

# Course Budget Preparation Is Aid in Maintenance

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Supt., La Grange (Ill.) Country Club  
(Address at GCSA annual conference)

**B**Y definition, a budget is a financial statement of estimated income and expense over a period of time and a plan for financing a business or government based on such a statement.

You find an example of budgets right in your own home. A level-headed person knows what his income is and any home planning and food consumption will have to stay within those limits or that person will eventually be in financial trouble. In budgeting each one of us does some of it every day quite unconsciously. On the golf course we have to take the man-hours instead of money and plan ahead so we get the most work possible finished in those eight hours.

A private club is supported primarily through its membership. Because the membership is billed each month for dues, we can say that the income is a fixed sum. Clubs as a rule declare themselves a non-profit organization. The governing body of a club is selected from its membership and committees are established to head the various departments. Because these men are not under a salary of any sort from the club, it is necessary for them to hire capable men to take the responsibility of operating the departments.

The board of governors will possibly meet before a fiscal year begins for the express purpose of studying the breakdown of club income for the next year's operation. The different committee chairmen will present their budgets for approval. Discussions will follow, sometimes heated discussions, I might add, and the committee chairman with the most complete and convincing argument will come out with the major amount of requests granted. All of these departmental budgets added together usually add up to more than the anticipated income and hence some of them get the axe until the total budget balances the expected income.

In the case of a club owned by an individual, the budget proposition takes on an

entirely different light. Being rather unacquainted with the relationship of a club owner and his course superintendent. I asked them a few questions. I find, first of all that in general every department has to be a paying affair or it ceases to exist. The budget, where there is one, is quite often a verbal affair or, if it is on paper, is usually folded up and put in somebody's pocket. Once through the wash and it is no more. The verbal agreement decided upon by the owner and grounds superintendent can be very easily affected by any change in income. For example, two rainy weekends in a row might put a big crimp in some plans for grounds improvements. Even though that possibility exists, I found a few cases where the superintendent is just as well off or may be even better off, machinery-wise and salary-wise, with this arrangement than many of the so-called "rich clubs". This situation is the exception rather than the rule.

## Governed by Accounting System

The reason for budget systems being as we find them may be due to the bookkeeping systems which were set up. In some clubs certain items are grounds, clubhouse or administrative and in still others these may be general overhead. If you have a poor budget set-up, perhaps a new and ambitious treasurer may be elected and he will take it upon himself to revamp and simplify the system. Maybe an ambitious superintendent could come along and simplify records and reports between bookkeeper and grounds department.

These systems drawn up years ago may be responsible for the fact that some golf courses have budgets set up to include everything inside the fence and outside the clubhouse whereas others are set up to include nothing but the actual golf course.

On the other hand, a superintendent may have come into the job of handling the course by itself and over a period of time convinced those in charge that he was capable of handling more responsibility such as supervision of tennis courts, pool, playground or clubhouse areas. This in

turn enables him to command a greater salary. On thinking this over, it may work in reverse.

One may ask why in one case electrical power for irrigation is charged to grounds while in another case charged to general overhead. The only reason I can give is, again, the method of bookkeeping employed. In strict accounting, I would say that where power is charged to general overhead, one can not have a true picture of the operating expense of a grounds department. On the other hand, it gives the grounds that much more money for operations elsewhere. I'd be the last in the world to howl if my club decided to take the 990 dollars which we used for power last year and charged it to club overhead while leaving my budget stand as it was.

#### To Compare Accurately

The most basic remark one can make on budget comparison, in order to do it properly, is for one to understand fully the bookkeeping systems of the clubs compared and to completely break down all figures. Any quicker or shorter method may result in an untrue picture.

A complete breakdown of figures for budget comparison is in the booklet entitled, "Survey of Golf Course Maintenance," prepared by the information committee of the Midwest GCSA. It is a very detailed questionnaire of every phase of golf course management. It also has an illustration of a practical budget.

In our club's work, we refer to the expense budget as how we intend to spend next year's allotted figure.

This is strictly a basic list.

First are our items of basic maintenance — salaries and wages, social security, fertilizer, gas and oil, fungicides, equipment repairs, building repairs, irrigation repairs, electrical power and in some cases, water. From there we go into items different to every course — winter sports or tennis, lawn bowling and others, trees or shrubs and flowers, seed and sand, sod and dirt and certain sums which will be used for any long range program already in progress.

In a case where the superintendent is asked to draw up a budget, it might be an idea to draw up a list of last year's expenditures as closely as possible and duplicate it for the following year. Be sure to keep in mind the changing prices of labor and supplies and add or subtract on each item as you go through the list.

While making out the budget is the

*(Continued on page 88)*

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## Prepare Course Budget

(Continued from page 83)

ideal time to start some long range programs after the items of basic maintenance are gone over, there may be some project in your everyday operation that particularly irritated you and, besides, took a lot of extra time. An item can be made stating the amount of money required to correct the situation. Just below it or on a note attached should be an explanation of the requests, how it will benefit the club, and, if budgeted for several years running, will improve the situation and also not have to be corrected as one major expense.

### Budget Long Range Programs

Long range programs can be set up for objects as small as ball washers, replacing four or five each year depending, of course, on how much use they get or if you have several types and want to standardise. This type of program should be carried out as a result of your own decisions.

