



# How to Tackle the Annual Budget *... And Enjoy It!*

It's not as horrible as you might think. Here are some tips to make the process ... shall we dare say ... fun

**BY RON FURLONG, CONTRIBUTING EDITOR**

I have a few little quirks, if you will, that my wife has chosen to fondly refer to as my OCD (obsessive compulsive disorder) behavior.

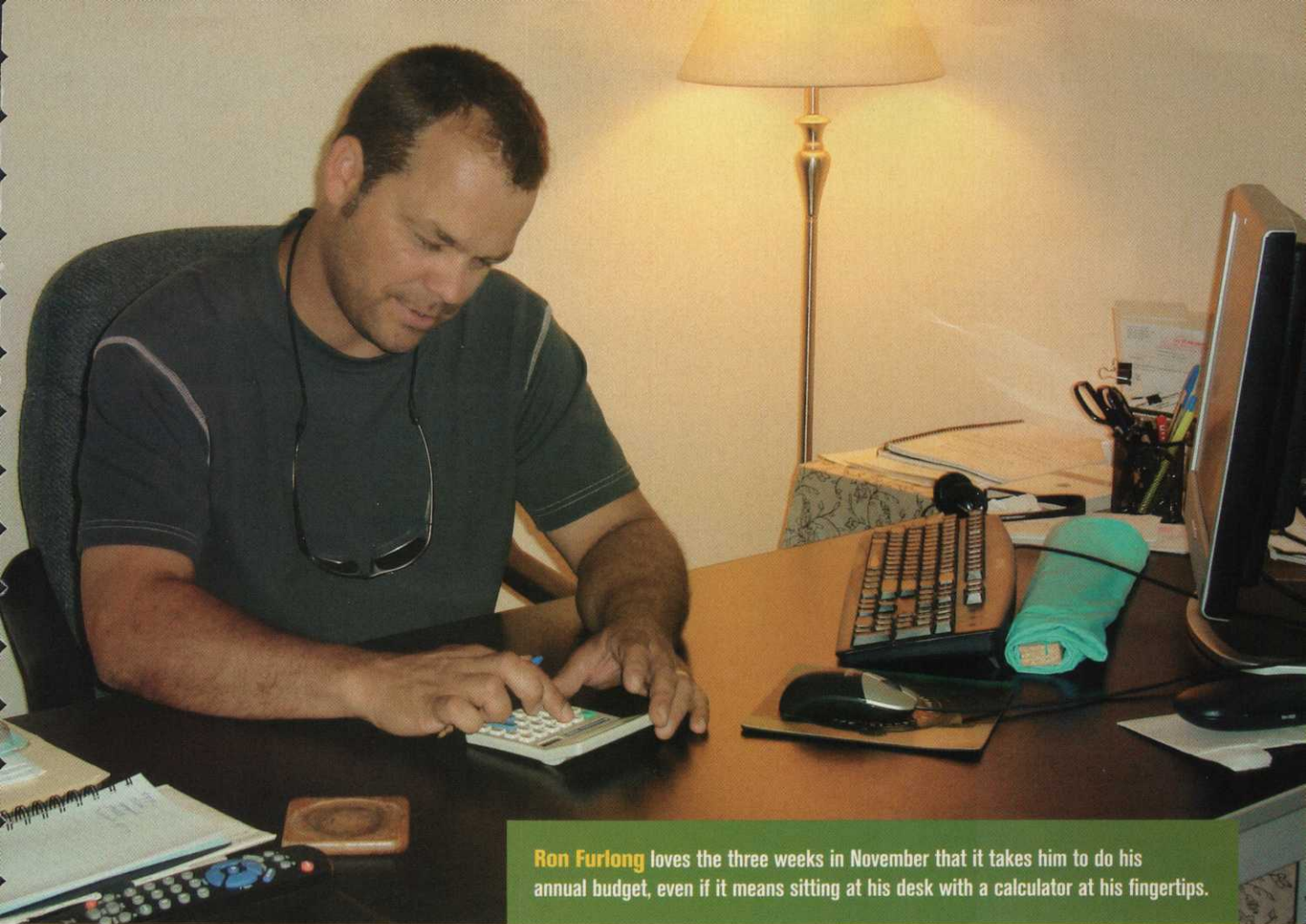
Things like, I need the house spotless at all times. That's not really all that strange unless you have two small children like we do. And then there's my need to have perfectly clean windows at all times. I Windex the windows of the house, inside and out, three times a year (which I happen to think is not nearly enough). Then there's my incessant quest at all times for organization.

