Budget Cuts
Are You Prepared to Justify?

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**Parks Superintendent (City of San Angelo)**
**Turfgrass Consultant**

Definition of “Budget”
- List of all planned expenses and revenues
- Plan for savings and spending
- Organizational plan stated in monetary terms
- Provides a forecast of revenues and expenditures
- Enables the actual financial operation to be measured against the forecast.

Budget Types
- Sales budget
- Production budget
- Cash flow/cash budget
- Marketing budget
- Project budget
- Revenue budget
- Expenditure budget

Why Budget?
- Acts as a roadmap for funds and resources
- Reveals wasteful spending
- Builds new habits for spending and/or saving
- Coordinates efforts among appropriate staff
- Aligns priorities
- Controls/monitors spending
- Transforms money into a tool for reaching goals/target
- Creates financial margin
- Grows savings
- Accelerates financial goals

Factors To Consider For “Proper Turfgrass Management”
- Soil type and depth
- Turfgrass selection
- Mowing practices
- Cultivation practices
- Irrigation practices
- Fertilization practices
- Weed, disease, and insect management

What are you budgeting for?
Prioritize Your Expenses For Turf Management

- Water
  - Without water, many of the management practices that are directly affected may not even apply
- Soil and Turf Selection/Type
  - Maintain your standards for infields, topdressing, construction, repairs, etc.
- Fertilization
  - Maintain a healthy and vigorous turf for sustainability and use
- Mowing
  - Mowing height, mowing frequency, etc.
- Cultivation Practices
  - Aerification, vertical mowing, slicing, etc.
- Pest Management
  - Diseases, insects, weeds, etc.

**Remember that labor, equipment, etc. costs all apply to these practices!**

Examples of Revenue Accounts

- Revenue
  - Concession sales
  - Rentals (i.e. fields, carts, etc.)
  - Green fees
  - Tournaments
  - Sponsorships (i.e. fields, carts, tee-boxes, etc.)
  - Misc. sales (i.e. t-shirts, plants, etc.)
  - Sod, sprigs, etc.

Examples of Expense Accounts

- Expenses
  - Salaries/benefits (full and part time)
  - Over-time
  - Water
  - Electricity/natural gas
  - Custodial
  - Building/grounds maintenance
  - Equipment maintenance
  - Vehicle maintenance
  - Equipment rental

Examples of Expense Accounts (continued)

- Expenses (continued)
  - Communication
  - Advertising
  - Travel/Professional Development
  - Office supplies
  - Capital equipment/minor tools
  - Uniforms
  - Misc. (i.e. postage, subscriptions, etc.)
  - Fuel
  - Botanical/Ag (i.e. turf, trees, ornamentals, etc.)

How do you determine your estimations?

- Review past records
- Ask a colleague with similar business
- Monitor your revenue/expenses for a month or two and extrapolate
- Think about future needs
- Use reliable information
- Don’t Guess!!!!

**Remember, you may be asked to justify your estimations!!**

Develop a Set of Minimum Maintenance Standards

- Define the minimum standards for each category type using criteria such as:
  - Degree of quality desired/expected
  - Number of man hours required
  - Type of equipment required
  - Type and frequency of use
  - Number of amenities
  - Size of the facility
  - Environmental issues
  - Safety concerns
### Estimated Annual Labor Man-Hours (Mowing, String Trimming, Irrigation, Facilities Maintenance, etc.)

<table>
<thead>
<tr>
<th>Position</th>
<th>Cost/Hour</th>
<th>Man-Hours</th>
</tr>
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<tbody>
<tr>
<td>Superintendent</td>
<td>$42.09</td>
<td>12</td>
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<tr>
<td>Maint. Supervisor</td>
<td>$24.59</td>
<td>18</td>
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<tr>
<td>Crew Leader</td>
<td>$16.95</td>
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<td>Sr. Maint. Worker</td>
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<tr>
<td>Maintenance Worker</td>
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<td>Maintenance Worker</td>
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<tr>
<td>Irrigation Crew Leader</td>
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<tr>
<td>Sr. Irrigation Tech</td>
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<tr>
<td>Irrigation Tech</td>
<td>$13.42</td>
<td>36</td>
</tr>
<tr>
<td>Facilities Maint. Worker</td>
<td>$12.70</td>
<td>365</td>
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</tbody>
</table>

