# Financial Overview FY26-FY27-FY28

| McLean Community Center | FY26 Actuals | | FY27 Adopted | | FY28 Proposed | |
|---|---|---|---|---|---|---|
| **Operating Programming Expenditures** | | | | | | |
| Administration | 304,930 | 9.2% | 224,600 | 6.5% | 279,400 | 7.9% |
| Facilities | 313,685 | 9.5% | 297,200 | 8.6% | 325,603 | 9.2% |
| Public Information | 183,468 | 5.6% | 261,400 | 7.5% | 382,300 | 10.8% |
| **Total Support Expenditures** | **802,083** | **24.3%** | **783,200** | **22.6%** | **987,303** | **27.9%** |
| Instructional Programs | 702,716 | 21.3% | 620,063 | 17.9% | 638,700 | 18.1% |
| Senior Programming | - | 0.0% | - | 0.0% | 72,500 | 2.1% |
| Special Events | 429,867 | 13.0% | 601,490 | 17.4% | 614,500 | 17.4% |
| Performing Arts | 782,387 | 23.7% | 899,861 | 26.0% | 662,400 | 18.7% |
| Youth Programs | 119,679 | 3.6% | 121,045 | 3.5% | 122,000 | 3.5% |
| Old Firehouse Center | 429,957 | 13.0% | 405,500 | 11.7% | 402,000 | 11.4% |
| Community Arts / Civic Programming | 34,483 | 1.0% | 35,000 | 1.0% | 35,000 | 1.0% |
| **Total Program Expenditures** | **2,499,089** | **75.7%** | **2,682,959** | **77.4%** | **2,547,100** | **72.1%** |
| **Total Support + Program Exp** | **3,301,171** | **100.0%** | **3,466,159** | **100.0%** | **3,534,403** | **100.0%** |

# Budget Allocation by Program



# Administration FY28

## Executive – Finance – Customer Service

| | |
|---|---|
| **Total Budget:** | **$1,680,944** |
| Compensation & Benefits | $1,401,544 |
| Operating Expenses | $279,400 |

**Key Expenses:**

| | |
|---|---|
| Postage | $60,000 |
| Printing | $50,000 |
| PC Replacement | $40,000 |

Administration $279,400 operational expenses make up 7.9% of total operating expenditures

# Facilities FY28

## Building Services – Facility Operations

| | |
|---|---|
| **Total Budget:** | **$905,626** |
| Compensation & Benefits | $580,023 |
| Operating Expenses | $325,603 |

**Key Expenses:**

| | |
|---|---|
| Maintenance Contracts | $130,000 |
| Maintenance & Repairs | $103,800 |
| Electricity | $60,000 |

Facilities $325,603 operational expenses make up 9.2% of total operating expenditures

# Public Information FY28

## Public Information – Media Marketing – Graphic Design

| | |
|---|---|
| **Total Budget:** | **$835,688** |
| Compensation & Benefits | $453,388 |
| Operating Expenses | $382,300 |
| | |
| **Key Expenses:** | |
| Advertising | $158,000 |
| Printing (Marketing) | $85,000 |
| Contract Services | $60,000 |

Public Information $382,300 operational expenses make up 10.8% of total operating expenditures

