

Pattern - Episodic Budget which is the estimated consistent cost of each episode.

Amort - Amort is the budget for expenses which are not attributable to a specific episode but which pay for things expensed (or amortized) across all of the episodes in a single season. This might include underlying rights, prep period costs, construction of standing sets, titles, and many more.

Types of Amorts:

- **Amort Amort** - This is the main amort, which includes costs that will be shared and USED in every episode. For example, the cost to rent a sound stage for 5 months while filming a series would be in the "main" amort, or the cost of filming the opening titles that are used on each episode.
- **Enhancement Amort** - Used to enhance certain episodes with on screen spends, such as a car chase, expensive stunt, **stunt casting**, etc.
- **Construction Amort** - Cost associated with constructing large sets that are used in a few episodes, but typically not all episodes.
- **Holiday Amort** - Cost associated with shutting down production, paying PTO, and extending rentals for holiday breaks, such as for Christmas, Thanksgiving or the 4th of July.
- **Prep Amort** - Cost associated with prepping a season, such as the labor costs of gathering and preparing equipment.
- **Wrap Amort** - Cost associated with wrapping a season, such as the labor costs of returning equipment, and storing or striking sets.
- **Location Amort** - Sometimes referred to as a "distant location amort" costs associated with filming anywhere outside the **studio zone**.
- **Additional Days Amort** - Cost associated with adding a day to an episodes shooting schedule, or splitting an additional day across two or more episodes.

Series Budget - The combined cost of the pattern budget and amort. Does not include studio overhead or network publicity spend for marketing the show.

Top Sheet - The Top Sheet provides a snapshot of your overall estimated production budget, broken down into four distinct levels which contain financial information on all the accounts.

Top Sheet Levels:

1. **Above The Line (ATL)** - Part of a film's budget reserved for major players in the production such as the director, producers, writers, and recurring actors. So-called because these accounts appear above an actual line on the top sheet. Sometimes productions will be referred to as "top-heavy" ; this means the above-the-line costs are out of proportion with the below-the-line costs. This often happens on long-running shows, as the actors renegotiate their deals.

2. **Below The Line (BTL)** or Production - All physical production costs not included in the above-the-line expenses, including departmental crews, labor, equipment and materials, locations, etc.
3. Post-Production - Covers everything you need to assemble the footage, including editors, music, foley, etc.
4. Other - Amortization costs. In practice, it's the total cost of all amorts, divided by the number of episodes. So if all amorts total \$1,000,000 and there are 10 episodes ordered for the season, each episode would carry \$100,000 in amortization costs. (On a pilot, this section contains items that would normally go in an amort, such as insurance, production specific legal fees, and miscellaneous expenses.)

Locked Budget - A finalized version of the budget that will no longer be changed. Pattern budgets are often locked in the final days before production of the season begins. This requires the studio, the network, and producers to all sign off in agreement on a budget's top sheet.

Episodic budgets are often locked on the last day of prep for that episode.

Episodic Budget - Customized version of the pattern budget to meet the needs of that specific episode. For example, if an episode requires an unusually large crowd, then the costume department would be allocated additional money from an amort. Again, a signature is usually required from studio executives and producers before it can be locked.

Incentives / Tax Credits - A film tax credit cancels a portion of the income tax owed to the government (country, state, province, county, or city) by the production company. Often can save anywhere from 5-10% of the total cost.

Gross - Complete cost of a production before applying the tax credit.

Net - Final cost of a production after applying the tax credit. This is the number most people refer to as the show's budget. For example, a show with a gross series budget of \$10 million per episode, could have a net budget of \$8.5 million per episode. When asked what the budget of the show is, most people would answer "\$8.5 million".

Accounts - Subsections within the budget for individual departments or expenses, which are assigned a number, such as Set Operations (2500), Directors (1300), and Editing (5100). These numbers are the same in every single budget for every show, across every studio.

Fringes - The costs attributed to an individual cast or crew member which are not salary. This includes FICA, localized taxes, union medical insurance, etc.

Unions - Hollywood unions handle their members' credits, healthcare, and pensions; and bargain individually with the **AMPTP**.

IATSE - The International Alliance of Theatrical Stage Employees, Moving Picture Technicians, Artists and Allied Crafts of the United States, Its Territories and Canada. Or IATSE, for short. Artists who belong to this union include Editors, Cinematographers, Art Directors, Customers and many more. More than 150,000 workers strong, this union is broken into Locals, based both on location and craft. Each determines their own Constitution and By-Laws, officer elections, dues structure, membership meetings, and more through democratic processes. Locals negotiate labor contracts regarding wages, work rules, and grievance procedures. Some also provide services to their members by administering health and retirement funds, and providing training and education. Examples of locals below:

LOCAL 600 - The International Cinematographers Guild represents camera professionals and publicists. Jurisdiction is the entirety of the United States.

