

# An Introduction to Documentary Budgeting

By Robert Bahar

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A well thought-out budget is a clear plan for making a film. And a good budget reveals a lot about how a film is going to be made, what kind of story you’ll be telling, what kind of crew you plan to use and what sort of equipment you’ve selected. But how do you prepare a budget that fits your documentary? This article provides a nuts-and-bolts primer on documentary budgeting.

## **Preparing to Create a Budget**

It is often said that there is a triangle of quality in production: the story itself, the production schedule and the production budget. Changes to one of the three “corners” of this triangle affect the other two. Thus, before you can think about your budget, you must think about your story. What is the story you’re trying to tell? Who are the characters? What elements will it require—Interviews? Archival research? Vérité? Narration? Re-enactments?

Then you must sketch out a schedule. How long will you research? When will shooting begin and how long will it take? What about editing and post-production? Are there any special constraints on the schedule, such as a tight shooting window or an immovable delivery deadline?

Once you’ve drafted a schedule, try to list the key assumptions that you’ll need to prepare the budget. How long will the film be? What tape or film format will you use? How many people will be on your crew? How many “hats” will you wear yourself? What will your shooting ratio be? How much travel will be required? What deliverables will be needed?

With a description of the story, a draft schedule and a list of assumptions in hand, you’re almost ready to start budgeting.

## **A Common Question**

“But how can I make a budget if I don’t know how much money I’ll be able to raise?” While some filmmakers are lucky and persistent enough to raise the necessary funds before they begin, a vast number begin shooting and even editing while still fundraising. In these cases, you’ll probably need *two* budgets. The first budget should include “professional” rates and will be the budget that you’ll submit to potential funders. The second should be the “bare bones” budget that you’ll keep hidden in your desk drawer. This will be the absolute minimum amount of money needed to complete the project in a way that is acceptable to you.

This article will focus on creating the “professional” budget. Once created, you can make a “bare bones” budget by reducing and deleting appropriate items.

## **Software**

If you're savvy with spreadsheet programs like Microsoft Excel, you can create a budget fairly quickly without any specialized software. But several software packages are available that are designed specifically for film budgeting, including EP Budgeting (formerly Movie Magic), Production Pro Budgeting, Axiom Budgeting and Showbiz Budgeting. Avoid using Microsoft Word for budgets. Long tables can quickly become unmanageable, and it's much harder to work with formulas in Word.

## **The Budget Topsheet**

The topsheet is a one-page summary of the budget. As you can see in the sample, expenses are generally divided into two sections. "Above-the-line" costs include the so-called key creative costs such as the producer, director, writer and actors (if any), and may also include the costs of rights required to make the project. "Below-the-line" costs normally include the hard production costs such as crew, equipment and services. Budgets can be organized in a number of ways, of course. For example, some place post-production in a separate section and some have an additional section for general overhead.

## **The Detail Budget**

Creating a detailed budget requires a lot of research. Every budget is different and you'll need to call potential crew members, vendors, post facilities, hotels and airlines for guidance and bids, and to start negotiating rates. The budget shown here is merely a sample. Please don't rely on the rates shown here; you'll need to research rates for each individual project.

Above the actual budget, it is common practice to list some basic assumptions about the project. The sample budget shows that the project will be shot on DV, the plan calls for two months of research, 35 shooting days will be spread across 12 weeks, etc.

The sample budget includes a number of line items where no money is being spent. Normally, these "empty" or "zero amount accounts" would not be shown. But they are included here to make the sample budget more useful as a template, so that you don't forget anything when you begin making your own budget.

Now, let's examine the budget section by section:

**1000 Research**—This section includes money for the books, videos, meetings and other expenses required to research the project.

**2000 Directors, Producers, Writers**—These fees vary widely but should be reasonable for each person's experience level, production locale and overall budget level. Since many projects arise from a director's passion, some directors accept a lower fee in order to get more "money on the screen." In this sample budget, a single filmmaker is serving as director/producer and plans to spend about a year on this project. On union projects, be sure you understand the terms of any applicable guild agreements.

