



THE BEST OF GOLFDOM

Safety fund is vital to club budget

*Smart club has cushion
against unforeseen
disasters that may occur.*

Another sidelight on the use of a budget system comes to GOLFDOM from the president of a club in a representative city of the mid-west. He went through the usual experience of "having a hell of a time holding committees down to the limit. With them all thinking they were right and just as capable as I of knowing what to do, it was a case of being 'your brother's keeper,' whether you want to or not, and sometimes, making enemies for the 'keeper.'"

This particular club found, first of all, that a club must have an income in order to budget, so it was necessary to go out and get some new members. It also leased its tennis court to a local club, reserving privilege of play for all of the golf club's members, but turning a liability into a source of income.

The result of budgeting in this case has been almost entire rebuilding of the clubhouse, purchase of a lot of new course maintenance equipment, installation of new drinking fountains, rebuilding of several greens and a balance in the bank. About budgeting and its operation, this officer says:

"The article in GOLFDOM on, 'Budgets Cut Cost,' by Messrs. Wade and Moorss is most interesting, and should be valuable for club officials.

"However, it is one thing to make out and establish a budget, and a whole lot of other things to carry it out successfully. In our club we have found that success depends almost entirely on the harmony that must be between the different chairmen of committees and the president and treasurer. This is sometimes a hard nut to crack as most chairmen have ideas of their own and do not like to be thwarted in their plans.

"They all serve for love and honor(?), and most of them are probably just as capable of being at the head of affairs as those who actually are, so 'flies in the ointment' creep in to disturb the budget. But: We have found that some one must be the watch dog of the treasury, and should be the final arbiter on all important expenditures; that is, all expenditures over the ordinary pay rolls and running expenses.

"Some one must be on the job at all times to keep a check on financial conditions so that if the dues and fees do not come in as anticipated, members drop out, or some other unforeseen conditions arise, immediate action can be taken in adjustment.

"In our club we had a case in point last year whereby our income estimate was quite upset. Thirty non-resident members dropped out on account of building a course of their own in a nearby city, which naturally made some dent in the income of a small club. Our contingency fund however, was on the job and all ready for cases of this kind, so that by a little re-adjustment of our budget, and getting in some new members, we kept our finances in fine shape.

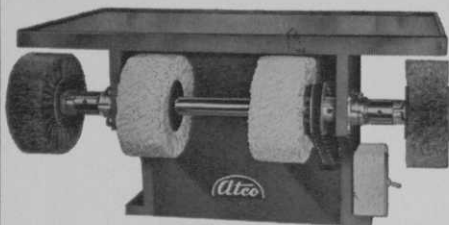
"Another 'fly' that might creep in on budget success is to have too large a board of directors, and too many members on the committees. We are now contemplating a new set of by-laws in which we expect to reduce the number

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Country clubs were just as jolted in 1927 as today when expenditures exceeded the budget. However, one club set aside a "safety fund" to meet such emergencies. This article from the April, 1927 issue of GOLFDOM tells how it was done.

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SAFETY FUND

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of directors from nine to five, and reduce the number of committee members from five and six to one, or possibly two.

"Undoubtedly the best plan for club efficiency is to elect men of ability to the offices of President and Treasurer, and give them full powers to act on all important propositions of finance and general policy. If they do not succeed, elect other officers at the very first opportunity.

"The budget system with a liberal contingency fund, and if properly managed, is the only real way to manage a social organization.

"In our own case, after adopting the budget system we came out on the plus side for the past two years which was a proof of its efficiency after some years of being on the minus side.

"A good motto to follow is:

If you can't play, don't play."

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