

# PUT BEND IN YOUR BUDGET

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THE manager of a country club has the difficult responsibility in these days of unbalanced budgets of maintaining a businesslike yet sensible ratio between the financial security of his club and the social plans and wishes of its membership and officers. A carefully planned budget is a prime necessity for the well operated club; just as it is for the successful business. Yet there are occasions, every year of a club's existence, when the budget must be bent, if not broken, to meet extraordinary expenses unforeseen by the most efficient and far-seeing officers and their management.

The club's buildings, grounds and equipment must be kept in tip-top shape, for deterioration, once it sets in, is difficult to check. Thus, there are years when the best budget fails to operate completely. Roofs must be repaired, furnishings must be replaced, accidents will occur. There are myriads of drains on the club's treasury that cannot be anticipated.

After nearly 30 years of club management, it has been my experience that an anticipated income of, let us say, \$100,000 must be budgeted so that expenditures of only \$85,000 are planned. The remaining \$15,000 should be ample to meet extraordinary expenses, and, in some years, to add to the club's cash reserves, without straining the financial position of the club, without hampering its program, and incidentally, without straining the relationship between the membership and its management.

Let us assume the planning of a budget and its successful control of a club with an anticipated revenue of \$100,000 for the year 1938. This revenue might be calculated as follows:

From resident members .....	\$ 89,350
women members .....	6,150
non-resident members.....	1,320
army & navy members.....	250
university members .....	80
season members .....	4,250
junior members .....	300
links privileges .....	4,000
green fees .....	1,800
initiation fees .....	2,000
miscellaneous income.....	500
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	\$110,000

Let us also anticipate a profit, in round numbers, from the following club services:	
Restaurant .....	\$1,000
Cafe .....	4,000
Rooms .....	500
Cigars, cigarettes, etc.....	500
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	\$6,000

This hoped-for profit, added to the anticipated income of the club, totals \$116,000. (But let us bear in mind that the fondest hopes of club officials and managers often are not forthcoming—the club's usually profitable services may show a loss, the membership decline in numbers, or some wholly unforeseen event or events may transpire.)

Now, for the planned expenses of the club, during 1938, budgeted as follows:

General expenses (taxes, insurance, supplies, etc.).....	\$22,785
Clubhouse operation .....	35,000
Grounds maintenance, etc.....	24,000
Golf .....	5,000
Tennis .....	5,000
Swimming .....	2,000
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	\$93,785

Then, the anticipated losses on the club's unprofitable services:

Locker-room' .....	\$2,000
Trap-shooting .....	200
Stables .....	3,000
Riding school .....	1,000
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	\$6,200

And, of course, we must not forget the funded debt. This is the one item in the budget that we are positively certain will be, say, \$10,500.

Now, for a recapitulation:

Planned expenses .....	\$ 93,785
Anticipated losses .....	6,200
Funded debt .....	10,500
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Total .....	\$110,485

Thus, the difference between the anticipated income (\$116,000) and anticipated outgo (\$110,485) is seen to be a mere

\$5,515, which is a wholly inadequate sum for a club of this size.

For example, suppose that during 1938 it becomes necessary to spend \$3,300 for furnishings and repairs, and perhaps it will be necessary to spend \$400 for restaurant equipment and furnishings, and maybe the rooms will of necessity be re-decorated and refurnished at an expense of \$3,000. Perhaps grounds and equipment will eat up another \$2,200. All of these extraordinary (but highly necessary) expenses total \$8,900, which is exactly \$3,385 more than the \$5,515 provided in the reserve planned and hoped for in the budget.

So it will be seen that \$15,000 leeway between revenue and expenses is not too much for a club of this size.

The officers of the club will expect (and will avail themselves of the experience and recommendations of their manager in planning the following year's budget.

The officers of the club will expect (and rightly, too) a monthly report of income and disbursements from the manager of the club. This will provide a basis for constant control of the budget, and serve to strengthen the confidence of the officers in the ability and experience of the good club manager.

### Pro's Sons Make Big Hit on National Chain Broadcast

**F**ROM the National Broadcasting Co. press agent went a yarn to all newspaper radio editors concerning the Kelly kids. The boys often have put on their act for pro groups and really are good. The NBC press bulletin read:

A trip to Yellowstone National park and a fifteen minute broadcast over KGIR, NBC affiliate at Butte, Mont., will be the unexpected reward reaped by three young Highland Park, Ill., boys who appeared as guests on Jerry Belcher's "Our Neighbors" program.

The three boys, all sons of Tom Kelly, golf pro at the Sunset Valley golf course, were so natural, human and appealing in their conversation with Belcher that Ed Craney, manager of KGIR, wired them the invitation to come to Butte for a special broadcast. Craney promised to mail tickets for the boys and their mother and said he would see that they saw Yellowstone National park before they returned to Highland Park.

The boys are Bobby, 8, Jimmy, 10, and Tom, Jr., 11, and they are all talented

singers and dancers. Mrs. Kelly, who was a radio singer in her own right as Ita McMahon, arranges songs for them and trains their voices.

The appearance of Tom, Jr., on the program with his dad was a double success for him. He has already received more than fifty subscriptions for the mimeographed Sunset Valley "Geset" which he plans to publish in September, and which he discussed with Belcher during the broadcast. His subscription price was six cents.

### Spalding's "Uncle Julian" Celebrates Seventy-Ninth Birthday

**S**PORTS leaders and neighbors joined with the family of Julian W. Curtiss, Spalding's chairman of the board, in observing the 79th birthday of the rugged and beloved pioneer, Aug. 29. "Uncle Julian" played golf in the morning at the Greenwich CC, where he was president for the first 15 years of the organization, and in the evening attended a family dinner. Besides Mr. and Mrs. Curtiss, the party included his daughters and son-in-law, 7 grandchildren and one of his 3 great-grandchildren. During the afternoon many friends called at Oak Farm, the Curtiss estate at Greenwich.

Curtiss is an outstanding example of the veteran athlete. He was a member of the varsity crew at Yale where he graduated in 1899. From 1901 to 1911 he was crew coach. For many years he was a referee of the Poughkeepsie intercollegiate regatta. He served as president of the Yale Club of New York. He has been a member of the Greenwich Board of Education since 1913 and its chairman since 1924. He also is a member of the Connecticut Board of Education. He was first president of the Greenwich YMCA.

He is one of golf's grandest old men and known personally to almost every one of the older pros and Eastern club and association older officials. He was one of the prime-movers in the Eastern inter-scholastic golf tournament.

**One and Two and . . .**—Ballroom dancing lessons feature the winter program at Bonnie Briar CC (NY Met. district). Teacher is a member who has made a non-pro hobby of ballroom dancing. Members of the class are limited to 50. A nominal charge of 85 cents is made for buffet supper served after each class, and for phonograph records.