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Tips

Budgeting

How to Keep Track of Course Expenditures

It 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

PHOTODISC

The Company Line

■ PRODUCTS & SERVICES



▲ Debris blower

Goosen Industries offers the BL3000 self-powered debris blower, which features a 27-inch diameter blower fan and 22-horsepower engine. It features a trailer for transport and can be easily towed by a utility vehicle. A bi-directional discharge allows the user to change the direction of the air flow instantly.

For more information, contact 800-228-6542 or

CIRCLE NO. 200

Irrigation Technology

Signature Control Systems introduces the Thompson 286/287 Commercial Rotor, a state-of-the-art plastic rotor that provides more even water distributions at a higher pop up than the the 186/187 model to clear taller turfgrass, according to the company. Its design eliminates blow-by and features an adjustable arc nozzle that conforms the spray pattern to the turf area.

For more information, contact

866-4-SIGNATURE,

www.signaturecontrolsystems.com or

CIRCLE NO. 204

Rotors, nozzle sets

Rain Bird has enhanced its Eagle Series of closed-case, gear-driven rotors to boost distribution uniformity, debris resistance and durability. The company also offers a Rain Curtain nozzle set for the TG-25 Tee and Green Rotor.

In addition, Rain Bird offers the Eagle 750 Dual Spreader nozzle set and Eagle 900 High Performance nozzle set. All three nozzle sets utilize a wedge-shaped profile for improved distribution uniformity in head-to-head spacing, irregular or stretched spacings and windy conditions.

For more information, contact 800-984-2255, www.rainbird.com or

CIRCLE NO. 205

Company gets ISO rating

Dura Plastic Products is now registered by Underwriters Laboratories to the ISO 9001 Standard for quality. This represents a commitment on the part of the company to ensure that all products meet the highest quality standards. Dura Plastic Products is also putting the finishing touches on its new production facility, a state-of-the-art building encompassing nearly 600,000 square feet. The new facility will enable the company to more than double its current production capability.

For more information, contact 909-845-316, www.duraplastics.com or

CIRCLE NO. 201

Bermudagrass

Pacific Sod offers GN-1 turf, a hybrid bermudagrass patented by the Greg Norman Turf Co. The turf features a dark green color, thick density and ability to recover quickly from damage, according to the company.

For more information, contact 800-692-8690, www.pacificearth.com or

CIRCLE NO. 202



▲ Sprinklers

The Toro Co. offers its 720 Series golf sprinklers featuring the patented MultiMatrix™ nozzle that delivers precise water applications to difficult-to-irrigate areas, according to the company. The 720 Series is a solid tool for customizing irrigation designs for tee boxes and approaches. Also, simple adjustments to the flow, arc or radius can be made from the top of the sprinkler with a twist of a screwdriver.

The MultiMatrix nozzle has a matrix design that sprays water simultaneously from up to seven engineered ports, depending on the flow selected. It also includes adjustable trajectory from 7 degrees to 25 degrees that does not interrupt the water streams, and full circle or part-circle models with arc adjustment from 40 degrees to 360 degrees.

For more information, contact 909-688-9221, www.toro.com or

CIRCLE NO. 206

Rotor conversion kit

Hunter Golf introduces the RT Series, an easy-to-install rotor conversion kit that replaces the internal mechanisms of outdated Toro golf sprinklers with new Hunter gear-drive systems.

Designed to retrofit Toro 1-inch inlet golf heads, the RT Series can be used on Toro models 630s, 730s, 760s and discontinued 660s. RT risers feature 3-inch pops in either stainless steel or plastic and are available as full circle or adjustable arc (40 degrees to 360 degrees) sprinklers.

Installation of the new system is fast and will not disturb the turf. The Toro internal mechanism can be snapped out and replaced with the Hunter RT riser in minutes, according to the company.

For more information, contact Hunter Golf 800-248-6561,

www.HunterGolf.com or

CIRCLE NO. 203

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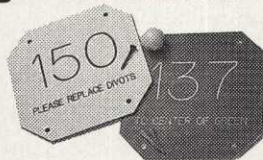
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Golfdom's Joke of the Month



The only reason I play golf is to bug my wife. She thinks I'm having fun.

gag-gift giving

Bah, humbug. The holiday season means fake cheer from salespeople, nowhere to park at the hell-mall and monogrammed argyle socks.

Maybe it's not that bad, but nothing redlines the stress meter like the holiday season, so before you drop your hard-earned dollars on serious and boring gifts, take a few minutes to read this column and treat yourself to the oddest items we could find. Remember, it still is better to give than receive, especially when you are talking about giving that special someone a hard time.

