



MCC PROPOSED BUDGET

FISCAL YEAR 2028

*Prepared for the MCC Governing
Board Meeting and Public Hearing
on the FY28 Budget
Wednesday, September 23, 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.

✓ FY28 Changes

Two Key changes for FY28 are Senior Programming becoming its own cost center (previously part of instructional). Also, advertising, postage, and printing are now centralized in Public information and Administration (previously spread across all cost centers).

✓ 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

Special Events

\$85,000

Performing Arts

\$128,000

Instructional

\$627,000

Youth

\$100,000

Old Firehouse

\$193,000

Senior Programming

\$23,000

Rental & Misc.

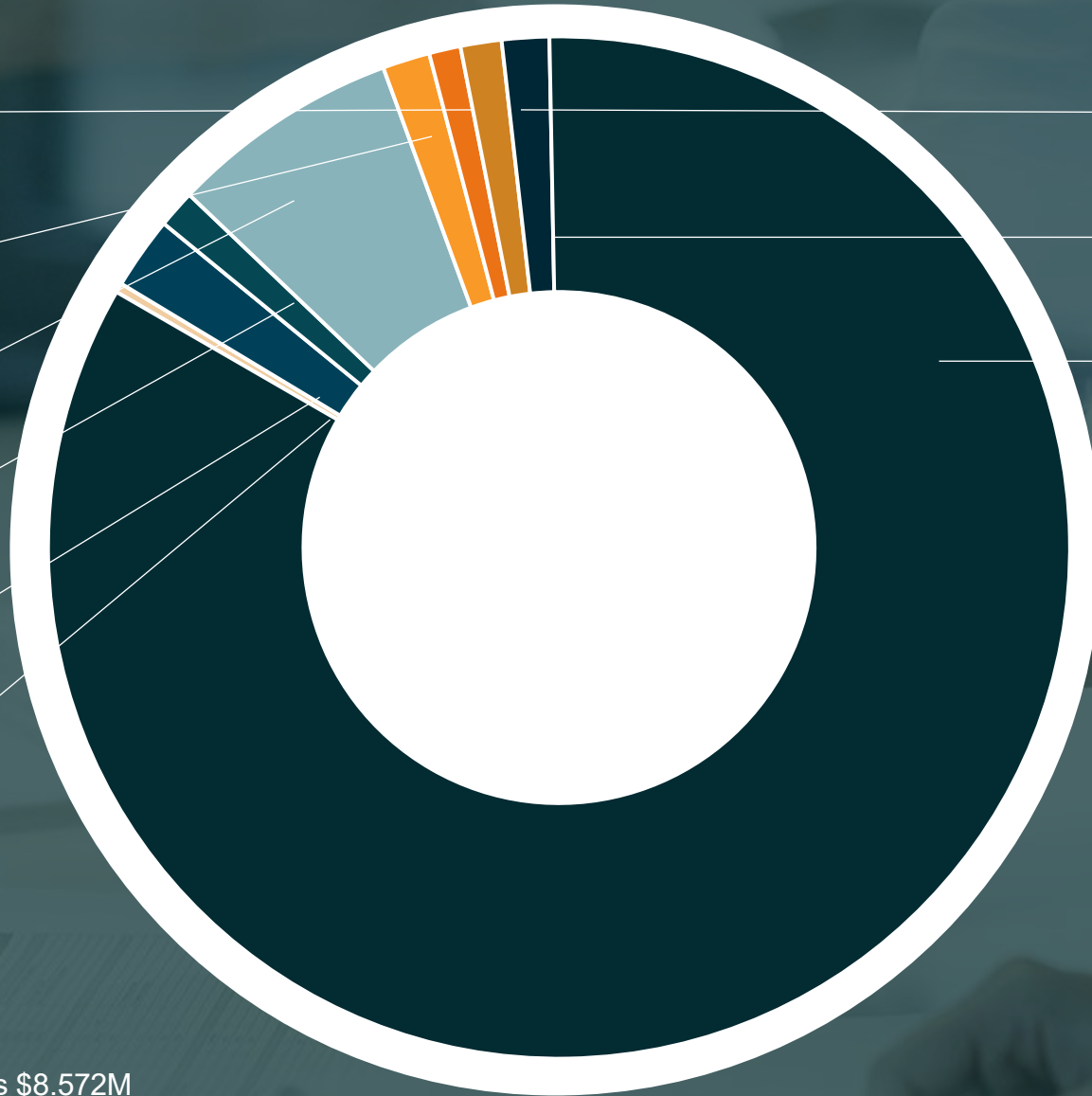
\$110,000

Interest

\$130,000

Real Estate Tax

\$7,180,000



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

Financial Overview FY26-FY27-FY28

McLean Community Center						
	FY26		FY27		FY28	
	Actuals		Adopted		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 McLean Community Center 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 workers 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