Total = 1631

### Estimated Annual Labor Costs (Mowing, String Trimming, Irrigation, Facilities Maintenance, etc.)

<table>
<thead>
<tr>
<th>Position</th>
<th>Cost/Hour</th>
<th>Costs</th>
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<tbody>
<tr>
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<td>$44.62</td>
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<tr>
<td>Maint. Supervisor</td>
<td>$26.07</td>
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<td>Irrigation Crew Leader</td>
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<td>$573</td>
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<tr>
<td>Sr. Irrigation Tech</td>
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<td>Facilities Maint. Worker</td>
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<td>$4,914</td>
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</table>

Total = $24,743

### Estimated Annual Facility Costs (Labor and Materials)

<table>
<thead>
<tr>
<th>Facility</th>
<th>Acreage</th>
<th>Mowing/String Trimming</th>
<th>Mowing/String Trimming</th>
<th>Irrigation Maintenance</th>
<th>Irrigation Maintenance</th>
<th>Pesticides</th>
<th>Fertilizer</th>
<th>Other Costs</th>
<th>Total</th>
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<tbody>
<tr>
<td>City Park</td>
<td>3.5</td>
<td>$18,163</td>
<td>$840</td>
<td>$1,666</td>
<td>$560</td>
<td>$350</td>
<td>$875</td>
<td>$438</td>
<td>$22,892</td>
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</table>

### Irrigation water estimated at a 0.6 Turf Coefficient

**3.5 acres = 46 services per year; 8 hours per service**

### Estimated Annual Maintenance Costs

<table>
<thead>
<tr>
<th>Facility</th>
<th>Acreage</th>
<th>Labor</th>
<th>Materials/Other</th>
<th>Water</th>
<th>Facility Maintenance (Labor and Materials)</th>
<th>Electricity</th>
<th>Total</th>
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<td>$3,063</td>
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<td>$6,914</td>
<td>$1,260</td>
<td>$38,766</td>
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</table>

**Water is one of the greatest natural resources that we have on earth—but it’s limited and should be conserved if at all possible!**
How Do You Determine How Many Gallons Of Water A Turf Site Will Need Over A Period Of Time?

✓ Review past water use records
✓ Ask a colleague with similar turf sites
✓ Monitor your water use for a month or two and extrapolate
✓ Don’t Guess!!!!!

PET Water Budgets

✓ Useful tool for ESTIMATING the amount of irrigation water (gallons) and costs required for a defined time period on a given site with well-established turf.

✓ Need to Know:
  – Time period (i.e. days, weeks, months, annual, etc.)
  – Average potential evapotranspiration (PET) total
  – Average rainfall total
  – Total surface area (square feet) for the turf site
  – Cost of water (i.e. $2.81/1,000 gallons)

PET Water Budgets

✓ Need to Consider:
  – Quality of turf you desire to determine the turf coefficient (i.e. 0.4, 0.6, 0.8, 1.0)
    • Warm season grasses = 0.6
    • Cool season grasses = 0.8
  – Soil Issues
    • Type (clay, silt, sand, loam, etc.)
    • Depth (shallow or deep, soil layers, etc.)
    • Infiltration and percolation rates
    • Slope

PET Water Budgets

✓ Use the following formula to obtain the water budget (gallons) for your turf site:

\[(\text{PET} \times \text{turf coefficient}) - \text{effective rainfall}] \times \text{square feet} \times 0.6234 \]

  ➤ PET:  local weather station or [PET] = http://texaset.tamu.edu
  ➤ Turf Coefficient:  quality of turf you desire
  ➤ Effective Rainfall:  approximately 75% of the rainfall total
  ➤ Square Feet:  total square feet of the turf site
  ➤ 0.6234:  number of gallons/square foot/inch of water

Talking in “inches of water” can be confusing, but did you know that:

✓ One acre = 43,560 square feet
✓ One acre-inch of water = 27,154 gallons

Every time you apply one inch of water to your landscape, you apply 0.6234 gallons of water per square foot of landscape area

<table>
<thead>
<tr>
<th>Landscape size (square feet)</th>
<th>Water/sq. ft./inch (gallons/sq. ft.)</th>
<th>Total Water (Approx. gallons)</th>
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<tr>
<td>500</td>
<td>0.6234</td>
<td>312</td>
</tr>
<tr>
<td>1000</td>
<td>0.6234</td>
<td>623</td>
</tr>
<tr>
<td>2000</td>
<td>0.6234</td>
<td>1247</td>
</tr>
<tr>
<td>3000</td>
<td>0.6234</td>
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<td>5000</td>
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<td>7000</td>
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<td>9000</td>
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<tr>
<td>10000</td>
<td>0.6234</td>
<td>6234</td>
</tr>
</tbody>
</table>
Water Management Tools

