



Budgeting : An Overview

Program managers should consistently be involved in funding conversations, regardless of whether the program's budget is part of a larger department's or stands alone. If managers do not speak the language of finance they will have a hard time being invited to the table to discuss budget issues that directly impact the program. Generally, the budget is broken into two main categories: Expenses and Revenue.

Expenses

- **Personnel**
 - FT/PT staff salaries
 - Benefits/Fringe
 - PD staff salaries
 - Call pay
- **Equipment**
 - Exam table
 - Colposcope
 - Camera
 - Other
- **Operating Expenses**
 - Telephone/Internet
 - Supplies
 - Rent

Revenue

- **Reimbursement**
 - Evidence payers (law enforcement, etc)
 - Health insurance
 - Victim's Comp
- **Fundraising**
- **Grants**
- **Other**
 - Educational offerings

Use our helpful tools, *Taking Stock of Your Funding* and the *Cost Revenue Worksheet* to help understand how money is flowing in and out of your program.



See also the *Business Planning Resources* in the *Funding* section.



Online Budgeting Resources

Financial Literacy as an Essential Element in Nursing Management Practice (Sign in required)

http://www.medscape.com/viewarticle/806797_1

Financial education for future nurse leaders

[http://www.nurseleader.com/article/S1541-4612\(04\)00103-X/abstract](http://www.nurseleader.com/article/S1541-4612(04)00103-X/abstract)

10 Step Annual Budgeting Checklist

https://nonprofitsassistancefund.org/sites/default/files/publications/budgeting_checklist.pdf

The Budgeting Process

<http://www.centerfornonprofitexcellence.org/files/Budget%20Process%20Toolkit.pdf>

About the author

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