

# superintendent's guide to preparing and selling his budget

Across-the-board cost increases expected in '74 make the turf manager's job of preparing and selling his fiscal budget more important than ever before

Past experience tells anyone who has prepared an annual operating budget, that he must allow for cost increases. But with 1974 looming as a year promising price hikes for gasoline, chemicals, seed, turf machinery and with the minimum wage expected to rise to \$2.20 an hour, golf course superintendents must give more scrupulous attention to fiscal planning than ever before. This means not only adhering to sound budgeting methodology, but knowing how to sell 1974 financial needs to the people holding the purse strings.

#### PROPOSED BUDGET PREPARATION TIPS

The proposed turf management budget must reflect in financial terms, all grounds and green maintenance requirements for '74 in a form that is immediately understandable to the green committee and club board of governors. The superintendent should not rely on a face-to-face interpretation for those who may not grasp his thinking. Proper explanation of need can make the difference between getting and not getting adequate fiscal funding. Remember that the board of governors, who ultimately approves or disapproves fiscal outlay, may or may not be as conversant with turf management terminology as the club green committee. *So spell it out.*

The starting point for grounds budget preparation is a review of club and departmental objectives. A written statement from the green committee on maintenance goals will provide the superintendent with a solid base from which to evaluate necessary expenditure priorities.

The next step is a complete re-evaluation of practices and techniques, with an eye on possible efficiency improvement. In spite of the predicted gas shortage and its resultant gas cost increases, improved efficiency could minimize what would otherwise amount to a large slice in every superintendent's 1974 budget.

Turf managers should consult in budget preparation: an effective time schedule to accommodate any long range plans; member satisfaction (what do they expect from the course in terms of beautification, degree of hole difficulty and so forth); economic trends; the general labor picture and the amount of help required to meet what the membership expects from its course.

Keeping the members currently informed of what you are doing on the course and providing convenient ways for them to offer feedback, is most instrumental in the turf manager's successful accomplishment of his most fundamental duty to his club: Making the course what the members want it

to be. He can do this by regularly reporting on his activities at membership meetings either in person or by letter and by utilizing a centrally located blackboard for this purpose, making sure to indicate his wish for member response to his grounds maintenance efforts.

Setting target dates for work accomplishment is an affective way to determine practical timing of individual operations and turf-grass treatment. This way you know what to expect.

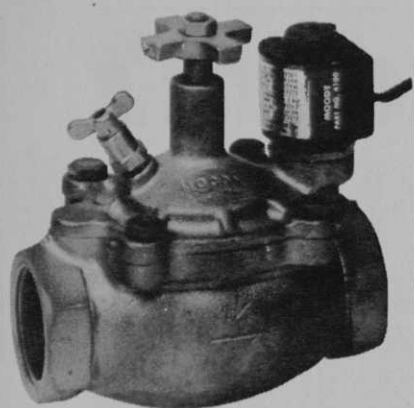
#### PUTTING THE BUDGET TOGETHER

The most universally accepted form is to tabulate actual expenditures for all items over the past five years, which serve as a yardstick for club officials to arrive at firm decisions. The club accounting department has a uniform system for itemizing these anticipated expenditures, but the superintendent should work closely with the comptroller to arrive at those items (which include salaries, supplies and repairs).

Exceptional care should be taken with labor cost estimates, as this expenditure accounts for 65 per cent of the usual grounds maintenance budget and that percentage is inflating.

To ensure accuracy here, it is advisable to use an annual employment graph to show the comparative monthly manpower used over the past several years. An-

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over the last several years.

Utility costs are usually uniform except for irrigation equipment, which uses both power and water. A particularly dry season can explode costs here.

With the inclusion of each budget item, a brief explanation of why the item is necessary is helpful, unless the reason is obvious.

In addition to capital and operating budget submissions, experience shows that a short presentation of additional items and what they could mean to the club (though possibly inappropriate for present consideration) is advisable. This keeps club officials alerted to future project possibilities.

Superintendents will find that giving club officials a complete insight into his operation and ample time to digest the budget requests, generally result in complete club confidence and board approval.

#### SELLING YOUR BUDGET

The successful superintendent knows that selling himself and his management policies is a continual exercise in human relations. But budget time is the showdown for measuring what you've been doing and what you want to do with club money. A successful grounds maintenance budget proposal is invariably one that shows where the club stands in this area and where it should go in the future. Also, if you, as a turf manager, have consistently kept the membership abreast of current requirements and have effectively utilized their feedback in determining your priorities, you will have gone a long way toward selling your budget.

You should incorporate into your thinking board views on whether last year's standards of operation and physical plant will be sufficient for next year; what improvement does the board and membership want most; what is the current financial status of the club and the outlook for next year; what new Federal or state laws are going to affect the cost picture.

Budget proposals that reflect an accurate appraisal of these factors are conducive to board ap-

proval. In short, planning *with* people makes selling the plan later much easier.

Reemphasizing: Every major budgeted item should be explained as to why needed, whether cost trends are up, down or static. Stress the positive aspects and tell what the money has done and will do for the club.

#### DO'S AND DON'T'S OF FORMAL BUDGET PRESENTATION

The following tips for a more effective formal budget presentation can be used as a guide:

1. Duplicate the proposed budget or at least a summary and send it out with a written notice of the meeting 10 to 14 days ahead. The notice should list date, time, place and agenda and be personally signed by you or the meeting chairman. Urge the board and committee members to study the budget in advance and to contact you prior to the meeting with their questions.
2. Don't hesitate to use visual aids: charts or graphs showing cost trends, blackboard sketches to introduce a new process or capital plan or a guest expert to testify on why a new idea will pay off.
3. After the meeting, don't forget to send a copy of the final approved or amended budget to those who participated in the process, plus any other officials who should be informed.

Don't just put figures together by adding 10 per cent to last year's budget or actual expenses. Maybe some agencies work that way, but most hard-headed businessmen won't buy that approach. Don't just toss in contingency factors because you're afraid to predict how well you can manage. Don't play off one person of the group against another. A club is too small a battlefield and budget planning is much too serious a project to play politics. You need everybody's help and trust in equal amounts, if that's possible.

The failure of budget requests often can be traced to the superintendent's failure to clearly explain the why of his needs or to a poor selling job. Doing your homework makes it easy for your bosses to say yes, and makes selling your budget simpler. □