

Tahoe Donner Association

Resort Budget Model

2017 Budget - Annual

Draft 29-Sep-16

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40 count

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	10	050	Forestry	30	180	DHSki F&B
	11	051	Trails	31	190	Vehicle Maintenance
	12	060	Marina	32	200	DHSki Marketing
	13	080	Equestrian	33	210	DHSki Mtn Operations
	14	090	Tennis	34	211	DHSki Mtn Maint(Lifts&Eq)
	15	100	Campground	35	212	DHSki Snowmaking
	16	110	Cross Country Center	36	214	DHSki Retail
	17	120	Golf Course Operations	37	215	DHSki Rental
	18	125	Golf Course Maintenance	38	216	Snowplay
	19	128	The Lodge	39	220	DHSki School
	20	130	Aquatics	40	230	DHSki Snowflakes
21	132	Trout Creek Rec Center	41	240	DHSki Tickets	

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005 General

		D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	X				
		DEPTNu	Group1	Group2	Group3	Group4	Group5 Etnyre, Robb														0			
		005	OPS	HOA	HOA	Admin																		
							Payroll Direct				Payroll Burden				TOTAL									
		AA Rev	OpRevenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSalry	BU%	BdnWage	BU%	Burden TL	BU%	PAYROLL	PR%R	Expense	NORBO	CRR				
1	2013 Actual	5,117,855	-	-	-	0.0%	31,448	-	31,448	7,982	25%	-	0%	7,982	25%	39,431	0.0%	573,229	(612,660)	0%				
2	2014 Actual	5,447,600	-	-	-	0.0%	32,936	-	32,936	7,128	22%	50	0%	7,178	22%	40,115	0.0%	444,927	(485,042)	0%				
3	2015 Actual	6,430,800	-	-	-	0.0%	33,671	-	33,671	9,470	28%	-	0%	9,470	28%	43,141	0.0%	600,217	(643,358)	0%				
4	2016 Budget	6,951,000	-	-	-	0.0%	46,800	6,000	52,800	9,400	20%	-	0%	9,400	18%	62,200	0.0%	705,300	(767,500)	0%				
5	2016 Forecast(F)	6,951,000	-	-	-	0.0%	39,623	2,000	41,623	8,116	20%	-	0%	8,116	19%	49,739	0.0%	681,441	(731,180)	0%				
6	2017 Normalization	-	-	-	-	0.0%	5,877	4,000	9,877	(16)	0%	-	0%	(16)	0%	9,861	0.0%	(48,941)	39,080					
7	2017 Baseline(B)	6,951,000	-	-	-	0.0%	45,500	6,000	51,500	8,100	18%	-	0%	8,100	16%	59,600	0.0%	632,500	(692,100)	0%				
	% to 2016 Budget	0%	0%	0%	0%	0%	-3%	0%	-2%	-14%	-11%	0%	0%	-14%	-12%	-4%	0%	-10%	-10%	0%				
	% to 2016 Forecast(F)	0%	0%	0%	0%	0%	15%	200%	24%	0%	-13%	0%	0%	0%	-19%	20%	0%	-7%	-5%	0%				
8	2017 Pricing/Costs	-	-	-	-	0.0%	-	-	-	100	18%	-	0%	100	16%	100	0.0%	4,000	(4,100)					
						0.0%	0.0%	<% after 'b' driver			1.2%		0.0%					0.6%						
9	2017 Capital Impact	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-					
10	2017 Merit	-	-	-	-	0.0%	1,300	-	1,300	200	15%	-	0%	200	15%	1,500	0.0%	-	(1,500)					
							2.9%	0.0%																
11	2017 Ops/Strategic A	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-					
12	2017 Regulatory	-	-	-	-	0.0%	6,000	6,000	12,000	1,000	17%	1,000	17%	2,000	17%	14,000	0.0%	50,000	(64,000)					
13	2017 Other	-	-	-	-	0.0%	(0)	-	(0)	-	0%	-	0%	-	0%	(0)	0.0%	20,000	(20,000)					
14	2017 Budget	6,473,000	-	\$ 0	-	0.0%	52,800	12,000	64,800	9,400	18%	1,000	8%	10,400	16%	75,200	0.0%	706,500	(781,700)	0%				
	% to 2016 Budget	-7%	0.0%	0%	0%	0%	13%	100%	23%	0%	-11%	0%	0%	11%	-10%	21%	0%	0%	2%	0%				
	% to 2016 Forecast(F)	-7%	0.0%	0%	0%	0%	33%	500%	56%	16%	-13%	0%	0%	28%	-18%	51%	0%	4%	7%	0%				

See Forecast Adjustments Schedule for ADJ to Sep-Dec Bdg

(N) Normalization - adjust Forecast for known non-recurring Actuals/Forecast

(S) Salaries reviewed/input via Senior Mgmt master plan. Grid Ref 14I will mirror.

(F) Forecast - Actual (Jan-Aug) + Budget (Sep-Dec) + - ADJ

(B) Baseline - includes rounding

Notes:

005	6	Normalization	Expense: 3yr Avg Basline + 60,000 in fixed costs growth and 2014 and 2015 cost cuts																
005	8	Pricing/Costs	Expense: 5% on utilities = \$3k + \$1k est. to cover all other (postage, etc)																
005	9	Capital Impact	Price/Cost: Burden = ER cost increase est in health ins, payroll taxes, workcomp, & 401k																
005	10	Merit	Salary per Master Budget Model, see note (S) above; Hourly per guideline max%.																
005	11	Ops/Strategic A	18,000 Salary Payroll - PTO Accrual incr from 14k due to ACA impact																
005	12	Regulatory	12,000 Wage Payroll - PTO Accrual incr from 6k due primarily to ACA impact																
005	13	Other	Saly&Wage: ACA impact ripple to PTO Exp: C&Rs/ByLaws update (legal, mailing, other costs) \$50,000 incremental estimate (added in B'16, majority not spent, adding again to B'17)																
005	G1	GenComment1:	Exp: \$20,000 Contingency \$60k Legal - same as bdg '09 to bdg '17																
005	G2	GenComment2:	BDG'17 Expenses: \$80k Utilities(+5k) , \$130k Insurance (+\$10), \$27k Audit/Tax, \$60k Legal, \$28k Annual Mtg (+3k) , \$235 Taxes (property \$185, income \$50), \$5k Claims, \$10k Postage, \$15k Bad Debt (\$0k), BoardExp \$15k (+2k), \$59k allother																
005			Annual Assessment Revenue EXCLUDED. Salaries are % of GM (consistent with prior years) and PTO Accrual. Wages are PTO Accrual. Details of G1 note subject ot revision due to Note 13 cost savings target																

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		DEPTNu	Group1	Group2	Group3	Group4	Group5 Etnyre, Robb		Payroll												TOTAL			
		010	OPS	HOA	HOA	Admin	Payroll Direct			Payroll Burden				PAYROLL		PR%R	Expense	NORBO	CRR					
Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%											
1	2013 Actual	-	210,138	-	-	0.0%	417,577	145,375	562,952	87,656	21%	40,234	28%	127,890	23%	690,842	328.8%	92,710	(573,414)	27%				
2	2014 Actual	-	216,094	-	-	0.0%	507,336	134,945	642,280	104,032	21%	40,660	30%	144,692	23%	786,972	364.2%	87,505	(658,383)	25%				
3	2015 Actual	-	223,676	-	-	0.0%	458,513	140,385	598,898	97,955	21%	31,710	23%	129,665	22%	728,563	325.7%	96,567	(601,454)	27%				
4	2016 Budget	-	235,000	-	-	0.0%	375,400	134,700	510,100	82,900	22%	51,300	38%	134,200	26%	644,300	274.2%	97,000	(506,300)	32%				
5	2016 Forecast(F)	-	273,461	-	-	0.0%	410,043	188,458	598,502	77,441	19%	45,883	24%	123,324	21%	721,826	264.0%	97,160	(545,525)	33%				
6	2017 Normalization	-	(28,461)	-	-	0.0%	(95,643)	(13,458)	(109,101)	(16,041)	17%	10,017	-74%	(6,024)	6%	(115,125)	404.5%	(1,660)	88,324					
7	2017 Baseline(B)	-	245,000	-	-	0.0%	314,400	175,000	489,401	61,400	20%	55,900	32%	117,300	24%	606,701	247.6%	95,500	(457,201)	35%				
	% to 2016 Budget	0%	4%	0%	0%	0%	-16%	30%	-4%	-26%	-12%	9%	-16%	-13%	-9%	-6%	-10%	-2%	-10%	10%				
	% to 2016 Forecast(F)	0%	-10%	0%	0%	0%	-23%	-7%	-18%	-21%	3%	22%	31%	-5%	16%	-16%	-6%	-2%	-16%	4%				
8	2017 Pricing/Costs	-	-	-	-	0.0%	-	-	-	400	20%	800	32%	1,200	24%	1,200	0.0%	1,000	(2,200)					
				0.0%	0.0%	<% after '8' driver				0.7%		1.4%						1.0%						
9	2017 Capital Impact	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-					
10	2017 Merit	-	-	-	-	0.0%	3,500	5,300	8,800	600	17%	800	15%	1,400	16%	10,200	0.0%	-	(10,200)					
							1.1%	3.0%																
11	2017 Ops/Strategic A	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-					
12	2017 Regulatory	-	-	-	-	0.0%	4,000	4,000	8,000	600	15%	600	15%	1,200	15%	9,200	0.0%	-	(9,200)					
13	2017 Other	-	(55,000)	-	-	0.0%	(0)	-	(0)	-	0%	-	0%	-	0%	(0)	0.0%	(1,000)	(54,000)					
14	2017 Budget	-	190,000	-	-	0.0%	321,900	184,300	506,200	63,000	20%	58,100	32%	121,100	24%	627,300	330.2%	95,500	(532,800)	26%				
	% to 2016 Budget	0%	-19%	0%	0%	0%	-14%	37%	-1%	-24%	-11%	13%	-17%	-10%	-9%	-3%	20%	-2%	5%	-17%				
	% to 2016 Forecast(F)	0%	-31%	0%	0%	0%	-21%	-2%	-15%	-19%	4%	27%	29%	-2%	16%	-13%	25%	-2%	-2%	-21%				

