

An Introduction to Documentary Budgeting

By Robert Bahar

This article was originally published as “Don’t Fudge on Your Budget: Toeing the Line Items” in the February 2006 issue of the International Documentary Association’s Documentary magazine. It is based on a series of workshops that were presented at Doculink meetings in Los Angeles, San Francisco and New York in the Spring of 2005.

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

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*.

About the author

Robert Bahar is the director and co-founder of Doculink (www.doculink.org), a grassroots organization and network for documentary filmmakers. He works as a producer and line producer of documentaries and serves on the International Documentary Association's Board of Directors. He can be reached at rbahar10@yahoo.com.

© 2006 Robert Bahar.

Program: SAMPLE BUDGET

Format: DV 24P

Producer/Director: Great filmmaker

Locations: Los Angeles, New York

Budget date: 8/1/2005

Research: 8 weeks

Prep: 6 weeks

Shoot: 35 days (over 12 wks)

Wrap: 2 weeks

Post: 24 weeks

TOTAL: 52 weeks

	ABOVE THE LINE	TOTAL BUDGET
1000	Pre-Production and Development	1,000
2000	Producing Staff	51,250
3000	Rights, Music & Talent	21,340
	TOTAL ABOVE THE LINE (A)	73,590

	BELOW THE LINE	TOTAL BUDGET
4000	Crew & Personnel	126,116
5000	Production Expenses	22,715
6000	Travel and related expenses	4,450
7000	Post-production	47,783
8000	Insurance	17,400
9000	Office & Administration costs	31,745
10000	Other Required Items	3,650
	SUB TOTAL	253,859
	TOTAL BELOW THE LINE (B)	253,859

	SUBTOTAL (ATL + BTL)	327,449
	CONTINGENCY 10.0%	32,745
	FISCAL SPONSOR FEE 5.0%	18,010
	GRAND TOTAL	378,203

Program: SAMPLE BUDGET
 Format: DV 24P

Producer/Director: Great filmmaker

Locations: Los Angeles, New York

Budget date: 8/1/2005

Research: 8 weeks
 Prep: 6 weeks
 Shoot: 35 days (over 12 wks)
 Wrap: 2 weeks
 Post: 24 weeks
 TOTAL: 52 weeks

ABOVE-THE-LINE:

Pre-Production and Development				
	#	UNIT	PRICE	TOTAL \$ COST
1000 RESEARCH				1,000
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
TOTAL				1,000
Producing Staff				
	#	UNIT	PRICE	TOTAL \$ COST
2000 DIRECTORS, PRODUCERS, WRITERS				51,250
2010 Producer/Writer/Director (loanout)	1	flat	50,000	50,000
2011 Box Rental - Dir/Prod	1	allow	1,000	1,000
2012 Expenses - Dir/Prod	1	allow	250	250
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)		%	20.79%	0
TOTAL				51,250
Rights, Music & Talent				
	#	UNIT	PRICE	TOTAL \$ COST
3000 STORY & OTHER RIGHTS				900
3010 Story Rights		allow	0	0
3020 Title Report (Thomson & Thomson)	1	allow	900	900
3090 Miscellaneous		allow	0	0
3100 ARCHIVAL PHOTOGRAPHS & STILLs				3,540
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	150	2,700
3190 Miscellaneous	1	allow	100	100
3200 STOCK FOOTAGE & FILM CLIPS				4,900
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
3300 TALENT				0
3310 Union & Guild Performers	0	allow	0	0
3320 Union & Guild Fees	0	allow	0	0
3330 Personnel Taxes (FICA, Medicare, FUI, SUI, payroll)	0	allow	0	0

3400	MUSIC/COMPOSER				12,000
3410	Composer (all-in package includes musicians, score, and recording session)	1	allow	12,000	12,000
3420	Music Supervisor	0	allow	0	0
3430	Add'l Music Rights (songs, etc.)	0	allow	0	0
TOTAL					21,340
TOTAL ABOVE THE LINE					73,590

BELOW-THE-LINE:

Crew & Personnel		#	UNIT	PRICE	TOTAL \$ COST
4000	PRODUCTION STAFF				62,218
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	800	3,200
	Shoot	12	weeks	800	9,600
	Wrap	2	weeks	800	1,600
4016	Box/Computer Rental - Prod Coord	18	weeks	50	900
4020	Director's Assistant				
	Prep	0	weeks	500	0
	Shoot	0	weeks	500	0
	Wrap	0	weeks	500	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	500	500
	Shoot	35	days	500	17,500
	Travel	2	days	250	500
	Post/Color timing	2	days	500	1,000
4035	"B" Camera Director of Photography	0	days	500	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	450	450
	Shoot	25	days	450	11,250
	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)	50,350	payroll	20.79%	10,468
4100	EDITORIAL STAFF				63,898
4110	Editor				
	Prep during shoot	1	week	2,250	2,250
	Edit period	16	weeks	2,250	36,000
	Post sound, online, color correction	1	weeks	2,250	2,250
4120	Assistant Editor				
	Setup edit room & system	1	weeks	800	800
	Log & capture all footage	6	weeks	800	4,800
	Part time - rest of edit period	16	weeks	400	6,400
	Part time - post sound, online, color correction	1	weeks	400	400
4199	Personnel Taxes (FICA, Medicare, FUI, SUI, payroll)	52900	salary	20.79%	10,998

