

BUDGET FORM TEMPLATE – Common Categories & Items to Include

NOTE: All budget forms are different, so read and follow the instructions provided by the funder’s application guidelines. Below are some common budget categories & items to include in each category. Not all categories below will be relevant to your specific project/operating.

REVENUES

EARNED

Admissions / box office / sales	<ul style="list-style-type: none"> ▪ Box office: includes single ticket sales/door admissions, admission memberships, passes, subscription sales, groups & special sales, gift certificate sales, ticket service charge revenues
Co-production or Guarantees	<ul style="list-style-type: none"> ▪ Co-production Revenue ▪ Guaranteed & Presentation Fees
On-site cash donations	<ul style="list-style-type: none"> ▪ This would generally be revenue from an on-site donations box (more common with galleries/museums); ▪ Pay-what-you-can & entry by donation
Concessions / merchandising	<ul style="list-style-type: none"> ▪ Revenue from sold items/goods – i.e. concession/vending sales; other merchandise/products (e.g. t-shirts, CDs, brochures, catalogues; publications, calendars, mugs, any kind of item you sell as a fundraising type of item) ▪ Sales of Outdoor Site Spaces, Booths ▪ Coat Check, Catering, Restaurant, Bar and Parking Revenues
Other (some of these might be broken out into their own line items in more detailed budget forms)	<ul style="list-style-type: none"> ▪ Touring and Circulation of Exhibitions ▪ Distribution Revenue ▪ Classes/Training/Workshops/Conference/Seminars/Residencies Fees & income ▪ Competition, Exhibition and Festival Application Fees ▪ Sold Services, Broadcast Services ▪ Recording Income, Choreography Fees, Script Sales ▪ Royalty Payments, Licensing Fees, Sales Commissions ▪ Sale of Administrative and Production Services ▪ Advertising Sales for Publications, Web-Banners, On-site Signage (Rental/Sale of Art Works, Products, Equipment, Production Sets, Costumes, etc. ▪ Rental of Theatre, Studio, Rehearsal Hall, Production Shop, Office Space, Other Facilities ▪ Insurance, Security, Personnel, Administration Charged-back to Rental Groups ▪ Reimbursements and Recovered Expenses ▪ Awards and Prize Payments ▪ Tax Rebates, Insurance Claims, Bank/Investment Interest ▪ Miscellaneous/Uncategorized Revenue ▪ Interest Revenue from Trust Fund and Endowment



FUNDRAISING	
Individual donations	Individual Donations, Fundraising Memberships, Board Member Donations (not on-site donation box); includes annual campaigns, crowd-sourcing funding (e.g. Kickstarter/Ingegogo etc)
Corporate sponsorships & donations	Corporate (cash) sponsorships & donations (general or specific)
Fundraising/special events	Fundraising events, activities & campaign income
Foundations	Foundation grants/donations
In-kind supplies and services	Non-cash contributions & sponsorships (corporate or individuals) – i.e. donation of goods for an event (alcohol & food); advertising space;
Other	<ul style="list-style-type: none"> ▪ Major gifts ▪ Non-Government Capital Donations ▪ Donations from Non-Foundation Charities
GOVERNMENT	
(Funding Program) Project/Operating Grant	Your request to the funder you are applying to! Don't forget to include this one!
Provincial Gov't (Province of BC including Gaming or BC Arts Council)	<ul style="list-style-type: none"> ▪ BC Arts Council – project or operating (portion) ▪ BC Gaming Community Grant program – project or operating (portion) ▪ BC Lotteries income ▪ Any other provincial government/funded agencies sourced revenues
Federal Government (Canada Council, Canadian Heritage, other federal ministries or employment programs)	<ul style="list-style-type: none"> ▪ Canadian Heritage – project or operating (portion) ▪ Canada Council for the Arts – project or operating (portion) ▪ Human Resources Development Canada (employment grants) ▪ Any other federal government/funded agencies sourced revenues
Other	<ul style="list-style-type: none"> ▪ Other Municipal funding from other communities ▪ Other regional government funding (i.e. Metro Vancouver) ▪ Government Fees for Service Agreements ▪ Support from Other Provincial and Municipal Governments ▪ Support from Foreign Governments ▪ Support from Universities, School Boards ▪ Any and all government-sourced in-kind support/contributions