# Instructional Classes & Specialty Camps

| FY28 Proposed Budget | | | | |
|---|---|---|---|---|
| **Program** | **Courses** | | **Expenses** | **Revenue** |
| Dance Classes | 59 | | $ 212,400 | $ 244,260 |
| Fitness Classes | 30 | | $ 68,600 | $ 78,890 |
| Dog Training / Self Defense | 4 | | $ 3,900 | $ 4,485 |
| Cooking Classes | 62 | | $ 33,000 | $ 37,950 |
| Sports Classes | 14 | | $ 12,500 | $ 14,375 |
| Childrens Music Classes | 44 | | $ 84,600 | $ 97,290 |
| Chess Classes | 2 | | $ 6,200 | $ 7,130 |
| CPR Class / Baby Sitting | 3 | | $ 2,900 | $ 3,335 |
| Science/ Stem Classes | 4 | | $ 4,500 | $ 5,175 |
| Dance Camps | 8 | | $ 28,000 | $ 32,200 |
| Cooking Camps | 4 | | $ 13,240 | $ 15,226 |
| Chess Camps | 4 | | $ 15,905 | $ 18,291 |
| Science Camps | 8 | | $ 39,955 | $ 45,393 |
| Additional Offerings | 10 | | $ 20,000 | $ 23,000 |
| Workshop, Lectures, Clubs | 10 | | $ 13,000 | |
| Overhead | | | $ 80,000 | |
| **Total Instructional** | **266** | **-** | **$ 638,700** | **$ 627,000** |

| | |
|---|---|
| **Total Expenses** | **$877,909** |
| Compensation and Benefits | $239,209 |
| Operating Expenses | $638,700 |

**Key Expenses:**

| | |
|---|---|
| Instructor Fees | $575,000 |
| Financial Services | $50,000 |

Instructional $638,700 operational expenses make up 18.1% of total operating expenditures

# Senior Programming - SIA

| FY 28 Proposed Budget | | | |
|---|---|---|---|
| Program | Courses | Expenses | Revenue |
| Senior Fitness | 24 | $ 27,000 | $ 18,500 |
| Classes | 17 | $ 10,000 | $ 2,000 |
| Socials | 6 | $ 3,000 | $ - |
| Workshops, Lectures, Clubs | 35 | $ 11,000 | $ 500 |
| Trips | 7 | $ 12,400 | $ 2,000 |
| Overhead | - | $ 9,100 | $ - |
| **Senior Programming** | **89** | **$ 72,500** | **$ 23,000** |

| | |
|---|---|
| **Total Expenses** | **$249,051** |
| Compensation and Benefits | $176,551 |
| Operating Expenses | $72,500 |

**Key Expenses:**

| | |
|---|---|
| Prog/Rec Services | $56,000 |

Senior Programming $72,500 operational expenses make up 2.1% of total operating expenditures

# Special Events

| FY28 Proposed Budget | | | |
|---|---|---|---|
| Program | Attendance | Expenses | Revenue |
| Independence Day | 4,500 | $ 117,700 | $ - |
| Fall Parking Lot Sale | 1,200 | $ 2,650 | $ 1,500 |
| McLean 5K | 600 | $ 13,700 | $ - |
| McLean Artfest | 2,000 | $ 61,500 | $ 10,000 |
| Antique Show | 1,200 | $ 6,500 | $ 6,000 |
| Holiday Craft Show | 2,500 | $ 8,700 | $ 6,000 |
| Winter Lights | | $ 5,750 | |
| Fiesta Del Sol | 1,200 | $ 67,100 | $ - |
| Recycling Event | 300 | $ 5,900 | $ - |
| Spring Parking Lot Sale | 1,200 | $ 3,200 | $ 1,500 |
| McLean Day | 20,000 | $ 277,600 | $ 60,000 |
| Additional Events | | $ 22,000 | $ - |
| Overhead | - | $ 22,200 | $ - |
| **Total Special Events** | **34,700** | **$ 614,500** | **$ 85,000** |

Note: Antique show revenue goes to support the MacDonald Scholarship Fund.