**3000 Story & Other Rights**—If your project is based on a book, an article, a song or other copyrighted material, you may have to pay for the rights to make a documentary based on that material. Consult an attorney.

**3100 Archival Photographs & Stills**—Research the sources for any still photographs that you plan to use. Will you need to hire a researcher? How much will it cost to get preview copies of photos and license the images that you select?

**3200 Stock Footage & Film Clips**—As in section 3100, you must think through the costs of both researching and licensing material. The devil is in the details, and you'll need to carefully understand the pricing for each clip. For example, some archives charge a 30-second minimum, no matter the length of the clip that you use, and you must budget accordingly.

**3300 Talent**—If you are planning to do re-enactments with actors or hire a narrator, you'll need to list them here. Depending on how well-known an actor is, rates can vary considerably. If you are working with union performers, be sure to follow the agreement that governs your project. And be especially cautious if you're preparing a project that includes shooting in a theater, concert hall or sports arena that falls under union jurisdiction. Thoroughly understand all such constraints before you begin to budget.

**3400 Music**—Music rights can become both complicated and expensive. To control these costs in the sample budget, it is assumed that all of the music will be written specifically for the project by a composer. Many projects, however, must budget for licensing additional music rights and may hire a music supervisor to manage all issues relating to music.

**4000 Production Staff**—The composition of the crew and their rates can vary considerably. In the sample budget, the director/producer has decided to hire a production coordinator but do the rest of the producing herself. In this case, the shooting crew consists of a director of photography, sound recordist and production assistant. Keep in mind that while crew rates are certainly negotiable, it's important to maintain parity among different crew members.

**4100 Editorial Staff**—Given the great importance of editing to documentary-making, the money allocated for an experienced editor who is passionate about your story may just be the single most important line item in the budget. The editorial team usually includes an editor and an assistant. On low-budget projects, the director or an intern may perform some assistant functions, such as logging and capturing footage. This can be a good cost-saving measure, but be careful not to slow the editing process and be sure that you have access to a good tech support person in case problems arise.

In both of the staff sections above, the last line item is called "Personnel Taxes," also known as "Fringes." These are the costs that an employer must pay in addition to an employee's salary and include Social Security, Medicare, federal and state unemployment insurance, workers' compensation and payroll service fees, if any. A

payroll service can provide you with current rates and applicable cutoffs for the states where you'll be shooting, and can also process these payments. In the sample budget, these fees add up to about 21 percent. On union projects, there may be additional fringes. Check the terms of any applicable Guild agreements.

Beware: Some producers try to avoid paying fringes by classifying crew members as independent contractors. The IRS, however, has very specific rules about who can and cannot be classified as an employee, and most positions on a film crew are considered to be employees. Consult your attorney or accountant.

**5000–5800 Production Expenses**—These sections detail the camera, sound, lighting and grip equipment, the facilities and the services required to shoot the documentary. In a few cases, equipment is being purchased because it is less expensive than renting. At the end of the production, such assets should then be resold. The quantity for these purchases is listed as “0.5” to indicate that the items will be resold for half the purchase price, and thus the ultimate cost to the production is half the purchase price.

“Production Film & Lab” covers videotape stock and would include film stock and processing, although none is budgeted in this sample.

Take special note of line 5830, “Crew Meals.” Production work is hard and nothing tells a crew that you respect their work and talent more than providing proper meals. I once line-produced a low-budget feature where we decided to serve hot breakfast in addition to lunch, and the crew arrived early every day just to have breakfast. Sometimes a little money goes a long way.

**6000 Travel Expenses**—Travel expenses add up quickly and are scrutinized by funders. Try to keep travel to a minimum and hire local crew whenever possible. When you must travel, research airfare and hotel rates meticulously and seek out advice from people who have shot in the location where you're planning to go.

“Per diems” allow crew members to pay for their own meals and expenses. Investigate your funders' rules carefully before budgeting per diems, however, as some funders do not allow them.

