

BUDGETS...

Planning, preparation and tact are the keys



BY MARK A. TODD

What exactly is a budget?

A budget can be defined as a working plan showing the amount of funds needed to maintain the normal operation of an organization for a given period of time.

Budgets may be prepared on a quarterly, biannual or annual basis. From here on, I will be referring to an annual budget designed to be used by the golf course superintendent.

In order for a budget to be successful, it must be carefully planned. Not only is it

important for a superintendent to formulate his budget accurately, he also must be able to sell it to his superiors.

The failing of a budget is most often due to improper preparation.

You can't begin planning a budget by blindly guessing what your needs will be for the upcoming year. You must have facts to go on. This requires careful research and the use of as many resources as you can get your hands on. It's also a good idea to start planning your budget as early as possible. This will give you plenty of time to gather all the information you need so that you will be prepared before the

budget deadline.

When first preparing a budget, a superintendent's primary objective should be to outline what he needs for the upcoming year. This is usually evident to the superintendent who has been at the same golf course for several years. For the superintendent who is creating a budget for the first time, this can be a real challenge. In either case, there are always some available resources to use.

Other things to consider are long-range projects including capital improvements for the next three to five years. Taking this
(Please see COMMITTEE, page 50)

southern turf nurseries
The Professional Turf People

Florida Grown: Georgia Certified
Sod and Sprigs
Tifdwarf* Tifgreen (328)*
Tifway (419)
*greens quality

Golf Course Sprigging
Golf Course Row-planting
Athletic field renovation, construction and planting.
Prescription Athletic Turf (P.A.T.)
Your source of Terragreen®—calcine clay

southern turf nurseries, inc.
The Professional Turf People
P.O. Box 1459
Lake Wales, FL 33853
Tracy Hyde, Sales Representative
813-537-2149 or 1-800-282-4635 in Florida

Committee likely to approve a budget it helped write

(Continued from page 49)

into consideration may save you unnecessary costs in the meantime.

Take inventories. This tells you what you already have. Last year's budget may have purchased items which will not be used up by the end of the fiscal year.

Make sure you find out what your superiors and membership expect to be covered in the budget. Be aware of any special

events, projects or purchases which might be expected to come out of your budget.

After closely evaluating all areas mentioned above, you should have a fairly accurate account of what your budget needs will be for the upcoming year. It is also advisable to consider a contingency factor for each category which is applicable.

After you have established your proposal, your next step is to sell it to your

greens committee and/or membership. By using a little tact and careful planning, you can bring the odds into your favor.

One approach to selling your budget is by having your greens chairperson or committee formulate it with you. By going over costs and expenditures together, you won't be presenting any surprises come proposal time.

Let's face it: a greens committee is going to be more apt to respond favorably towards a budget proposal that they helped formulate. Another advantage to this approach is that the greens committee is aware of any capital improvements or events in the planning stages, thus helping you out with the planning of this year's and maybe even next year's budget too.

But no matter what method you decide to use to sell your budget, the objective should always be the same: to make your proposal look as attractive as possible. Even the most thought-out budgets are useless unless they can be justified and approved.

The time spent preparing a budget can also be looked at as an investment. By careful planning, you may eliminate problems which might occur later, especially during the last months of the fiscal year.

By considering the guidelines mentioned above, you can greatly increase your chances of success in preparing a budget which will work for you.

Help is all around you...

Where can you get help? Here are some places to look for ideas:

- Previous budgets are always an excellent reference. If you prepared the previous budget, go over it and find out how accurate you were. If you made mistakes, find out why and compensate in those areas for the upcoming year.
- Key employees. They may have ideas which may help you.
- Club accountant may also assist you.
- Trade publications and periodicals also are good.
- Superintendents at neighboring golf courses, especially the more experienced ones who have been in your area for awhile.

BUDGET PREPARATION CHECKLIST

Salaries & Wages	Make sure to add a contingency factor for overtime, raises, etc. Review old time cards and labor records. For wages, be sure to consider all permanent and seasonal employees plus extra labor.
Fertilizer	Look at past fertilizer records and fertilization programs. Also consider inventory on hand.
Chemicals	Fungicides, herbicides, insecticides, wetting agents, nematicides, etc. Consider present stock. Review old pesticide application records.
Irrigation	Review inventory, average cost-of-repair records for sprinkler heads, pipes, fittings, valves, drain tile, etc.
Equipment Parts	Parts for mechanical repairs can be projected from past cost records.
Gas & Oil	Again, past gas and oil records would give an accurate cost projection.
Golf Equipment	Pins, flags, stakes, cups, tee markers, towels, etc. Past records of vandalism would give an estimate of how much contingency to allow.
Landscaping	Include annuals, ornamentals, mulch, border edging, etc.
Sand & Topdressing	Look at past records.
Seed & Sod	Look at last year's overseeding records. Consider any sodding projects in the planning stages.
Electricity	Average past records
Water	Average gallons used over past years.
Telephone	Use past records
Tennis Courts	Past records
Swimming Pools	Past records
Miscellaneous	Employees' uniforms, office supplies, vehicle license and registration, dues, meeting and conference expenses.