LOCAL 729 - Motion Picture Set Painters & Sign Writers. Jurisdiction is Hollywood.

SAG (Screen Actors Guild) - represents approximately 160,000 actors, announcers, broadcast journalists, dancers, DJs, news writers, news editors, program hosts, puppeteers, recording artists, singers, stunt performers, voiceover artists and other media professionals.

DGA (Directors Guild of America) - represents the creative and economic rights of directors and members of the directorial team working in film, television, commercials, documentaries, news, sports and new media.

WGA (Writer's Guild of America) - Composed of about 10,000 members, this union for screenwriters is actually made up of two groups, WGA East and WGA West.

Teamsters - The Motion Picture and Theatrical Trade Division represents thousands of workers in the motion picture industry, including drivers and other transportation professionals, animal wranglers, casting directors, location scouts and others. The division also works to secure tax credits that promote film incentives across the nation

AMPTP (Alliance of Motion Picture and Television Producers) - the collective face of the various entertainment conglomerates. Member companies include the major studios (including Paramount, Sony, Universal, Disney, Warner Brothers, and Lionsgate), the principal broadcast television networks (including ABC, CBS, FOX and NBC), the streaming services (including Netflix, Apple, and Amazon Prime), certain cable television networks, and other independent film and television production companies.

Studio Zone - 30 mile radius in the Los Angeles area used by union film projects to determine **per diem** rates and driving distances for crew members.

Scale - The minimum amount of compensation for a union job. Typically only low level or inexperienced persons are paid scale, and then are given a raise in subsequent seasons of a show. Scale usually increases by about 3% each year, to keep up with inflation.

Movie Magic - Computer software used to schedule and budget both TV shows and features, used by most major studios, line producers, assistant directors (ADs), and accountants. The two programs **Movie Magic Budget (MMB)** and **Movie Magic Scheduling (MMS)** can work in tandem, but typically in TV the programs are used completely separately. The ADs handle the scheduling, and the accountants handle the budget, with the line producer acting as the bridge.

Hot Costs - A daily comparison to the budget done by the Production Accountants. It compares actual costs of the previous day's shooting with the budgeted costs for a day of shooting. Meant to measure only the scope of the on-set shooting crew, cast, footage/processing and catering, and occasionally equipment or off-set riggers, etc. Sometimes kept as a running total, including the previous shoot days for that episode.

Estimated Final Cost (EFC) - Sum of the actual amount spent to date, plus the estimated amount to complete.

Cost Report - Compares the actual spend vs the budget.

Variance - The difference between the current draft of the budget and a previous draft.

Package Fee - When an agency represents more than one of the above the line talent, or the showrunner has an overall deal at the studio, that agency used to get a "package fee" in the budget of the show. This is now being phased out, as per the 2021 WGA legal victory.

Studio Overhead - These are costs that the studio spends to make the show. Examples include the salaries of their legal and production departments. This should not be in your show's budget, as it's the studio's cost of doing business which they recoup via license fees.

Pad - Line Producers and studio production executives will often "pad" the budget. This is a hidden contingency buried in an unrelated account that allows a cushion in case of overages.

Per Diem - a daily cash allowance to pay for food and miscellaneous expenditures when an employee is working at a distant location other than their primary residence.

All episodes produced - If an actor is contracted for all episodes produced, they are paid for every episode of the season, whether they appear in it or not.

10/13ths - A 10/13ths deal for an actor guarantees the actor payment for up to 10/13 episodes in a season, whether or not they appear in 10/13 total episodes. For example, If a season has 10 episodes, they will be paid for 8 episodes. If they appear in more than 8 episodes, they will be paid for those episodes as well.

Stunt Casting - When a celebrity comes in for a guest role. Much more expensive, but garners media attention. Often done in popular sitcoms, such as FRIENDS.

Estimator - A studio employee who covers the job of the production accountant before they are hired and after the show or season is wrapped. Usually puts together the first few drafts of the budget, and then EFCs and Cost Reports after the season has wrapped.

Production Accountant - In pre-production, production accountants help the producers and production managers prepare budgets. During production, they oversee all payments, manage payroll and provide **hot costs** and **EFCs**.

Block Shooting - Scheduling two or more episodes together based on location or the availability of a stunt actor. Typically hard on actors but more cost effective. For example, filming all scenes for two episodes that take place in the main character's house, before moving on to all scenes for the same two episodes that take place at a character's workplace.

Day Out of Days (DOOD) - A chart that shows which days actors (or picture cars, or another expensive piece of rented equipment) are working over the course of the shoot.

One Liner - An abridged version of the shooting schedule. Scenes are listed and arranged in shooting order and broken up by shooting days. This is the most commonly distributed schedule as it only contains the essential scene information.