41%

\$3,534,403

Compensation

42%

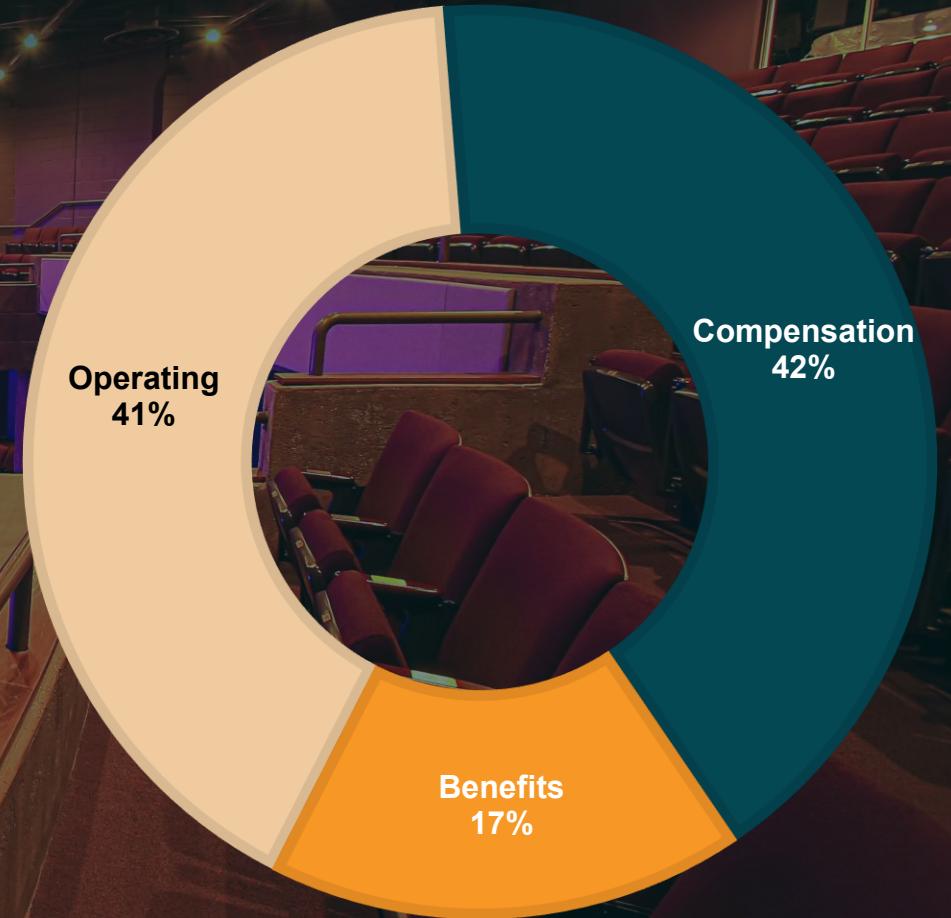
\$3,580,848

Benefits

17%

\$1,456,749

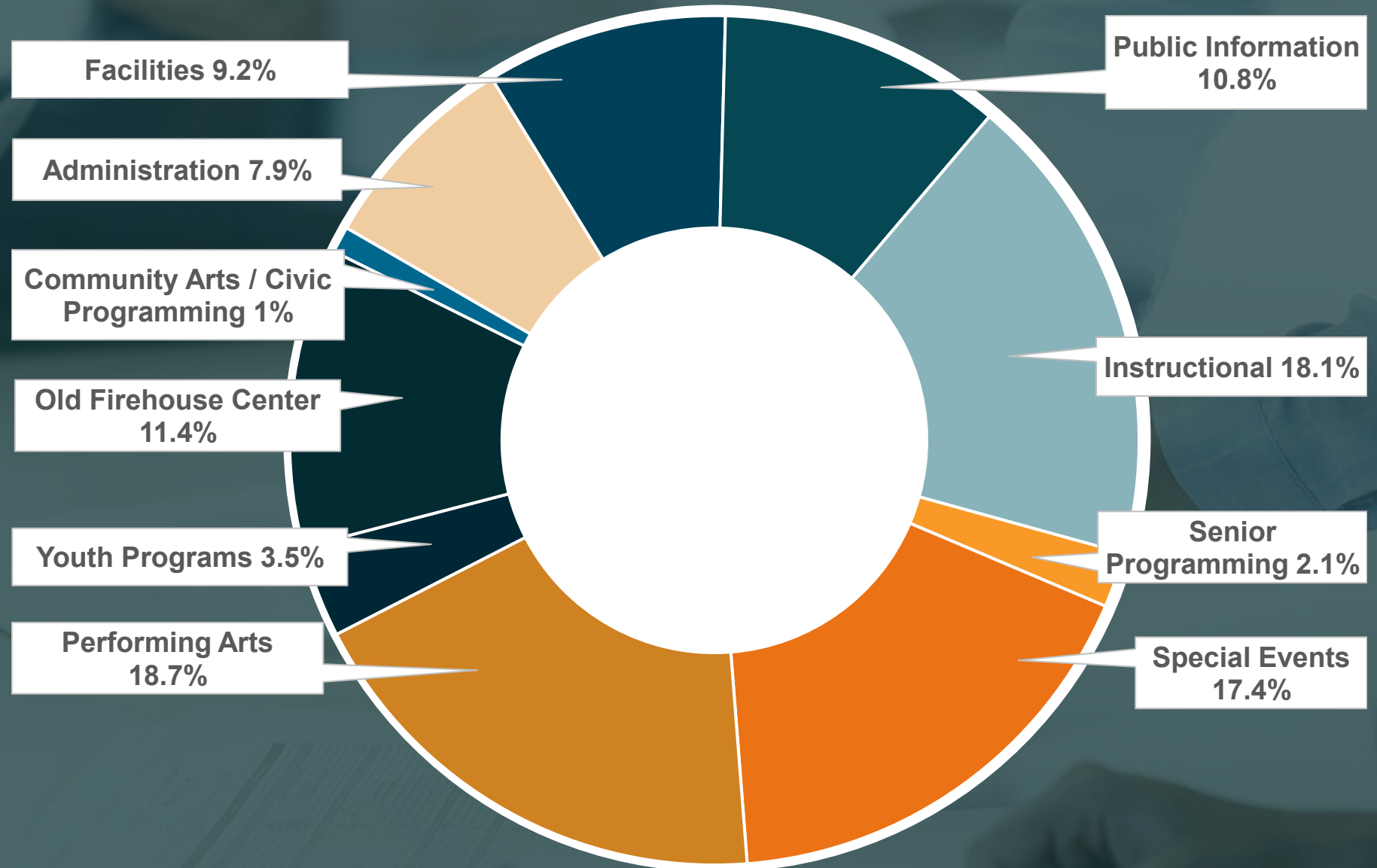
Total Expenses
\$8,572,000



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

Note: FY28 budget includes advertising, printing, and postage costs previously distributed over multiple cost centers

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	

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

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

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 Capital Improvement Projects

Project Description	FY27 Project Balance	FY27 Mid Year Adjustment	FY27 Budget Revised	FY28 Budget
Theatre Projects				
AV/IT/Dante Cat 6e Wiring Infrastructure Installation in Theatre	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!