EXPENSES

PROGRAMMING RELATED

<p>Commissioning fees</p>	<ul style="list-style-type: none"> ▪ Fees to artists or other organizations in payment for the commissioning of new works ▪ Any in-kind expenses related to this category
<p>Creative fees or honoraria (i.e. artists, speakers or community contributors) <i>Note: artist & designer fees can be itemized separately on some budget forms</i></p>	<ul style="list-style-type: none"> ▪ Artistic Director, Curator, Producer, Director Fees (Note: for the purposes of project budget preparation: % of individual on PAID salary is an eligible expense, but not in-kind values of volunteers or other non-paid professionals) ▪ Associate and Assistant Directors, Curators and Producers Film, Video and Projection Directors ▪ Artist & Guest Artist Fees (screening, presentation, exhibition, acquisition, residence): Playwrights, Librettists, Writers, Actors, Dancers, Musicians, Accompanists, Singers, Conductors, Media and Visual Artists ▪ Union or Association Fees, Insurance, Pension: Artistic and Programming Contracts ▪ Exhibition, Distribution, Event and Project Curators, Programmers, , Contributors ▪ Artistic Support Staff, Apprentices, Artistic Consultant Fees ▪ Outreach, Education and Workshop Coordinators, Coaches, Facilitators, Teachers, Animateurs ▪ Designers/Designers fees – e.g. Music and Chorus Directors, Stage Directors, Choreographers, Composers, Dramaturges, Costume, Set, Prop, Lighting, Sound and Film Designers ▪ Any in-kind expenses related to this category (receipts may be required)
<p>Copyright payment or royalties</p>	<ul style="list-style-type: none"> ▪ Performance, Distribution Royalties ▪ Copyright Fees ▪ Licensing Agreements ▪ Any in-kind expenses related to this category
<p>Production or technical fees/salaries <i>Note: some specific production related fees can be itemized separately on some budget forms</i></p>	<ul style="list-style-type: none"> ▪ Production Manager, Technical Director ▪ Event and Stage Management Staff ▪ Tour Manager, Distribution Coordinator, Booking Agency, Artist Representative ▪ Head Technicians, Crew Directors ▪ Set-up and Show Crews, Exhibit Technicians, Projectionists ▪ Wardrobe, Wigs and Makeup Staff ▪ Mask & Puppet Builders, Set and Property Construction ▪ House Manager, Ushers Fees ▪ Volunteer Manager: Programming Events ▪ Videographer for Archival Recording ▪ Production Assistants, Production Support Staff, Production Consultant Fees ▪ Chaperones, Drivers ▪ Any in-kind expenses related to this category



