Teiger Foundation

2027 Call for Proposals Three Years of Programming Sample Budgets

These sample budgets show how a budget for three years of programming may be structured. They are examples, not templates, and do not cover every eligible expense.

Use the format that fits your programming and organization. You do not need to match these examples.

Budget requirements

Programming budget

Submit a budget showing **pending and confirmed income and expenses** for the programming described in your proposal. If you do not yet have a comprehensive three-year budget, you may instead submit a detailed budget for a future project or program included in the proposal that represents your typical program costs and distribution of funds. A past project budget does not satisfy this requirement.

Three Years of Programming grants are distributed in three equal annual installments. Each annual installment may cover no more than 15% of the organization's annual operating budget. Up to 30% of the grant award may support indirect or overhead costs.

Grant amounts are based on annual operating budget:

- $170,000–$333,333: $75,000
- $333,334–$499,999: $150,000
- $500,000–$666,666: $225,000
- $666,667–$999,999: $300,000
- $1,000,000–$3,999,999: $450,000

Organization budget

Submit your organization's operating budgets for the **past and current fiscal years**. A future fiscal-year budget is optional. The organizational budget is also used to determine the grant amount for which your organization is eligible.

University-affiliated applicants: Submit the operating budget for the gallery, museum, art center, or other unit applying for the grant, **not the operating budget of the university or college as a whole.**

Examples in this packet

- $75,000 Grant Three-Year Program
- $225,000 Grant Complete Three-Year Budget
- $450,000 Grant Representative One-Year Budget
- Operating Budget University Gallery or Museum
- Operating Budget Small Organization

THREE YEARS OF PROGRAMMING					
Organization budget size	$250,000				
Organization type	Artist-run space / small nonprofit				
Total program budget (3 years)	$323,001				
Teiger request	$75,000 ($25,000/year)				
Project description	Small artist-run space presenting a three-year sequence of early-career solo commissions with a residency.				
Expenses	**Year 1**	**Year 2**	**Year 3**	**Total**	**Notes**
Direct costs					
Curator and contract help	$40,000	$41,200	$42,436	$123,636	Part-time curator plus contract help
Artist fees	$12,000	$12,360	$12,731	$37,091	Per W.A.G.E. guidelines
Stipend for artist's residency period	$4,000	$4,120	$4,244	$12,364	
Production and installation	$15,000	$15,450	$15,914	$46,364	
Residency travel, lodging + per diem	$6,000	$6,180	$6,365	$18,545	Airfare/ground travel, approximately 2 weeks lodging and per diem
Documentation and materials	$3,000	$3,090	$3,183	$9,273	
Direct costs subtotal	**$80,000**	**$82,400**	**$84,873**	**$247,273**	
Example allocation of grant - direct costs	**$17,500**	**$17,500**	**$17,500**	**$52,500**	
Indirect costs					
Admin and facilities share	$15,000	$15,450	$15,914	$46,364	Shared organizational costs not assignable to a single program
Indirect costs subtotal	**$15,000**	**$15,450**	**$15,914**	**$46,364**	
Example allocation of grant - indirect costs (up to 30%)	**$7,500**	**$7,500**	**$7,500**	**$22,500**	
Subtotal (direct + indirect)	**$95,000**	**$97,850**	**$100,787**	**$293,637**	
Contingency (10%)	$9,500	$9,785	$10,079	$29,364	
Total expenses	**$104,500**	**$107,635**	**$110,866**	**$323,001**	
Revenue	**Year 1**	**Year 2**	**Year 3**	**Total**	**Notes**
Teiger Foundation	$25,000	$25,000	$25,000	$75,000	Requested
State and city government	$25,000	$25,000	$25,000	$75,000	Confirmed
Foundation	$30,000	$31,500	$33,075	$94,575	Confirmed
Individual contributions	$15,000	$15,750	$16,538	$47,288	Confirmed
Earned income	$10,100	$10,605	$11,135	$31,840	Pending
Total revenue	**$105,100**	**$107,855**	**$110,748**	**$323,703**	
Surplus/deficit	**$600**	**$220**	**-$118**	**$702**	
This sample budget is designed for a small artist-run space applying in the three years of programming category, presenting a three-year sequence of early-career solo commissions with a residency to conduct research for these commissions.					

