

CIVIC THEATRE OF ALLENTOWN
FYE 6-2024 Budget vs. Acutal and Projected 6-25 Budget

	Jul 1, '23 - Jun 30, 24	2023-24 Budget	Projected 2024-25 Budget	
Income				
4000 · Contributed Revenue				
4100 · General Donations	142,093.43	136,315.00	140,000.00	Donor Cultivation events: Board members are planning to hold 3 events at Civic Theatre. Prior appeal drives were one time per year. Management has increased the number of financial appeals to four, including to parents of Civic Theatre School students who have not been appealed to before.
4101 · Annual Appeal	47,800.50	75,000.00	75,000.00	
	<u>189,893.93</u>	<u>211,315.00</u>	<u>215,000.00</u>	
4150 · Private Foundation Grants		138,000.00	150,000.00	
4151 · Priv Fndation Grants-Restricted	750.00			
4152 · Priv Fndation Grants-Unrestrict	117,600.00			
4153 · Videography Grant		12,000.00		
<u>Total 4150 · Private Foundation Grants</u>	<u>118,350.00</u>	<u>150,000.00</u>	<u>150,000.00</u>	
<u>4250 · Corporate Matching Gift</u>	<u>2,625.00</u>	<u>50,000.00</u>	<u>3,000.00</u>	
4275 · Government Grants				
4276 · Unrestricted	15,500.00			
4277 · Restricted	13,000.00			
<u>Total 4275 · Government Grants</u>	<u>28,500.00</u>	<u>25,000.00</u>	<u>40,000.00</u>	The previous development director was ineffective, failed to apply for many grants that Civic was eligible for, and has been replaced effective in July 26, 2024.
4350 · EITC	22,000.00	25,000.00	35,000.00	Management has hired a development consultant who has identified companies that will increase EITC funds directed to Civic Theatre.
4400 · United Way	9,263.97	10,000.00	10,000.00	
4450 · Restricted - Scholarship (Muir)	5,000.00	5,000.00	5,000.00	
4451 · Restricted - Scholarship-CTS	5,840.25	2,000.00	2,000.00	
4500 · Community Outreach	2,224.66		2,500.00	
4525 · Restricted - Other	2,600.00		2,500.00	
4685 · Special Event Sponsorship	22,750.00		25,000.00	
4750 · Auction / Raffle	10,927.60	3,685.00	10,000.00	
	<u>80,606.48</u>	<u>45,685.00</u>	<u>92,000.00</u>	
<u>Total 4000 · Contributed Revenue</u>	<u>419,975.41</u>	<u>482,000.00</u>	<u>500,000.00</u>	

	<u>Jul 1, '23 - Jun 30, 24</u>	<u>2023-24 Budget</u>	<u>Projected 2024-25 Budget</u>	
5000 · Earned Revenue				
5100 · Ticket Sales				
				The season opening production was selected by a poll sent out to theatre-goers to ensure attendance. The other
5105 · Ticket Sales - Theatre	308,563.05	460,000.00	400,000.00	productions were selected for having wide-appeal.
5106 · Ticket Sales - Film	32,793.00	45,000.00	45,000.00	Management has significantly reduced less-profitable film showings to increase availability for more profitable facility
5107 · Ticket Sales - Hub	5,718.76	5,000.00	7,500.00	
5108 · Tickets - Guest Artists	11,814.50	25,000.00	25,000.00	Guest artist shows have increased from two to four for this FY.
5109 · Season Tickets	6,625.00	5,000.00	10,000.00	
5110 · Group Sales	16,623.50	0.00	18,500.00	
<u>Total 5100 · Ticket Sales</u>	<u>382,137.81</u>	<u>540,000.00</u>	<u>506,000.00</u>	
5160 · Membership	19,002.00	45,000.00	25,000.00	
5182 · Show Sponsorships	2,900.00	5,000.00	10,000.00	
5184 · Season Sponsorships	38,450.00	50,000.00	50,000.00	
5186 · Film Sponsorships	0.00	5,000.00	2,500.00	
	<u>60,352.00</u>	<u>105,000.00</u>	<u>87,500.00</u>	Increased number of productions and guest artists has created more capacity for additional show and season
				ponsorships.
5200 · Advertising Income				
5215 · Special Messages	627.00	2,000.00	2,000.00	
<u>Total 5200 · Advertising Income</u>	<u>627.00</u>	<u>2,000.00</u>	<u>2,000.00</u>	
5300 · General Merchandise				
5301 · T-Shirts	568.00			
5302 · Posters	76.00			
5303 · Other Merchandise	3,021.00			
<u>Total 5300 · General Merchandise</u>	<u>3,665.00</u>	<u>1,000.00</u>	<u>10,000.00</u>	Merchandise is now available for sales online for FY 2025.
5350 · Concessions				
5351 · Beverages	23,171.25	20,000.00	29,500.00	
5352 · Candy	23,786.75	20,000.00	29,500.00	
5355 · Liquor	13,872.00	10,000.00	25,000.00	
5356 · Popcorn	4,378.00	5,000.00	7,425.00	
5358 · Beer/Wine	28,196.00	25,000.00	40,000.00	