**Total Expenses** **$1,012,510**

Compensation and Benefits $398,010

Operating Expenses $614,500

**Key Expenses:**

Contracts $327,500

Equipment Rentals $206,000

Special Events $614,500 operational expenses make up 17.4% of total operating expenditures

# Performing Arts – Alden Theatre

| FY28 Proposed Budget | | | | | |
|---|---|---|---|---|---|
| Events | No. of Events | | Expenses | | Revenue |
| Adult Series | 7 | $ | 180,110 | $ | 55,000 |
| Family series | 19 | $ | 117,770 | $ | 35,000 |
| Outdoor concerts | 6 | $ | 67,470 | $ | - |
| Library Speakers | 1 | $ | 7,140 | $ | - |
| Movies | 33 | $ | 7,800 | $ | - |
| Chamber Music | 5 | $ | 27,520 | $ | 3,500 |
| School Shows | 8 | $ | 8,750 | $ | - |
| **Events Subtotal** | **79** | **$** | **416,560** | **$** | **93,500** |
| Recurring Classes With Performances | | | Expenses | | Revenue |
| Youth productions | | $ | 25,050 | $ | 3,000 |
| UTP | | $ | 11,325 | $ | - |
| Macdonald Competition | | $ | 6,170 | $ | 500 |
| Community Arts Rentals | | $ | 550 | $ | 11,000 |
| Other Rentals | | $ | 660 | $ | 20,000 |
| **Recurring Subtotal** | | **$** | **43,755** | **$** | **34,500** |
| Facility Maint. & Operating | | $ | 202,085 | | |
| **Total Performing Arts** | | **$** | **662,400** | **$** | **128,000** |

| | |
|---|---|
| **Total Expenses** | **$1,666,833** |
| Compensation and Benefits | $1,004,433 |
| Operating Expenses | $662,400 |

**Key Expenses:**

| | |
|---|---|
| Artist Fees | $401,000 |
| Equipment/Supplies | $90,000 |

Performing Arts $662,400 operational expenses make up 18.7% of total operating expenditures

# Youth Programs

| FY28 Proposed Budget | | | |
|---|---|---|---|
| Program | Attendance | Expenses | Revenue |
| Harvest Happenings | 800 | $ 12,000 | $ - |
| Holiday Gingerbread | 190 | $ 5,000 | $ 2,000 |
| Milk & Cookies with Santa | 330 | $ 5,000 | $ 4,500 |
| Spring Fest | 800 | $ 11,000 | $ - |
| Touch a Truck | 1,300 | $ 1,500 | $ - |
| Parent/Child Dance | 250 | $ 6,000 | $ 1,500 |
| **Youth Events Sub Total** | **3,670** | **$ 40,500** | **$ 8,000** |
| Camp McLean | | $ 81,500 | $ 92,000 |
| **Total Youth Programs** | | **$ 122,000** | **$ 100,000** |

| | |
|---|---|
| **Total Expenses** | **$320,112** |
| Compensation and Benefits | $198,112 |
| Operating Expenses | $122,000 |

**Key Expenses:**

| | |
|---|---|
| Contracts | $32,000 |
| Transportation (Camps) | $30,000 |

Youth Programs $122,000 operational expenses make up 3.5% of total operating expenditures

# Old Firehouse Center

| FY 28 Proposed Budget | | |
|---|---|---|
| Program | Expenses | Revenue |
| After School Program | $ 8,000 | $ 5,000 |
| Family Events | $ 53,000 | $ 2,500 |
| Friday Night Activities | $ 23,500 | $ 25,500 |
| Break Trips | $ 34,500 | $ 35,000 |
| OFC Camp | $ 135,000 | $ 125,000 |
| Rentals | $ - | $ 20,000 |
| Facility Maint. & Operating | $ 148,000 | $ - |
| **Total Old Firehouse Center** | **$ 402,000** | **$ 213,000** |

**Total Expenses** **$988,327**

Compensation and Benefits $586,327

Operating Expenses $402,000

**Key Expenses:**

Rec. Activities $70,000

Rec. Services $60,000

Old Firehouse Center $402,000 operational expenses make up 11.4% of total operating expenditures.