THREE YEARS OF PROGRAMMING					
Organization budget size	$600,000				
Organization type	Small kunsthalle / independent contemporary art institution				
Total program budget (3 years)	$1,171,855				
Teiger request	$225,000 ($75,000/year)				
Project description	Three-year curatorial initiative around a single theme, with a new commission each year and a mid-point symposium.				
THREE YEARS OF PROGRAMMING: Entire program					
Expenses	**Year 1**	**Year 2**	**Year 3**	**Total**	**Notes**
Direct costs					
PERSONNEL & PROGRAM SUPPORT					
Salaries and benefits	$107,577	$110,804	$114,128	$332,509	75% Curator and 50% Programs Manager attributable to the three-year program.
Contract exhibition/program labor	$22,000	$23,100	$24,255	$69,355	Preparators, technicians, designers, editors, and other project-based support.
ANNUAL EXHIBITIONS & COMMISSIONS					
Artist fees	$31,000	$32,550	$34,177	$97,727	Artist compensation for exhibitions, commissions, and related participation; production costs budgeted separately.
Commission production & fabrication	$15,000	$15,750	$16,538	$47,288	Materials, fabrication, technical support, and other direct costs for one new commission each year.
Exhibition production & installation	$13,500	$14,175	$14,883	$42,558	Local installation, equipment, casework, gallery preparation, and related production costs.
Artist and curatorial travel & lodging	$24,000	$25,200	$26,460	$75,660	Research travel and artist travel associated with exhibitions and commissions.
Documentation	$7,500	$7,875	$8,268	$23,643	Photography, video, documentation, rights, and archival materials.
Interpretation & audience engagement	$2,000	$2,100	$2,205	$6,305	Interpretive materials and audience-engagement resources associated with annual programming.
Advertising & marketing	$6,000	$6,300	$6,615	$18,915	Promotion of exhibitions and related public programs.
YEAR 2: MIDPOINT SYMPOSIUM					
Participant honoraria	—	$12,000	—	$12,000	Honoraria for invited artists, curators, writers, and other symposium participants.
Participant travel, lodging & per diem	—	$10,000	—	$10,000	Travel and hospitality for invited symposium participants.
Symposium production & accessibility	—	$8,000	—	$8,000	AV, CART/transcription, interpretation, documentation, materials, and other event costs.
Direct costs subtotal	**$228,576.88**	**$267,854.00**	**$247,529.00**	**$743,959.88**	
Allocation of grant - direct costs (70%)	**$52,500.00**	**$52,500.00**	**$52,500.00**	**$157,500.00**	This sample allocates 70% of the grant to direct project costs. Applicants may allocate up to 100% of the grant to direct costs.
Overhead and/or indirect costs					
Salaries and benefits (25% Executive Director; 25% Deputy Director)	$46,626.88	$48,025.69	$49,466.46		
Rent, utilities, property insurance, and maintenance expenses	$57,344.00	$59,064.00	$60,836.00		
Overhead and/or indirect costs subtotal	**$103,970.88**	**$107,089.69**	**$110,302.46**	**$321,363.02**	
Allocation of grant - indirect costs (up to 30%)	**$22,500.00**	**$22,500.00**	**$22,500.00**	**$67,500.00**	This sample allocates the maximum 30% of the grant to indirect costs. Applicants may allocate 0-30% of the grant to indirect costs.
Subtotal (direct + overhead and/or indirect costs)	**$332,547.76**	**$374,943.69**	**$357,831.46**	**$1,065,322.90**	
Contingency (calculated at 10%)	**$33,254.78**	**$37,494.37**	**$35,783.15**	**$106,532.29**	
Total expenses	**$365,802.54**	**$412,438.06**	**$393,614.60**	**$1,171,855.19**	
Revenue	**Year 1**	**Year 2**	**Year 3**	**Total**	**Notes**
Teiger Foundation	$75,000.00	$75,000.00	$75,000.00	**$225,000.00**	Requested
Government - NEA	$20,000.00	$20,000.00	$20,000.00	**$60,000.00**	Confirmed
Government - City	$15,000.00	$15,000.00	$15,000.00	**$45,000.00**	Confirmed
Private foundation	$15,000.00	$20,000.00	$20,000.00	**$55,000.00**	Confirmed, Long-term supporter
Private foundation	$50,000.00	$50,000.00	$0.00	**$100,000.00**	Confirmed, Multi-Year Support for Two Years
Private foundation	$115,000.00	$150,000.00	$175,000.00	**$440,000.00**	Confirmed, for year 1, pending for subsequent years
Individual donor support/fundraiser	$55,000.00	$58,850.00	$62,970.00	**$176,820.00**	Confirmed
Earned income from space rental	$25,000.00	$25,000.00	$25,000.00	**$75,000.00**	Pending
Total revenue	**$370,000.00**	**$413,850.00**	**$392,970.00**	**$1,176,820.00**	
Surplus/deficit	**$4,197.46**	**$1,411.94**	**-$644.60**	**$4,964.81**	
Small organizations have multiple options for presenting their budgets in the three years of programming category. This sample budget outlines anticipated expenses for a three-year period.					