	Jul 1, '23 - Jun 30, 24	2023-24 Budget	Projected 2024-25 Budget	
				Projected concessions are expected to increase with higher pricing and additional productions and shows.
				Additionally, there has been a significant decrease in COGS by replacing theatre branded cups with less expensive
<u>Total 5350 · Concessions</u>	<u>93,404.00</u>	<u>80,000.00</u>	<u>131,425.00</u>	ones.
5400 · Registrations				
5425 · CTS Class Registrations	132,921.37			
<u>Total 5400 · Registrations</u>	<u>132,921.37</u>	<u>125,000.00</u>	<u>140,000.00</u>	
5500 · Facility Rentals				
5510 · 527 19th Street	5,429.97	7,000.00	15,000.00	
5520 · 514 19th Street	3,265.00	5,000.00	7,500.00	
Total 5500 · Facility Rentals	<u>8,694.97</u>	<u>12,000.00</u>	<u>22,500.00</u>	Management has increased availability for facility rentals, private screenings, and film festivals to replace less-profitable ticket sales from films.
5550 · Bus Trips		20,000.00		Civic Theatre is no longer organizing bus trips.
5575 · Special Events	21,441.00	70,000.00	26,000.00	
5600 · Patron Ticket Fees Collected	57,493.00	60,000.00	70,000.00	
5625 · Gift Certiicates	1,323.00	4,000.00	5,000.00	
5685 · Interest & Dividends	839.27			
5750 · Fair Parking	7,491.00	8,000.00	8,000.00	
5755 · Revenue - Other	13,666.82			
	<u>102,254.09</u>	<u>162,000.00</u>	<u>109,000.00</u>	
<u>Total 5000 · Earned Revenue</u>	<u>784,056.24</u>	<u>1,027,000.00</u>	<u>1,008,425.00</u>	
<u>Total Income</u>	<u>1,204,031.65</u>	<u>1,509,000.00</u>	<u>1,508,425.00</u>	
Expense				
6000 · Direct Expenses				
6100 · Production Artists				
6101 · Director	9,850.00	4,350.00	4,550.00	
6103 · Assistant Director	1,250.00			
6104 · Actor	3,500.00			
6105 · Choreographer	4,800.00	3,800.00	1,800.00	
6108 · Light Board Operator	800.00	1,000.00	1,100.00	

