



TAKING YOUR FISCAL PULSE: JANUARY 2009 Budget Group Analysis

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Annual Expenses	Budget Group
\$50,000 - \$499,999	Budget Group 1
\$500,000 - \$999,999	Budget Group 2
\$1,000,000 - \$2,999,999	Budget Group 3
\$3,000,000 - \$4,999,999	Budget Group 4
\$5,000,000 - \$9,999,999	Budget Group 5
\$10,000,000 and above	Budget Group 6

1) Are you reprojecting your expenses for this year?							
	All Budget Groups	Budget Group 1	Budget Group 2	Budget Group 3	Budget Group 4	Budget Group 5	Budget Group 6
	210	36	45	61	24	22	22
Yes	77.1%	58.3%	71.1%	80.3%	75.0%	90.9%	100.0%
No	22.9%	41.7%	28.9%	19.7%	25.0%	9.1%	0.0%

2) If you are reprojecting your expenses for this year, please estimate the difference between your original budget and your reprojected. (Example: Original budget = \$2,500,000; Reprojection = \$3,000,000; Difference = increase of \$500,000).	
All Budget Groups 160	14 theatres reported increases in expenses totaling \$2,244,433. 146 theatres reported decreases in expenses totaling \$33,036,583.
Budget Group 1 21	3 theatres reported increases in expenses totaling \$105,000. 18 theatres reported decreases in expenses totaling \$671,000.
Budget Group 2 32	3 theatres reported increases in expenses totaling \$100,398. 29 theatres reported decreases in expenses totaling \$1,884,953.
Budget Group 3 49	2 theatres reported increases in expenses totaling \$56,000. 47 theatres reported decreases in expenses totaling \$7,540,915.
Budget Group 4 18	0 theatres reported increases in expenses. 18 theatres reported decreases in expenses totaling \$2,716,964.
Budget Group 5 19	3 theatres reported increases in expenses totaling \$682,035. 16 theatres reported decreases in expenses totaling \$6,599,751.
Budget Group 6 21	3 theatres reported increases in expenses totaling \$1,301,000. 18 theatres reported decreases in expenses totaling \$13,623,000.

3) At this point in your fiscal year, are you projecting a year-end budget result that is:

	All Budget Groups	Budget Group 1	Budget Group 2	Budget Group 3	Budget Group 4	Budget Group 5	Budget Group 6
	210	36	45	61	24	22	22
Deficit of 1-10% of total expenses	46.7%	36.1%	44.4%	47.5%	37.5%	63.6%	59.1%
Deficit of 11-25% of total expenses	10.5%	5.6%	15.6%	8.2%	12.5%	13.6%	9.1%
Deficit of 25% or more of total expenses	1.0%	0.0%	2.2%	1.6%	0.0%	0.0%	0.0%
Break-even	31.0%	41.7%	20.0%	32.8%	41.7%	22.7%	27.3%
Surplus of 1-10% of total expenses	11.0%	16.7%	17.8%	9.8%	8.3%	0.0%	4.5%
Surplus of 11-25% of total expenses	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Surplus of 25% or more of total expenses	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

4) Regarding the previous question, how does your answer relate to your original budget? Worse than budget (your surplus = less than original budget; your deficit = more than original budget). Better than budget (your surplus = more than original budget; your deficit = less than original budget).

	All Budget Groups	Budget Group 1	Budget Group 2	Budget Group 3	Budget Group 4	Budget Group 5	Budget Group 6
	210	36	45	61	24	22	22
Worse than budget	61.4%	41.7%	64.4%	63.9%	45.8%	81.8%	77.3%
Better than budget	6.7%	8.3%	8.9%	8.2%	0.0%	9.1%	0.0%
Similar to or same as budget	31.9%	50.0%	26.7%	27.9%	54.2%	9.1%	22.7%

5) If you answered "worse than budget", how much do you attribute it to the economic downturn?