**7000–7700 Post-Production**—As problems arise during production, someone will invariably suggest that you “just fix it in post.” But that can get expensive. It might be better to think of post as the second half of a marathon. You can't afford to carry too much baggage from the first half. You're best prepared for post by doing plenty of research before you even pick up a camera. Call your editor, online facility, colorist and sound designer. Talk to them about the intricacies of the camera that you'll be using, frame rate, time code, sync and delivery requirements. Discuss every detail that could get complicated later. These conversations will help you budget your post workflow, and may also lead to suggestions that will save you time and money during production.

Note that the cost of some elements of the post process depend in part on how much money you have. For example, should you spend 24 hours or 30 hours doing color correction? It depends on how slowly you would like to go but also on what you can afford.

**8000 Insurance**—Film production is like war. Cars and property get damaged. People get hurt. You need insurance. There are a number of different kinds of coverage for film productions and the best way to assess your needs is to talk to several brokers who specialize in the entertainment industry. Note that some coverage, like workers' compensation, is required by law.

**9000 Office & Administrative Costs**—Most of these items are self-explanatory. Note that in order to rent a production office you may be required to provide an insurance certificate.

**9100–9200 Promotion, Publicity, Website**—The line items shown in the sample budget could certainly be increased, but keep in mind that some funders, especially broadcasters, won't allow these items as part of the production budget.

**9300 Professional Services**—Talk with your attorney ahead of time to estimate the cost of legal expenses. Unexpected legal services add up quickly.

**10000–10200 Other Required Items**—Professional publicity and production stills are critical to securing placement in press and film festival catalogs. Closed-captioning is required by a number of broadcasters.

**Contingency**—This is a buffer, typically between five and ten percent of the total budget. Production is unpredictable, and contingency prepares you for the unexpected. This is a commonly accepted line item, but as always, you should check your funder's guidelines. Some do not allow for a contingency line in the budget. In these cases, you may have to adjust certain line items in the budget to help prepare for the unexpected.

**Fiscal Sponsor Fee**—If your project is fiscally sponsored by a nonprofit organization (allowing you to receive grants, donations and funding from organizations or individuals that give monies only to a nonprofit), you probably have to pay an administrative fee to that organization. In the case of the sample budget, that fee is five percent.

### **Now You're Done, Right?**

Not quite. It's time to think about the big picture again. You've budgeted your film the way you'd like to shoot it, but can you raise the full amount that you've budgeted from foundations or from a television network? You may want to create a short budget for the funds that you expect to raise.

Suppose you feel you can only raise \$250,000. What compromises can you make to reduce the budget to an appropriate level but still maintain the project's initial vision? What kinds of deals can you get? Can you shoot for fewer days? Use a smaller crew? Eliminate travel? Shorten the edit period? Use different equipment?

As you can see, there is more research to be done and there are more careful judgment calls to be made. And those are the real essentials of good budgeting.

## **Additional resources**

You can download a copy of this article and the accompanying excel template from the page: <http://doculink.org/resource.html>. That page also contains a huge number of links to other resources within the documentary community.

The direct download links are:

<http://www.doculink.org/Downloads/IntroDocBudgetBahar.pdf>

<http://www.doculink.org/Downloads/DocSampleBlank.xls>

For more details, a good place to start is the book *Film and Video Budgets* by Michael Wiese and Deke Simon. It has three sample documentary budgets and includes detailed explanations of the rationale behind each line item.

And for a detailed discussion of the rights for music, footage, photo and story, check out Michael C. Donaldson's excellent book *Clearance and Copyright: Everything the Independent Filmmaker Needs to Know*.