THREE YEARS OF PROGRAMMING		
Organization budget size	$3,600,000	
Organization type	ICA / small contemporary art museum	
Total program budget (year shown)	$707,784	
Teiger request	$450,000 ($150,000 /year)	
Project description	Representative budget for one year of a three-year program centered on exhibitions, new commissions, institutional partnerships, and publications.	
THREE YEARS OF PROGRAMMING: One Year		
Year 1 Expenses		
Direct costs		
Exhibition #1		**Notes**
Artist fee	$4,000.00	Standard per W.A.G.E. guidelines for institutions with a TAOE of $3,600,000
Artist commission	$17,000.00	
Exhibition publication: contributing writers fees & editorial labor	$10,000.00	
Artist performance fees	$3,000.00	
Total Exhibition #1	**$34,000.00**	
Exhibition #2		
Artist fee	$4,000.00	
Commission: materials and production	$15,000.00	
Exhibition publication: contributing writers fees & editorial labor	$15,000.00	
Total Exhibition #2	**$34,000.00**	
Exhibition #3		
Estate support	$5,000.00	
Artwork: light restoration, conservation, framing	$10,000.00	
Packing & shipping	$8,000.00	
Registrarial/Preparation Fees	$5,000.00	
Installation labor & supplies	$15,000.00	
Total Exhibition #3	**$43,000.00**	
Exhibition #4		
Artist Fee	$4,000.00	
Exhibition publication: contributing writers fees & editorial services	$2,000.00	
Installation labor & supplies	$15,000.00	
Total Exhibition #4	**$21,000.00**	
Personnel and support		
Executive Director and Chief Curator	$33,750	25% of $135,000 salary
Deputy Director and Curator	$26,250	25% of $105,000 salary
Program Assistant	$25,000	50% of $50,000 salary
Curatorial Fellow	$50,000	100% of $50,000 salary
Total personnel salaries	**$135,000.00**	
Direct cost subtotal	**$267,000.00**	
Example allocation of grant - direct costs	**$105,000.00**	Direct-cost portion of the first $150,000 installment of the total three-year grant
Overhead and/or indirect costs		
General overhead	$376,440.00	Administrative salaries, mortgage, utilities, property insurance, and maintenance expenses

