



Are You The Man With The Plan?

Careful, conscientious budgeting can save you time... and your job!

Those dreaded words come down from the accounting office, "It's budget time!" Are you at a club that just adds in a percentage increase for

inflation based on last year's actuals? Do you work at a club where there "is no budget?"

Or are you working for club that tries to make a profit? There is no better time

than during budget preparation to communicate to your members and owners the value of having a professional golf course superintendent.

Where are those delivery tickets? How much did the mechanic spend on greens mower No. 3 last year? Can I justify replacing the tractor? Am I going to use Polyon, IBDU, or SCU on the greens this year? How big a raise will the staff get this year? How can I make these doctors, lawyers and retired business people understand what it takes to make my department perform to their expectations?

If you don't know the answers to these and a zillion other bean-counting questions, your budget preparations are going to be a real ordeal. At some clubs the budget is the bible. For other clubs its just a set of reasonable guidelines. No matter what your situation, if you read the following articles, you may find some ideas that will make this part of your job a lot easier.

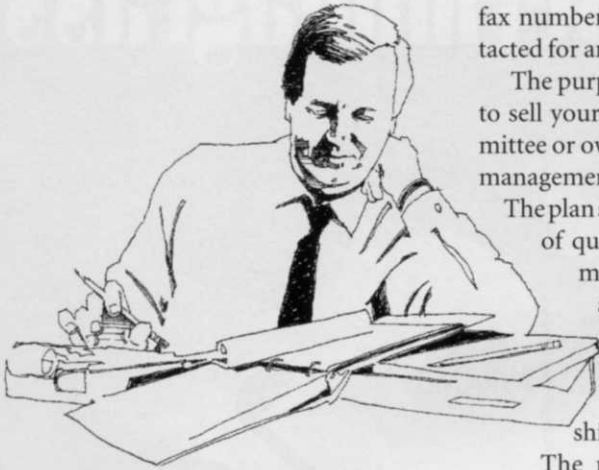
One other tip is to take lots of pictures. Documenting the conditions before and then after a project or the physical condition of a piece of equipment that needs replacing can help laymen visualize what your trying to tell.

JOEL JACKSON, CGCS

The Process of Using Funds Prudently to Achieve Your Goals

No question about it, being a golf course superintendent is different from when I took my first position some 30 years ago. I was trained in agronomy with a M.S. degree and always felt my technical ability would be my principal asset. That used to be true but not as much currently. I would rank staying abreast of new developments in agronomic principals such as plant nutrition, plant pathology, entomology and soil science along with irrigation principles





as our biggest challenges. We have always had the challenge of maintaining our courses to the satisfaction of a demanding clientele while living within a budget.

The important things I have learned along the way are that being a good planner, organizer, motivator, coordinator, evaluator, purchaser, trainer, business manager and budget preparer are just as important.

Budgeting and management of a budget is the process to achievement of your goals by using funds prudently. A high-quality budget should consist of:

- A written maintenance plan.
- An organizational chart of your department.
- A staffing chart complete with job descriptions.
- A description of each category item in your budget.
- A spreadsheet with category items down the left (X) axis and months across the top (Y axis).
- Capital equipment purchases.
- Capital or special improvement projects.

The completed budget should be bound together along with any product brochures, trade industry articles or any other supporting material that provides understanding of the programs in your budget. These can be in an appendix at the rear. The budget book should provide a table of contents and tabs that make it easier for the reader to refer to each section. I go so far as to personalize each copy with the board member's name on the cover. On the inside cover put your name, address, phone number and

fax number so you can be readily contacted for any questions that might arise.

The purpose of a maintenance plan is to sell your budget to the finance committee or owner. It should be a complete management plan for the golf course.

The plan should define the desired level of quality and needs to include a mission statement. Put together a small committee to help put the plan together. It should consist of a representative from ownership, membership and the golf department.

The maintenance plan becomes your business plan and must have input and commitment from ownership. I have an equity club whose member/owners are represented by a board of directors. My committee is myself, the golf professional, my green chairman and another member of my green committee along with a member of the finance committee.