For an interesting analysis of what makes documentaries expensive from The Center for New Documentary at the Graduate School Of Journalism, University Of California, Berkeley, check out the "Documentary Cookbook":

<http://journalism.berkeley.edu/program/courses/dv/cookbook.html>

Film Budgeting Yahoo Group

<http://movies.groups.yahoo.com/group/FilmBudgeting/>

## **About the author**

Robert Bahar is director and co-founder of Doculink (<http://www.doculink.org>), a grassroots organization of over 2000 documentary filmmakers, and has served on the Board of Directors of the International Documentary Association. He is producer and co-writer of the award-winning documentary *Made in L.A.* (<http://www.madeinla.com>), which aired on PBS' POV series in 2007. Praised by *The New York Times* as "An excellent documentary... about basic human dignity", *Made in L.A.* has been featured at more than 40 international festivals including Silverdocs, the Los Angeles Film Festival, Docaviv, Morelia and Havana, just to name a few. It won a rare Special Mention of the Jury at the Valladolid International Film Festival in Spain, a Henry Hampton Award for Excellence in Film and Digital Media from the Council on Foundations, a SIGNIS Award in Mexico and was nominated for the International Documentary Association's annual Pare Lorentz Award. Bahar previously produced and directed the award-winning documentary *Laid to Waste*, which aired on Philadelphia PBS stations. He has line-produced, production managed and associate-produced several independent films including ITVS's *Diary of a City Priest*, which premiered at Sundance, and *Pittsburgh*, which premiered at Tribeca. He holds an M.F.A. from The Peter Stark Producing Program at the University of Southern California School of Cinema-Television, which he attended on a Jacob K. Javits Fellowship.

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**Program: SAMPLE BUDGET**

**Format: DV 24P**

Producer/Director: Great filmmaker

Locations: Los Angeles, New York

Budget date: 6/1/2008

Research: 8 weeks

Prep: 6 weeks

Shoot: 35 days (over 12 wks)

Wrap: 2 weeks

Post: 28 weeks

**TOTAL: 56 weeks**

	<b>ABOVE THE LINE</b>	<b>TOTAL BUDGET</b>
1000	Pre-Production and Development	1,000
2000	Producing Staff	73,974
3000	Rights, Music & Talent	25,240
	<b>TOTAL ABOVE THE LINE (A)</b>	<b>100,214</b>

	<b>BELOW THE LINE</b>	<b>TOTAL BUDGET</b>
4000	Crew & Personnel	156,011
5000	Production Expenses	22,715
6000	Travel and related expenses	4,525
7000	Post-production	49,833
8000	Insurance	17,400
9000	Office & Administration costs	35,335
10000	Other Required Items	3,650
	<b>SUB TOTAL</b>	<b>289,469</b>
	<b>TOTAL BELOW THE LINE (B)</b>	<b>289,469</b>

	<b>SUBTOTAL (ATL + BTL)</b>	<b>389,683</b>
	CONTINGENCY 10.0%	38,968
	FISCAL SPONSOR FEE 5.0%	21,433
	<b>GRAND TOTAL</b>	<b>450,084</b>