See Forecast Adjustments Schedule for ADJ to Sep-Dec Bdg

(N) Normalization - adjust Forecast for known non-recurring Actuals/Forecast

(F) Forecast - Actual (Jan-Aug) + Budget (Sep-Dec) + - ADJ

(B) Baseline - includes rounding

0

Notes:

010	6	Normalization	Revenue: simple 3yr avg, conservative	Saly & Hrly: adj for incentive pool plan from Forecast. Note that Budget 2016 had ExecAsst Salaried (exempt), while the 2016a/f the position is Wages (nonexempt) (net savings ~\$17,000.
010	8	Pricing/Costs	No change in Transfer Fee for 2017, see Row 12	Pricing - Expense - fuel and utilities cost increase 5% and other
010	9	Capital Impact		Price/Cost: Burden = ER cost increase est in health ins, payroll taxes, workcomp, & 401k
010	10	Merit	Salary: Gm 1/2 yr impact; Pool no chg, see note (S) above; Wages per guideline max%.	beg. With B'14: Incentive, 30% of Potential in Bdg 2014, increase potential TL \$45,000 lower %funded from 40% to 30%. B'16 increasing pool size for growth in FTYR.
010	11	Ops/Strategic A		B'15 B'16 B'17
010	12	Regulatory	ACA and FEDOT impact on Incentive Plan @ 30%	84,000 90,000 94,000 < Saly: Bonus Base Pool amount here (not tl bonus potential, but portion to be budgeted).
010	13	Other	Adj for ACG CHG - Transfer Fee partially spit to ASOdept#020 (\$200 of the \$385 to ASO)	16,000 18,000 22,000 < Wage: Bonus Base Pool amount here (not tl bonus potential, but portion to be budgeted).
010	G1	GenComment1:	HrlyP: Loss Prevention (security) (2 FT 2080, 1PT)	100,000 108,000 116,000 < set Bonus Base Pool amount here (not total bonus potential, but portion to be budgeted).
010	G2	GenComment2:	Revenue: Interest Income (opfund), Lein Fees, Delinquency Fees, Transfer Fees.	Wages: ExecAsst & Security (2 FT 2080, 1PT). Expenses: Utilities and Bldg R&M etal for Northwoods building

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		D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	X			
		DEPTNu	Group1	Group2	Group3	Group4	Group5 Talbot, Brinn		Payroll														
		015	OPS	HOA	HOA	Admin	Payroll Direct						Payroll Burden						TOTAL				
		Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%	PAYROLL	PR%R	Expense	NORBO	CRR			
1	2013 Actual	-	171,171	-	-	0.0%	136,705	144,514	281,219	32,434	24%	36,547	25%	68,981	25%	350,200	204.6%	258,924	(437,953)	28%			
2	2014 Actual	-	209,636	-	-	0.0%	138,580	143,695	282,276	32,225	23%	33,660	23%	65,885	23%	348,160	166.1%	232,144	(370,668)	36%			
3	2015 Actual	-	197,557	-	-	0.0%	148,014	144,389	292,402	32,698	22%	31,673	22%	64,370	22%	356,773	180.6%	231,336	(390,552)	34%			
4	2016 Budget	-	207,000	-	-	0.0%	151,900	183,100	335,000	44,000	29%	52,200	29%	96,200	29%	431,200	208.3%	244,100	(468,300)	31%			
5	2016 Forecast(F)	-	185,080	-	-	0.0%	151,689	166,231	317,919	37,876	25%	40,191	24%	78,067	25%	395,987	214.0%	250,331	(461,237)	29%			
6	2017 Normalization	-	17,920	-	-	0.0%	311	25,069	25,381	124	40%	20,009	80%	20,133	79%	45,513	254.0%	(6,431)	(21,163)				
7	2017 Baseline(B)	-	203,000	-	-	0.0%	152,000	191,300	343,300	38,000	25%	60,200	31%	98,200	29%	441,500	217.5%	243,900	(482,400)	30%			
	% to 2016 Budget	0%	-2%	0%	0%	0%	0%	4%	2%	-14%	-14%	15%	10%	2%	0%	2%	4%	0%	3%	-3%			
	% to 2016 Forecast(F)	0%	10%	0%	0%	0%	0%	15%	8%	0%	0%	50%	30%	26%	16%	11%	2%	-3%	5%	3%			
8	2017 Pricing/Costs	-	-	-	-	0.0%	-	-	-	1,600	26%	(400)	31%	1,200	29%	1,200	0.0%	-	(1,200)				
		0.0%		0.0%	0.0%	0.0%	<% after '8' driver			4.2%		-0.7%						0.0%					
9	2017 Capital Impact	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-				
10	2017 Merit	-	-	-	-	0.0%	4,600	5,700	10,300	700	15%	900	16%	1,600	16%	11,900	0.0%	-	(11,900)				
							3.0%	3.0%															
11	2017 Ops/Strategic A	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-				
12	2017 Regulatory	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-				
13	2017 Other	-	-	-	-	0.0%	-	(65,000)	(65,000)	-	0%	(20,300)	31%	(20,300)	31%	(85,300)	0.0%	(2,400)	87,700				
14	2017 Budget	-	203,000	-	-	0.0%	156,600	132,000	288,600	40,300	26%	40,400	31%	80,700	28%	369,300	181.9%	241,500	(407,800)	33%			
	% to 2016 Budget	0%	-2%	0%	0%	0%	3%	-28%	-14%	-8%	-11%	-23%	7%	-16%	-3%	-14%	-13%	-1%	-13%	8%			
	% to 2016 Forecast(F)	0%	10%	0%	0%	0%	3%	-21%	-9%	6%	3%	1%	27%	3%	14%	-7%	-15%	-4%	-12%	16%			

See Forecast Adjustments Schedule for ADJ to Sep-Dec Bdg

(N) Normalization - adjust Forecast for known non-recurring Actuals/Forecast

(F) Forecast - Actual (Jan-Aug) + Budget (Sep-Dec) + - ADJ

(B) Baseline - includes rounding

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Notes:

015	6	Normalization	Rev: 3yrAvg is \$196,000, add 10k to match growth/trend with newer outsource provider, still conservative.	PaylDirect: addback for vacancies & PT Sales to FTYR Sales Position	Exp- 3yrAvg+digital driver'16	Bdg'15	Bdg'16	Bdg'17
015	8	Pricing/Costs	Rev: no planned TDNews advertising price increase, at this time.		FTR E - DoM	1	1	1
015	9	Capital Impact			FTR E - Supv	1	1	1
015	10	Merit	Salary per Master Budget Model, see note (S) above; Hourly per guideline max%.		FTR NE - Graphic	1	1	1
015	11	Ops/Strategic A	Exp: professional photography, vidography, including drone library update		FTR NE - Content	1	1	1
015	12	Regulatory						
015	13	Other	Wages - Move Sales Position to The Lodge	Exp: co-wide target % savings	FTR total	4	4	4
015	G1	GenComment1:			'17moved to Lodge PT Sales	1	1	-
015	G2	GenComment2:	Revenue: Advertising Revenues; TDNews, Weekly eNews, Summer Fun Guide	Target 40%-45% Advertising ratio in TDNews...max 50%.	part time	1	1	1

