



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.**

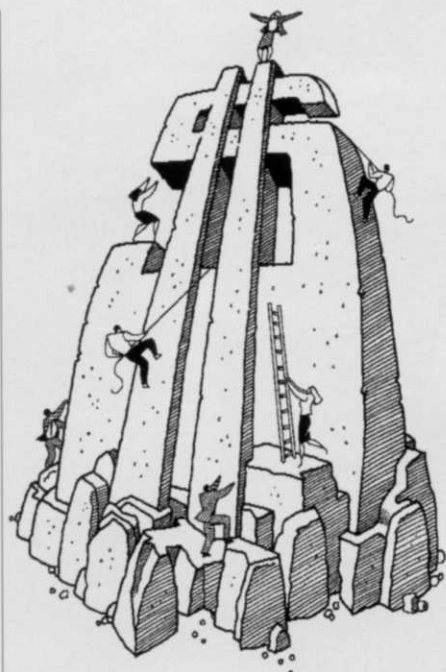
Detailed justification for a part time office assistant for golf course maintenance.

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-



tives, and (2) operated and enjoyed by club management, membership and golf course superintendents who work together effectively.

To maximize the dollars spent on the golf course, USGA agronomists recommend that every course have a long-range plan and maintenance objective. The following steps are helpful in developing maintenance objectives:

1. Establish an open conversation among club management, the board and the superintendent and define expectations for the golf course. Decide which areas of the course deserve priority attention; for example, the health of a course's putting greens is generally more important than that of the fairways, while the fairways are more important than the putting green surrounds. Discuss the level of conditioning that is expected for each of the playing areas. There will be differences in opinion, but compromises should be offered until all parties arrive at an agreement.

2. Develop an agronomic program to meet these objectives. Remember the superintendent and USGA Green Section are excellent informational resources.

3. Ensure that funding and staff can meet your chosen objectives. If the existing budget will allow complete implementation of your agronomic plan, the club is on the road to success. If not,

consider reallocating resources from lower priority areas, changing the budget or staff size, or reducing the level of expectations to meet those objectives.

4. Implement and closely follow the plan. This ensures that the budget will be spent as efficiently as possible. Priorities will be well defined and inefficient use of resources will drop dramatically. Continue to involve the membership in your maintenance objectives as you carry out the program. A defined long-range plan and maintenance goals will provide continuity and help demonstrate the progress being made on the golf course.

CHRIS HARTWIGER

USGA Green Section  
Southeastern/Florida Region

Credit: *Through the Green*, January/February 1998

## Evaluating Golf Course Equipment for South Florida

The uniqueness of golf course operations in South Florida is often misunderstood when evaluating turf maintenance equipment. It is a fact that no other part of the United States places the severe demands on turf equipment like the golf course operations in South Florida. The following considerations are often overlooked in evaluating the initial purchase, replacement and maintenance of turf equipment

First, consider the required daily time of use of machines such as mowers, utility vehicles and tractors. These units will be used in South Florida 1,000 to 1,600 hours per year as compared to 760 to 1,200 hours in Georgia and Texas, 400 to 650 hours in Ohio and Illinois, 300 to 600 hours in Michigan, New York and Canada. The element of use alone illustrates the drastically reduced life expectancy of equipment in South Florida as compared to other parts of the country.

The second consideration is the elements of sand, heat and corrosion. Florida sand does considerable damage to engines, bearings, chains, sprockets, blades and other vulnerable areas of equipment.

Compounding the problem is the extreme heat and humidity machines are exposed to during the summer causing special difficulty in air-cooled engines. The humid, salt air causes extensive corrosion damage on exposed metal components.

Another consideration that places demands on equipment is the bermudagrass used almost exclusively on South Florida golf courses. Bermudagrass requires constant de-thatching and aerating for best playing conditions and appearance, placing a burden on specialized equipment designed for these procedures.

A final consideration that is often overlooked is the time available for preventive maintenance. In the Northern states, the winter season allows time for complete inspection and rebuilding of equipment, preventing damage to major components.

The winter simply does not allow time for South Florida courses to do any major rebuilding because of the continued demand for attention by the golf course.

Courses that receive maximum life and efficiency from their equipment have a conscientious and detailed preventive maintenance program for replacing filters and oil, cleaning, lubricating and adjusting equipment. The superintendent has correctly found time to implement these daily procedures to assure maximum benefit and life from the equipment.

If all of the above factors are properly considered, the realistic expected life of equipment in South Florida is as follows:

- Greens, tees, apron mowers, 3 to 4 years.
- Fairway mowers, 4 to 6 years.
- Tractors, 4 to 6 years
- Utility vehicles, 4 to 5 years.
- Specialty equipment (aerators, de-thatchers, sprayers and sweepers), 5 to 6 years.

Several variables are involved in the life span of a piece of equipment, but the above schedule has proven to be reliable for anticipating extensive repairs to equipment.

A realistic depreciation schedule of equipment would be even faster than the