The plan first and foremost should detail how the golf course is to be maintained and to what level. It should be program-oriented, detailing every program in your budget. Hopefully you can equate budget numbers to this plan. For example, under the chemical-insecticide-use portion, detail the chemicals to be used and the cost of each program. Nematodes, mole crickets, fire ants, cutworms, sod webworms, chinch bugs, etc. Each program should be detailed with cost. Under fertilization, detail each fertilizer program with type of fertilizer and cost. The green program for example should include number of times per week you mow and roll, fertilizer program, fertilizer and supplies needed. How fast does your committee want the greens? The same for tees, fairways and roughs programs. They should be detailed. Carry this on for each category item in the budget including the maintenance shop and landscape.

The value of this plan is that when a budget is being reviewed by those who approve it, they fully understand that when

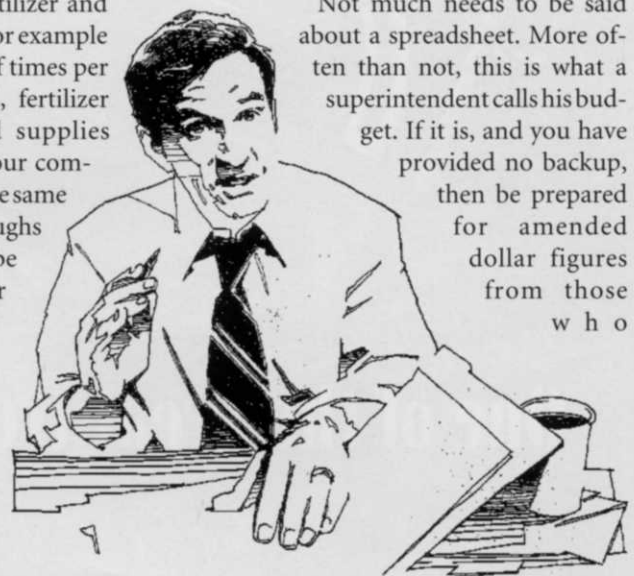
cutting money from the budget, they are cutting programs. If someone says to the superintendent, for example, "cut your chemical cost." He can lay out his management plan and reply, "Which program do you want to eliminate or cut?" Upper management will find it more difficult to eliminate needed programs rather than just amending a dollar figure. In the process of budget review, the superintendent needs to be seen as an able manager of the club's money.

Organizational charts are not that hard to do and they help those that do not understand your business or how you organize your staff.

The staffing chart should relate to the organizational chart and the business plan. How much staff is needed to carry out the programs in your plan? Include how much each employee is to earn and include overtime and bonuses for each. Also include raises in wages during the year if they are anticipated. Include payroll and workers' compensation taxes and any benefits the club provides. These numbers are then used to back up the payroll line item in your budget.

Have a section in the budget that describes every line item category in the spreadsheet. Go to whatever length you feel is necessary to assure that everyone who looks at your budget understands it completely. Do not forget line items for staff training and your own professional instruction.

Not much needs to be said about a spreadsheet. More often than not, this is what a superintendent calls his budget. If it is, and you have provided no backup, then be prepared for amended dollar figures from those
w h o



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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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.

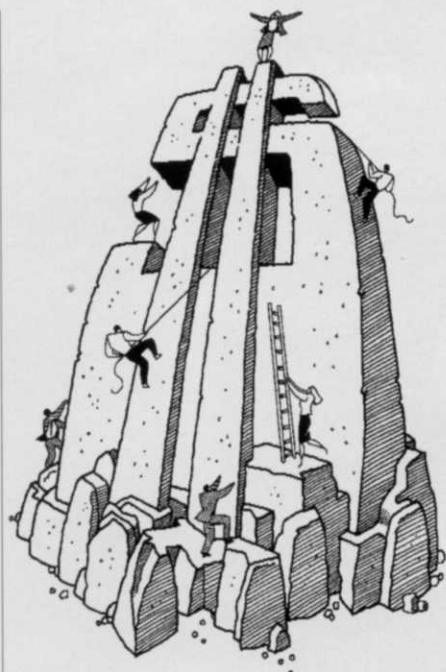
Detailed justification for a part time office assistant for golf course maintenance.

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



above schedule. The unique and demanding elements of a South Florida golf course operation requires a thorough evaluation of turf equipment and a proper comparison to operations in other parts of the United States. Budgets, depreciation schedules and time of equipment replacement should reflect these considerations.