Overhead and/or indirect costs subtotal	**$376,440.00**	
Example allocation of grant - indirect costs (up to 30%)	**$45,000.00**	30% of the first $150,000 installment of the total three-year grant
Subtotal (direct + overhead and/or indirect costs)	**$643,440.00**	
Contingency Calculated at 10%	**$64,344.00**	
Total expenses	**$707,784.00**	
Year 1 Revenue		
Source	**Amount**	**Notes**
Teiger Foundation	$150,000.00	Requested, year one of three year support. 1/3 of $450,000 grant
Government - City and State	$40,000.00	Confirmed
Foundation A	$100,000.00	Confirmed
Foundation B	$50,000.00	Confirmed
Foundation C	$50,000.00	Pending
Foundation D	$25,000.00	Pending
Board support	$140,000.00	Confirmed
Individual donor support	$50,000.00	Confirmed
Corporate	$25,000.00	Confirmed
Partnering institution contribution	$20,000.00	Confirmed
Annual fundraiser	$25,000.00	25% of annual fundraiser income
Earned income from space rental	$35,000.00	Pending
Total revenue	**$710,000.00**	
Surplus/deficit	**$2,216.00**	
Small organizations have multiple options for presenting their budgets in the three years of programming category. This sample budget represents a three-year program by detailing expenses for each exhibition over a one-year period, noting the specific parts that Teiger Foundation will fund.		

<u>Operating budget: university gallery or museum</u>			
EXPENSES	**PAST FY**	**CURRENT FY**	**FUTURE FY**
Programming			
Exhibitions	$445,000.00	$460,000.00	$500,000.00
Traveling Exhibitions	$40,000.00	$40,000.00	$40,000.00
Marketing and Public Relations	$96,000.00	$96,000.00	$96,000.00
Engagement Programs	$60,000.00	$72,000.00	$75,000.00
Security	$45,000.00	$50,000.00	$50,000.00
Programming Expense Subtotal	**$686,000.00**	**$718,000.00**	**$761,000.00**
Administrative			
Personnel Costs (including fringe)	$1,795,124.00	$1,848,977.72	$1,904,447.05
Building & Maintenance	$996,000.00	$996,000.00	$996,000.00
Administrative (travel, phone, postage, supplies)	$189,000.00	$190,000.00	$210,000.00
Funds available for Strategic Initiatives/Strategic Vision Plan	$60,000.00	$60,000.00	$60,000.00
Development and Annual Benefit Costs	$90,000.00	$94,500.00	$99,225.00
Administrative Expense Subtotal	**$3,130,124.00**	**$3,189,477.72**	**$3,269,672.05**
TOTAL EXPENSE:	**$3,816,124.00**	**$3,907,477.72**	**$4,030,672.05**
REVENUE	**PAST FY**	**CURRENT FY**	**FUTURE FY**
Publications Sales	$23,000.00	$30,000.00	$30,000.00
Editions/Merchandise Sales/Prints	$3,000.00	$5,000.00	$5,000.00
Space Rentals from Outside Organizations	$4,000.00	$6,000.00	$6,000.00
Touring Exhibition Fees	$20,000.00	$40,000.00	$60,000.00
Earned Income Subtotal	**$50,000.00**	**$81,000.00**	**$101,000.00**
Contributed Income			
Individual Contributions	$75,000.00	$100,000.00	$125,000.00
Annual Benefit	$200,000.00	$250,000.00	$250,000.00
Corporate	$50,000.00	$50,000.00	$50,000.00
Grants: Foundations * Restricted & Unrestricted	$451,807.00	$177,500.00	$234,319.00
Grants: State/Government * Restricted & Unrestricted	$13,000.00	$23,000.00	$23,000.00
Contributed Gift Subtotal	**$789,807.00**	**$600,500.00**	**$682,319.00**
General Endowment Draw	$1,719,317.00	$1,968,617.97	$1,990,272.76
Endowment Subtotal	**$1,719,317.00**	**$1,968,617.97**	**$1,990,272.76**
University Contributed Income	$261,000.00	$261,000.00	$261,000.00
University Building & Maintenance	$996,000.00	$996,000.00	$996,000.00
Contributed University Subtotal	**$1,257,000.00**	**$1,257,000.00**	**$1,257,000.00**
TOTAL REVENUE :	**$3,816,124.00**	**$3,907,117.97**	**$4,030,591.76**
Surplus/deficit	**$0.00**	**-$359.75**	**-$80.29**