- Weather Station Data (i.e. ET Controllers)

*Potential Evapotranspiration (PET)*

-the maximum amount of water lost from the soil by evaporation and through the plant growing on the soil by transpiration

-Factors affecting PET are: solar radiation, wind speed, relative humidity, and air temperature

http://texaset.tamu.edu

PET Data

www.texaset.tamu.edu

http://texaset.tamu.edu
PET and Rainfall for San Angelo

Water Deficit Comparison: Annual Rainfall vs. PET for \textit{San Antonio, Texas}

Water Deficit Comparison: Annual Rainfall vs. PET for \textit{El Paso, Texas}

Water Deficit Comparison: Annual Rainfall vs. PET for \textit{Houston, Texas}

Example of a Water Budget

Santa Fe Golf Course (San Angelo, Texas)
- 9-hole golf course
- Approximately 21.1 acres of fairways
- Underground irrigation system
- Average Annual PET: 71.34 inches
- Average Annual Rainfall: 19.20 inches
- Average Effective Rainfall (75%): 14.40 inches
- Cost of water: $2.81 per 1,000 gallons

<table>
<thead>
<tr>
<th>hole</th>
<th>square feet</th>
<th>water use @ 1.0 Tc</th>
<th>water use @ 0.80 Tc</th>
<th>water use @ 0.60 Tc</th>
<th>total cost @ 1.0 Tc</th>
<th>total cost @ 0.80 Tc</th>
<th>total cost @ 0.60 Tc</th>
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</thead>
<tbody>
<tr>
<td>1</td>
<td>84,004</td>
<td>2,981,839</td>
<td>2,234,651</td>
<td>1,487,463</td>
<td>$8,378.97</td>
<td>$6,279.37</td>
<td>$4,179.77</td>
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<tr>
<td>2</td>
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<td>6,808,493</td>
<td>5,102,424</td>
<td>3,396,355</td>
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<td>$14,337.81</td>
<td>$9,543.76</td>
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<tr>
<td>3</td>
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<td>6,264,688</td>
<td>4,694,885</td>
<td>3,125,082</td>
<td>$17,603.77</td>
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</tr>
<tr>
<td>4</td>
<td>45,156</td>
<td>1,602,875</td>
<td>1,201,227</td>
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<td>$4,504.08</td>
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<tr>
<td>5</td>
<td>143,382</td>
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<tr>
<td>6</td>
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<td>1,050,338</td>
<td>787,145</td>
<td>523,952</td>
<td>$2,951.45</td>
<td>$2,211.88</td>
<td>$1,472.30</td>
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<tr>
<td>7</td>
<td>112,294</td>
<td>3,986,032</td>
<td>2,987,214</td>
<td>1,988,396</td>
<td>$11,200.75</td>
<td>$8,394.07</td>
<td>$5,587.39</td>
</tr>
<tr>
<td>8</td>
<td>89,714</td>
<td>3,184,524</td>
<td>2,386,547</td>
<td>1,588,571</td>
<td>$8,948.51</td>
<td>$6,706.20</td>
<td>$4,463.88</td>
</tr>
<tr>
<td>9</td>
<td>46,689</td>
<td>1,657,291</td>
<td>1,242,008</td>
<td>826,725</td>
<td>$4,656.99</td>
<td>$3,490.04</td>
<td>$2,323.10</td>
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</tbody>
</table>

TOTAL = 919,125 32,625,625 24,450,310 16,274,996 $91,678.01 $68,705.37 $45,732.74

Example of a Water Budget

College Station, Texas
- Average actual use
- Water budget Lc 1.0
- Water budget Lc 0.7
Civic League Park—San Angelo, Texas

- South side of the park is 121,305 square feet or 2.78 acres
- 121,305 sq. ft. x 0.6234 = 75,622 gallons/one inch of water
- 2006—hot, dry summer with high PET and little rainfall
- Irrigated twice per week in June
- Clay loam soil
- Common bermudagrass turf