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		D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	X			
		DEPTNu	Group1	Group2	Group3	Group4	Group5 Walker, Sheryl		Payroll														
		020	OPS	HOA	HOA	Admin	Payroll Direct						Payroll Burden						TOTAL				
		Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%	PAYROLL	PR%R	Expense	NORBO	CRR			
1	2013 Actual	-	87,803	-	-	0.0%	33,617	89,543	123,160	14,771	44%	29,674	33%	44,445	36%	167,605	190.9%	18,923	(98,725)	47%			
2	2014 Actual	-	105,933	-	-	0.0%	51,435	96,785	148,219	14,018	27%	30,327	31%	44,345	30%	192,564	181.8%	14,237	(100,869)	51%			
3	2015 Actual	-	123,951	-	-	0.0%	56,237	118,446	174,683	14,799	26%	30,510	26%	45,309	26%	219,992	177.5%	16,577	(112,618)	52%			
4	2016 Budget	-	119,000	-	-	0.0%	56,600	160,000	216,600	19,200	34%	58,600	37%	77,800	36%	294,400	247.4%	20,900	(196,300)	38%			
5	2016 Forecast(F)	-	117,995	-	-	0.0%	58,859	138,626	197,485	16,320	28%	51,825	37%	68,145	35%	265,630	225.1%	17,888	(165,522)	42%			
6	2017 Normalization	-	1,005	-	-	0.0%	(2,259)	21,374	19,115	(20)	1%	5,975	28%	5,955	31%	25,070	2495.7%	(688)	(23,378)				
7	2017 Baseline(B)	-	119,000	-	-	0.0%	56,600	160,000	216,600	16,300	29%	57,800	36%	74,100	34%	290,700	244.3%	17,200	(188,900)	39%			
	% to 2016 Budget	0%	0%	0%	0%	0%	0%	0%	0%	-15%	-15%	-1%	-1%	-5%	-5%	-1%	-1%	-18%	-4%	2%			
	% to 2016 Forecast(F)	0%	1%	0%	0%	0%	-4%	15%	10%	0%	4%	12%	-3%	9%	-1%	9%	9%	-4%	14%	-7%			
8	2017 Pricing/Costs	-	-	-	-	0.0%	-	-	-	500	30%	200	36%	700	35%	700	0.0%	300	(1,000)				
		0%		0.0%	0.0%	0.0%	<% after '8' driver			3.1%		0.3%						1.7%					
9	2017 Capital Impact	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-				
10	2017 Merit	-	-	-	-	0.0%	1,800	4,800	6,600	300	17%	800	17%	1,100	17%	7,700	0.0%	-	(7,700)				
							3.2%	3.0%															
11	2017 Ops/Strategic A	(6,000)	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	(6,000)				
12	2017 Regulatory	-	-	-	-	0.0%	-	-	-	-	0%	5,000	0%	5,000	0%	5,000	0.0%	-	(5,000)				
13	2017 Other	-	55,000	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	(200)	55,200				
14	2017 Budget	-	168,000	-	-	0.0%	58,400	164,800	223,200	17,100	29%	63,800	39%	80,900	36%	304,100	181.0%	17,300	(153,400)	52%			
	% to 2016 Budget	0%	41%	0%	0%	0%	3%	3%	3%	-11%	-14%	9%	6%	4%	1%	3%	-27%	-17%	-22%	38%			
	% to 2016 Forecast(F)	0%	42%	0%	0%	0%	-1%	19%	13%	5%	6%	23%	4%	19%	5%	14%	-20%	-3%	-7%	26%			

See Forecast Adjustments Schedule for ADJ to Sep-Dec Bdg

(N) Normalization - adjust Forecast for known non-recurring Actuals/Forecast

(F) Forecast - Actual (Jan-Aug) + Budget (Sep-Dec) + - ADJ

(B) Baseline - includes rounding

0

Notes:

020	6	Normalization	Rev: 3yr avg Salary: adj out PTO net incr Wages: adj for vacancy in F'16 ----position added in B16, not filled until mid'16
020	8	Pricing/Costs	Holding most fees flat for 2017, see row 11
020	9	Capital Impact	
020	10	Merit	
020	11	Ops/Strategic A	Eliminate small project fees for services provided.
020	12	Regulatory	aca impact, 0.5 positions
020	13	Other	Rev: Adj for ACG CHG - Transfer Fee partially spit to ASOdept#020 (\$200 of the \$385 to ASO)
020	G1	GenComment1:	ACG note - Fines not fully recognized in Revenue
020	G2	GenComment2:	Revenue-Permit Fees, Inspection fees, fines, intinc Continued scope of work shifted from Permits/Arch review to Defensible Space enforcement efforts and increasing CCR compliance proactive.

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		D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	X						
		DEPTNu	Group1	Group2	Group3	Group4	Group5 Cottrell, Miah		Payroll																	
		025	OPS	HOA	HOA	Admin	Payroll Direct			Payroll Burden					TOTAL											
		Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%	PAYROLL	PR%R	Expense	NORBO	CRR						
1	2013 Actual	-	-	-	-	0.0%	176,560	84,105	260,665	41,215	23%	19,769	24%	60,984	23%	321,648	0.0%	156,075	(477,723)	0%						
2	2014 Actual	-	-	-	-	0.0%	183,196	96,407	279,603	38,582	21%	27,495	29%	66,077	24%	345,680	0.0%	172,325	(518,005)	0%						
3	2015 Actual	-	-	-	-	0.0%	189,722	105,837	295,559	39,739	21%	28,042	26%	67,781	23%	363,340	0.0%	193,274	(556,614)	0%						
4	2016 Budget	-	-	-	-	0.0%	197,700	112,600	310,300	51,300	26%	38,700	34%	90,000	29%	400,300	0.0%	161,400	(561,700)	0%						
5	2016 Forecast(F)	-	-	-	-	0.0%	202,034	114,742	316,776	44,478	22%	31,860	28%	76,337	24%	393,114	0.0%	191,266	(584,380)	0%						
6	2017 Normalization	-	-	-	-	0.0%	(3,734)	(42)	(3,776)	(678)	18%	40	-95%	(637)	17%	(4,414)	0.0%	(10,366)	14,780							
7	2017 Baseline(B)	-	-	-	-	0.0%	198,300	114,700	313,000	43,800	22%	31,900	28%	75,700	24%	388,700	0.0%	180,900	(569,600)	0%						
	% to 2016 Budget	0%	0%	0%	0%	0%	0%	2%	1%	-15%	-15%	-18%	-19%	-16%	-17%	-3%	0%	12%	1%	0%						
	% to 2016 Forecast(F)	0%	0%	0%	0%	0%	-2%	0%	-1%	-2%	0%	0%	0%	-1%	0%	-1%	0%	-5%	-3%	0%						
8	2017 Pricing/Costs	-	-	-	-	0.0%				1,000	23%	500	28%	1,500	25%	1,500	0.0%	-	(1,500)							
					0.0%	0.0%				2.3%		1.6%						0.0%								
9	2017 Capital Impact	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-							
10	2017 Merit	-	-	-	-	0.0%	5,900	3,400	9,300	900	15%	500	15%	1,400	15%	10,700	0.0%	-	(10,700)							
							3.0%	3.0%																		
11	2017 Ops/Strategic A	-	-	-	-	0.0%	-	24,000	24,000	-	0%	3,600	15%	3,600	15%	27,600	0.0%	-	(27,600)							
12	2017 Regulatory	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-							
13	2017 Other	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	(1,800)	1,800							
14	2017 Budget	-	-	-	-	0.0%	204,200	142,100	346,300	45,700	22%	36,500	26%	82,200	24%	428,500	0.0%	179,100	(607,600)	0%						
	% to 2016 Budget	0%	0%	0%	0%	0%	3%	26%	12%	-11%	-14%	-6%	-25%	-9%	-18%	7%	0%	11%	8%	0%						
	% to 2016 Forecast(F)	0%	0%	0%	0%	0%	1%	24%	9%	3%	2%	15%	-7%	8%	-2%	9%	0%	-6%	4%	0%						

See Forecast Adjustments Schedule for ADJ to Sep-Dec Bdg

(N) Normalization - adjust Forecast for known non-recurring Actuals/Forecast

(F) Forecast - Actual (Jan-Aug) + Budget (Sep-Dec) + - ADJ

(B) Baseline - includes rounding

0

Notes:

025	6	Normalization	Salaries - adj for PTO YTD'16 net charge	Wages - left in the F'16 rop market and seasonal asst	EXP: 3yr avg and normalize for ATT over-charges.
025	8	Pricing/Costs			
025	9	Capital Impact			
025	10	Merit	Salary per Master Budget Model, see note (S) above; Hourly per guideline max%. Wage Merit adj for proration RandyP.		
025	11	Ops/Strategic A	wages: add seasonal/pt help due to increased technical needs across association, including digital A/V for Board meetings		
025	12	Regulatory			
025	13	Other			
025	G1	GenComment1:			
025	G2	GenComment2:	2013 and 2014 actual payroll had turnover throughout the year (vacancies).		