	All Budget Groups	Budget Group 1	Budget Group 2	Budget Group 3	Budget Group 4	Budget Group 5	Budget Group 6
	129	15	29	39	11	18	17
Not at all	1.6%	0.0%	0.0%	2.6%	0.0%	0.0%	5.9%
Somewhat	51.2%	53.3%	41.4%	46.2%	18.2%	55.6%	64.7%
Entirely	47.3%	46.7%	58.6%	51.3%	81.8%	44.4%	29.4%

6-a) During the period between 9/1/08 and 12/31/08, to what degree did the following vary from your original budget?: Subscriptions

	All Budget Groups	Budget Group 1	Budget Group 2	Budget Group 3	Budget Group 4	Budget Group 5	Budget Group 6
	157	18	29	47	21	22	20
Substantially lower	14.6%	5.5%	3.4%	17.0%	14.3%	31.8%	15.0%
Somewhat lower	29.9%	11.1%	34.5%	31.9%	28.6%	36.4%	30.0%
Similar to/same as	28.7%	44.4%	37.9%	25.5%	19.0%	22.7%	25.0%
Somewhat higher	18.5%	16.7%	17.2%	25.5%	19.0%	4.5%	20.0%
Substantially higher	8.3%	22.2%	6.9%	0.0%	19.0%	4.5%	10.0%

6-b) During the period between 9/1/08 and 12/31/08, to what degree did the following vary from your original budget?: Non-holiday single ticket sales

	All Budget Groups	Budget Group 1	Budget Group 2	Budget Group 3	Budget Group 4	Budget Group 5	Budget Group 6
	185	27	38	55	22	22	21
Substantially lower	17.3%	7.4%	23.7%	21.8%	9.1%	13.6%	19.0%
Somewhat lower	34.1%	18.5%	31.6%	43.6%	27.3%	40.9%	33.3%
Similar to/same as	26.5%	37.0%	28.9%	18.2%	36.4%	27.3%	19.0%
Somewhat higher	16.2%	25.9%	10.5%	14.5%	18.2%	13.6%	19.0%
Substantially higher	5.9%	11.1%	5.3%	1.8%	9.1%	4.5%	9.5%

6-c) During the period between 9/1/08 and 12/31/08, to what degree did the following vary from your original budget?: Holiday show single ticket sales

	All Budget Groups	Budget Group 1	Budget Group 2	Budget Group 3	Budget Group 4	Budget Group 5	Budget Group 6
	136	15	26	44	17	19	15
Substantially lower	19.1%	26.7%	7.7%	13.6%	35.3%	31.6%	13.3%
Somewhat lower	29.4%	26.7%	38.5%	31.8%	23.5%	36.8%	6.7%
Similar to/same as	25.7%	33.3%	38.5%	27.3%	17.6%	5.3%	26.7%
Somewhat higher	15.4%	6.7%	3.8%	20.5%	17.6%	15.8%	26.7%
Substantially higher	10.3%	6.7%	11.5%	6.8%	5.9%	10.5%	26.7%

6-d) During the period between 9/1/08 and 12/31/08, to what degree did the following vary from your original budget?: Calendar year-end fundraising campaign

	All Budget Groups	Budget Group 1	Budget Group 2	Budget Group 3	Budget Group 4	Budget Group 5	Budget Group 6
	201	33	43	59	24	20	22
Substantially lower	15.9%	15.2%	23.3%	16.9%	20.8%	10.0%	0.0%
Somewhat lower	40.8%	42.4%	39.5%	33.9%	37.5%	50.0%	54.5%
Similar to/same as	26.4%	18.2%	27.9%	28.8%	29.2%	20.0%	31.8%
Somewhat higher	13.9%	18.2%	9.3%	13.6%	12.5%	20.0%	13.6%
Substantially higher	3.0%	6.1%	0.0%	6.8%	0.0%	0.0%	0.0%

6-e) During the period between 9/1/08 and 12/31/08, to what degree did the following vary from your original budget?: Classes/tuition income

	All Budget Groups	Budget Group 1	Budget Group 2	Budget Group 3	Budget Group 4	Budget Group 5	Budget Group 6
	106	11	23	29	18	13	12
Substantially lower	10.4%	0.0%	17.4%	13.8%	11.1%	0.0%	8.3%
Somewhat lower	27.4%	27.3%	43.5%	27.6%	22.2%	7.7%	25.0%
Similar to/same as	50.9%	45.5%	30.4%	44.8%	66.7%	84.6%	50.0%
Somewhat higher	10.4%	27.3%	8.7%	10.3%	0.0%	7.7%	16.7%
Substantially higher	1.0%	0.0%	0.0%	3.4%	0.0%	0.0%	0.0%