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**ABOVE-THE-LINE:**

<b>Pre-Production and Development</b>				
	#	UNIT	PRICE	TOTAL \$ COST
<b>1000 RESEARCH</b>				<b>1,000</b>
1010 Books, research materials	1	allow	275	275
1020 Videos, screenings	1	allow	275	275
1030 Meetings (advisors, staff, etc.)	1	allow	350	350
1099 Misc research	1	allow	100	100
<b>TOTAL</b>				<b>1,000</b>
<b>Producing Staff</b>				
	#	UNIT	PRICE	TOTAL \$ COST
<b>2000 DIRECTORS, PRODUCERS, WRITERS</b>				<b>73,974</b>
2010 Producer/Writer/Director	1	flat	60,000	60,000
2011 Box Rental - Dir/Prod	1	allow	1,000	1,000
2012 Expenses - Dir/Prod	1	allow	500	500
2020 Producer	0	flat	0	0
2021 Box Rental - Prod	0	allow	0	0
2022 Expenses - Prod	0	allow	0	0
2030 Executive Producer	0	flat	0	0
2032 Expenses - Exec Prod	0	allow	0	0
2040 Writer	1	flat	0	0
2041 Box Rental - Writer	0	allow	0	0
2099 Personnel Taxes (FICA, Medicare, FUI, SUI, payroll)	60,000	%	20.79%	12,474
<b>TOTAL</b>				<b>73,974</b>
<b>Rights, Music &amp; Talent</b>				
	#	UNIT	PRICE	TOTAL \$ COST
<b>3000 STORY &amp; OTHER RIGHTS</b>				<b>900</b>
3010 Story Rights		flat	0	0
3020 Title Report (Thomson & Thomson)	1	flat	900	900
3090 Miscellaneous		allow	0	0
<b>3100 ARCHIVAL PHOTOGRAPHS &amp; STILL</b>				<b>4,440</b>
3110 Researcher fees (Outside contractor)	0.2	weeks	1,200	240
3130 Preview fees	1	allow	150	150
3140 Shipping/messenger	1	allow	100	100
3150 Stills duplication costs	1	allow	250	250
3160 Stills licensing	18	stills	200	3,600
3190 Miscellaneous	1	allow	100	100
<b>3200 STOCK FOOTAGE &amp; FILM CLIPS</b>				<b>4,900</b>
3210 Researcher fees (Outside contractor)	1	weeks	1,200	1,200
3220 Preview tape fees	1	allow	350	350
3230 Shipping/messenger	1	allow	300	300
3240 Stock footage licensing	30	seconds	80	2,400
3250 Stock footage transfer costs	1	allow	400	400
3260 Film clip licensing	0	seconds	0	0
3280 Film clip transfer costs	0	seconds	0	0
3290 Miscellaneous	1	allow	250	250
<b>3300 TALENT</b>				<b>0</b>
3310 Union & Guild Performers	0	allow	0	0
3320 Union Narrator	0	allow	0	0
3320 Union & Guild Fees	0	allow	0	0

3330	Personnel Taxes (FICA, Medicare, FUI, SUI, payroll)	0	allow	0	0
<b>3400</b>	<b>MUSIC/COMPOSER</b>				<b>15,000</b>
3410	Composer (all-in package includes musicians, score, and recording session)	1	flat	15,000	15,000
3420	Music Supervisor	0	allow	0	0
3430	Add'l Music Rights (songs, etc.)	0	allow	0	0
<b>TOTAL</b>					<b>25,240</b>
<b>TOTAL ABOVE THE LINE</b>					<b>100,214</b>

**BELOW-THE-LINE:**

<b>Crew &amp; Personnel</b>		<b>#</b>	<b>UNIT</b>	<b>PRICE</b>	<b>TOTAL \$ COST</b>
<b>4000</b>	<b>PRODUCTION STAFF</b>				<b>70,552</b>
4010	Line Producer				
	Prep	0	weeks	2,000	0
	Shoot	0	weeks	2,000	0
	Wrap	0	week	2,000	0
	Post	0	weeks	2,000	0
4011	Box Rental - Line Producer	0	allow	1000	0
4015	Production Coordinator				
	Prep	4	weeks	900	3,600
	Shoot	12	weeks	900	10,800
	Wrap	2	weeks	900	1,800
4016	Box/Computer Rental - Prod Coord	18	weeks	50	900
4020	Director's Assistant				
	Prep	0	weeks	600	0
	Shoot	0	weeks	600	0
	Wrap	0	weeks	600	0
	Post - part time	0	weeks	250	0
4021	Box/Computer Rental - Dir Asst	0	allow	1000	0
4030	Director of Photography				
	Prep	1	days	600	600
	Shoot	35	days	600	21,000
	Travel	2	days	250	500
	Post/Color timing	2	days	600	1,200
4035	"B" Camera Director of Photography	0	days	600	0
4040	Assistant Camera				
	Prep	0	days	400	0
	Shoot	0	days	400	0
	Wrap	0	days	400	0
4060	Sound Recordist				
	Prep	1	days	500	500
	Shoot	25	days	500	12,500
	Travel ( <i>none - hired locally in each city</i> )	0	days	225	0
4065	Add'l Boom Operator	0	days	400	0
4050	Gaffer	0	days	400	0
4070	Hair/Makeup/Wardrobe Stylist	0	days	400	0
4075	Staff Researcher	0	weeks	0	0
4080	Production Assistant #1	35	days	150	5,250
4081	Production Assistant #2	0	days	150	0
4099	Personnel Taxes (FICA, Medicare, FUI, SUI, payroll)	57,250	payroll	20.79%	11,902
<b>4100</b>	<b>EDITORIAL STAFF</b>				<b>85,459</b>
4110	Editor				
	Prep during shoot	1	week	2,500	2,500
	Edit period	20	weeks	2,500	50,000
	Post sound, online, color correction	1	weeks	2,500	2,500
4120	Assistant Editor				
	Setup edit room & system	1	weeks	900	900
	Log & capture all footage	6	weeks	900	5,400
	Part time - rest of edit period	20	weeks	450	9,000
	Part time - post sound, online, color correction	1	weeks	450	450
4199	Personnel Taxes (FICA, Medicare, FUI, SUI, payroll)	70750	salary	20.79%	14,709