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030 ACG/Purchasing
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		D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	X				
		DEPTNu	Group1	Group2	Group3	Group4	Group5		Payroll															
		030	OPS	HOA	HOA	Admin	Stahlhofer, Lilian																	
							Payroll Direct			Payroll Burden				TOTAL										
		Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%	PAYROLL	PR%R	Expense	NORBO	CRR				
1	2013 Actual	-	1,990	-	-	0.0%	221,798	234,011	455,810	62,790	28%	77,502	33%	140,291	31%	596,101	#####	64,109	(658,219)	0%				
2	2014 Actual	-	1,672	-	-	0.0%	228,716	220,534	449,249	60,524	26%	68,754	31%	129,279	29%	578,528	#####	59,599	(636,455)	0%				
3	2015 Actual	-	2,175	-	-	0.0%	241,902	227,786	469,688	74,671	31%	66,341	29%	141,012	30%	610,700	#####	58,332	(666,856)	0%				
4	2016 Budget	-	1,000	-	-	0.0%	249,100	266,900	516,000	78,617	32%	99,183	37%	177,800	34%	693,800	#####	63,700	(756,500)	0%				
5	2016 Forecast(F)	-	4,030	-	-	0.0%	261,227	258,877	520,104	72,690	28%	81,923	32%	154,614	30%	674,718	#####	66,539	(737,226)	1%				
6	2017 Normalization	-	(1,030)	-	-	0.0%	(1,227)	8,023	6,796	(190)	15%	1,577	20%	1,386	20%	8,182	-794.2%	(5,039)	(4,174)					
7	2017 Baseline(B)	-	3,000	-	-	0.0%	260,000	266,900	526,900	72,500	28%	83,500	31%	156,000	30%	682,900	#####	61,500	(741,400)	0%				
	% to 2016 Budget	0%	200%	0%	0%	0%	4%	0%	2%	-8%	-12%	-16%	-16%	-12%	-14%	-2%	-67%	-3%	-2%	205%				
	% to 2016 Forecast(F)	0%	-26%	0%	0%	0%	0%	3%	1%	0%	0%	2%	-1%	1%	0%	1%	36%	-8%	1%	-26%				
8	2017 Pricing/Costs	-	-	-	-	0.0%	-	-	-	1,000	28%	1,400	32%	2,400	30%	2,400	0.0%	200	(2,600)					
				0.0%	0.0%	<= after '8' driver				1.4%		1.7%						0.3%						
9	2017 Capital Impact	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-					
10	2017 Merit	-	-	-	-	0.0%	7,800	8,000	15,800	1,200	15%	1,300	16%	2,500	16%	18,300	0.0%	-	(18,300)					
							3.0%	3.0%																
11	2017 Ops/Strategic A	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-					
12	2017 Regulatory	-	-	-	-	0.0%	-	-	-	-	0%	10,000	0%	10,000	0%	10,000	0.0%	-	(10,000)					
13	2017 Other	-	-	-	-	0.0%	600	600	1,200	(300)	-50%	(900)	-150%	(1,200)	-100%	-	0.0%	(800)	800					
14	2017 Budget	-	3,000	-	-	0.0%	268,400	275,500	543,900	74,400	28%	95,300	35%	169,700	31%	713,600	#####	60,900	(771,500)	0%				
	% to 2016 Budget	0%	200%	0%	0%	0%	8%	3%	5%	-5%	-12%	-4%	-7%	-5%	-9%	3%	-66%	-4%	2%	193%				
	% to 2016 Forecast(F)	0%	-26%	0%	0%	0%	3%	6%	5%	2%	0%	16%	9%	10%	5%	6%	42%	-8%	5%	-29%				

See Forecast Adjustments Schedule for ADJ to Sep-Dec Bdg

(N) Normalization - adjust Forecast for known non-recurring Actuals/Forecast

(F) Forecast - Actual (Jan-Aug) + Budget (Sep-Dec) + - ADJ

(B) Baseline - includes rounding

0

Notes:

030	6	Normalization	Rev: 3yr avg	Wages: add-back for vacancies in F'16.	Expense: overrun in F'16 is primarily from Payroll services, including ACA compliance costs.
030	8	Pricing/Costs			
030	9	Capital Impact			Digitize Project - NME for 201x - ACG part of Phase2 (post ASO)...no dollar impacts, expect to gain office space and increase efficiencies.
030	10	Merit			Salary per Master Budget Model, see note (S) above; Hourly per guideline max%.
030	11	Ops/Strategic A			
030	12	Regulatory			BdnWage - aca impact 1.0 positions
030	13	Other			roundings for co-wide by component
030	G1	GenComment1:	Revenue= ATM machine.	Payroll Direct: 2013 and 2014 actual payroll had turnover throughout the year (vacancies).	2 FTR Salaried DoF, Controller
030	G2	GenComment2:	IN HOUSE on ACA Compliance currently, est. savings of \$25,000-\$30,000 per year.		5 FTR Hourly SA, AP, AR, PR, Purch
					1 PT Hourly Sales Audit/CashRoom

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035 Human Resources

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		D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	X						
		DEPTNu	Group1	Group2	Group3	Group4	Group5 Rosenfeld, Annie		Payroll																	
		035	OPS	HOA	HOA	Admin	Payroll Direct						Payroll Burden						TOTAL							
		Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%	PAYROLL	PR%R	Expense	NORBO	CRR						
1	2013 Actual	-	-	-	-	0.0%	84,230	52,747	136,977	20,138	24%	16,784	32%	36,922	27%	173,899	0.0%	92,889	(266,787)	0%						
2	2014 Actual	39,497	-	-	-	0.0%	86,401	44,758	131,159	18,314	21%	13,531	30%	31,844	24%	163,003	0.0%	70,788	(233,791)	0%						
3	2015 Actual	6,449	-	-	-	0.0%	103,090	40,102	143,192	20,540	20%	12,572	31%	33,112	23%	176,305	0.0%	97,404	(273,708)	0%						
4	2016 Budget	6,449	-	-	-	0.0%	143,600	15,900	159,500	46,285	32%	2,015	13%	48,300	30%	207,800	0.0%	111,000	(318,800)	0%						
5	2016 Forecast(F)	-	-	-	-	0.0%	146,199	15,490	161,689	38,803	27%	2,050	13%	40,852	25%	202,542	0.0%	99,504	(302,046)	0%						
6	2017 Normalization	-	-	-	-	0.0%	(1,599)	10	(1,589)	(303)	19%	(50)	-500%	(352)	22%	(1,942)	0.0%	7,496	(5,554)							
7	2017 Baseline(B)	-	-	-	-	0.0%	144,600	15,500	160,100	38,500	27%	2,000	13%	40,500	25%	200,600	0.0%	107,000	(307,600)	0%						
	% to 2016 Budget	-100%	0%	0%	0%	0%	1%	-3%	0%	-17%	-17%	-1%	2%	-16%	-16%	-3%	0%	-4%	-4%	0%						
	% to 2016 Forecast(F)	0%	0%	0%	0%	0%	-1%	0%	-1%	-1%	0%	-2%	-2%	-1%	0%	-1%	0%	8%	2%	0%						
8	2017 Pricing/Costs	-	-	-	-	0.0%	-	-	-	500	27%	500	16%	1,000	26%	1,000	0.0%	1,100	(2,100)							
					0.0%	0.0%	<% after '8' driver				1.3%		25.0%						1.0%							
9	2017 Capital Impact	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-							
10	2017 Merit	-	-	-	-	0.0%	4,300	500	4,800	700	16%	100	20%	800	17%	5,600	0.0%	-	(5,600)							
							3.0%	3.2%																		
11	2017 Ops/Strategic A	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-							
12	2017 Regulatory	-	-	-	-	0.0%	-	-	-	-	0%	5,000	0%	5,000	0%	5,000	0.0%	-	(5,000)							
13	2017 Other	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	(1,100)	1,100							
14	2017 Budget	-	-	-	-	0.0%	148,900	16,000	164,900	39,700	27%	7,600	48%	47,300	29%	212,200	0.0%	107,000	(319,200)	0%						
	% to 2016 Budget	-100%	0%	0%	0%	0%	4%	1%	3%	-14%	-17%	277%	275%	-2%	-5%	2%	0%	-4%	0%	0%						
	% to 2016 Forecast(F)	0%	0%	0%	0%	0%	2%	3%	2%	2%	0%	271%	259%	16%	14%	5%	0%	8%	6%	0%						

See Forecast Adjustments Schedule for ADJ to Sep-Dec Bdg

(N) Normalization - adjust Forecast for known non-recurring Actuals/Forecast

(F) Forecast - Actual (Jan-Aug) + Budget (Sep-Dec) + - ADJ

(B) Baseline - includes rounding

0

Notes:

035	6	Normalization	Salaries: PTO net charge ytd F'16 adj out Expense: 3yr avg, plus 12,000 for cost cuts in 2014, and 2015
035	8	Pricing/Costs	
035	9	Capital Impact	
035	10	Merit	Salary per Master Budget Model, see note (S) above; Hourly per guideline max%.
035	11	Ops/Strategic A	
035	12	Regulatory	aca impact, 0.5 positions
035	13	Other	
035	G1	GenComment1:	Wages 1 PT clerical asst ? Add for enrollement/office coverage
035	G2	GenComment2:	absorb Referral Bonuses (select positions) within existing budget.