7-a) To what degree do you anticipate the following will vary from your original budget this year?: Overall ticket sales

	All Budget Groups	Budget Group 1	Budget Group 2	Budget Group 3	Budget Group 4	Budget Group 5	Budget Group 6
	210	36	45	61	24	22	22
Substantially lower	17.1%	5.6%	13.3%	23.0%	12.5%	31.8%	18.2%
Somewhat lower	38.6%	27.8%	37.8%	41.0%	33.3%	45.5%	50.0%
Similar to/same as	27.6%	38.9%	42.2%	23.0%	29.2%	9.1%	9.1%
Somewhat higher	13.8%	19.4%	2.2%	13.1%	25.0%	13.6%	18.2%
Substantially higher	2.9%	8.3%	4.4%	0.0%	0.0%	0.0%	4.5%

7-b) To what degree do you anticipate the following will vary from your original budget this year?: Government contributions

	All Budget Groups	Budget Group 1	Budget Group 2	Budget Group 3	Budget Group 4	Budget Group 5	Budget Group 6
	210	36	45	61	24	22	22
Substantially lower	15.7%	13.9%	17.8%	14.8%	12.5%	27.3%	9.1%
Somewhat lower	31.9%	36.1%	48.9%	31.1%	12.5%	27.3%	18.2%
Similar to/same as	43.8%	44.4%	31.1%	45.9%	54.2%	31.8%	63.6%
Somewhat higher	8.1%	5.6%	0.0%	8.2%	20.8%	13.6%	9.1%
Substantially higher	0.5%	0.0%	2.2%	0.0%	0.0%	0.0%	0.0%

7-c) To what degree do you anticipate the following will vary from your original budget this year?: Foundation contributions

	All Budget Groups	Budget Group 1	Budget Group 2	Budget Group 3	Budget Group 4	Budget Group 5	Budget Group 6
	210	36	45	61	24	22	22
Substantially lower	17.6%	16.7%	26.7%	13.1%	12.5%	27.3%	9.1%
Somewhat lower	39.5%	41.7%	42.2%	37.7%	29.2%	45.5%	40.9%
Similar to/same as	33.8%	38.9%	22.2%	36.1%	41.7%	22.7%	45.5%
Somewhat higher	7.6%	2.8%	8.9%	9.8%	12.5%	4.5%	4.5%
Substantially higher	1.4%	0.0%	0.0%	3.3%	4.2%	0.0%	0.0%

7-d) To what degree do you anticipate the following will vary from your original budget this year?: Corporate contributions

	All Budget Groups	Budget Group 1	Budget Group 2	Budget Group 3	Budget Group 4	Budget Group 5	Budget Group 6
	210	36	45	61	24	22	22
Substantially lower	33.3%	22.2%	28.9%	36.1%	25.0%	40.9%	54.5%
Somewhat lower	40.5%	44.4%	46.7%	32.8%	50.0%	50.0%	22.7%
Similar to/same as	20.0%	22.2%	17.8%	23.0%	25.0%	4.5%	22.7%
Somewhat higher	4.3%	8.3%	6.7%	3.3%	0.0%	4.5%	0.0%
Substantially higher	1.9%	2.8%	0.0%	4.9%	0.0%	0.0%	0.0%

7-e) To what degree do you anticipate the following will vary from your original budget this year?: Trustee contributions

	All Budget Groups	Budget Group 1	Budget Group 2	Budget Group 3	Budget Group 4	Budget Group 5	Budget Group 6
	210	36	45	61	24	22	22
Substantially lower	5.7%	5.6%	8.9%	6.6%	0.0%	4.5%	4.5%
Somewhat lower	28.1%	25.0%	37.8%	26.2%	16.7%	31.8%	27.3%
Similar to/same as	50.0%	58.3%	44.4%	47.5%	58.3%	45.5%	50.0%
Somewhat higher	12.9%	11.1%	6.7%	16.4%	8.3%	18.2%	18.2%
Substantially higher	3.3%	0.0%	2.2%	3.3%	16.7%	0.0%	0.0%

