Board Budget Presentation Kit (free) | Hospitality Finance Tools

A one-page plan for presenting next year's club operating and capital budget to the board or finance committee. Built by a working private club controller.

1. Presentation outline (about 20 minutes)

1. Purpose and the decision requested (approve operating budget, dues rates, capital plan).
2. Current year forecast vs budget: where the year will land and why.
3. Key assumptions: member count by class, wage rates, F&B volume, utilities, insurance.
4. Operating budget summary: revenue, departmental results, overhead, operating result.
5. Dues: proposed rate, % and $ change per member, split into operating and capital parts.
6. Capital plan: projects, timing, funding source (capital dues, assessment, reserves, borrowing).
7. Risks and sensitivities: member count down, wage rates up, one major repair.
8. Recommendation and motion wording.

2. Slide-order checklist

- [ ] Title + decision requested
- [ ] One-page summary (numbers the board will quote)
- [ ] Forecast vs budget, current year
- [ ] Assumptions table
- [ ] Departmental summary
- [ ] Dues bridge: current dues to proposed dues, by driver
- [ ] Capital plan, 5 years
- [ ] Cash and reserve balance, 5 years
- [ ] Sensitivity table (2-3 scenarios)
- [ ] Recommendation / motion
- [ ] Appendix: department detail, glossary

3. Common board questions and answer prompts

Question	Answer prompt
Why is the increase this size?	Show the dues bridge: each driver in $ per member. Name the two largest drivers.
What did we cut first?	List the reductions already made and their $ value before the increase.
How do we compare with other clubs?	Cite a named, dated benchmark source if you have one; otherwise say so and focus on your own cost drivers.
What if members resign?	Show the sensitivity: required increase at member count -2% and -5%.
Why not an assessment instead?	Compare recurring capital dues vs a one-time assessment: cash timing, member impact, reserve policy.
Is the capital plan backed by a reserve study?	State the study date, or the plan to commission one.
What happens if we approve less?	Name the specific projects or service levels that move, with $ amounts.
How will we track it?	Monthly board package: budget vs actual, forecast, capital spend to date.

4. Before the meeting

- Send the packet 5-7 days ahead.
- Brief the treasurer and finance chair first.
- Prepare the motion wording in advance.
- Bring one printed summary page per director.

Related: free club dues increase calculator and guide at hospitalityfinancetools.com/club-dues-increase-calculator/. A planning aid, not accounting or legal advice. Not affiliated with or endorsed by CMAA, HFTP or AHLA.