	Jul 1, '23 - Jun 30, 24	2023-24 Budget	Projected 2024-25 Budget
6109 · Spot Operator	1,800.00	2,000.00	2,200.00
6110 · Costume Design	4,850.00	4,500.00	3,400.00
6125 · Lighting Designer	4,400.00	2,500.00	5,000.00
6126 · Soundboard Operator/Special Eff	350.00		2,100.00
6130 · Music Director	9,497.50	12,300.00	6,500.00
6131 · Music Accompanist			6,800.00
6135 · Orchestra	6,725.00	3,200.00	15,200.00
6140 · Prop Master	1,500.00	2,250.00	1,800.00
6145 · Set Designer	2,500.00	6,500.00	1,800.00
6150 · Scenic Artist	1,500.00	17,500.00	3,000.00
6155 · Sound Design	6,400.00	6,500.00	3,000.00
6160 · Stage Manager	7,550.00	6,750.00	6,300.00
6162 · Assistant Stage Manager	3,100.00	3,400.00	2,300.00
6165 · Wig & Hair Designer	2,100.00	2,800.00	2,450.00
6168 · Wardrobe		1,700.00	750.00
6169 · Carpentry - Overhire		6,700.00	4,500.00
6170 · Urchin Wrangler	600.00	600.00	900.00
6175 · Other		250.00	
<u>Total 6100 · Production Artists</u>	<u>73,072.50</u>	<u>88,600.00</u>	<u>75,450.00</u>
<u>6200 · Production Expense</u>			
6210 · Hair & Makeup	98.08	4,750.00	1,400.00
6211 · Costumes	25,145.51	28,950.00	17,000.00
6215 · Lighting	1,584.31	3,000.00	6,350.00
6220 · Equipment rental	259.05	1,000.00	
6235 · Props	2,617.57	4,500.00	4,400.00
6245 · Set	9,551.72	19,750.00	17,300.00
6250 · Scripts & Scores	268.44		300.00
6255 · Security	324.14	375.00	375.00
6260 · Sound	393.77	2,300.00	1,250.00
6265 · Special Effects	10,461.87	15,500.00	9,000.00
6270 · Stage Management		450.00	4,800.00
6275 · Other Production	883.62	2,000.00	3,000.00
Add: Projections			
6295 · Piano Maintenance	165.00	500.00	

	Jul 1, '23 - Jun 30, 24	2023-24 Budget	Projected 2024-25 Budget
6306 · Tech Supplies - Costume Shop	29.97		
6307 · Tech Supplies - House	976.01		
6308 · Tech Supplies - Scene Shop	1,032.00		
6309 · Tech Supplies - Stage	862.42		
6310 · Tech Supplies - Tools	181.24		
6311 · Tech Supplies - Miscellaneous	126.32		
6312 · Tech Maint - House	6,069.49	8,000.00	10,000.00
6313 · Tech Maint - Lighting	599.42		
6314 · Tech Maint - Shop	682.00		
6315 · Tech Maint - Sound	783.96		
6340 · Videography (Media People)	6,861.50	10,000.00	10,000.00
<u>Total 6200 · Production Expense</u>	<u>69,957.41</u>	<u>91,075.00</u>	<u>85,175.00</u>
6380 · Film Expenses			
6382 · Film Broker	3,900.00	3,900.00	3,900.00
6384 · Film Royalties	23,075.96	18,000.00	22,000.00
6386 · Film Equipment	2,798.31	2,500.00	5,000.00
6388 · Shipping	1,175.00		1,100.00
<u>Total 6380 · Film Expenses</u>	<u>30,949.27</u>	<u>24,400.00</u>	<u>32,000.00</u>
6400 · Associated Expense			
6425 · Royalties	17,644.73	26,705.00	28,275.00
6500 · Concessions			
6505 · Beverages	3,556.65	3,000.00	3,500.00
6510 · Candy	8,022.34	8,000.00	8,500.00
6515 · Beer	2,405.68	2,500.00	2,500.00
6520 · Wine	4,869.50	7,300.00	5,000.00
6525 · Liquor	1,263.73	1,000.00	1,500.00
6530 · Popcorn	1,654.63	1,200.00	1,750.00
6535 · Other	7,158.24	1,000.00	7,500.00
<u>Total 6500 · Concessions</u>	<u>28,930.77</u>	<u>24,000.00</u>	<u>30,250.00</u>
6600 · Merchandise			
6605 · T-Shirts (Production)		1,000.00	
6610 · CTS T-Shirts	2,340.75	2,000.00	2,500.00