TOTAL				126,116
Production Expenses				
	#	UNIT	PRICE	TOTAL \$ COST
5000 CAMERA				2,875
5010				2,000
				375
5020	0.5	allow	4000	
				750
5030	0	days	200	0
				500
5099	1	allow	500	
5100 SOUND				4,325
5110	25	days	150	3,750
5120	0	allow	0	0
5140	1	allow	500	500
5199	1	allow	75	75
5200 LIGHTING & GRIP				3,600
5210	35	days	100	3,500
5220	1	allow	100	100
5300 STUDIO FACILITIES				0
5310	0	days	1000	0
5320	0	allow	2500	0
5400 SET DRESSING				0
5410	0	allow	0	0
5490	0	allow	0	0
5500 WARDROBE				0
5510	0	allow	0	0
5520	0	allow	0	0
5600 PRODUCTION FILM & LAB				2,250
5610	105	60min	6	630
				<i>(assume 3 tapes per camera per day)</i>
5620	105	60min	6	630
5630	3	weeks	250	750
5640	105	tape	1.2	126
5650	1386	\$	8.25%	114
5700 LOGGING + TRANSCRIPTIONS				4,200
5710	53	tapes	80	4,200
				<i>(assume half the tapes are interviews that need to be transcribed)</i>
5720	0	allow	0	0
5800 LOCAL EXPENSES				5,465
5810	3000	miles	0.405	1,215
5820	1	allow	500	500
5830	105	meals	15	1,575
	25	meals	15	375
	0	meals	15	0
5840	35	days	30	1,050
5850	1	allow	500	500
5899	1	allow	250	250
TOTAL				22,715
Travel and related expenses				
	#	UNIT	PRICE	TOTAL \$ COST
6000 TRAVEL EXPENSES				4,450
6010				800
				150
	2	roundtrip	400	
6020	2	fees	75	
6030				1,800
	6	hotel nights	300	
6040	1	allow	200	200

6050	Local Transportation	3	days	200	600
6060	Per Diem (includes travel days)				
	Dir/Prod	5	days	50	250
	DP	5	days	50	250
6090	Miscellaneous	1	allow	400	400
TOTAL					4,450
Post-production					
		#	UNIT	PRICE	TOTAL \$ COST
7000	EDITORIAL EQUIPMENT & FACILITY				8,250
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 (buy/sell w/FCP system)	6	drives	300	1,800
7040	DV Deck (buy/sell)	0.5	allow	1800	900
7050	Equipment Repair	1	allow	250	250
7060	Technical Support	0	months	0	0
7070	Edit room rental w/2 parking spaces	4	months	600	2,400
7071	Edit add'l parking space	0	months	75	0
7090	Miscellaneous	1	allow	400	400
7100	EDITORIAL SUPPLIES				1,803
7110	Edit office supplies	4	months	150	600
7120	Edit meals & snacks	4	months	100	400
7130	Edit gas/mileage	500	miles	0.405	203
7140	Tape stock & blank media	1	allow	500	500
7190	Miscellaneous	1	allow	100	100
7200	FORMAT CONVERSIONS				0
7210	Upconversions/downconversions	0	allow	0	0
7220	PAL-NTSC transfers	0	allow	0	0
7290	Misc format conversions	0	allow	0	0
7200	GRAPHICS & MOTION CONTROL				4,500
7210	Graphics & Titles Designer	1	Allow	3500	3,500
7220	Motion Control (still photographs)	4	hours	250	1,000
7300	ONLINE EDIT				8,900
7310	Online Suite	24	hours	350	8,400
7390	Miscellaneous	1	allow	500	500
7400	COLOR CORRECTION				8,400
7410	Color Correction	24	hours	350	8,400
7500	POST SOUND				14,000
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
7600	TRANSFERS & DUPLICATION				1,930
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
7700	SUBTITLING				0
7710	Translations	0	allow	1000	0
7720	Subtitles Design & Render	0	allow	1500	0
TOTAL					47,783
Insurance					
		#	UNIT	PRICE	TOTAL \$ COST

8000	INSURANCE				17,400
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

TOTAL					17,400
--------------	--	--	--	--	---------------

Office & Administration costs		#	UNIT	PRICE	TOTAL \$ COST
9000	OFFICE/ADMIN				14,610
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	1	allow	250	250
9070	Production Office Rental	12	months	800	9,600
9071	Add'l parking space	12	months	75	900
9089	Loss, Damage & Repair	1	allow	1000	1,000
9099	Miscellaneous	1	allow	400	400
9100	PROMOTION & PUBLICITY				3,450
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
9200	WEBSITE				2435
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
9300	PROFESSIONAL SERVICES				11,250
9310	Legal	1	allow	5,000	5,000
9320	Bookkeeper	12	months	500	6,000
9330	Bank Charges	1	allow	250	250

TOTAL					31,745
--------------	--	--	--	--	---------------

Other Required Items		#	UNIT	PRICE	TOTAL \$ COST
10000	PUBLICITY STILLS				1300
10010	Photographer	1	flat	1000	1,000
10020	Film, Processing, Prints	1	allow	300	300
10100	CLOSED CAPTIONING				2,000
10110	Closed Captioning	1	allow	2,000	2,000
10200	ADDITIONAL REQUIRED ITEMS				350
10210	Transcription for "as-broadcast" cut	1	allow	350	350

TOTAL					3,650
--------------	--	--	--	--	--------------

TOTAL BELOW THE LINE					253,859
-----------------------------	--	--	--	--	----------------

TOTAL ABOVE THE LINE					73,590
TOTAL BELOW THE LINE					253,859
SUBTOTAL					327,449

CONTINGENCY	10.0%		327449	32,745
FISCAL SPONSOR FEES	5.0%		360193	18,010
GRAND TOTAL				378,203