Civic League Park—San Angelo, Texas

- June 2006
  - Avg. PET = 9.16”
  - Avg. Rainfall = 2.20”
  - Actual PET = 10.75”
  - Actual Rainfall = 0.21”
  - Using the formula: (Average)
    \[
    \frac{(9.16” \times 0.8) - (2.20” \times 75\%)}{121,305 \text{ sq. ft.}} \times 0.6234
    \]
    = 429,533 gallons
  - Actual water use for June 2006 = 555,000 gallons
  - Difference = 125,467 gallons (low)

Civic League Park—San Angelo, Texas

- June 2006
  - Avg. PET = 9.16”
  - Avg. Rainfall = 2.20”
  - Actual PET = 10.75”
  - Actual Rainfall = 0.21”
  - Using the formula: (Worst Case Scenario)
    \[
    \frac{(9.16” \times 0.8) - (0” \times 75\%)}{121,305 \text{ sq. ft.}} \times 0.6234
    \]
    = 554,158 gallons
  - Actual water use for June 2006 = 555,000 gallons
  - Difference = 842 gallons (low)

Civic League Park—San Angelo, Texas

- June 2006
  - Avg. PET = 9.16”
  - Avg. Rainfall = 2.20”
  - Actual PET = 10.75”
  - Actual Rainfall = 0.21”
  - Using the formula: (Actual)
    \[
    \frac{(10.75” \times 0.698) - (0.21” \times 75\%)}{121,305 \text{ sq. ft.}} \times 0.6234
    \]
    = 555,330 gallons
  - Actual water use for June 2006 = 555,000 gallons
  - Difference = 330 gallons (high)

Things to Consider with PET Water Budgets

- Remember, the figures you calculate are ESTIMATES!
- PET, rainfall, turf coefficients, surface area, soils, etc. can change over time.
- These estimates do not include indoor water use!
- Use different numbers and scenarios to obtain water budgets.
- Utilize gallon and cost ranges when providing water budget information to clientele or administrative personnel.
- Review past records to compare against your calculated water budget. You need to remember that PET, rainfall, turf coefficients or expected turf quality, surface area, soils, etc. may be different.

Another Water Budget Example

- Total Inches
- Landscape Coefficient
- PET Effective Rain
- Optimal Irrigation
- Minimal Irrigation
- More data
## OPTIMAL IRRIGATION

<table>
<thead>
<tr>
<th>Location</th>
<th>Jan</th>
<th>Feb</th>
<th>Mar</th>
<th>Apr</th>
<th>May</th>
<th>June</th>
<th>July</th>
<th>Aug</th>
<th>Sept</th>
<th>Oct</th>
<th>Nov</th>
<th>Dec</th>
<th>Total Annual Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>Soccer-Glenna (Big Kid)</td>
<td>12.0</td>
<td>651,696</td>
<td>651,696</td>
<td>977,544</td>
<td>1,303,392</td>
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<td>977,544</td>
<td>651,696</td>
<td>651,696</td>
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<tr>
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<td>488,772</td>
<td>733,158</td>
<td>977,544</td>
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<td>488,772</td>
<td>488,772</td>
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<tr>
<td>Soccer-La Liga</td>
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<td>597,388</td>
<td>896,082</td>
<td>1,194,776</td>
<td>1,194,776</td>
<td>1,194,776</td>
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<td>1,194,776</td>
<td>896,082</td>
<td>597,388</td>
<td>597,388</td>
<td>11,350,372</td>
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<tr>
<td><strong>Totals</strong></td>
<td>32.0</td>
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<td>1,737,856</td>
<td>2,606,784</td>
<td>3,475,712</td>
<td>3,475,712</td>
<td>3,475,712</td>
<td>3,475,712</td>
<td>3,475,712</td>
<td>2,606,784</td>
<td>1,737,856</td>
<td>1,737,856</td>
<td>33,019,264</td>
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### COST PER MONTH
<table>
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<tr>
<th>Location</th>
<th>Jan</th>
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<th>Mar</th>
<th>Apr</th>
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<th>June</th>
<th>July</th>
<th>Aug</th>
<th>Sept</th>
<th>Oct</th>
<th>Nov</th>
<th>Dec</th>
<th>Total Annual Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>Soccer-Glenna (Big Kid)</td>
<td>$3,910</td>
<td>$3,910</td>
<td>$5,865</td>
<td>$7,820</td>
<td>$7,820</td>
<td>$7,820</td>
<td>$7,820</td>
<td>$7,820</td>
<td>$7,820</td>
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<td>$3,910</td>
<td>$3,910</td>
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<tr>
<td>Soccer-Glenna (Little)</td>
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<td>$2,933</td>
<td>$4,399</td>
<td>$5,865</td>
<td>$5,865</td>
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<td>$7,169</td>
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<td>$7,169</td>
<td>$7,169</td>
<td>$5,376</td>
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<td>$3,584</td>
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## MINIMAL IRRIGATION