<b>TOTAL</b>					<b>156,011</b>
<b>Production Expenses</b>					
	<b>#</b>	<b>UNIT</b>	<b>PRICE</b>	<b>TOTAL \$ COST</b>	
<b>5000 CAMERA</b>				<b>2,875</b>	
5010 Panasonic DVX100a 24P or similar (buy/sell)	0.5	allow	4000	2,000	
5020 Tripod (but/sell)	0.5	allow	750	375	
5030 Add'l "B" camera pkg rentals	0	days	200	0	
5099 Misc camera accessories	1	allow	500	500	
<b>5100 SOUND</b>				<b>4,325</b>	
5110 Sound equipment rentals	25	days	150	3,750	
5120 Sound equipment purchases	0	allow	0	0	
5140 Batteries, Expendables, etc.	1	allow	500	500	
5199 Misc accessories	1	allow	75	75	
<b>5200 LIGHTING &amp; GRIP</b>				<b>3,600</b>	
5210 Lighting & grip package rental	35	days	100	3,500	
5220 Expendables	1	allow	100	100	
<b>5300 STUDIO FACILITIES</b>				<b>0</b>	
5310 Studio facility rental	0	days	1000	0	
5320 Electricity & facility charges	0	allow	2500	0	
<b>5400 SET DRESSING</b>				<b>0</b>	
5410 Set dressing for studio interviews	0	allow	0	0	
5490 Miscellaneous set dressing	0	allow	0	0	
<b>5500 WARDROBE</b>				<b>0</b>	
5510 Wardrobe rentals for studio interviews	0	allow	0	0	
5520 Wardrobe purchases for studio interviews	0	allow	0	0	
<b>5600 PRODUCTION FILM &amp; LAB</b>				<b>2,250</b>	
5610 DV Tape Stock	105	60min	6	630	
<i>(assume 3 tapes per camera per day)</i>					
5620 DV Tape stock for protection masters	105	60min	6	630	
5630 DV Deck rental for clones	3	weeks	250	750	
5640 VHS Stock for screeners	105	tape	1.2	126	
5650 Sales tax on tape stock	1386	\$	8.25%	114	
<b>5700 LOGGING + TRANSCRIPTIONS</b>				<b>4,200</b>	
5710 Transcriptions	53	tapes	80	4,200	
<i>(assume half the tapes are interviews that need to be transcribed)</i>					
5720 Logging verite footage (interns)	0	allow	0	0	
<b>5800 LOCAL EXPENSES</b>				<b>5,465</b>	
5810 Gas/Mileage <i>check IRS rules</i>	3000	miles	0.405	1,215	
5820 Parking lots & fees	1	allow	500	500	
5830 Meals (Dir/Prod, DP, PA)	105	meals	15	1,575	
Add'l meals for days w/sound	25	meals	15	375	
Add'l meals for days w/"B" cam and add'l PA	0	meals	15	0	
5840 Snacks/Craft Service	35	days	30	1,050	
5850 Location Fees, Permits, Gratuities	1	allow	500	500	
5899 Miscellaneous	1	allow	250	250	
<b>TOTAL</b>					<b>22,715</b>
<b>Travel and related expenses</b>					
	<b>#</b>	<b>UNIT</b>	<b>PRICE</b>	<b>TOTAL \$ COST</b>	
<b>6000 TRAVEL EXPENSES</b>				<b>4,525</b>	
6010 Airfare					
Dir/Prod, DP from LAX to NYC	2	roundtrip	400	800	
6020 Add'l baggage fees for equipment	2	fees	75	150	
6030 Hotel					
Dir/Prod, DP in NYC	6	hotel nights	300	1,800	

