prohibit it. Make sure that line items in
the spreadsheet are referenced back to
your maintenance plan.
A typical capital equipment replace-
ment budget should run 10 to 15 percent
of your total investment in equipment. If
new purchases are to replace equipment
that should be rotated out because of age,
then show backup records to support
your case.
Most golf courses budget for continual
improvements to the course over time.
These capital projects should be well
thought out and planned for with a com-
plete cost analysis provided. The better
job of planning you do is directly propor-
tional to the number of improvements
you sell to your owners.
The more knowledgeable you are of
your business, the better your chances of
success. The budget process is a part of
that knowledge you need.
By Gary T. Grigg, CGCS, MG
Royal Poinciana GC.

Budget Book Makes
It Easy to Defend
Your Programs
I have been putting together a “budget
book” at the Falls CC for sometime now.
I find it gives me an easy-to-understand
format to present our needs to the Greens
Committee and finance committee. If
I’ve done my homework on the book
diligently, I find that I have a relatively
easy time answering questions. If cuts to
the budget are proposed, it is pretty simple
for the committees to look at what work
or program reductions they are willing to
live with and defend to the members.
I hope the following information will help
you prepare and present your budget for
approval.

Budget Time Line
January – During this month I review
all of my past expenditures. This infor-
mation comes from my purchase order
book and the programs I have followed
in the past eight months. Our budget year
runs from May through April of the fol-
lowing year. I get a complete line-item
expense report from the club’s controller
to help me with this procedure.
I also work with our Greens Commit-
tee chairman to put together long-range
capital improvements during this month
so that there will be enough capital funds
in the club to cover these expenses. By the
end of the month, I’ll have a draft copy of
the line items and payroll expenses giving
a proposed bottom line.

February – By the first week of Febru-
ary, I’ll have a complete budget book
with explanations of line items and de-
tailed descriptions of our fertilizer and
chemical programs.
My greens chairman and I meet with
the Budget/Finance Committee early in
this month. The greens chairman urges
acceptance of the budget while I explain

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details and justification for specific line item expenses if questioned. My book is so detailed that members on the Budget/Finance Committee have a hard time justifying any significant cuts from the proposed budget. Some items are tweaked, but there are very few major changes.

February & March – Budgets from all areas of the club are compiled and the income to cover these proposed expenses is reviewed. From this point it is the responsibility of the Finance Committee to come back to each department head and discuss any income shortfalls that can’t support the budgeted expenses. Depending on the outcome of this review, final changes are made to each budget.

The budgets are presented by the Finance Committee along with their recommendations to the Board of Directors. Final discussions are held and presentations made to the membership in April. At this point everything has been basically approved.

Highlights of the 1998-99 Budget Book
This year’s book is a 22-page document including a cover page and Table of Contents. I will present summaries of some of the sections to give you an idea of what is included.

• Table of Contents
1 Summary of the Golf Course Budget by Accounts.
2 Golf Course Maintenance Payroll –
   Detail of Staff. Lists staff members salaries, wages and proposed increases.
3-6 Detail of Line-Item Accounts for Proposed Golf Course Maintenance Budget.
   Gives itemized details of proposed expenses in the line-item accounts listed above i.e., GCSSA dues $250 (superintendent), Seminars (2 @ $110), etc. for each account.
7 Chemical Quantities and Pricing.
   Breaks out each chemical by name, amount and price.
8-9 Golf Course Yearly Fertilizer Program with Quantities and Pricing.
   Breaks out in chart form by month formulation, amount and cost of each product used on specific acreage for greens, tees & green slopes, fairways & roughs and trap lips.
10 Total Golf Course Fertilizer Program Summary with Pricing.
   Summarizes above chart by each area of the course listing products with tonnage and prices.
11-12 Proposed Clubhouse Grounds/Entrance Maintenance Budget w/Payroll Details and Budget Summary.
   Itemizes payroll and supplies expenses for these specific landscaping areas.
   Shows 1997-98 actual expenses for each lien item and compares them to 1998-99 budget.
   Same as above for the landscape area budget.
15 Summary of Capital Improvements and Capital Equipment.
   Lists capital improvement projects and capital equipment requests and estimated costs. Capital Improvements: Computerize/retrofit irrigation system, Repair/re-tile maintenance buildings No. 2, No. 3 and No. 4, Renovate/redesign building No. 4, Drainage of driving range fairway (Right half). Capital Equipment: Terra Topper top dresser, Diesel Triplex Greens mower, Walking Greens mower, Honda ATV vehicle, Commercial boom sprayer, Salsco Electric Greens roller (includes trade-in), Small power equipment–edgers, trimmers and blowers, etc.
   Detailed justifications for the proposed projects.
   Brief explanation of name and age of equipment being replaced and detailed explanation of reasons/benefits of new equipment purchases.
19 Long-Range Three-Year Equipment Purchase and Project Planning.
   Projects timing and costs of future equipment purchases and capital improvements for the club.
20 Additional Personnel Request.
   Detailed justification for a part time office assistant for golf course maintenance.

 Duties include Answering phone and taking messages, Monitor and record daily fuel consumption, Call in orders for repair parts/supplies requested by superintendent, assistant superintendent and mechanics, Make parts/supplies runs to the store when necessary, Handle/receive deliveries, Input data into computer for mechanics, repair parts, PM work, etc., Input data into computer/account books for superintendent – billing personnel information, purchase orders, etc., Make up purchase requests when asked by superintendent or mechanics, Organize files and literature, Keep shop and offices clean and organized.

Scott Pearson, CGCS
The Falls Country Club

Developing Maintenance Objectives
Successful country clubs do not happen by accident. USGA agronomists visit more than 200 golf courses of all sizes, shapes and budgets annually and they note that the most successful clubs, regardless of budget, are (1) owned and operated by people who design long-range planning and maintenance objec-