

Three Steps in Selling the Turf Budget to the Club

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I believe it is important to mention something about where the responsibility lies in initiating, preparing, presenting and approving the maintenance budget. I approach this with the attitude that the club I work for has engaged me to take over the responsibilities of the development of their property. They have provided a board of directors and a grounds committee through which authority and policy may be handed down. In short, they have hired me to take care of all the details of getting the job done.

No one is more familiar with the operation of our grounds than I am as the supt. No one has a better insight and understanding of the technical aspects of our grounds maintenance than I do as the supt. Therefore, I should be, and want to be the one to propose how this golf course should be maintained, keeping in mind the kind of a course the membership desires. It follows that the supt. is the one who should make the estimates and do the planning that goes into the formulation of a budget. Once a supt. has set up a proposed expenditure for the course maintenance department, it is then the responsibility of the grounds committee or next higher authority over the supt. to approve or revise the figures with an understanding of what these changes will mean when transposed into terms of maintenance standards.

Three Distinct Phases

Let us look at the physical aspects of the budget as concerns the supt. employing "modern management." We have three distinct phases: (1) preparation; (2) presentation; and (3) the carrying out of a budget.

In preparation we rely mainly on our administrative records and reports. We go back to our "long term plans" and our "annual plans." From them we calculate amounts of materials and supplies needed. We also determine from these plans what the requirement will be for labor as com-

pared to other years. Our equipment records will similarly show us the anticipated expenditures for new equipment and give us an estimate on repairs. The only items left now are those such as light, power, fuel, water and such items that are pretty much fixed.

Now that we have ascertained proposed costs for the coming year, our next step is to prepare a budget comparison that will show how anticipated expenses for the coming year compare with those of the past. In my case, I use the past five years for comparison. This gives a better understanding to committee members when they review it. Items you list in the budget should be those that will answer the individual situation and give you and your employers necessary information.

Don't Overitemize

I try to stay down the middle on this point because you can overdo itemizing of a budget by going into too much detail and also by not having enough. I like to present enough information so that it gives a clear picture and does not become too involved. I have seen budgets for example that listed fertilizers, fungicides, herbicides, insecticides, etc. under one heading of chemicals. The amount naturally would be very high due to the grouping of so many items. This figure might run as high as \$5,000 or more. This single item of \$5,000 for chemicals is more likely to be reduced when cuts are being made than the same items would be if they were listed separately or only partially divided.

In many cases clubs have an established breakdown on expenses that is carried through all departments. In this case, which is true at our club, it is necessary for the supt. to make a breakdown of certain all-inclusive items. We have an item designated as supplies, but rather than ask for an expenditure of \$8,000 for supplies alone, I break it down and itemize it in various categories so it is completely understandable and does not appear as a "cover up" for a conglomeration of guesswork.

Whatever you do in itemizing your budget be sure you are consistent and use the same form year after year and make charges against your accounts on a consistent basis so that comparisons will mean something. One assurance of consistency in the charges is to have the supt. approve and classify all bills so they are always charged against the same accounting item month after month and year after year.

The item of salaries and wages is another all inclusive item that is much bet-

*This article is condensed from a speech given by Williams at the 1957 GCSA convention in Louisville.

The supt. who doesn't develop a complete budget
loses a chance to show he can handle responsibility

ter understood if a breakdown of the expense is made. On my comparison sheet I show a single figure for labor expense and then submit a separate breakdown sheet giving full particulars on rates, positions, total earnings, etc. In this way I hope to remove any doubt or question in the minds of committee members as to how many men are required and what we intend to pay them.

Now that we have figures, comparisons and breakdowns, I make up a "budget explanation." This amounts to a short resume of each item in the budget, clarifying what each subtitle means and how proposed figures were arrived at. To complete the budget, I add one more supplement which I call "additional items for consideration." Under this heading I list major items of expense that it would be nice to have but, in all probability, are beyond the reach of the pocketbook at the time.

Slips in Reminders

In this way I keep the club reminded that there are many things that should be done but may have to wait until they can be properly financed. This includes such items as repaving the parking areas, replacing the fencing, additional storage buildings, etc. Once in a while one of these projects gets priority because it is a "must." It then becomes a part of the operational budget. I feel that the supt. should constantly point out these potential maintenance projects so that the club may be aware that some day these large expenditures will be absolutely necessary.

The procedure at our club for presenting the budget gets under way as soon as our grounds committee has been officially installed by the board of directors. At this time the grounds chairman calls a meeting of the committee and we go over the proposed figures and plans together. If the supt. has gone to the effort of producing a complete and comprehensive budget, now is the time it will show up.

If he hasn't, he has lost a perfect opportunity to exhibit his ability to handle responsibility. After possible revision and then approval, the budget goes on to the finance committee and then to the board of directors to be included as a part of the club's consolidated budget.

After we have prepared and presented the budget, we have still another responsibility in seeing that the budget is carried

out in the annual operation. Here again our planning, record keeping and progress reports are vital to fulfilling our objective. The better we have built our program, the better results will be. By keeping a close tab on the expenditures and future requirements, there is every likelihood that a supt. can stay within 99 per cent of his proposed expense. Only a major and unpredictable emergency should cause a greater variation.

Teacher Debunks Reasons for Neglecting High School Golf

Writing in a recent issue of the *Journal of Health - Physical Education - Recreation*, Patricia Kuhl, a Great Neck, L. I. high school teacher, pointed out some of the reasons why golf is being neglected in high school physical education programs.

Among them are:

Lack of convenient courses;

Equipment is too extensive and too expensive;

The feeling that golf should be taught only by pro instructors.

In debunking these alibis, as she calls them, the writer maintains that schools are taking a negative attitude in respect to available courses. Without investigating, school authorities assume that courses either aren't available or aren't accessible after they are made available, and then let the matter drop. Miss Kuhl suggests that at least practice greens could be installed on school property and that gyms and gym equipment can be put to use in getting pupils started learning golf.

She also advances the idea that an earnest effort to round up second hand clubs would be productive and she sees no reason why athletic association funds can't be used to buy such things as practice balls, canvas cages and similar equipment.

As for professional instruction, Miss Kuhl concedes that very few teachers are qualified to teach golf, but she feels they can stir up enthusiasm for the game, get classes organized and then seek the aid of professionals for instruction purposes. And even if pros aren't available, the writer reasons, classes can still be conducted, not with the idea of making great players out of the students, but to teach them enjoyment of the game.