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1980 GOLF CAR GUIDE

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COMPANY	MODEL	POWER	WHECTRIC	STEER	In LENGTH	WIDTH (inches)	WEIGHT	FRAME MANE	BODY MATED	STANDARD BODYDARD COLONDARD COLONS
AMF Harley-Davidson	D	G	3	W/T	91	45.25	693	TS	F	Birch
P.O. Box 653 Milwaukee, WI 53201	D4	G	4	W	102	45.25	821	TS	F	
414-342-4680	DE-3	E	3	W/T	91	45.25	886	TS	F	"
	Master Glide IV	E	4	W	94.5	45	900	SST	F	
	Classic	G	4	W	102	45.25	?	TS	F	Tan & Cream
Club Car, Inc. P.O. Box 4658 Augusta, GA 30907 404/863-3000	1980 Model Deluxe Club Car	E	4	W	93.3	45.2	836	A	F	W + 5
Davis 500, Inc. P.O. Box 1847, Pelham Rd. Greenville, SC 29615	Davis 500	E	4	W	91.5	45	850	W	Ρ	W
Polaris E-Z Go Division of Textron 1225 North County Rd. 18 Minneapolis, MN 55427	GX-444	G	4	W	93	48	699*	S	S	W,B,G ***
612/542-0500	X-444	E	4	W	93	48	596*	S	S	W,B,G
	GX-440	G	3	W	88.5	48	660*	S	S	W,B,G
	X-440	E	3	W	88.5	48	530*	S	S	W,B,G 🔶
Electric Carrier Corp.	Electric	E	4	W	94	44	925	TS	S	any automotive
8603 Crownhill, Suite 8 San Antonio, TX 78209 512/826-8694	Caddy "	E	3	W	94	44	925	TS	S	color
Elmco, Inc. P.O. Box 176	11E	E	4	w	111	45.2	947	A	F	silver grey
Cooksville, IL 61730 309/725-3533	21E	E	4	W	130	48	1,010	А	F	silver grey
Go-Fore	310	G	3	W	91	48	670	TS	S	W
8228 Goldie Street Walled Lake, MI 48088 313/363-4175	410	G	4	W	95	48	715	TS	S	W
Laher Spring & Electric Car Corp. 2615 Magnolia Street	MG 470	Е	4	W	100	44	1,250	TS&C	S+F	G
Oakland, CA 94604 415/444-1350	MP 370	Е	3	W	100	44	1,230	TS&C	S+F	G
410/444 1000	FM 274	E	4	W	99	44	1,230	TS&C	S	G
	FM 270	E	3	w	96	44	1,190	С	S+F	G
Melex USA, Inc.	112	E	3	W	91	48	670*	S	S	W 2
1200 Front St., Suite 101 Raleigh, N.C. 27609 919/828-7645	212	E	4	W	95	48	715*	S	S	W × •
Nordco Electric Vehicles 26701 Redlands Blvd. Redlands, CA 92373 714/793-2891	4-Runner	E	4	W	92	45.5	842	S	F	G the
Taylor-Dunn Mfg. Co. 2114 W. Ball Rd. Anaheim, CA 92804	Tee-Bird GT 370	E	4	W	89.75	45.25	784*	TS	S	choice of 6
714/956-4040	Tee-Bird GT 371	E	4	W	96.88	45.25	764*	TS	S	choice of 6
Yamaha Motor Corp., U.S. P.O. Box 6620 Buena Park, CA 90622 714/522-9321	G1-A G1-E	G E	4 4	W W	94.6 94.6	44.9 44.9	670* 528*	S S	FRP FRP	w **
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COLOR CODES: W=white, Y=yellow, G=green, B=blue, R=*red*, S=silver

FRAME & BODY MATE A=aluminum, FRP=fib * w/o batteries or fuel



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	Variety	Complete line	\$2,350	201
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	"	"	\$2,350	217
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	any	top, windshield	\$2,387.10	219
**	any	top windshield	\$2,341.30	220
	any	top windshield	\$2,203.90	221
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+ +				
*	any autumotive color	fiberglass top	\$2,495	224
	extra charge	stand-up bag racks, others	\$2,845	225
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Yamaha Motor Corp., U.S.

C

IAL CODES: TS=tubular steel, F=fiberglass,

Budget from page 19

however, such political processes are inevitably judged and dealt with differently in different places.

Since these goals are used as criteria for approving the budgets, it is necessary to communicate the goals to the departmental managers along with the approved budgets. This step will bring to light any hidden goals used by budget committee members, if such is the case. It will also eliminate politicking by departmental managers, thereby reducing unnecessary animosities.

Who implements the budget?

Scope: There is a general misconception that it is the General Manager who implements the budgets. Implementation is different from control. The departmental managers implement the budget. The General Managers may control it through information about actual implementation. The person who implements the budget can perform two functions. First is to utilize the resources approved in the budget to do the best job possible. The second is to generate information about the exact manner in



which resources have been utilized.

Limits: The person who implements the budget is limited mainly by his attitudes. If the resources approved are sufficiently adequate, then it would cover the cost of actual activities as well as keeping proper records. Most often managers responsible for implementation concern themselves only with the technical aspects of the job. Their attitude towards keeping records is that of apathy. "Too much paperwork" is a phrase heard most often from professionals.

Strategy: Keeping records of daily activities is as crucial a step as the actual performance for the person who implements the budget. The records should serve them in preparing future budgets. It is also helpful in evaluating their performance. The importance becomes obvious when we shall deal with the use of a budget as a tool for performance evaluation.

