Budgeting and Theology

Happy New Year to all *Health Progress* readers!

In this first issue of 2004 we deal with a number of important topics.

Sr. Patricia Talone, RSM, PhD, CHA's vice president for mission services, opens the issue with a discussion of "Budgeting as Theological Reflection" (p. 14). Mission/margin is a false dichotomy, writes Sr. Pat. She offers a framework upon which a health care organization can "align budgeting, planning, and mission analysis." In a commentary on her article, "Balancing Act" (p. 17), Michael D. Rowe, who is vice president, finance, and chief financial officer, Sisters of Charity of Leavenworth Health System, Lenexa, KS, advises flexibility in trying to balance "heritage and future."

In a thoughtful piece called "Health Care and the Church's Mission" (p. 19), Bishop Michael E. Putney, bishop of the Diocese of Townsville, Australia, discusses the health care ministry's role within the larger work of the Catholic Church. *Health Progress* readers may be particularly interested in Bishop Putney's passages on the *Code of Ethical Standards for Catholic Health and Aged Care Services,* the Australian counterpart to our *Ethical and Religious Directives.*

Sylvia McSkimming, RN, PhD; Marla London; Carol Lieberman; and Ellen Geerling, in "Improving Response to Life-Threatening Illness" (p. 26), describe CALL Care, a nationwide project that followed end-of-life care at 11 Catholic health care facilities. In a related article, "Making 'Caring Connections'" (p. 34), Sr. Marie Ruegg, HM; Victoria Schirm, RN, PhD; and Barbara Boyce discuss a program to enhance end-of-life care in a retirement community in Ohio.

In other articles, John Paul Slosar, PhD, outlines an ethical discernment process for organizations; Tim Porter-O'Grady, EdD, and Richard Afable, MD, MPH, discuss the relationship between an organization's board and its medical staff; and Sr. Barbara Arceneaux, OSF, John J. Finan, Jr., and Cindy Heine describe a process for developing leaders.

> Catholic organizations need to "align budgeting, planning, and mission analysis."