Top 5 Expense Items:				
Item	Mix%	Bdg 2016	Bdg 2017	Chg
EE Rel/Recru	23%	26,000	25,000	-1k/-4%
EE Training	18%	20,000	15,000	-5k/-25%
PreEmpl Tests	17%	19,000	20,000	1k/5%
BeniAdminHRB	10%	11,000	16,000	5k/45%
EAP Services	9%	10,000	11,000	1k/10%
All Other	23%	25,000	20,000	-5k/-20%
TOTAL	100%	111,000	107,000	-4k/-4%

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040 Member Services

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		D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	X
		DEPTNu	Group1	Group2	Group3	Group4	Group5 Baker, Betty													
		040	OPS	HOA	HOA	Admin	Payroll													
							Payroll Direct			Payroll Burden				TOTAL						
		Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%	PAYROLL	PR%R	Expense	NORBO	CRR
1	2013 Actual	-	26,673	-	-	0.0%	40,343	114,014	154,357	15,108	37%	23,742	21%	38,849	25%	193,206	724.3%	38,393	(204,926)	12%
2	2014 Actual	-	31,064	-	-	0.0%	46,440	112,664	159,104	13,480	29%	29,855	26%	43,335	27%	202,439	651.7%	32,335	(203,709)	13%
3	2015 Actual	-	27,445	-	-	0.0%	48,539	105,841	154,380	13,160	27%	29,125	28%	42,285	27%	196,665	716.6%	36,412	(205,632)	12%
4	2016 Budget	-	31,000	-	-	0.0%	50,100	148,900	199,000	18,700	37%	49,300	33%	68,000	34%	267,000	861.3%	38,400	(274,400)	10%
5	2016 Forecast(F)	-	34,869	-	-	0.0%	52,050	109,515	161,564	16,109	31%	34,624	32%	50,733	31%	212,297	608.8%	40,453	(217,881)	14%
6	2017 Normalization	-	(2,869)	-	-	0.0%	1,950	22,485	24,436	391	20%	4,476	20%	4,867	20%	29,303	-1021.3%	(1,053)	(31,119)	
7	2017 Baseline(B)	-	32,000	-	-	0.0%	54,000	132,000	186,000	16,500	31%	39,100	30%	55,600	30%	241,600	755.0%	39,400	(249,000)	11%
	% to 2016 Budget	0%	3%	0%	0%	0%	8%	-11%	-7%	-12%	-18%	-21%	-11%	-18%	-13%	-10%	-12%	3%	-9%	12%
	% to 2016 Forecast(F)	0%	-8%	0%	0%	0%	4%	21%	15%	2%	-1%	13%	-6%	10%	-5%	14%	24%	-3%	14%	-17%
8	2017 Pricing/Costs	-	-	-	-	0.0%	-	-	-	500	31%	500	30%	1,000	30%	1,000	0.0%	-	(1,000)	
					0.0%	0.0%	<% after '8' driver			3.0%		1.3%						0.0%		
9	2017 Capital Impact	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	
10	2017 Merit	-	-	-	-	0.0%	1,600	4,000	5,600	300	19%	600	15%	900	16%	6,500	0.0%	-	(6,500)	
							3.0%	3.0%												
11	2017 Ops/Strategic A	-	-	-	-	0.0%	5,000	5,000	5,000	-	0%	11,500	230%	11,500	230%	16,500	0.0%	2,000	(18,500)	
12	2017 Regulatory	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	
13	2017 Other	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	(400)	400	
14	2017 Budget	-	32,000	-	-	0.0%	55,600	141,000	196,600	17,300	31%	51,700	37%	69,000	35%	265,600	830.0%	41,000	(274,600)	10%
	% to 2016 Budget	0%	3%	0%	0%	0%	11%	-5%	-1%	-7%	-17%	5%	11%	1%	3%	-1%	-4%	7%	0%	3%
	% to 2016 Forecast(F)	0%	-8%	0%	0%	0%	7%	29%	22%	7%	1%	49%	16%	36%	12%	25%	36%	1%	26%	-24%

See Forecast Adjustments Schedule for ADJ to Sep-Dec Bdg

(N) Normalization - adjust Forecast for known non-recurring Actuals/Forecast

(F) Forecast - Actual (Jan-Aug) + Budget (Sep-Dec) + - ADJ

(B) Baseline - includes rounding

0

Notes:

040	6	Normalization	Salaries: adj for net F'16ytd PTO credit and vacancy period	Wages: adjust for vacancies in F'16	Exp: 3yr avg
040	8	Pricing/Costs			
040	9	Capital Impact	Exp: member meetin and greets, quarterly, not in baseline (not a capital driver, needed a row)		
040	10	Merit	Salary per Master Budget Model, see note (S) above; Hourly per guideline max%.		
040	11	Ops/Strategic A	Wages: change 1 seasonal to FTYR improve customer service and office training/coverage	Exp: member meetin and greets, quarterly, not in Baseline (not a capital driver, needed a row)	
040	12	Regulatory			
040	13	Other			
040	G1	GenComment1:			
040	G2	GenComment2:			

Tahoe Donner Association
working model
Resort Budget Model
2017 Budget - Annual
050 Forestry

		D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	X			
		DEPTNu	Group1	Group2	Group3	Group4	Group5 Houdyschell, Bill		Payroll											TOTAL			
		050	OPS	HOA	HOA	MiscOp	Payroll Direct			Payroll Burden				PAYROLL		PR%R	Expense	NORBO	CRR				
Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%										
1	2013 Actual	-	105,437	-	-	0.0%	152,338	255,595	407,933	42,968	28%	46,472	18%	89,440	22%	497,373	471.7%	506,062	(897,997)	11%			
2	2014 Actual	-	12,100	-	-	0.0%	129,544	195,175	324,718	41,945	32%	40,302	21%	82,247	25%	406,965	3363.3%	176,644	(571,509)	2%			
3	2015 Actual	-	32,489	-	-	0.0%	136,949	209,647	346,596	42,638	31%	43,317	21%	85,956	25%	432,552	1331.4%	410,617	(810,681)	4%			
4	2016 Budget	-	12,000	-	-	0.0%	141,400	223,600	365,000	56,500	40%	54,900	25%	111,400	31%	476,400	3970.0%	379,000	(843,400)	1%			
5	2016 Forecast(F)	-	13,870	-	-	0.0%	146,047	231,517	377,564	49,098	34%	55,163	24%	104,261	28%	481,825	3473.9%	299,814	(767,769)	2%			
6	2017 Normalization	-	(8,870)	-	-	0.0%	(4,047)	(6,017)	(10,064)	(798)	20%	(863)	14%	(1,661)	17%	(11,725)	132.2%	79,186	(76,331)				
7	2017 Baseline(B)	-	5,000	-	-	0.0%	142,000	225,500	367,500	48,300	34%	54,300	24%	102,600	28%	470,100	9402.0%	379,000	(844,100)	1%			
	% to 2016 Budget	0%	-58%	0%	0%	0%	0%	1%	1%	-15%	-15%	-1%	-2%	-8%	-9%	-1%	137%	0%	0%	-58%			
	% to 2016 Forecast(F)	0%	-64%	0%	0%	0%	-3%	-3%	-3%	-2%	1%	-2%	1%	-2%	1%	-2%	171%	26%	10%	-67%			
8	2017 Pricing/Costs	-	-	-	-	0.0%	-	-	-	900	35%	(400)	24%	500	28%	500	0.0%	3,000	(3,500)				
				0.0%	0.0%	<% after '8' driver				1.9%		-0.7%					0.8%						
9	2017 Capital Impact	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	(59,000)	59,000				
10	2017 Merit	-	-	-	-	0.0%	4,300	6,800	11,100	700	16%	1,100	16%	1,800	16%	12,900	0.0%	-	(12,900)				
							3.0%	3.0%															
11	2017 Ops/Strategic A	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-				
12	2017 Regulatory	-	-	-	-	0.0%	-	-	-	-	0%	10,000	0%	10,000	0%	10,000	0.0%	20,000	(30,000)				
13	2017 Other	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-				
14	2017 Budget	-	5,000	-	-	0.0%	146,300	232,300	378,600	49,900	34%	65,000	28%	114,900	30%	493,500	9870.0%	343,000	(831,500)	1%			
	% to 2016 Budget	0%	-58%	0%	0%	0%	3%	4%	4%	-12%	-15%	18%	14%	3%	-1%	4%	149%	-9%	-1%	-57%			
	% to 2016 Forecast(F)	0%	-64%	0%	0%	0%	0%	0%	0%	2%	1%	18%	17%	10%	10%	2%	184%	14%	8%	-66%			

See Forecast Adjustments Schedule for ADJ to Sep-Dec Bdg (N) Normalization - adjust Forecast for known non-recurring Actuals/Forecast
(F) Forecast - Actual (Jan-Aug) + Budget (Sep-Dec) + - ADJ (B) Baseline - includes rounding 0

Notes:

050	6	Normalization	Rev: 3yr avg and then remove Grant\$/chips...only Firewood rev\$	Salaries-adj for F'16 ytd net pto charge	Wages-adj for timing	Expense: adj for cost cutting in prior years, ie back to budget for Baseline														
050	8	Pricing/Costs																		
050	9	Capital Impact	Exp: mastication added to Replacement Reserve study (a major annual expense to maintain existing assets)																	
050	10	Merit	Salary per Master Budget Model, see note (S) above; Hourly per guideline max%.																	
050	11	Ops/Strategic A																		
050	12	Regulatory	no min wage impact, 1 position ACA impact	Expense: Independent Contractor laws and contract price increases																
050	13	Other																		
050	G1	GenComment1:	DISCUSSION Mastication of common costs, with outsourcing impact on costs in significant increase																	
050	G2	GenComment2:	Plantation- 8 year cycle of mastication																	