David DeBra,
DeBra Turf Equipment, Inc.

Editor's Note: This article was gleaned from the Florida Green archives. The information remains timely and constructive when discussing budgets with your club. Fundamental and sound information are always the building blocks in the budget process.

Submitting Proposals to Management

Maintaining today's modern golf course is no easy task. The expectations for course conditioning placed on the superintendent and his or her staff is extremely demanding. Occasionally, unexpected situations occur that hinder the normal day-to-day operations such as the severe flooding problems that affected numerous courses this past winter in central Florida. In addition, many superintendents were also having to deal with greens that suffered from stress and overseeding that failed due to the wrath of El Niño.

When unexpected situations occur, the superintendent may have to deal with a general manager or green committee before any work is started. This is especially true if the situation involves exceeding budget allowances. The purpose of this article is to assist the superintendent in presenting problems and solutions to management in an organized and effective manner.

STEP ONE - Define the Problem

It is impossible to fix a problem if you do not know what is broken. This first step is crucial to the process as a whole.

Once you start gathering information on the problem, avoid the temptation to make hasty judgments. It may be helpful to walk away from the

problem if it doesn't require a quick solution and think about possible solutions overnight. The next time you look at the problem you may notice something that you missed in your first examination.

One helpful tool that many managers fail to utilize is asking their employees for possible solutions to a problem. This process is called brainstorming. This process involves informing your employees of the problem and asking for their input for a solution. This is also an effective tool for building morale among your employees. Brainstorming does not have to take place in a formal setting but can be done even while you are making your rounds of the course in the morning. Remember that lack of communication is a major reason for job dissatisfaction.

STEP TWO - Compile Data

Once you are certain that you have found the problem, it is time to compile all the data for a possible solution. This is crucial step that should be given as much

attention to detail as possible. The adage "leave no stone unturned" is applicable in this step. Factors that you want to consider are costs, labor, long-term savings versus short-term costs, environmental impacts, local, state and federal regulations and ordinances, in-house repairs versus contractors. This list will be dictated by your particular situation. Remember to be thorough in your computations. The more answers you can provide to management, the more competent you will look in their eyes.

STEP THREE - Present Your Proposal to Management

You have defined the problem and found a solution. The final step is the most critical – selling your ideas to management. There is nothing more frustrating than having all your hard work and effort go to waste because you failed to properly prepare.

It may be helpful to think of yourself as an attorney going to court to defend a client. Each golf course is different in its superintendent/management hierarchy. It might be as simple as the superintendent and owner discussing business matters over lunch or as complicated as a superintendent having to deal with several layers of management. Whatever your situation is, the preparation should be the same.

In her book, *Elements of Argument*, Annette T. Rottenberg identifies five key areas to help you with selling your idea to management. Make your proposal clear. All terms of the proposal should be precisely defined.

If necessary, establish the need for a change. Sometimes a problem does not exist but a need for change is in order. The old saying, "this is the way we have always done it" comes into play. As a superintendent, you should always be looking for ways to constantly improve





your course. Even subtle changes can make a huge difference in the way your customers perceive your course. People often resist change so expect resistance.

Consider the opposing arguments. Give this area some careful thought. The time spent thinking of the questions you will be asked — and their answers — will be time well spent. This exercise is like playing chess. Always anticipate your opponent's move.

Discuss the benefits of your solutions. It will be helpful to understand your manager's preferences on certain issues. Is your general manager's main concern costs? If so, explain the cost savings over the short-term and long-term. Is the main concern of your green committee chairman the playability of the course? If so, demonstrate how your solution will make for a better playing surface.

Support your proposal with solid data. The preparation time spent in data collection will show itself here. Remember to leave no stone unturned. Are your estimates for contract labor the total costs or are there hidden charges? The more thorough you are in this department, the more credible you'll appear in management's eyes. In addition, you should also consider common-sense reasons, which may be more persuasive.

In summary, unexpected disasters, day-to-day operations, poor construction and member expectations often create problems that need solving. If you follow the steps outlined above, you will

be better prepared to present your solutions to management.

*Rick Banks,
Palisades GC*

Editor's Note: Richard Banks is the spray technician at the Palisades GC in Central Florida. Encouraged by his boss, Dan Winters, he is preparing for a career as a superintendent.

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