6040	Incidentals & gratuities	3	days	65	195
6050	Local Transportation	3	days	200	600
6060	Per Diem (includes travel days) <i>check IRS rules</i>				
	Dir/Prod	5	days	58	290
	DP	5	days	58	290
6090	Miscellaneous	1	allow	400	400
<b>TOTAL</b>					<b>4,525</b>
<b>Post-production</b>					
		<b>#</b>	<b>UNIT</b>	<b>PRICE</b>	<b>TOTAL \$ COST</b>
<b>7000</b>	<b>EDITORIAL EQUIPMENT &amp; FACILITY</b>				<b>10,050</b>
7010	Final Cut System (buy/sell)	0.5	allow	4000	2,000
7020	Edit System RAM, FCP add-ons (buy/sell)	0.5	allow	1000	500
7030	Hard Drives or RAID (buy/sell w/FCP system)	6	drives	400	2,400
7040	DV Deck (buy/sell)	0.5	allow	2500	1,250
7050	Equipment Repair	1	allow	500	500
7060	Technical Support	0	months	0	0
7070	Edit room rental w/2 parking spaces	5	months	600	3,000
7071	Edit add'l parking space	0	months	75	0
7090	Miscellaneous	1	allow	400	400
<b>7100</b>	<b>EDITORIAL SUPPLIES</b>				<b>2,053</b>
7110	Edit office supplies	5	months	150	750
7120	Edit meals & snacks	5	months	100	500
7130	Edit gas/mileage	500	miles	0.405	203
7140	Tape stock & blank media	1	allow	500	500
7190	Miscellaneous	1	allow	100	100
<b>7200</b>	<b>FORMAT CONVERSIONS</b>				<b>0</b>
7210	Upconversions/downconversions	0	allow	0	0
7220	PAL-NTSC transfers	0	allow	0	0
7290	Misc format conversions	0	allow	0	0
<b>7200</b>	<b>GRAPHICS &amp; MOTION CONTROL</b>				<b>4,500</b>
7210	Graphics & Titles Designer	1	Allow	3500	3,500
7220	Motion Control (still photographs)	4	hours	250	1,000
<b>7300</b>	<b>ONLINE EDIT</b>				<b>8,900</b>
7310	Online Suite	24	hours	350	8,400
7390	Miscellaneous	1	allow	500	500
<b>7400</b>	<b>COLOR CORRECTION</b>				<b>8,400</b>
7410	Color Correction	24	hours	350	8,400
<b>7500</b>	<b>POST SOUND</b>				<b>14,000</b>
7510	Sound design, edit, and mix (combined pkg)	1	allow	14000	14,000
7520	Voiceover Recording	0	allow	0	0
7590	Miscellaneous	0	allow	0	0
<b>7600</b>	<b>TRANSFERS &amp; DUPLICATION</b>				<b>1,930</b>
7610	Digibeta masters	2	tapes	190	380
7620	DVCAM Dubs	1	tapes	200	200
7630	Beta SP copies NTSC	0	tapes	70	0
7640	VHS copies NTSC	50	tapes	6	300
7650	VHS copies PAL	50	tapes	16	800
7690	Misc transfers	1	allow	250	250
<b>7700</b>	<b>SUBTITLING</b>				<b>0</b>
7710	Translations	0	allow	1000	0
7720	Subtitles Design & Render	0	allow	1500	0
<b>TOTAL</b>					<b>49,833</b>
<b>Insurance</b>					
		<b>#</b>	<b>UNIT</b>	<b>PRICE</b>	<b>TOTAL \$ COST</b>