	Jul 1, '23 - Jun 30, 24	2023-24 Budget	Projected 2024-25 Budget	
6615 · Branded Merchandise	909.40		1,000.00	
6620 · Merchandise - Other	166.88	1,000.00		
<u>Total 6600 · Merchandise</u>	<u>3,417.03</u>	<u>4,000.00</u>	<u>3,500.00</u>	
 <u>Total 6000 · Direct Expenses</u>	 <u>223,971.71</u>	 <u>207,675.00</u>	 <u>254,650.00</u>	
 6710 · Volunteer Events	 <u>383.96</u>	 <u>500.00</u>	 <u>500.00</u>	
 7000 · Fundraising				
7015 · Qgiv/online auction fees	1,295.89	600.00	500.00	
7020 · Special Events	23,830.68	18,000.00	18,000.00	
7030 · Fundraising Printing	4,549.36		2,000.00	
7035 · BUS TRIPS				Civic Theatre is no longer organizing bus trips.
Tickets		10,000.00		
Transportation		5,000.00		
<u>Total 7000 · Fundraising</u>	<u>29,675.93</u>	<u>33,600.00</u>	<u>20,500.00</u>	
 8000 · Administrative				
8005 · Accounting / Auditing	18,925.00	20,000.00	15,000.00	
8016 · Consultant	6,400.00	20,000.00	10,000.00	
8018 · Other Professional Services	2,169.64	2,000.00	2,000.00	
8022 · Interest Expense - Truist Loan	154,109.88	145,000.00	142,000.00	Interest expense assumes 8.25% fixed, 156 months equal principal payment, monthly declining interest.
8024 · Community Outreach - Cat in the Hat		3,000.00	3,000.00	
8025 · Community Outreach - General	1,853.90	1,000.00	1,000.00	
8029 · Archives	168.85		200.00	
8036 · Dues/Reg/Subscrip/Memberships	3,252.34	3,000.00	3,000.00	
8050 · Equipment		1,000.00	1,000.00	
8051 · Copiers	6,879.15	7,200.00	6,000.00	
8052 · Computers/Monitors		2,500.00	2,500.00	
8054 · Software (includes Classy)	13,419.65	7,000.00	5,000.00	
8056 · Office Supplies	3,978.14	3,500.00	4,000.00	
8057 · Off Site Storage	2,720.78	2,500.00	2,650.00	
8058 · Furniture & Decor	2,395.27			
8060 · Hospitality	2,224.72	4,000.00	3,000.00	
8061 · Other	700.49		1,000.00	
	<u>219,197.81</u>	<u>221,700.00</u>	<u>201,350.00</u>	

	Jul 1, '23 - Jun 30, 24	2023-24 Budget	Projected 2024-25 Budget	
8065 · Permits & Licenses				
8066 · Fire 514 & 527		500.00	500.00	
8067 · Alcohol	2,005.00	2,500.00	2,500.00	
8065 · Permits & Licenses - Other	390.64	200.00	250.00	
Total 8065 · Permits & Licenses	<u>2,395.64</u>	<u>3,200.00</u>	<u>3,250.00</u>	
8070 · Service Charges				
8071 · Authorize.net	(1,208.07)	400.00	N/A	refund of overcharged fees
8072 · Banking Fees	1,552.29	2,000.00	2,000.00	
8073 · BlueFin Processing/Credit Card	40.00		N/A	
8074 · Finance Charges & Late Fees	308.10	500.00	250.00	
8075 · International Transactions	22.83			
8076 · Merchant bankcard	221.92		N/A	
8077 · Patron Manager Tech Fees	25,871.50	24,000.00	35,000.00	
8078 · Payroll Service (ADP)	5,215.02	7,000.00	5,000.00	
8079 · Square-Up fees	2,100.43	1,500.00	2,000.00	
8080 · CourseStorm Fees	10,248.60	10,000.00	10,000.00	
8082 · Classy Fees	135.41		N/A	
8084 · Patron Merchant Service Fees	13,213.20	15,000.00	14,000.00	
8070 · Service Charges - Other				
Total 8070 · Service Charges	<u>57,721.23</u>	<u>60,400.00</u>	<u>68,250.00</u>	
8090 · Administrative Printing	<u>724.78</u>	<u>1,000.00</u>	<u>1,000.00</u>	
8100 · Insurance				
8101 · Commercial Insurance	25,939.00	28,000.00	30,000.00	
8106 · Liquor Insurance	2,358.84	2,500.00	2,500.00	
8108 · Directors & Officers, Employmnt	1,895.00	2,000.00	2,000.00	
Total 8100 · Insurance	<u>30,192.84</u>	<u>32,500.00</u>	<u>34,500.00</u>	
8120 · Marketing				
8121 · Design Costs	2,039.95	9,000.00	2,000.00	
8122 · Marketing	70,301.51			
8123 · Advertising	45,575.54	65,000.00	92,000.00	
8124 · Printing	6,138.77	13,000.00	6,000.00	