Here, with the organization thing, I must admit I'm a bit compulsive. I drive my wife batty with notes and calendars and plans and messages. I've actually been known to leave small sticky notes in the bathroom telling her where the larger sticky notes with the real messages can be found in the kitchen.

It is, perhaps — no, it is definitely because of this organizational obsession — that I may be the only superintendent who not only looks forward to but actually enjoys tackling the annual budget each fall. I look forward to it as much as preparing the course for the members' invitational in the spring or finally being able to aerify the poor greens in late summer.

I do my budget in November each year. Usually it takes about three weeks to complete it. I love those three weeks. I even love the couple of weeks leading up to it, almost like anticipating a vacation as it draws near. Other superintendents to whom I've confided this dark secret think I'm nuts, which is probably fair. How could anyone actually enjoy the budget process? Why would you look forward to something so tedious and, well, boring?





**Ron Furlong** loves the three weeks in November that it takes him to do his annual budget, even if it means sitting at his desk with a calculator at his fingertips.

First off, I don't find the budget process as tedious or boring. (However, let me make it perfectly clear that if I did the budget as a profession, 365 days a year, I'd hate it.) The main reason I enjoy it is that it is so different from anything else I do during the course of a year. I enjoy it as a diversion. It comes for me at the perfect time of the year, right after all the fairways have been aerified and top-dressed and just as the winter rains hit the Seattle area. November is the wettest month in a very wet climate. It is a great time of year to find an excuse to stay in the office and immerse myself in something like the budget.

Second, I enjoy the budget process because of my love for organization. What amazes me about it is that I can take everything I do in the course of a year and give it all a home somewhere on an 8.5-inch by 11-inch sheet of paper. Golf course maintenance is anything but cut and dry, as we all know, but every once in a while it's kind of nice to just consider it that way, as though it were something that could be anticipated and categorized in neat rows and columns.

Once a year it's nice to simply consider a seasonal employee as just a dollar figure. Only during that one time of year will he or she be just that. The rest of the year they are a face with a life and tardy problems, time-off requests, golf car speeding problems and, well, everything that comes with it. Don't get me wrong, I need seasonal help just as much as anyone, but just for that one time of year, it's nice to have them simply as a monthly dollar figure.

So, putting the compulsive disorder organizational freak thing aside for just a moment, let me share with you a short list of things that might make the entire process of doing your annual budget slightly more palatable. You might not get the perverse enjoyment out of it that I do, but you just might save a few bucks on Tylenol.

■ **Make a game out of it.**

Challenge yourself to be more prepared and have the most thorough budget you've ever had. Consider yourself in a competition. The

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**Think of the money that you're spending as your own money. This is a good philosophy anytime you're purchasing something for the golf course, but even more so at budget time.**

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best budget wins a trip to Hawaii. And, after you're done, if you feel you gave it your best and did a good job, give yourself the trip to Hawaii.

### ■ Don't procrastinate.

Waiting to tackle the budget just before your deadline is never a good idea. Start jotting down notes at least a couple of weeks before you begin the actual budgeting process.

### ■ Pick some brains.

There is no one who can relate to your budgeting experience like fellow superintendents, so don't hesitate to call them to ask them for assistance.

### ■ Communicate with the powers that be.

Get a feel for what the spenders (owner or board member or general manager or whomever) really want for the next year. Do they want the course to keep improving, or would they prefer a year of status quo to keep

spending in check for a bit? Often you can get a percentage increase dialed in even before you start the budget.

### ■ Get some ammunition.

When attempting to increase your budget, it is often prudent to have some cold hard facts to back up your requests. Show why you need to start plant growth regulator applications on the fairways, or increase wetting agent use, or why your equipment technician needs an assistant. Know the status of all leases and payments. Know what equipment is coming off the books and make a plan as to how you're going to replace it. Make sure to have three or four quotes for every piece of equipment you want.

### ■ Give yourself a break.

Don't try to do the budget in one or two massive sittings. Do a couple of hours a day at most. Keep yourself fresh and your mind sharp.

### ■ Find a quiet space.

This is unlikely to be in front of the television at home. It's even challenging for a superintendent to have any consistent quiet time in the office. It's not a bad idea to let everyone know to go through your assistant with any questions for a few hours so you can free yourself up to do the budget.

### ■ Consider the money you are spending to be your money.

This is a good philosophy anytime you're purchasing something for the golf course, but even more so at budget time.

Like I said before, I don't know if following these suggestions will actually make you look forward to doing your next budget, but it might just make it a little less horrible than normal.

And even if it doesn't, remember this: After you've finished, you have another year before you have to think about it again. ■

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