Tahoe Donner Association
working model
Resort Budget Model
2017 Budget - Annual
051 Trails

		D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	X					
		DEPTNu	Group1	Group2	Group3	Group4	Group5 Sean Connelly		Payroll																
		051	OPS	AME	Public	Public	Payroll Direct				Payroll Burden				TOTAL										
		Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%	PAYROLL	PR%R	Expense	NORBO	CRR					
1	2013 Actual	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	#DIV/0!					
2	2014 Actual	-	-	-	-	0.0%	35,802	11,704	47,506	15,531	43%	6,203	53%	21,734	46%	69,240	0.0%	(4,993)	(64,248)	0%					
3	2015 Actual	-	103	-	-	0.0%	36,166	13,231	49,397	16,012	44%	2,755	21%	18,767	38%	68,164	#####	2,013	(70,074)	0%					
4	2016 Budget	-	1,000	-	-	0.0%	37,600	35,400	73,000	20,800	55%	8,200	23%	29,000	40%	102,000	#####	15,000	(116,000)	1%					
5	2016 Forecast(F)	-	397	-	-	0.0%	36,491	29,559	66,051	17,746	49%	6,600	22%	24,346	37%	90,397	#####	12,673	(102,673)	0%					
6	2017 Normalization	-	603	-	-	0.0%	13,509	41	13,549	2,654	20%	400	985%	3,054	23%	16,603	2753.4%	2,327	(18,327)						
7	2017 Baseline(B)	-	1,000	-	-	0.0%	50,000	29,600	79,600	20,400	41%	7,000	24%	27,400	34%	107,000	#####	15,000	(121,000)	1%					
	% to 2016 Budget	0%	0%	0%	0%	0%	33%	-16%	9%	-2%	-26%	-15%	2%	-6%	-13%	5%	5%	0%	4%	-4%					
	% to 2016 Forecast(F)	0%	152%	0%	0%	0%	37%	0%	21%	15%	-16%	6%	6%	13%	-7%	18%	-53%	18%	18%	113%					
8	2017 Pricing/Costs	-	-	-	-	0.0%	-	-	-	500	42%	(100)	23%	400	35%	400	0.0%	-	(400)						
					0.0%	0.0%	<= after '8' driver			2.5%		-1.4%						0.0%							
9	2017 Capital Impact	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-						
10	2017 Merit	-	-	-	-	0.0%	1,500	900	2,400	200	13%	100	11%	300	13%	2,700	0.0%	-	(2,700)						
							3.0%	3.0%																	
11	2017 Ops/Strategic A	-	-	-	-	0.0%	-	20,000	20,000	-	0%	4,700	24%	4,700	24%	24,700	0.0%	1,000	(25,700)						
12	2017 Regulatory	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-						
13	2017 Other	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-						
14	2017 Budget	-	1,000	-	-	0.0%	51,500	50,500	102,000	21,100	41%	11,700	23%	32,800	32%	134,800	#####	16,000	(149,800)	1%					
	% to 2016 Budget	0%	0%	0%	0%	0%	37%	43%	40%	1%	-26%	43%	0%	13%	-19%	32%	32%	7%	29%	-22%					
	% to 2016 Forecast(F)	0%	152%	0%	0%	0%	41%	71%	54%	19%	-16%	77%	4%	35%	-13%	49%	-41%	26%	46%	72%					

See Forecast Adjustments Schedule for ADJ to Sep-Dec Bdg

(N) Normalization - adjust Forecast for known non-recurring Actuals/Forecast

(F) Forecast - Actual (Jan-Aug) + Budget (Sep-Dec) + - ADJ

(B) Baseline - includes rounding

0

Notes:

- 051 6 Normalization saly: adj for vacancy in f16, exp: adj for cost recovery in prior years...back to bdg
- 051 8 Pricing/Costs
- 051 9 Capital Impact ADD - Trail Rangers from Budget 2016, back in for 2017 recommendation
- 051 10 Merit
- 051 11 Ops/Strategic A
- 051 12 Regulatory
- 051 13 Other
- 051 G1 GenComment1: Major trail improvements to be Replacement Reserve Capital each yr.
- 051 G2 GenComment2: Manager: Jan-Mar and Dec...split 50% to XC and 50% to Trails

Tahoe Donner Association
working model
Resort Budget Model
2017 Budget - Annual
060 Marina

		D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	X		
		DEPTNu	Group1	Group2	Group3	Group4	Group5 RecFee															
		060	OPS	AME	Private	Private																
							Payroll Direct					Payroll Burden					TOTAL					
		Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%	PAYROLL	PR%R	Expense	NORBO	CRR		
1	2013 Actual	41,212	517,815	12.56	37,229	7.2%	63,421	81,697	145,118	14,777	23%	14,352	18%	29,129	20%	174,247	33.7%	65,793	240,546	187%		
2	2014 Actual	43,178	568,723	13.17	45,323	8.0%	62,052	92,068	154,120	14,594	24%	20,750	23%	35,343	23%	189,464	33.3%	56,890	277,046	195%		
3	2015 Actual	40,085	591,086	14.75	50,995	8.6%	61,972	99,592	161,564	15,343	25%	24,158	24%	39,501	24%	201,065	34.0%	68,329	270,696	184%		
4	2016 Budget	45,000	595,000	13.22	48,000	8.1%	71,000	104,000	175,000	19,700	28%	27,700	27%	47,400	27%	222,400	37.4%	62,800	261,800	179%		
5	2016 Forecast(F)	39,752	624,590	15.71	49,030	7.8%	71,414	118,552	189,966	18,986	27%	30,005	25%	48,991	26%	238,957	38.3%	68,694	267,909	175%		
6	2017 Normalization	1,248	410	0.33	1,170	285.3%	(1,779)	(4,552)	(6,331)	(386)	22%	(905)	20%	(1,291)	20%	(7,622)	-1858.0%	(3,694)	10,556			
7	2017 Baseline(B)	41,000	625,000	15.24	50,200	8.0%	69,635	114,000	183,635	18,600	27%	29,100	26%	47,700	26%	231,335	37.0%	65,000	278,465	180%		
	% to 2016 Budget	-9%	5%	15%	5%	0%	-2%	10%	5%	-6%	-4%	5%	-4%	1%	-4%	4%	-1%	4%	6%	1%		
	% to 2016 Forecast(F)	3%	0%	-3%	2%	2%	-2%	-4%	-3%	-2%	0%	-3%	1%	-3%	1%	-3%	-3%	-5%	4%	3%		
8	2017 Pricing/Costs		6,000	-	-	0.0%				300	27%	(400)	25%	(100)	26%	(100)	-1.7%	500	5,600			
			1.0%		0.0%	8.0%	<% after '8' driver			1.6%		-1.4%						0.8%				
9	2017 Capital Impact	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-			
10	2017 Merit					0.0%	2,100	3,400	5,500	300	14%	500	15%	800	15%	6,300	0.0%	-	(6,300)			
							3.0%	3.0%														
11	2017 Ops/Strategic A					0.0%		2,000	2,000		0%	500	25%	500	25%	2,500	0.0%	-	(2,500)			
12	2017 Regulatory					0.0%	900	5,000	5,900	200	22%	1,300	26%	1,500	25%	7,400	0.0%	-	(7,400)			
13	2017 Other					0.0%	19,465		19,465	5,300	27%		0%	5,300	27%	24,765	0.0%	(700)	(24,065)			
14	2017 Budget	41,000	631,000	\$ 15	50,200	8.0%	92,100	124,400	216,500	24,700	27%	31,000	25%	55,700	26%	272,200	43.1%	64,800	243,800	163%		
	% to 2016 Budget	-9%	6%	16%	5%	-1%	30%	20%	24%	25%	-3%	12%	-6%	18%	-5%	22%	15%	3%	-7%	-9%		
	% to 2016 Forecast(F)	3%	1%	-2%	2%	1%	29%	5%	14%	30%	1%	3%	-2%	14%	0%	14%	13%	-6%	-9%	-7%		

See Forecast Adjustments Schedule for ADJ to Sep-Dec Bdg

(N) Normalization - adjust Forecast for known non-recurring Actuals/Forecast

(F) Forecast - Actual (Jan-Aug) + Budget (Sep-Dec) + - ADJ

(B) Baseline - includes rounding

0

Notes:

060	6	Normalization	visits: 3yr avg Rev: 3yr Avg + 5% Wages: adj for overrun in F'16 beyond Boat Launch attendant
060	8	Pricing/Costs	Rev: see fee schedule
060	9	Capital Impact	
060	10	Merit	Salary per Master Budget Model, see note (S) above; Hourly per guideline max%.
060	11	Ops/Strategic A	competitive wage issues, particularly in Kitchen, and ripple of row 12 imact
060	12	Regulatory	CA Min Wage impact...chg \$10.00 to 10.50 effective 1/1/2017, ~ \$5,000 Saly: FED FLSA Law impact
060	13	Other	Saly: acg chg allocation b/w depts impact
060	G1	GenComment1:	? Sup nonpeak season pass ? Beginner Sup
060	G2	GenComment2:	Salary includes AmnDir alloc.

