



## Budgeting

Budgeting creates a financial model to quantify expected revenue and costs for a given period of time based upon a set of assumptions.

### Budgeting Options

"SALY" Budget	Zero-Based Budgeting	Rolling Budget	Budget by Department	Hybrid
<ul style="list-style-type: none"><li>• Uses last year as a model with tweaks for known changes</li></ul>	<ul style="list-style-type: none"><li>• Controls costs through justifying of all expenses</li><li>• More time consuming than "SALY"</li></ul>	<ul style="list-style-type: none"><li>• Always budgeting a set period of time into the future</li><li>• Cuts down on year-end time</li></ul>	<ul style="list-style-type: none"><li>• Useful for controlling costs by area</li><li>• Motivates employees but can lead to padding</li></ul>	<ul style="list-style-type: none"><li>• Custom plan suited to your specific needs</li></ul>

A hybrid is usually the best option as we can help develop a custom budget suited to your need. Let **Froehling Anderson** help plan your budget today!