There are long range programs in effect which include rebuilding all the greens over a period of years. A program as large as that must be thoroughly understood by the board of governors. Also, in the case of a board of governors where new members are voted in each year, there is usually an understanding that the program can be carried on and executed in good faith. On questioning different people we've found out that various governing bodies and especially green committees, seek individuals to serve who are sympathetic to general improvement on golf courses. The point most valuable in a long range program is that even though there is no great improvement in the first year or two, there should be a long term general improvement. Every change you make should be according to a plan and where these programs are in effect, one usually sees a golf course just a little more modern and little better than average.

Another department which benefits from the long range program is in machinery replacement and new buildings. These items, because of greater cost and longer life, are set up in records as capital investments and are depreciated for tax purposes over a period of years.

Those of you operating under a budget know when to put in your requests for new machinery judging from the life of the present machine or if there is need for a machine not acquired before now.

In a case where the superintendent is preparing his first budget, I would suggest to keep course maintenance figures and capital expenditure requests separate both on paper and in discussion with your employer. If for no other good reason than it is in line with a more proper system of bookkeeping.

A good method of supporting your capital expenditure budget would be to draw a graph illustrating how long in terms of years each machine will last. On doing this you might discover that in the year 1959 for example, you will need two new greens mowers but also, the fairway mowers will need replacement. When your employer is faced with this dilemma, the chances are that he will work more closely with you in a definite program of replacement. Such planning will show, not only your interest in your own welfare, but also care for the welfare and future of your employer.

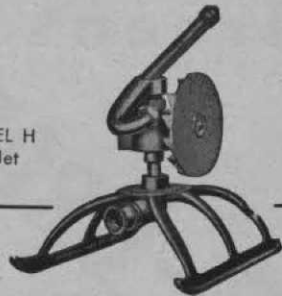
#### Monthly Budget Picture

In some cases, there is one more step required in budget preparation. In my case, for example, I am asked to prepare with my annual budget, a monthly breakdown of the estimated expenses. At our club the bookkeeper prepares a monthly report and in this report is given the expenditures for the month and the expenses to date, as well as the proposed budget. At the regular monthly meeting of the governors, the budget figures and actual figures are compared in each department to see whether we are progressing according to plan.

The best thing to keep in mind is the fiscal year of operation of the club. Usually at the monthly meeting in the 11th or 12th month of the fiscal year, the subject of next year's budget is brought up. By this time your budget figures should have been thought out, put down on paper together with your reasons for requests. After these are gone over between you and the greens chairman, he will turn it over to the Board for discussion.

In presenting a budget, we are not presenting a list of so many figures. We become a part of management because we are projecting our thoughts and ideas along with the budget. We should be sold on every item of request and during discussion with our employer, show him in detail where we think he will benefit both now and in the future. This proves itself in a small way to be a good job in public relations.

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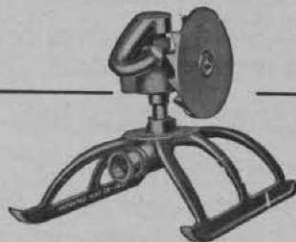
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On a larger scale this will demonstrate that we are capable of handling new scientific methods and business techniques and that we are willing to accept responsibility. The grounds chairman to whom I report says that he wouldn't want a superintendent of grounds who couldn't prepare a budget, who didn't plan for the future and who didn't live within the budget.

I want to emphasize that I believe that I do a better job because the budget keeps me planning for the future and makes me feel like I am responsible for running a business which I enjoy and also is enjoyed by all those who use our golf course.

**Swinging Around Golf**

*(Continued from page 81)*

against which women who pay the \$1 entry will compete.

Roy F. Schoepf, for 15 years US Rubber golf ball salesman, has an attractive par-3 course, Mount St. Helena GC, at the Napa County fairgrounds, Calistoga, Calif. . . . He's got six holes in the infield and three hole outside the track . . . The infield holes are night-lighted . . . Lights also serve for baseball and football . . . Roy says par-3 course may be right answer for many county fairgrounds that have year-around expenses but generally only a week or so income . . . Roy was one of the four fellows who started the first Golf Salesmen's Assn. and now in mgr. of the Napa County Fair.

Stevens Point (Wis.) CC revising its second nine and will install fairway watering. . . Also will build swimming pool . . . Wadena (Minn.) GC to build grass greens . . . Homestead Women's Open to be played on Cascades course, Hot Springs, Va., July 12-15 . . . Fay Ingalls and Thomas J. Lennon to give \$6500 prize money, with \$1450 for first and \$1000 for second . . . Paul Coates designing another 18 to be added at Keller park, St. Paul, Minn.

Willie Kidd designs a second 9 for Stillwater (Minn.) GC which will be built soon. . . John Sproul, US Rubber golf ball department head, has talked before 2640 pros in series of sales meetings which began with the dinner, movie of US ball-making and John's talk on ball selling during Seniors' Week at Dunedin, Fla. . . Another 25 cent edition of Jackie Burke's book "The Natural Way to Better Golf" printed after Jackie won the Masters . . . Book also partially reprinted in Chicago Sun-Times and other papers.