Payroll Direct % REV	PD/OpDay
2013Actual 28.0%	\$ 1,067
2014Actual 27.1%	\$ 1,133
2015Actual 27.3%	\$ 1,188
2016Forecast(F) 30.4%	\$ 1,397
2017Budget 34.3%	\$ 1,592

136 # of operating days

Operating Schedule/Notes

5/1 payroll start, Mgr and Asst Mgr
5/26 Fri, opens (SOP open Fri before MemDay)
5/29 Mon, Memorial Day
9/4 Mon, labor day
10/8 Sun, last day (SOP close after 1st Sunday in Oct which is 10/1...add a week
10/31, payroll end, Mgr and Asst Mgr

Tahoe Donner Association
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080 Equestrian
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		D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	X			
		DEPTnu	Group1	Group2	Group3	Group4	Group5 tbd																
		080	OPS	AME	Public	Public	Payroll Direct						Payroll Burden					TOTAL					
		Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%	PAYROLL	PR%R	Expense	NORBO	CRR			
1	2013 Actual	2,619	140,891	53.80	4,730	3.4%	51,629	62,619	114,247	16,274	32%	14,399	23%	30,673	27%	144,920	102.9%	85,756	(94,515)	60%			
2	2014 Actual	800	12,918	16.15	-	0.0%	38,907	29,471	68,378	12,208	31%	7,951	27%	20,159	29%	88,537	685.4%	50,869	(126,488)	9%			
3	2015 Actual	4,020	147,932	36.80	3,393	2.3%	58,098	60,530	118,628	14,434	25%	17,937	30%	32,371	27%	150,999	102.1%	74,017	(80,477)	65%			
4	2016 Budget	4,500	170,000	37.78	5,000	2.9%	61,900	63,800	125,700	19,500	32%	21,000	33%	40,500	32%	166,200	97.8%	82,000	(83,200)	67%			
5	2016 Forecast(F)	4,500	182,935	40.65	5,089	2.8%	64,715	65,822	130,537	18,755	29%	23,463	36%	42,218	32%	172,755	94.4%	83,601	(78,510)	70%			
6	2017 Normalization	-	65	-	(89)	-136.6%	2,135	(22)	2,113	445	21%	37	-165%	482	23%	2,595	3992.4%	99	(2,540)				
7	2017 Baseline(B)	4,500	183,000	40.67	5,000	2.7%	66,850	65,800	132,650	19,200	29%	23,500	36%	42,700	32%	175,350	95.8%	83,700	(81,050)	69%			
	% to 2016 Budget	0%	8%	8%	0%	-7%	8%	3%	6%	-2%	-9%	12%	9%	5%	0%	6%	-2%	2%	-3%	3%			
	% to 2016 Forecast(F)	0%	0%	0%	-2%	-2%	3%	0%	2%	2%	-1%	0%	0%	1%	0%	2%	1%	0%	3%	-1%			
8	2017 Pricing/Costs		6,000	-	-	0.0%				300	29%	(300)	35%	-	32%	-	0.0%	2,900	3,100				
			3.3%		0.0%	2.6%	<% after '8' driver			1.6%		-1.3%						3.5%					
9	2017 Capital Impact	500	8,000	\$ 16	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	500	7,500				
10	2017 Merit					0.0%	1,250	2,000	3,250	200	16%	300	15%	500	15%	3,750	0.0%	-	(3,750)				
							1.9%	3.0%															
11	2017 Ops/Strategic A	-	9,000	-	-	0.0%	-	4,600	4,600	-	0%	1,600	35%	1,600	35%	6,200	68.9%	-	2,800				
12	2017 Regulatory					0.0%	3,050	2,200	5,250	5,900	193%	800	36%	6,700	128%	11,950	0.0%	-	(11,950)				
13	2017 Other	-	-	-	-	0.0%	750	-	750	200	27%	-	0%	200	27%	950	0.0%	(800)	(150)				
14	2017 Budget	5,000	206,000	\$ 41	5,000	2.4%	71,900	74,600	146,500	25,800	36%	25,900	35%	51,700	35%	198,200	96.2%	86,300	(83,500)	71%			
	% to 2016 Budget	11%	21%	9%	0%	-17%	16%	17%	17%	32%	14%	23%	5%	28%	10%	19%	-2%	5%	0%	6%			
	% to 2016 Forecast(F)	11%	13%	1%	-2%	-13%	11%	13%	12%	38%	24%	10%	-3%	22%	9%	15%	2%	3%	6%	2%			

See Forecast Adjustments Schedule for ADJ to Sep-Dec Bdg

(N) Normalization - adjust Forecast for known non-recurring Actuals/Forecast

(F) Forecast - Actual (Jan-Aug) + Budget (Sep-Dec) + - ADJ

(B) Baseline - includes rounding

0

Notes:

080	6	Normalization	2016 is new normal, base line Saly: adj for startup with constur in 2016																	
080	8	Pricing/Costs	Rev: trail rides, camps and boarding increases; see fee schedule draft Exp: hay costs volatile, disposal fees likely increase																	
080	9	Capital Impact	a) \$7000 Rev, adding four(4) premium boarding stall larger 24'x24' (standard is 12'x24') b) add \$1000 revenue growth due to campus improvements'16																	
080	10	Merit	Salary per Master Budget Model, see note (S) above; Hourly per guideline max%.																	
080	11	Ops/Strategic A	adding one AM Camp, 2 horses																	
080	12	Regulatory	CA Min Wage impact...chg \$10.00 to 10.50 effective 1/1/2017, ~ \$2,200 Saly: FED FLSA Law impact BdnSaly: ACA impact 0.5 position																	
080	13	Other	Saly: acg chg in allocations net impact																	
080	G1	GenComment1:																		
080	G2	GenComment2:	Salary includes AmnDir alloc. Closed on Tues/Wed for trail rides. Horse fleet/herd size; 22 currently working horses, B' 17 Target is 25 horses, 25 working.																	

Tahoe Donner Association
working model
Resort Budget Model
2017 Budget - Annual
090 Tennis

		D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	X
		DEPTNu	Group1	Group2	Group3	Group4	Group5 RecFee													
		090	OPS	AME	Private	Private														
								Payroll						TOTAL						
								Payroll Direct			Payroll Burden			PAYROLL		PR%R	Expense	NORBO	CRR	
		Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%					
1	2013 Actual	18,580	215,392	11.59	42,548	19.8%	71,992	49,388	121,380	10,375	14%	9,061	18%	19,436	16%	140,816	65.4%	54,951	(22,923)	90%
2	2014 Actual	18,187	250,613	13.78	35,867	14.3%	63,245	37,120	100,365	11,178	18%	8,820	24%	19,998	20%	120,363	48.0%	45,127	49,255	124%
3	2015 Actual	18,164	290,157	15.97	42,061	14.5%	67,854	48,329	116,183	11,698	17%	11,199	23%	22,897	20%	139,080	47.9%	43,782	65,234	129%
4	2016 Budget	17,000	285,000	16.76	41,000	14.4%	63,100	52,300	115,400	12,400	20%	13,000	25%	25,400	22%	140,800	49.4%	48,000	55,200	124%
5	2016 Forecast(F)	18,447	251,683	13.64	32,299	12.8%	67,213	41,633	108,846	12,212	18%	9,394	23%	21,606	20%	130,452	51.8%	42,891	46,040	122%
6	2017 Normalization	(447)	5,317	(11.89)	1	0.0%	(4,988)	(33)	(5,021)	(1,012)	20%	6	-17%	(1,006)	20%	(6,027)	-113.4%	809	10,535	
7	2017 Baseline(B)	18,000	257,000	14.28	32,300	12.6%	62,225	41,600	103,825	11,200	18%	9,400	23%	20,600	20%	124,425	48.4%	43,700	56,575	128%
	% to 2016 Budget	6%	-10%	-15%	-21%	-13%	-1%	-20%	-10%	-10%	-8%	-28%	-9%	-19%	-10%	-12%	-2%	-9%	2%	3%
	% to 2016 Forecast(F)	-2%	2%	5%	0%	-2%	-7%	0%	-5%	-8%	-1%	0%	0%	-5%	0%	-5%	-7%	2%	23%	5%
8	2017 Pricing/Costs		-	-	-	0.0%			-	100	18%	(100)	22%	-	20%	-	0.0%	300	(300)	
			0.0%		0.0%	12.6%	<% after '8' driver				0.9%		-1.1%						0.7%	
9	2017 Capital Impact		-	-	-	0.0%				-	0%		0%		0%		0.0%	-	-	
10	2017 Merit					0.0%	1,900	1,200	3,100	300	16%	200	17%	500	16%	3,600	0.0%	-	(3,600)	
							3.1%	2.9%												
11	2017 Ops/Strategic A		-	-	-	0.0%				-	0%		0%		0%		0.0%	-	-	
12	2017 Regulatory		-	-	-	0.0%				-	0%		0%		0%		0.0%	-	-	
13	2017 Other		-	-	-	0.0%	(2,625)		(2,625)	(500)	19%		0%	(500)	19%	(3,125)	0.0%	(400)	3,525	
14	2017 Budget	18,000	257,000	\$ 14	32,300	12.6%	61,500	42,800	104,300	11,100	18%	9,500	22%	20,600	20%	124,900	48.6%	43,600	56,200	128%
	% to 2016 Budget	6%	-10%	-15%	-21%	-13%	-3%	-18%	-10%	-10%	-8%	-27%	-11%	-19%	-10%	-11%	-2%	-9%	2%	3%
	% to 2016 Forecast(F)	-2%	2%	5%	0%	-2%	-8%	3%	-4%	-9%	-1%	1%	-2%	-5%	-1%	-4%	-6%	2%	22%	5%