<b>8000</b>	<b>INSURANCE</b>				<b>17,400</b>
8010	General Liability insurance package	1	allow	2,500	2,500
8020	Errors & Omissions Insurance	1	allow	8,000	8,000
8030	Equipment & Video/Negative Insurance	1	allow	4,500	4,500
8040	Business Auto Liability	1	allow	1,500	1,500
8050	Worker's Compensation	1	allow	900	900
<b>TOTAL</b>					<b>17,400</b>
<b>Office &amp; Administration costs</b>					
		<b>#</b>	<b>UNIT</b>	<b>PRICE</b>	<b>TOTAL \$ COST</b>
<b>9000</b>	<b>OFFICE/ADMIN</b>				<b>18,200</b>
9020	Office Supplies	12	months	100	1,200
9030	Photocopy & Fax	12	months	20	240
9040	Postage	12	months	35	420
9050	Telephone	12	months	50	600
9060	Office Meals	12	months	120	1,440
9070	Production Office Rental	12	months	1,000	12,000
9071	Add'l parking space	12	months	75	900
9089	Loss, Damage & Repair	1	allow	1000	1,000
9099	Miscellaneous	1	allow	400	400
<b>9100</b>	<b>PROMOTION &amp; PUBLICITY</b>				<b>3,450</b>
9110	Postcards & Business Cards	1	allow	450	450
9120	Graphic Artist	1	allow	1000	1,000
9140	Press Materials	1	allow	1000	1,000
9160	Stills Reproduction	1	allow	1000	1,000
9170	Publicist	0	allow	10,000	0
<b>9200</b>	<b>WEBSITE</b>				<b>2435</b>
9210	Domain name	3	years	25	75
9230	Hosting	36	months	10	360
9240	Design & coding	1	allow	2000	2,000
9250	Webmaster/maintenance	0	month	0	0
<b>9300</b>	<b>PROFESSIONAL SERVICES</b>				<b>11,250</b>
9310	Legal	1	allow	5,000	5,000
9320	Bookkeeper	12	months	500	6,000
9330	Bank Charges	1	allow	250	250
<b>TOTAL</b>					<b>35,335</b>
<b>Other Required Items</b>					
		<b>#</b>	<b>UNIT</b>	<b>PRICE</b>	<b>TOTAL \$ COST</b>
<b>10000</b>	<b>PUBLICITY STILLS</b>				<b>1300</b>
10010	Photographer	1	flat	1000	1,000
10020	Film, Processing, Prints	1	allow	300	300
<b>10100</b>	<b>CLOSED CAPTIONING</b>				<b>2,000</b>
10110	Closed Captioning	1	allow	2,000	2,000
<b>10200</b>	<b>ADDITIONAL REQUIRED ITEMS</b>				<b>350</b>
10210	Transcription for "as-broadcast" cut	1	allow	350	350
<b>TOTAL</b>					<b>3,650</b>
<b>TOTAL BELOW THE LINE</b>					<b>289,469</b>
<b>TOTAL ABOVE THE LINE</b>					<b>100,214</b>
<b>TOTAL BELOW THE LINE</b>					<b>289,469</b>
<b>SUBTOTAL</b>					<b>389,683</b>
<b>CONTINGENCY</b>		10.0%		389683	<b>38,968</b>
<b>FISCAL SPONSOR FEES</b>		5.0%		428651	<b>21,433</b>
<b>GRAND TOTAL</b>					<b>450,084</b>