<p>Production or creation costs (i.e. exhibition, programming, production, printing and/or distribution expenses)</p> <p><i>Note: specific production related expenses (i.e. equipment, box office etc) can be itemized separately on some budget forms</i></p>	<ul style="list-style-type: none"> ▪ Film or Video Production Expenses; Event Bandwidth, Internet, Simulcast ▪ Creative and Guest Artists' Other Expenses (not fees, see above) ▪ Co-Presenting Fees ▪ Immigration Costs, Work Visas ▪ Production Shipping, Transportation, Crates, Customs and Brokerage, Bussing, Audience Parking for Audiences or Patrons ▪ Vehicle Rental, Lease, Gas and Maintenance ▪ Production/Exhibition Related Expenses – Materials, Purchase & Maintenance (i.e. Scenery & Props; Construction & Shop Tools; Costume, Wigs and Make-up; Lighting, Sound and Special Effects; Scripts, Scores and Orchestral Arrangements Purchase, Copying; Musical Instrument Repairs, Tuning; Exhibition Installation; Music, Video and Media Production & Recoding; Art Works Acquisition, Framing, Restoration, Appraisal). ▪ Box Office Fees, Ticket Printing and Charges, Festival Entrance Buttons, Credit Card Charges, Front of House expenses ▪ Event Programs, On-site Event Signage and Decor ▪ Any in-kind expenses related to this category
<p>Equipment or venue costs (i.e. indoor facility, outdoor tent rentals)</p>	<ul style="list-style-type: none"> ▪ Performance, Exhibition Venue Short-term Rentals ▪ Studio, Rehearsal Hall, Production Facility Short-term Rentals ▪ Stage and Tent Rentals, ▪ Programming and Production Equipment Rentals (Lighting, Staging, Film/Video, Music, Digital Media, all other) ▪ Any in-kind expenses related to this category
<p>Publication and/or documentation costs</p>	<ul style="list-style-type: none"> ▪ Archival Recording, Documentation, Cataloguing ▪ Promotional Publication Design and Lay-out, Printing and Electronic Publishing – may or may not be specifically related to a project and not promotional printing/publishing – the latter could be covered under marketing expenses below) ▪ Any in-kind expenses related to this category
<p>Permits, City services</p>	<ul style="list-style-type: none"> ▪ Event Licenses, Permits and Fees ▪ Policing Expenses ▪ Any in-kind expenses related to this category
<p>Artist and/or volunteer services (i.e. travel, accommodation, food, etc.)</p>	<ul style="list-style-type: none"> ▪ Creative and Guest Artists' Transportation, Accommodation, Per Diem, Local Travel ▪ Event Staff Communications ▪ Artists' Gifts, Hospitality; Entertainment, Hosting, Hospitality and Gifts: Production-related ▪ Volunteer Recruitment, Orientation Costs, Appreciation and Incentives, Uniforms ▪ Any in-kind expenses related to this category
<p>Site costs (i.e. insurance, garbage, toilets, power, security, etc.)</p>	<ul style="list-style-type: none"> ▪ Trailers, Portable Toilets ▪ Outdoor Site Power, Generators, Preparation ▪ Event Security, First Aid, Clean-up, Waste and Environmental Management



	<ul style="list-style-type: none"> ▪ Event/site/project insurance ▪ Any in-kind expenses related to this category
Other (provide details)	<ul style="list-style-type: none"> ▪ Programming Research and Development ▪ Director's, Producer's, Curator's Travel for Research and Activities ▪ Any in-kind expenses related to this category
ADMINISTRATION AND MARKETING	
Administrative fees or salaries	<ul style="list-style-type: none"> ▪ CEO, Executive Director, General Manager, Administrative Director ▪ Assistant Manager, Business Manager, Administrator ▪ Accounting Staff, Information Technology, Database Management Staff ▪ Administrative Support Staff ▪ Benefits for Admin Staff (EI, CPP, WCB, Pension, RRSP, Insurance, Union Health Plan Expenses) ▪ Payroll Services, Legal Fees, Audit Fees ▪ Management Consultants and Specialists <p>Note: for project budget preparation:</p> <ul style="list-style-type: none"> ▪ 100% of Project Coordinator/Manager Fees or Salary (specific to the project proposal); AND/OR % of Executive or Operations Director, General Manager, Coordinator, Director Fees (Note: % of individual on PAID salary is a generally considered an eligible expense, but not in-kind values of volunteers or other non-paid professionals) ▪ Project-related administration and bookkeeping
Administration & Office expenses <i>Note: generally these expenses are itemized further on most budget forms</i>	Admin & Office Expense items generally include: <ul style="list-style-type: none"> ▪ Mortgage Interest, Lease, Rent of Administrative Facilities ▪ Facility-Related Expenses: Utilities, Heating and Cooling; Property Taxes; Liability and Property Insurance; Building Maintenance and Repairs; Equipment Maintenance and Non-capital Purchases; Emergency and Security Services; Cost of In-House Box Office Services; Restaurant, Bar, Boutique, Parking Costs (gross) ▪ Postage, Courier, Customs and Brokerage ▪ Telephone, Long Distance, Teleconferences, Videoconferencing ▪ Office Supplies ▪ General Copying and Printing, Translation, Letterhead ▪ Office Equipment Maintenance, Leases and Non-capital Purchases ▪ Email and Internet Services, Domain Registration ▪ Computer Software, Support and Maintenance ▪ Staff Recruitment, Relocation, Termination, Professional Development ▪ Staff Travel, Taxis, Parking ▪ Board Meetings, Annual General Meeting, Board Travel ▪ General Liability Insurance, Directors and Officers Insurance ▪ Magazine Subscriptions, Publications and Reference Materials ▪ Association Dues and Fees, Conference Registration and Attendance