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<th>Feb</th>
<th>Mar</th>
<th>Apr</th>
<th>May</th>
<th>June</th>
<th>July</th>
<th>Aug</th>
<th>Sept</th>
<th>Oct</th>
<th>Nov</th>
<th>Dec</th>
<th>Total Annual Cost</th>
</tr>
</thead>
<tbody>
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<td>Soccer-Glenna (Big Kid)</td>
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<td>325,848</td>
<td>651,696</td>
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<td>977,544</td>
<td>651,696</td>
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<td>488,772</td>
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<td>977,544</td>
<td>977,544</td>
<td>977,544</td>
<td>733,158</td>
<td>488,772</td>
<td>244,386</td>
<td>6,842,808</td>
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<tr>
<td>Soccer-La Liga</td>
<td>11.0</td>
<td>298,694</td>
<td>298,694</td>
<td>597,388</td>
<td>597,388</td>
<td>896,082</td>
<td>1,194,776</td>
<td>1,194,776</td>
<td>1,194,776</td>
<td>896,082</td>
<td>597,388</td>
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<td>8,363,432</td>
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<tr>
<td><strong>Totals</strong></td>
<td>32.0</td>
<td>868,928</td>
<td>868,928</td>
<td>1,737,856</td>
<td>1,737,856</td>
<td>2,606,784</td>
<td>3,475,712</td>
<td>3,475,712</td>
<td>3,475,712</td>
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<td>24,329,984</td>
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</tbody>
</table>

### COST PER MONTH
<table>
<thead>
<tr>
<th>Location</th>
<th>Jan</th>
<th>Feb</th>
<th>Mar</th>
<th>Apr</th>
<th>May</th>
<th>June</th>
<th>July</th>
<th>Aug</th>
<th>Sept</th>
<th>Oct</th>
<th>Nov</th>
<th>Dec</th>
<th>Total Annual Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>Soccer-Glenna (Big Kid)</td>
<td>$1,955</td>
<td>$1,955</td>
<td>$3,910</td>
<td>$3,910</td>
<td>$5,865</td>
<td>$7,820</td>
<td>$7,820</td>
<td>$7,820</td>
<td>$7,820</td>
<td>$5,865</td>
<td>$3,910</td>
<td>$1,955</td>
<td>54,742</td>
</tr>
<tr>
<td>Soccer-Glenna (Little)</td>
<td>$1,466</td>
<td>$1,466</td>
<td>$2,933</td>
<td>$2,933</td>
<td>$4,399</td>
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<td>$5,865</td>
<td>$4,399</td>
<td>$2,933</td>
<td>$1,466</td>
<td>41,057</td>
</tr>
<tr>
<td>Soccer-La Liga</td>
<td>$1,792</td>
<td>$1,792</td>
<td>$3,584</td>
<td>$3,584</td>
<td>$5,376</td>
<td>$7,169</td>
<td>$7,169</td>
<td>$7,169</td>
<td>$7,169</td>
<td>$5,376</td>
<td>$3,584</td>
<td>$1,792</td>
<td>50,181</td>
</tr>
<tr>
<td><strong>Totals</strong></td>
<td>$5,214</td>
<td>$5,214</td>
<td>$10,427</td>
<td>$10,427</td>
<td>$15,641</td>
<td>$20,854</td>
<td>$20,854</td>
<td>$20,854</td>
<td>$20,854</td>
<td>$15,641</td>
<td>$10,427</td>
<td>$5,214</td>
<td>145,980</td>
</tr>
</tbody>
</table>

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## Budget Review Committee Meetings

- Dress appropriately
- Speak in a clear manner
- Try not to act nervous or frustrated
- Respond to questions with concise answers
- Come prepared and organized
- Bring appropriate documentation
- Stay focused, professional, and maintain steadfastness
- Do not “B.S.” your way through the questions

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## Questions?