# FY27-28 Capital Improvement Budget

| McLean Community Center<br>Capital Improvement Projects | | | | |
|---|---|---|---|---|
| **Project Description**<br>**Theatre Projects** | **FY27 Project Balance** | **FY27 Mid Year Adjustment** | **FY27 Budget Revised** | **FY28 Budget** |
| AV/IT/Dante Cat 6e Wiring Infrastructure Installation in Theatre Installation | 371,725 | | 371,725 | |
| Theatre Chain Hoist System | 22,000 | | 22,000 | |
| Theatre Cyclorama motorized Roll Drop | 15,000 | | 15,000 | |
| Equipment - Audio Booth Console | 68,000 | | 68,000 | |
| McLean Central Park Pavillion Infrastructure | 10,000 | (10,000) | - | |
| Follow Spot Lights | 22,000 | (22,000) | - | |
| **Total Theatre Projects** | **$508,725** | **($32,000)** | **$476,725** | |

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

# FY27-28 Capital Improvement Budget

| Capital Improvement Projects | | | | |
|---|---|---|---|---|
| Project Description | FY27 Project Balance | FY27 Mid Year Adjustment | FY27 Budget Revised | FY28 Budget |
| **MCC and OFC Projects** | | | | |
| Old Firehouse - Upgrades and ADA Project | 173,058 | | 173,058 | |
| MCC Energy Study & Implementation | 36,567 | | 36,567 | |
| Signage - MCC, OFC | 4,283 | | 4,283 | |
| Storage Sheds | 30,653 | (30,653) | - | |
| Digital Sign - McLean Central Park | 142,332 | 90,000 | 232,332 | |
| Security Camera Upgrades & Monitoring System | 17,000 | | 17,000 | |
| MCC Landscaping Development - Design & Implementation | TBD | 50,000 | 50,000 | TBD |
| Repaving/Repair of MCC Parking Lot | TBD | 265,000 | 265,000 | |
| Duvall Roof Replacement | TBD | 110,000 | 110,000 | |
| Replacement Furniture - Meeting Spaces | TBD | 30,000 | 30,000 | |
| HVAC Replacement - Gallery | | | | 75,000 |
| **Total MCC - OFC Projects** | **$403,893** | **$514,347** | **$918,240** | **$75,000** |
| | | | | |
| **Total Capital Expenses - Theatre + MCC Projects** | **$912,618** | **$482,347** | **$1,394,965** | **$75,000** |

# FY27-28 Fund Balance

| Financial Summary FY26-F28 | | | |
|---|---|---|---|
| Fund Statement | FY26 Actuals | FY27 Revised | FY28 Proposed |
| Beginning MCC General Fund Balance | $ 7,159,901 | $ 6,827,466 | $ 5,005,915 |
| Total Revenue | $ 8,655,717 | $ 8,181,407 | $ 8,572,000 |
| Total Operating Expenditures | $ (8,152,638) | $ (8,589,993) | $ (8,572,000) |
| **Net Surplus (Shortfall) from Operations** | **$ 503,079** | **$ (408,586)** | **$ -** |
| Less Capital Expenses | $ (817,514) | $ (1,394,965) | $ (75,000) |
| Less Vehicle Replacement | $ (18,000) | $ (18,000) | $ (18,000) |
| **Net Surplus (Shortfall)** | **$ (332,435)** | **$ (1,821,551)** | **$ (93,000)** |
| | | | |
| **MCC General Fund Balance** | **$ 6,827,466** | **$ 5,005,915** | **$ 4,912,915** |
| Capital Improvement Reserve Fund | $ 5,809,466 | $ 3,969,915 | $ 3,858,915 |
| Vehicle Replacement Reserve Fund | $ 18,000 | $ 36,000 | $ 54,000 |
| Operating Contingency Reserve | $ 1,000,000 | $ 1,000,000 | $ 1,000,000 |
| **Total Fund Balance** | **$ 6,827,466** | **$ 5,005,915** | **$ 4,912,915** |

Note: FY27 Revised includes carryover from the previous fiscal year and salary adjustments.

# THANK YOU!