	<ul style="list-style-type: none"> ▪ Concession, Merchandise Supplies, Write-down of Inventory ▪ Archives, Library Management ▪ Entertainment, Hospitality and Gifts: Administration ▪ Bank Service Charges, Credit Card Fees and Interest ▪ Loan Interest, Financing Costs, Late Payment Penalties, Interest Charges ▪ Foreign Exchange Gains and Losses ▪ Bad Debt Expense, Prior Period Debits ▪ Business Fees, Licenses, Taxes ▪ Non-Refundable Portion of GST/HST ▪ Any in-kind expenses related to this category <p>Note: for project budgets, this expense can include a pro-rated % of total admin costs; percentage must be appropriate to the total time & allocation of costs as related to the production of the project.</p>
Fundraising expenses	<ul style="list-style-type: none"> ▪ Fundraising or Development Director/Consultants ▪ Special Events Coordinator, Sponsorship Manager ▪ Fundraising Event Expenses and/or Support Staff ▪ Any in-kind expenses related to this category <p>Note: for project budgets, only project specific expenses would be allowable</p>
Advertising purchases	<ul style="list-style-type: none"> ▪ Print Advertising ▪ Radio, TV, Internet Advertising ▪ Outdoor Advertising, Storefronts, Display Cases ▪ Subscription Campaign Advertising ▪ Target Marketing Advertising ▪ Any in-kind expenses related to this category
Marketing and promotion production fees (& expenses)	<ul style="list-style-type: none"> ▪ Marketing Director, Communications Director, Marketing Production Coordinator ▪ Publicist, Media Relations Manager ▪ Advertising Sales Manager, ▪ Graphic Designer ▪ Webmaster, Website Designer, Social Networking Coordinator ▪ Marketing and Communication Consultants, Specialists and Support ▪ Marketing Materials, Supplies, Office Costs ▪ Translation and Editing of Marketing Materials ▪ Publication Design and Lay-out, Printing and Electronic Publishing -- specifically related to promotion only and not a publishing project (i.e. book or CD) ▪ Printing costs for promotional materials ▪ Printing of Subscription, Season Brochure, Newsletters, Press Kits ▪ Printing of Posters, Flyers, Postcards, Banners, Displays



	<ul style="list-style-type: none"> ▪ Production of TV, Radio, Internet Ads, Promotional Video ▪ Electronic Newsletters ▪ Direct Mail Campaigns, Postage ▪ Poster and Flyer Distribution Costs ▪ Promotional Listings, Press Releases ▪ Telemarketing ▪ Media Launch, Press Conference, Media Relations, Promotional Events, Public Receptions ▪ Publicity Photographs and Video Transfers ▪ Any in-kind expenses related to this category
Outreach expenses	<ul style="list-style-type: none"> ▪ Surtitles: Rental, Production, Translation ▪ Audience Discussions, Pre- and Post-show Chats ▪ Study Guides, Audio Guides ▪ Outreach Workshops and Demonstrations, Videos and Publications ▪ Any in-kind expenses related to this category
Other (provide details)	<ul style="list-style-type: none"> ▪ Participation at Showcases and Trade Shows ▪ Ticket Giveaways and Promotions ▪ Audience Survey, Market Research ▪ Any in-kind expenses related to this category

