

# Budgeting



by Rich Moffitt

**B**udgeting is the first step in developing your strategic game plan, and it's a vital tool in your ongoing success. There will always be more needs and wants than resources, no matter how extensive or well-funded your program is.

Budgeting gives you the ability to project costs, set priorities, and allocate spending to produce desired results and meet expectations of field owners and users. Budgeting also gives you a specific set of guidelines for measuring progress and for fine-tuning future activities.

## Define your needs

When sitting down to develop your budget, first determine and prioritize your needs.

Generally, budgets fall into three separate categories: an operational budget, which covers general maintenance and repairs; a capital improvement budget to fund acquisitions, major renovations, building projects, and related expenditures; and a capital equipment budget, which covers major new equipment purchases.

Your operational budget forms the guidelines for your day to day and year to year maintenance practices. By assessing field resources and levels of field-use demands from one year to the next, you can project needs and prepare an adequate funding base.

Commit to a program that con-

**Figure 1.** Operational budget: month to month five year comparison  
Total Expenditures (materials, equipment, and labor)

	Jan.	Feb.	Mar.	Apr.	May	Jun.	Jul.	Aug.	Sept.	Oct.	Nov.	Dec.
1999												
1998												
1997												
1996												
1995												

\*\* This same type of grid can be used for each individual material item, piece of equipment, or category of labor.

forms to the facility owner's specifications. It may be necessary to set up several, well-defined maintenance levels for each field. Take into consideration projected levels of use, costs of each maintenance level noted, and the relationship between cost and field quality.

Be realistic with your model budgets. Consider equipment, material and labor costs, and contingency factors such as weather. In other words, be prepared to deliver the promised level of maintenance within the budget level you propose.

## Document

Document all of your maintenance procedures. Include times, names of workers, and materials and equipment involved in each job. Keep a daily, weekly, and monthly log of expenditures, equipment, materials, and labor allocations. Record any unusual weather conditions or extended field use which might have a positive or negative impact on the effectiveness of the procedures. Analyze the usage level and maintenance program of each field.

Set up a budget tracking system that works for you and fits the format established by your facility. If your facility uses a computer accounting program with pre-set categories for spending, your budget and budget tracking program should reflect those categories.

Have your crews fill out forms that break down the components of

each work day. Stress the importance of accuracy in these daily records. You need to know where each pound of fertilizer or topdressing material was used, when it was used, and on which portion of which athletic field. You need to know where each replacement part was used, on which segment of what irrigation system, and which labor resources were required to perform that maintenance. You need to know exactly what is being spent to effectively control costs and allocate resources.

Data from these forms can be entered into the computer to record and track actual use. Compare actual-use data to your budget projections to provide up to date operational budget status reports.

Use purchase orders and requisition forms to control budgeted funds. Also, standardize a spending authorization system.

Track and analyze budget trends. If costs are rising, has field use increased because more user groups are being added, or because existing user groups are holding more games and practices? Has the facility acquired additional land or converted existing space to field use that now falls within the operational maintenance budget?

## Allocate realistically

Set priorities for allocation of resource dollars, materials, and labor based on the maintenance necessary to achieve the agreed upon



quality at the projected use level. Consider the budget span (the starting and ending dates of the fiscal year), and where key projects or tasks fall within that year.

Remember, safety and playability are the top priorities for athletic fields. Aesthetics are a secondary concern.

Consider the long-term budget impact of increased maintenance that naturally follows completion of most capital improvement projects. A new sand-based field or a renovated native-soil practice field will attract more use. Build realistic additional costs into the operational budget.

Labor costs will be your single biggest expense. It may equal two-thirds of your total operational budget.

Analyze your use of personnel, and study cost-cutting alternatives. Look at additional training and cross-training options to increase your crew's effectiveness and flexibility. Where technical expertise or specialized equipment is needed, compare the overall costs of in-house personnel with those of outside contract labor.

Remember that labor and equipment use are as tangible as materials expenses. Flexibility here may be your most effective budget stretcher. Extended heavy rains or extremely heavy use may increase sports field compaction, which will require additional core aeration and topdressing. The added labor, equipment use, and materials might be offset by aerating and topdressing only key areas of one or two low-use fields.

Explore options for products, materials, and services. Set up test plots to measure product effectiveness in your specific conditions. Discuss your needs with current suppliers, and seek their assistance in formulating such cost-effective alternatives as quantity purchases or full-season purchase commitments.

Budget sufficient funds for equipment operation and upkeep. Preventive maintenance is less costly than repairs, especially when down time is allocated properly. Track equipment use and expense per machine to determine when it's cost-effective to replace equipment.

Set preventive maintenance intervals for such operating systems as lighting and irrigation. Plan for replacement of key components and budget funds for parts and installation costs.

Keep records of any unusual costs, and document when and why they occurred. Use these records to allocate from other areas in your budget, or to back up requests for supplemental funding. Determine if the impact of these costs will have an effect on your long-term operational budget.

Consider capital equipment expenditures that will cost money initially, but save funds in the long term. A single piece of equipment may enable one person to do the work of two or three people in specialized tasks.

### Long-term planning

When budgeting capital improvement projects, consider long-term maintenance needs as well as up-front costs. Include provisions for equipment you'll use during construction and grow-in periods, as well as equipment you'll use for long-term maintenance procedures once the field is established.

Design one-time field construction or renovation budgets with enough flexibility to allow you to cover material costs during the initial season. Use this period to more accurately assess the maintenance needs of the new or improved area, and work adequate funding into your overall budget for the following season.

### Seek additional resources

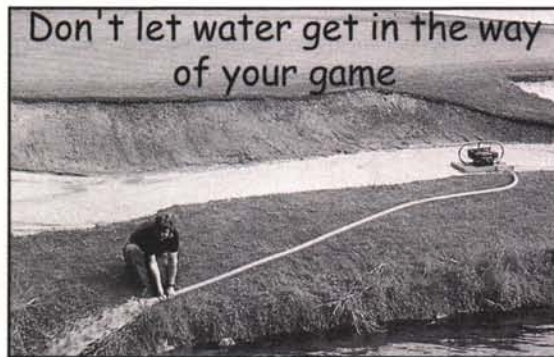
When you've fine-tuned your maintenance and budget program internally, look for external solutions to funding needs. You may be able to share resources with other departments within your facility, or with other local facilities.

Most facilities will have multiple groups with vested interests in field condition. For school systems, interest groups include the entire athletic department, all coaches and players, and Booster clubs. For municipalities and parks and recreation departments, all user groups and their supporters are possible resources. Seek their cooperation, contributions, volunteer labor, and fund raising abilities. Area businesses and service organizations may also be resources for funding, material donations, and labor power.

Publicly acknowledge contributors' support within sports event programs, on signs posted on the field fence or scoreboard, or in articles or letters to the editor in local newspapers. This helps build long-term relationships with the contributors, and also attracts community attention to your programs.

By constantly fine-tuning your strategic budget plan, you can end each season with a winning record. □

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