

# **THE TURF BUDGET**

## ***Purpose of a Budget***

**By JOHN ESPEY**

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Budgeting helps to chart the course for the year and enables you to determine which projects can be accomplished and which must be set aside for the future when new funds are available . . . It also keeps costs within the club income and allocates funds fairly among various club activities so that no activity prospers unduly at the expense of others . . . All budgets start with three basic factors — salary, equipment and supplies . . . From these three stem a multitude of other items . . . Because salary represents over three-quarters of a budget, it is essential that each man be assigned the duties for which he is best qualified or can best be trained . . . Thus, this large segment of the budget is used most effectively.

At the beginning of each fiscal year a proposed budget should be prepared and given to the green chairman so that he will be able to discuss it at the year's first board meeting . . . Always make several copies of the budget — one for the chairman, one for the board and one for the controller . . . Preparing a budget is a waste of time and money unless each month's operations are compared with the budget forecast and all variations are carefully and satisfactorily investigated . . . You must always remember, a satisfied member becomes a satisfied boss. He, in turn, is the man who makes a good workable budget possible.

## ***Method of Budgeting***

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A final budget plan should represent the result of the consolidated judgment of your entire organization . . . It should be directly related to standards of perfection that your members desire . . . The five essential requirements for the successful operation of a budget are: 1) Satisfactory organization; 2) Adequate accounting records; 3) Research; 4) Definite responsibility for budgeting procedures; 5) Support of the green chairman and board of governors . . . While budgeting will reveal weaknesses in organization, it is also true that the budget cannot be operated successfully until the maintenance department is properly organized . . . Accounting records must be sufficiently complete to explain past operations and provide a basis for comparison . . . The successful supt. must be guided by the spirit of research to do the old tasks better and to find new methods, products and services which will get the job done as efficiently and economically as possible.

The green chairman is the logical person to assume the responsibility for budgeting procedures . . . No effective budget can be formulated without the dedicated effort of the chairman and full support of the board of governors . . . Timely reports must be presented to the chairman, showing any important variance of actual operations from the budgeted program and explaining, as far as possible, the cause of and responsibility for any adverse variance . . . Budgets must be