

approve it. Make sure that line items in the spreadsheet are referenced back to your maintenance plan.

A typical capital equipment replacement 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 complete cost analysis provided. The better job of planning you do is directly proportional 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 following 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 Committee 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 February, I'll have a complete budget book with explanations of line items and detailed 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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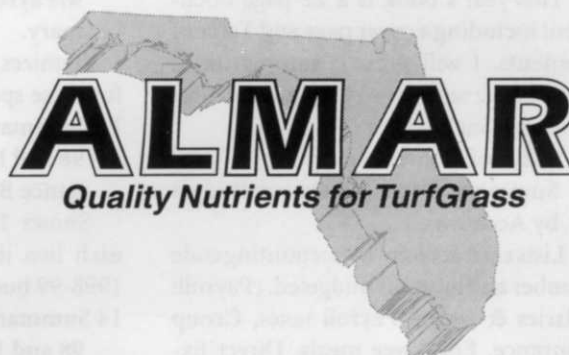
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details and justification for specific line item expenses if questioned. My book is so detailed that members on the Budget/Finance Committee have a hard time justifying any significant cuts from the proposed budget. Some items are tweaked, but there 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.

Lists each account by accounting code number and amount budgeted. (Payroll: Salaries & wages, Payroll taxes, Group insurance, Employee meals. Direct Expenses: Telephone, Professional fees, Dues & conferences, Employee ads, Permits, Uniforms, Auto expense, Repair & Maintenance accounts: Irrigation, Equipment, Cart paths, Buildings, Preventive. Consumables: Fertilizers, Chemicals, Fuels & Oils, Sand, soil and drainage, Flowers and landscaping. Supplies: Golf Course, Shop, Office, Service. Others: Small tools and equipment, Miscellaneous, Security, Equipment rental, Electricity—Buildings, Water & sewer, Trash removal, Electricity—Pumps, Outside contractors.

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., GCSAA 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/Falls/Entrance Maintenance Budget w/Payroll Details and Budget Summary.

Itemizes payroll and supplies expenses for these specific landscaping areas.

13 Summary and Comparison of 1997-98 and 1998-99 Golf Course Maintenance Budgets by Line Items.

Shows 1997-98 actual expenses for each line item and compares them to 1998-99 budget.

14 Summary and Comparison of 1997-98 and 1998-99 Club Grounds Budgets by Line Items.

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.

16-17 Individual Explanations of Capital Improvements for 1998-99.

Detailed justifications for the proposed projects.

18 Individual Explanations of Capital Expenditures for 1988-99.

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-