

# Tips

## Budgeting

### How to Keep Track of Course Expenditures

**I**t sounds so easy — put together a budget and follow it. But if you've tried implementing a budget at your course, you know it's as difficult to adhere to as a daily exercise program.

Still, budgets are necessary for the well-being of a maintenance operation. Rick Slattery, superintendent of Locust Hill CC in Fairport, N.Y., says two thoughts come to mind when he's devising a budget.

"The first is intangible, and says that it's impossible to manage your budget without also managing golfers' expectations," Slattery says. "Golfers' expectations cannot be limitless and must be realistically associated with a finite resource such as a budget."

But that's difficult to do, Slattery admits.

"It takes a lot of communication, and you never achieve your desired result," he adds. "But if progress is made, that's all that counts."

Slattery's second thought is more mechanical. He devises a sound purchase order system, whether computerized or hard copy.

"Your expenditures must be tracked throughout the season, so there are no surprises," he adds. "If there are surprises, I immediately communicate them to the necessary people."

Proper dates for a fiscal year are also important to a budget, says Matt Shaffer, superintendent at The Country Club in Pepper Pike, Ohio. If he took a new job tomorrow, the first thing Shaffer would do is ask the club to begin its fiscal year in April and end in March, he says.

"That way, I can spend whatever it takes for peak conditions from May through September," Shaffer reasons. "If I'm over budget, I still have time to recover from October through March."

#### In writing

They don't buy equipment and supplies at Locust Hill without filling out a purchase order, Slattery says. If a purchase order is not filled out properly, the club doesn't pay for the product.

Slattery, his assistant and the equipment manager are the only ones authorized to fill out purchase orders in the maintenance department.

"When the item arrives, the delivery slip is attached to the purchase order," Slattery explains. "A copy is kept for my files and one is delivered to the accounting office. When the invoice arrives, the price is checked against the purchase order. It's then paid and entered into the proper line item in my budget. If something doesn't match between the purchase order and the invoice, I'm contacted.

Nothing is paid until the differences are explained to me and I approve it."

#### Balancing act

The only way to balance a budget is to control labor, Shaffer says. Superintendents should make sure they can transfer labor costs to the proper departments if the work is outside course maintenance. "If you don't, put them in," he advises.

If your staff is responsible for putting up and taking down wind-screens on tennis courses, for example, then transfer the labor cost to the tennis budget, Shaffer says.



Other areas to transfer labor costs include pool, golf cars, driving range, clubhouse, special projects and capitol projects, he notes.

Shaffer also suggests superintendents put a contingency line in their budgets. "Never assign a total to this column because this is for unpredictable costs," he notes, such as a blown engine on a fairway mower.

Overall, Slattery says it's wise to keep a good, old-fashioned monthly expense report. "This is archaic but simple, and it's foolproof," he says.

— LARRY AYLWARD



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