	Jul 1, '23 - Jun 30, 24	2023-24 Budget	Projected 2024-25 Budget	
<u>Total 8120 · Marketing</u>	<u>124,055.77</u>	<u>87,000.00</u>	<u>100,000.00</u>	Management has lowered the cost of billboards by changing from printed to digital.
8130 · Facility				
8130 · Facility				
8131 · Building & Equip. Maintenance				
8132 · Cleaning	12,550.30	15,350.00	12,000.00	
8133 · Pest Control	3,435.86	2,500.00	3,000.00	
8134 · Repairs/Renovations	10,679.04	20,000.00	20,000.00	
8135 · Facility Security	4,692.00	6,000.00	6,000.00	
8136 · Janitorial/Maintenance Supplies	6,198.21	2,500.00	4,000.00	
8137 · Trash/Recycling	950.00	3,000.00	1,500.00	
8138 · Snow Removal	310.00	1,000.00	750.00	
8139 · HVAC	7,832.00	15,000.00	25,000.00	Expected to replace an HVAC unit during FY 2025.
8165 · Allentown City Storm Water Fees	740.00	750.00	750.00	
8131 · Building & Equip. Maintenance - Other	5,104.27		2,000.00	
<u>Total 8131 · Building & Equip. Maintenance</u>	<u>52,491.68</u>	<u>66,100.00</u>	<u>75,000.00</u>	
 8140 · Information Technology				
8141 · Service Provider - Info Tech	25,187.50	20,100.00	27,120.00	
8142 · Phone Service Provider	3,824.61	3,540.00	3,650.00	
8143 · Information Technology - Other		2,000.00	2,000.00	
<u>Total 8140 · Information Technology</u>	<u>29,012.11</u>	<u>25,640.00</u>	<u>32,770.00</u>	
 8150 · Postage/Freight	<u>2,318.21</u>	<u>5,000.00</u>	<u>3,000.00</u>	
 8170 · Utilities				
8171 · Electric	48,309.76	50,000.00	50,000.00	
8172 · Gas	16,248.87	24,000.00	16,000.00	
8173 · Internet	3,551.98	3,600.00	3,700.00	
8175 · Water & Sewer	2,269.69	2,000.00	2,200.00	
Total 8170 · Utilities	<u>70,380.30</u>	<u>79,600.00</u>	<u>71,900.00</u>	
 <u>Total 8000 · Administrative</u>	<u>588,490.37</u>	<u>582,140.00</u>	<u>591,020.00</u>	
 9000 · Employee				
9010 · Admin. Staff Wages	407,372.30	422,800.00	425,000.00	
9050 · CTS Staff Wages	12,690.00	20,280.00	15,000.00	

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9070 · Film Staff Wages	36,561.89	44,260.00	36,000.00
9015 · Benefits - Medical	60,902.41	61,100.00	65,000.00
9016 · Staff Benefits - Dental	2,444.41	2,500.00	2,500.00
9017 · Staff Benefits - Life	844.56	750.00	1,000.00
9018 · Staff Benefits - WC	4,785.00	7,925.00	5,000.00
9012 · Taxes - MCARE	6,756.73	6,600.00	6,600.00
9013 · Taxes - PAUC	6,249.71	6,000.00	6,000.00
9014 · Taxes - SS	28,832.76	27,000.00	27,000.00
9110 · Expense Reimbursement	238.21	200.00	300.00
9130 · Professional Development	1,008.13	4,000.00	1,000.00
9140 · Employee Travel Costs	5.00		
<u>Total 9000 · Employee</u>	<u>568,691.11</u>	<u>603,415.00</u>	<u>590,400.00</u>
<u>Total Expense</u>	<u>1,411,213.08</u>	<u>1,488,435.00</u>	<u>1,457,070.00</u>
<u>Net Income</u>	<u>(207,181.43)</u>	<u>20,565.00</u>	<u>51,355.00</u>