7-f) To what degree do you anticipate the following will vary from your original budget this year?: Non-trustee individual contributions

	All Budget Groups	Budget Group 1	Budget Group 2	Budget Group 3	Budget Group 4	Budget Group 5	Budget Group 6
	210	36	45	61	24	22	22
Substantially lower	13.3%	11.1%	11.1%	14.8%	4.2%	22.7%	18.2%
Somewhat lower	48.6%	47.2%	57.8%	44.3%	54.2%	40.9%	45.5%
Similar to/same as	26.2%	25.0%	22.2%	27.9%	29.2%	27.3%	27.3%
Somewhat higher	11.0%	13.9%	6.7%	13.1%	12.5%	9.1%	9.1%
Substantially higher	1.0%	2.8%	2.2%	0.0%	0.0%	0.0%	0.0%

7-g) To what degree do you anticipate the following will vary from your original budget this year?: Expenses

	All Budget Groups	Budget Group 1	Budget Group 2	Budget Group 3	Budget Group 4	Budget Group 5	Budget Group 6
	210	36	45	61	24	22	22
Substantially lower	13.8%	2.8%	11.1%	14.8%	16.7%	22.7%	22.7%
Somewhat lower	44.3%	36.1%	33.3%	44.3%	58.3%	54.5%	54.5%
Similar to/same as	28.6%	36.1%	42.2%	23.0%	25.0%	13.6%	22.7%
Somewhat higher	12.9%	22.2%	13.3%	18.0%	0.0%	9.1%	0.0%
Substantially higher	0.5%	2.8%	0.0%	0.0%	0.0%	0.0%	0.0%

8) Do you have an endowment?							
	All Budget Groups	Budget Group 1	Budget Group 2	Budget Group 3	Budget Group 4	Budget Group 5	Budget Group 6
	210	36	45	61	24	22	22
Yes	41.9%	8.3%	20.0%	37.7%	58.3%	77.3%	100.0%
No	58.1%	91.7%	80.0%	62.3%	41.7%	22.7%	0.0%

9) If you have an endowment, has it fallen below its historical value, making it legally impossible to take a draw?							
	All Budget Groups	Budget Group 1	Budget Group 2	Budget Group 3	Budget Group 4	Budget Group 5	Budget Group 6
	88	3	9	23	14	17	22
Yes	31.8%	100.0%	22.2%	26.1%	28.6%	47.1%	27.3%
No	68.2%	0.0%	77.8%	73.9%	71.4%	52.9%	72.7%

10) If you have an endowment, has the percentage of your draw:							
	All Budget Groups	Budget Group 1	Budget Group 2	Budget Group 3	Budget Group 4	Budget Group 5	Budget Group 6
	88	3	9	23	14	17	22
Increased	8.0%	33.3%	11.1%	4.3%	14.3%	5.9%	4.5%
Decreased	40.9%	33.3%	66.7%	30.4%	57.1%	29.4%	40.9%
Remained the same	51.1%	33.3%	22.2%	65.2%	28.6%	64.7%	54.5%

11) Do you expect to have cash flow problems this year?:							
	All Budget Groups	Budget Group 1	Budget Group 2	Budget Group 3	Budget Group 4	Budget Group 5	Budget Group 6
	210	36	45	61	24	22	22
Yes	59.0%	61.1%	55.6%	68.9%	50.0%	63.6%	40.9%
No	41.0%	38.9%	44.4%	31.1%	50.0%	36.4%	59.1%

12) Have you had trouble securing a line of credit from a bank?							
	All Budget Groups	Budget Group 1	Budget Group 2	Budget Group 3	Budget Group 4	Budget Group 5	Budget Group 6
	210	36	45	61	24	22	22
Yes	12.4%	13.9%	4.4%	19.7%	8.3%	18.2%	4.5%
No	48.1%	27.8%	48.9%	45.9%	50.0%	59.1%	72.7%
N/A	39.5%	58.3%	46.7%	34.4%	41.7%	22.7%	22.7%