Presidential drives

Everyone's favorite punching bag is about to ride off into an Arkansas sunset, leaving partisans, pundits and comedians without their best source of material. But don't despair. While you may not have Clinton to kick around anymore, you still can take a swing at him with Slick Willie golf balls. The balls promise "a good lie every time" and feature the grinning mug of our soon-to-be former president. A dozen of these whoppers will set you



RETURN THE FUN TO THE HOLIDAY SEASON BY CHECKING OUT THESE NOVELTY GIFTS **BY MARK LUCE**

back \$26.95, and are available at www.accessstulsa.com/slickwillie.

Can you believe it?

Have you ever wanted to tee off, but nature's call was too strong? Never fear: The piddle putter is here. The self-described "toilet tee off" features a tiny felt green, mini-putter and ball for use in the john. The bathroom course-in-a-box will run you \$19.95 and can be found at store.yahoo.com/spencergifts/488155.html.

No more bad form

Our buddies at The Golf Collection offer a rare, painful treat to help duffers remember to keep their head down. The Crotch Hook features elastic band and a fish hook to "fit snugly in the crotch." It doesn't take Ken Venturi to tell you what will happen if you lift your head.

A great gag at just \$7.95 and ready to be snagged at www.golfcollection.com/golfcrotchhook.html

It's in the hole?

Certainly one needs to get a little

something for the foursome, and gamesmanship should be at the top of the list with this gift from Golf'Un. The PopAPutt is a little spring-loaded device that will shoot a downed putt right back out on the green. Of course, stealth must be employed to load the PopAPutt, but you can order it without reservation at www.golfun.net/popaputt.htm for \$8.99.

More fun than a Barrel of Monkeys

Maybe you have tired of golf-related mayhem, but other goofiness abounds at Archie McPhee, the novelty retailer that put the "OK" in joke. Check out its site — www.mcphee.com — for rubber snakes, joy buzzers and just about every sophomoric prank you can think of.

I got what I deemed a "bag of junk" from McPhee for my 30th birthday in May, and have gotten hours of entertainment from hula girls, a boxing puppet, rubber eyeballs and some orange-molded plastic frogs. It's a great place to beat the grumpiness of the Grinch.

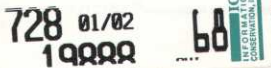
Happy holidays.

Mark Luce, a free-lance writer from Lawrence, Kan., will get a lump of coal from Santa Claus for this column.

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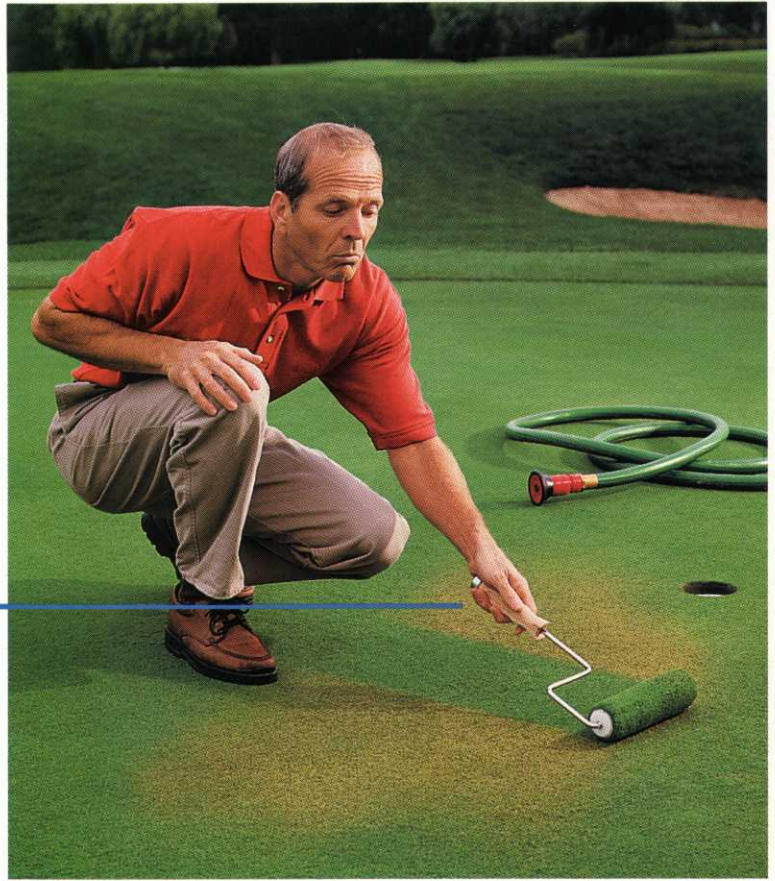


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