Outcomes of the process:

It is not too difficult now to visualize the outcomes of a budgeting process. Outcomes are not to be confused with uses of a budget, which we shall talk about at a later date. To make it brief, there are three outcomes of a budgeting process: Defining goals and priorities:

As made clear throughout this article, different actors in the budgeting process come together with different views, skills and objectives. These differing objectives get gelled into a coherent set of goals during the budgeting process if carried out properly. Hidden goals are brought to light, overambitious goals get trimmed through information about technical limits, and professional competence can boost up new explorations.

Organizing your tasks:

Detailed planning occurs during

the preparation stage and departmental activities get interlinked during the presentation and approval stages. Not only do the tasks get organized but understanding can also be achieved between different departments. The information system essential to the actual control of budget implementation, and without which budgeting would not be meaningful, gets actually established during the budgeting process itself.

Patterns of influence:

Even if the budgeting process is distorted, it is easier now to read the different patterns of influence that are considered to be part of the political process and, therefore, difficult to comprehend. In fact, in some places the budgeting process is deliberately carried out in a distorted fahsion to maintain certain patterns of influence. Such distortion, however, is a double-edged sword. While maintaining the patterns of influence, it also hinders proper organization of work and may ultimately cause far more serious problems.

Summary:

The process occurs in five stages. Each stage must meet its goals through the performance of certain activities. The table on page three shows who is to perform the activities. Practices as to who carries out the activities in stage 1 and 3 will vary from place to place. It is essential, however, that these activities be performed or else the process will be distorted. Such distortions occur much more often than is commonly believed.

Consideration of budgets remains incomplete without proper attention to the uses to which a budget is put. These will be dealt with in the last of this series of articles. $\hfill \Box$

Change in		Accounts	Affected		action concerned	
Project/Operations	List of	Account No's	Change in	Expenses	- Consequences	Remarks of Approving Authority
	Accounts		Increase	Decrease		
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Table 1.

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Fusarium Blight, Fusarium Snow Mold,

Honeysuckle Iris Pansy Rose Snapdragon Zinnia Azalea, Camellia, Rhododendron Chrysanthemum Flowering dogwood Gladiolus

Pachysandra Peony Leaf Spot Scab, Cedar-apple Rust Blight (Botrytis spp.) Purple Spot Leaf Spot, Anthracnose, Rust Blight (Herpobasidium spp.) Leaf Spot Anthracnose Black Spot Rust Leaf Blight

Petal Blight Petal Spot (Botrytis spp.) Anthracnose Leaf and Flower Spot (Curvularia and Botrytis spp.) Blight (Volutella spp.) Blight (Phytophthora and Botrytis spp.)





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Continued from page 26

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Oregon Golf Course Owners Association 905 NW. Springhill Dr., Albany, OR 97321 503/928-8338

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Muny profits should go to muny courses

Your editorial viewpoint expressed in the September issue of **GOLF BUSINESS** is appropriate and a question which should be addressed on a national scale. Obviously, allowing the municipal courses to operate at a loss is destructive to the private enterprise system which the Federal Government should be promoting.

However, our situation in Virginia appears to me to be quite the reverse in that the majority of our municipal golf courses are in good financial condition and are showing a net profit.

My concern arises when this profit is

utilized to light the tennis courts, fix the baseball diamonds, etc., when it needs to be poured back into upgrading the municipal golf courses.

My question then, which is somewhat related to yours, is: Should municipal golf course profits be utilized to support other nonprofit sports? Should not these profits be used for the construction of more municipal golf courses, upgrading existing courses or raising municipal golf course superintendent and employee salaries, etc.?

I enjoy your magazine very much. Keep up the good work.

J.R. Hall, III

Extension Specialist - Turf Virginia Polytechnic Institute & State University

Big government threatens golf

What else can you call it when municipal, county, state, and federal subsidization of golf courses threatens the existence of privately owned public golf facilities? In any city that situation could certainly exist. The operational losses of Huntsville's two municipal golf courses have averaged \$60,000 per year for the last 10 years. (Last year's losses were \$120,000.) These figures do not include:



fringe benefits and payroll taxes, free city services (such as soil, equipment and water), free labor under government programs, and land acquisition and development costs, nor the debt service on these costs.

All these costs must be borne by the privately-owned public golf courses. Where the municipal competitor can incur such large losses constructively (the cost of doing business is immaterial to the municipal operation), the privately-owned public courses must:

• raise its fees substantially above the city rates

 reduce its services below those offered by the city

• operate at a level of efficiency far above that of the city

• go private or go out of business (possibly creating the need for an additional losing municipal golf courses)

Obviously, the situation is very unfair. In the spirit of Proposition 13 something should be done. The only valid reason for the existence of a governmentally-subsidized golf course (or any other type of government service) is that such a service is not available in the private sector. The only circumstances in which such a recreational facility should be allowed to operate at a loss is when a very large segment of the public benefits from the service.

In Huntsville, the municipal golf courses comprise some 40 percent of the public fee capacity and cater to a very small (estimated 2-5% of the public. Their existence is not justified in the first place and certainly the consistently large losses are not justified.

The reader might say that this whole discussion is sour grapes and he is precisely right. Not only do I have to compete to support my investment in a game in which the competitor can lose until I am defeated but I have to pay taxes to support him — and so do you!!

In Huntsville, the three privately-owned public courses are in very real danger of being driven out of business. Driven out by a municipal operation which has raised its green fees by 20% over the last 16 years while labor, chemicals, equipment and the general cost of living have incrased by 250-300% in that time.

I am fighting the situation in Huntsville, Alabama. Anyone who has advice, knowledge of similar circumstance and their solution, or just encouragement, should write to Ron Morris c/o **GOLF BUSINESS**. Ron will forward it to me.

Municipal courses are a fact. They exist. The real question is can privately-owned public golf courses co-exist? I sincerely feel that the answer is: only under fair competitive ground rules.

Bob Prozan Owner, Bermuda Oaks GC Huntsville, AL