We recognize that each university gallery or museum operates differently, and that your operating budget may differ significantly from this sample. Note that applicants should submit the operating budget for their gallery or museum only, not one for their entire university.

Operating budget: Small organization under $4 million			
Programming expenses			
Commissions	$517,782.00	$550,000.00	$575,000.00
Events	$156,000.00	$170,000.00	$185,000.00
Publications	$122,000.00	$122,000.00	$122,000.00
Virtual programs	$20,000.00	$40,000.00	$50,000.00
Exhibitions	$26,500.00	$30,000.00	$35,000.00
Archive	$60,000.00	$0.00	$0.00
Marketing	$107,080.00	$77,200.00	$107,080.00
Total programming	**$1,009,362.00**	**$989,200.00**	**$1,074,080.00**
Personnel expenses			
Full-time salaries	$737,924.00	$760,062.00	$782,864.00
Hourly wages	$35,000.00	$35,000.00	$35,000.00
Payroll taxes & fringe benefits	$162,588.00	$167,214.00	$172,230.00
Total personnel	**$935,512.00**	**$962,276.00**	**$990,094.00**
Operating expenses			
Development: general	$35,036.00	$37,839.00	$40,866.00
Development: gala & special event expenses	$140,000.00	$147,000.00	$154,350.00
Administration	$194,960.00	$200,809.00	$206,833.00
Facilities	$199,626.00	$205,615.00	$211,783.00
Total operating	**$569,622.00**	**$591,263.00**	**$613,832.00**
TOTAL EXPENSES	**$2,514,496.00**	**$2,542,739.00**	**$2,678,006.00**
Contributed Income	**PAST FY**	**CURRENT FY**	**FUTURE FY**
Federal government	$40,000	$40,000	$40,000
State government	$80,000	$80,000	$80,000
Local government	$25,000	$25,000	$25,000
Foundations	$1,345,000	$1,345,000	$1,415,000
Corporate contributions	$50,000	$50,000	$90,000
Individual contributions	$270,000	$283,500	$297,675
Board contributions	$130,000	$140,000	$150,000
Annual benefit/gala, including auction	$350,000	$400,000	$425,000
Funds released from restrictions	$110,000	$50,000	—
Total Contributed	**$2,400,000.00**	**$2,413,500.00**	**$2,522,675.00**
Earned Income			
Box office & co-production fees	$75,000	$80,000	$85,000
Space & equipment rentals	$20,000	$25,000	$30,000
Merchandise/product sales	$10,000	$15,000	$20,000
Publication sales	$10,000	$10,000	$15,000
Total Earned	**$115,000.00**	**$130,000.00**	**$150,000.00**

TOTAL INCOME	**$2,515,000.00**	**$2,543,500.00**	**$2,672,675.00**
Income/Loss	**$504.00**	**$761.00**	**-$5,331.00**
Budget note: Two significant funding partners concluded their support in FY2026. Foundation A’s support ended with the conclusion of its regional funding program. Foundation B also concluded its current grant and requires a one-year hiatus before the organization may reapply in FY2028. The organization is working with current and prospective funders to replace this support and diversify revenue in FY2027 and FY2028.			
We recognize that each small organization operates differently, and that your operating budget may differ significantly from this sample. Please provide your organization’s operating budget for the most recently completed fiscal year and current fiscal year. You may also include a projected budget for the upcoming fiscal year, if available. Please do not submit profit/loss statements or balance sheets. You are welcome to include budget notes to provide additional context about your past or projected finances.			