

## Spell out what you need

*After working out the various budget items, it's a good plan to add a brief explanation to anticipate questions.*

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**B**udgeting processes can vary from one organization to another, but by and large we find most superintendents develop a rather similar approach to budgets.

The grounds and greens budget might be defined as "an overall plan, expressed in financial terms, which is used as a guideline for an operating program for a specific period of time."

The responsibility for its preparation is that of the course superintendent, who in turn submits it to his Green Committee for consideration, with final approval coming from the Board of Governors. Once the Board approves it, it is usual for the superintendent to carry it out.

The starting point for grounds budget preparation is a review of club and department objectives. A written statement by the Green Committee—one that includes the course maintenance goals—gives the superintendent a solid basis upon which he can evaluate the necessary priorities for various expenditures.

The next step is a complete re-evaluation of practices and techniques, with an eye on possible improvement in the efficiency of the operation. We should consider our past accomplishments, the time schedule relative to our long-range plan, membership satisfaction, the economic trend, the general labor picture and the amount of help we expect to have available.

I find it helpful to make out an annual plan of operation with approximate target dates. A fill-in calendar makes it easy to note the practical timing of the individual operations and turfgrass treatment. Top dressing, re-sanding of traps, planting new tees and rebuilding tees are typical examples of items that would be included. This Annual Plan Chart aids in estimating total amounts of the various materials needed from time to time.

We are now ready to put the budget together. The form I've found most effective tabulates the actual expenditures for all items over the past four or five years. This serves as a yardstick for the club officials in arriving at budget decisions which they will have to stand behind. The club accounting department usually has a fairly uniform system for itemizing these anticipated expenditures. Often, the superintendent can be helpful in working with the comptroller to arrive at these items, which include salaries, supplies, repairs, etc.

Exceptional care must be taken with labor cost estimates, as these expenditures account for about 65 to 75 per cent of the total grounds maintenance budget. To effect the desired accuracy, I use an annual employment graph. This shows the comparative monthly manpower used over the past several years. Antic-

ipated adjustments are projected for the year ahead to correspond to the general overall plan. This produces a close estimate of total labor requirements.

Estimating supplies is no great problem after we have decided what materials we wish to use, how much of each is to be allotted for each application and how many applications we expect to use over the season. Price fluctuations, of course, call for estimates with built-in flexibility.

Repairs are difficult to estimate as one cannot foresee mechanical breakdowns very well. But surprisingly enough, the annual expense figure seems to remain consistent if equipment is given a general off-season overhaul.

Utility expenditures are quite uniform except for the variable of irrigation, which uses both power and water. Sometimes a dry season can add considerably to the costs.

The capital budget comes next. This is usually made up of only a few items, such as new equipment, landscape plantings, and probably new construction or renovation.

After developing the figures for the various budget items, I write a brief explanation of all the entries. In this way

many questions can be answered as to what is included and why the expenditure is necessary.

In addition to these two budgets (operating and capital), I usually submit a list of additional items for consideration. This is a list of holdovers that are desirable but probably not practical or appropriate at this particular time. This keeps the club officials alerted to certain projects and shows that the superintendent and the committee are aware of future possibilities.

Now that we have prepared the overall budget, we place the six or seven page budget\* in a binder which is mailed to the Committee members with an announcement of the next meeting, which will be for the purpose of considering the presentation. After approval or revision by the Green Committee, we then send copies to the club Governors for their perusal prior to the next board meeting. We have found that by giving the club officials a complete insight into our operation and ample time to digest the budget requests, that we seldom experience anything but complete confidence, approval and satisfaction from the Board. •

\* Copies of this complete budget proposal are available from GOLFDOM on written request.

FIGURE 1  
BOB O'LINK GOLF CLUB  
GROUNDS AND GREENS DEPARTMENT  
OPERATIONAL BUDGET

Code	Account	Actual 1962	Actual 1963	Actual 1964	Proposed 1965	Final 1965
3220A	Salaries & Wages	\$53,349	\$55,869	\$57,181	\$57,000	
3220B	Expense Allowance	300	300	270	300	
3220C	Sublet Services	1,311	47	1,530	500	
3221	Employee Board	330	330	330	330	
3222	Heating Fuel	399	348	388	350	
3225	Light & Power	1,430	1,520	1,111	1,100	
3227	Water	762	698	5,128	5,000	
3228	Printing	123	213	116	100	
3229	Laundry	238	127	56	75	
3231	Telephone	383	360	384	300	
3236	Payroll Taxes	2,301	2,787	2,889	2,900	
3237	Expendable Supplies	1,601	1,952	1,468	1,400	
3238	Gas, Oil, etc.	1,501	1,534	1,943	1,500	
3239	Materials, Chemicals	10,733	10,778	7,884	9,500	
3240	Landscape Plantings	904	1,615	*	*	
3241	Tree Conservation	—	145	*	*	
3242	Maintenance Repairs	2,977	1,774	2,845	2,500	
3244	Irrigation & Drainage	1,161	1,078	1,170	700	
3246	Committee Meetings	102	80	103	100	
3248	Miscellaneous	140	121	244	125	
	Extra Appropriations	—	200	—	—	
	TOTALS	\$80,045	\$81,876	\$85,040	\$83,780	

\*Note: Transferred to Landscape Budget.