13) Have you taken or do you plan to take any of the following budgetary actions in response to the economic crisis? (Check all that apply)							
	All Budget Groups	Budget Group 1	Budget Group 2	Budget Group 3	Budget Group 4	Budget Group 5	Budget Group 6
	210	36	45	61	24	22	22
Reduction in number of productions	19.5%	16.7%	17.8%	21.3%	8.3%	18.2%	36.4%
Reduction in number of performances	16.2%	8.3%	13.3%	18.0%	16.7%	9.1%	36.4%
Substitution of a produced play in your season with a booked-in show	9.0%	0.0%	4.4%	6.6%	4.2%	22.7%	31.8%

Substitution of a larger cast play in your season with a smaller cast play	28.6%	30.6%	22.2%	31.1%	20.8%	27.3%	40.9%
Reduction or cancellation of other programming or events	23.8%	13.9%	15.6%	24.6%	29.2%	40.9%	31.8%
New ticket discounting	54.8%	47.2%	55.6%	59.0%	45.8%	68.2%	50.0%
Alternative uses of theatre spaces	23.8%	22.2%	22.2%	31.1%	29.2%	13.6%	13.6%
Additional income-generating programming (non-ticket sales)	32.4%	41.7%	44.4%	32.8%	16.7%	31.8%	9.1%
Halt/reassessment of Capital Campaign	17.1%	8.3%	13.3%	9.8%	37.5%	27.3%	27.3%
Reduction in traveling/conferences	59.5%	30.6%	51.1%	60.7%	66.7%	81.8%	90.9%
Reduction in the number of administrative staff	47.6%	27.8%	33.3%	49.2%	50.0%	86.4%	63.6%
Reduction in the number of artistic staff	21.9%	22.2%	17.8%	21.3%	20.8%	22.7%	31.8%
Reduction in the number of technical/production staff	33.8%	25.0%	20.0%	34.4%	50.0%	45.5%	45.5%
Reduction or freeze of salaries	68.6%	55.6%	60.0%	73.8%	70.8%	81.8%	77.3%
Imposition of staff furloughs	16.2%	5.6%	8.9%	13.1%	16.7%	50.0%	22.7%
Suspension of retirement plan matches	8.1%	0.0%	2.2%	1.6%	4.2%	36.4%	27.3%
Requirement of greater employee contributions to company health plan	12.9%	13.9%	6.7%	16.4%	0.0%	27.3%	13.6%
Reduction in spouse/family benefits	2.9%	2.8%	0.0%	3.3%	0.0%	4.5%	9.1%
Reduction in other fringe benefits	6.7%	8.3%	6.7%	6.6%	4.2%	4.5%	9.1%
Other, please specify	19.0%	22.2%	20.0%	21.3%	25.0%	13.6%	4.5%

14) Have you implemented or do you plan to implement any of the following practices? (Check all that apply)							
	All Budget Groups	Budget Group 1	Budget Group 2	Budget Group 3	Budget Group 4	Budget Group 5	Budget Group 6
	210	36	45	61	24	22	22
More communication with stakeholders	72.9%	69.4%	80.0%	72.1%	66.7%	81.8%	63.6%
Revised internal planning process	67.6%	55.6%	73.3%	62.3%	70.8%	81.8%	72.7%
More use of technology and social networking	73.3%	86.1%	75.6%	78.7%	50.0%	59.1%	72.7%
Narrowing of focus to programs within the core of artistic mission	37.6%	38.9%	33.3%	34.4%	45.8%	45.5%	36.4%
Broadening of focus to programs outside the core of artistic mission	6.7%	8.3%	13.3%	6.6%	4.2%	0.0%	0.0%
Shared services with other organizations	43.8%	63.9%	55.6%	37.7%	37.5%	13.6%	40.9%
Other, please specify	8.1%	11.1%	6.7%	6.6%	8.3%	13.6%	4.5%

15) In planning for next season, are you:							
	All Budget Groups	Budget Group 1	Budget Group 2	Budget Group 3	Budget Group 4	Budget Group 5	Budget Group 6
	210	36	45	61	24	22	22
Increasing your budget from this season	4.8%	8.3%	2.2%	4.9%	4.2%	4.5%	4.5%
Decreasing your budget from this season	54.8%	27.8%	40.0%	65.6%	50.0%	72.7%	86.4%
Keeping your budget the same as or similar to this season	40.5%	63.9%	57.8%	29.5%	45.8%	22.7%	9.1%