



Long-term Budgeting

You can plan for the inevitable and the unexpected. **By Jamie J. Gooch**

Does your budget for next year look beyond 2008? Do you know what could be cut from it, if the owners or membership demanded it? Planning for the long-term could help you and your crew avoid the course chaos financial decisions can cause.

SEE IT COMING

Whether it's a bunker rebuilding project, installing a new irrigation system or that low spot on the course that really needs better drainage, there are long-term improvements on every superintendent's mind. They may not be needed for years, but there's no time like budgeting season to start.

It's easier to fund a long-range project in small bites, rather than requesting a lump sum in one year's budget. It should come as no surprise to the members or owners, assuming you're communicating with them regularly. Placing bigger projects on the budget in phases is one more way to communicate course needs.

Waiting until improvements absolutely must be made before placing them on the budget is risky. While this year's budget may be business as usual, in two years when a big project must be undertaken, the money might not be there.

MAKE THE RIGHT CUTS

Sometimes you can do everything right. Your budget can include long-range plans, achieve the course's stated goals and take into account other departments' needs – but still not be approved. That's when your communication skills really come to the fore.

Rather than just cutting from the biggest number – labor – sit down with the owner or board and see if there are other cuts that will have less of an impact on the course as a whole. Cutting labor may be tempting, but it affects every aspect of the course. As you're creating the budget, be prepared to offer alternative cuts that will have the least impact on playability.

If all corners have been cut, and it's still not enough, consider cutting overtime expenses before cutting staff positions. That might mean re-scheduling some common tasks to do them less frequently in order to keep overtime to a minimum.

THINK LONG TERM

As the caretaker of the golf course, it's your responsibility to respectfully tell management what the likely effects of budget cuts will be. The condition of the golf course is directly related to its profitability.

What will a budget cut this year mean for next year, for the next five years? You can use past budgets, expense records, maintenance records and other historical data to create a forecast. Of course, your forecast is only as good as the data it's built upon, so make sure your recordkeeping is up to the task.

By planning ahead, you can avoid many of the obstacles that could otherwise derail a budget. Looking ahead and being prepared to roll with the punches will let you spend more time managing turf, and less time crunching numbers. As in all aspects of the superintendent's job, good communication skills and a good relationship with members and owners is paramount to creating a budget that will allow you to make the course the best it can be. ■



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