See Forecast Adjustments Schedule for ADJ to Sep-Dec Bdg

(N) Normalization - adjust Forecast for known non-recurring Actuals/Forecast

(F) Forecast - Actual (Jan-Aug) + Budget (Sep-Dec) + - ADJ

(B) Baseline - includes rounding

0

Notes:

090	6	Normalization	Rev: 3yr avg + 3% for prior years price increases less 15k for rec fee net loss in Rev in '16	Payroll: 3yr avg + 5% for minwage/competiv wage past pressurs	Expense: 3yr Average
090	8	Pricing/Costs	Rev: nominal to no changes		
090	9	Capital Impact			
090	10	Merit	Salary per Master Budget Model, see note (5) above; Hourly per guideline max%.	Hourly Commissions TL = \$0 in Wages. (asst pros are not EE's and their comms not in this #, as AP Chcks charged against Rev.)	
090	11	Ops/Strategic A			
090	12	Regulatory			
090	13	Other	Saly: acg chg allocation b/w depts impact	no CA MinWage impact factored for 2014	
090	G1	GenComment1:	Salary includes AmnDir alloc. 10% 12mths.	ProCommissions (non-director) are net against revenue, as not employees.	
090	G2	GenComment2:	Salary includes Pro's Commission Budget ----->>>	20,000	ProEE (saly) Commission Budget (\$12,000 B'13)

Tahoe Donner Association
working model
Resort Budget Model
2017 Budget - Annual
100 Campground
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		D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	X			
		DEPTnu	Group1	Group2	Group3	Group4	Group5 Johnson, Carol		Payroll														
		100	OPS	AME	Public	MiscOp	Payroll Direct				Payroll Burden				TOTAL								
		Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%	PAYROLL	PR%R	Expense	NORBO	CRR			
1	2013 Actual	1,075	45,927	42.72	-	0.0%	17,176	8,713	25,889	3,397	20%	1,694	19%	5,090	20%	30,980	67.5%	31,905	(16,958)	73%			
2	2014 Actual	1,276	52,044	40.79	-	0.0%	17,143	8,693	25,836	3,500	20%	1,919	22%	5,419	21%	31,255	60.1%	29,751	(8,962)	85%			
3	2015 Actual	1,536	52,729	34.33	-	0.0%	18,139	8,829	26,967	3,970	22%	2,193	25%	6,163	23%	33,130	62.8%	31,250	(11,651)	82%			
4	2016 Budget	1,250	50,000	40.00	-	0.0%	17,700	8,800	26,500	4,500	25%	2,400	27%	6,900	26%	33,400	66.8%	30,800	(14,200)	78%			
5	2016 Forecast(F)	1,635	56,385	34.49	-	0.0%	18,805	8,864	27,669	3,847	20%	2,091	24%	5,938	21%	33,607	59.6%	30,930	(8,152)	87%			
6	2017 Normalization	(135)	(1,385)	10.26	-	0.0%	(1,680)	36	(1,644)	(347)	21%	9	25%	(338)	21%	(1,982)	143.1%	(730)	1,327				
7	2017 Baseline(B)	1,500	55,000	36.67	-	0.0%	17,125	8,900	26,025	3,500	20%	2,100	24%	5,600	22%	31,625	57.5%	30,200	(6,825)	89%			
	% to 2016 Budget	20%	10%	-8%	0%	0%	-3%	1%	-2%	-22%	-20%	-13%	-13%	-19%	-17%	-5%	-14%	-2%	-52%	14%			
	% to 2016 Forecast(F)	-8%	-2%	6%	0%	0%	-9%	0%	-6%	-9%	0%	0%	0%	-6%	0%	-6%	-4%	-2%	-16%	2%			
8	2017 Pricing/Costs		2,000	-	-	0.0%					20%		24%		22%		0.0%	600	1,400				
			3.6%		0.0%	0.0%	<= after '8' driver				0.0%		0.0%					2.0%					
9	2017 Capital Impact		-	-	-	0.0%					0%		0%		0%		0.0%						
10	2017 Merit					0.0%	500	300	800	100	20%		0%	100	13%	900	0.0%		(900)				
							2.9%	3.4%															
11	2017 Ops/Strategic A					0.0%					0%		0%		0%		0.0%						
12	2017 Regulatory					0.0%	800		800	200	25%		0%	200	25%	1,000	0.0%		(1,000)				
13	2017 Other					0.0%	3,375		3,375	700	21%		0%	700	21%	4,075	0.0%	(300)	(3,775)				
14	2017 Budget	1,500	57,000	\$ 38	-	0.0%	21,800	9,200	31,000	4,500	21%	2,100	23%	6,600	21%	37,600	66.0%	30,500	(11,100)	84%			
	% to 2016 Budget	20%	14%	-5%	0%	0%	23%	5%	17%	0%	-19%	-13%	-16%	-4%	-18%	13%	-1%	-1%	-22%	7%			
	% to 2016 Forecast(F)	-8%	1%	10%	0%	0%	16%	4%	12%	17%	1%	0%	-3%	11%	-1%	12%	11%	-1%	36%	-4%			

See Forecast Adjustments Schedule for ADJ to Sep-Dec Bdg

(N) Normalization - adjust Forecast for known non-recurring Actuals/Forecast

(F) Forecast - Actual (Jan-Aug) + Budget (Sep-Dec) + - ADJ

(B) Baseline - includes rounding

0

Notes:

100	6	Normalization	Rev-normz to 3yr Avg + 3% for past price increases.	Exp-normz for non-recurring to 3yr Avg	
100	8	Pricing/Costs	specific price changes, see fee schedule		.../.consistent with 2016 Budget and Actual operating plan
100	9	Capital Impact			2017 Budget - Annual Operating Schedule/Notes
100	10	Merit	Salary per Master Budget Model, see note (S) above; Hourly per guideline max%.		6/1 payroll start, CJ and DJ
100	11	Ops/Strategic A			6/9 FRI campground opens
100	12	Regulatory	Saly: FED FLSA Law impact		9/4 MON labor day
100	13	Other	Saly: acg chg allocation b/w depts impact		9/12 MON campground last day (checkouts)
100	G1	GenComment1:			9/15 payroll end for CJ and DJ
100	G2	GenComment2:	Salary includes AmnDir alloc.	Mktg: oppty with coupons to campers for...pizza, lodge, bike rental	

2017 Budget - Annual

110 Cross Country Center

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		D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	X			
		DEPTnu	Group1	Group2	Group3	Group4	Group5 Jones, Sally		Payroll														
		110	OPS	AME	Public	Public	Payroll Direct			Payroll Burden				TOTAL									
		Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%	PAYROLL	PR%R	Expense	NORBO	CRR			
1	2013 Actual	8,489	692,335	81.56	50,200	7.3%	105,933	180,667	286,600	27,689	26%	35,330	20%	63,019	22%	349,619	50.5%	201,026	91,490	115%			
2	2014 Actual	10,171	438,906	43.15	19,290	4.4%	115,514	75,769	191,283	34,536	30%	17,981	24%	52,517	27%	243,799	55.5%	95,216	80,600	122%			
3	2015 Actual	10,171	435,764	42.84	37,527	8.6%	119,315	113,177	232,493	33,977	28%	26,655	24%	60,632	26%	293,125	67.3%	130,758	(25,646)	94%			
4	2016 Budget	19,000	405,000	21.32	30,000	7.4%	142,300	110,200	252,500	49,100	35%	26,000	24%	75,100	30%	327,600	80.9%	222,000	(174,600)	70%			
5	2016 Forecast(F)	24,939	863,021	34.61	48,827	5.7%	109,576	215,681	325,257	38,941	36%	50,928	24%	89,869	28%	415,126	48.1%	277,832	121,236	116%			
6	2017 Normalization	(4,939)	(255,021)	51.63	(12,827)	5.0%	29,324	(44,781)	(15,457)	8,359	29%	(9,428)	21%	(1,069)	7%	(16,526)	6.5%	(22,232)	(203,436)				
7	2017 Baseline(B)	20,000	608,000	30.40	36,000	5.9%	138,900	170,900	309,800	47,300	34%	41,500	24%	88,800	29%	398,600	65.6%	255,600	(82,200)	88%			
	% to 2016 Budget	5%	50%	43%	20%	-20%	-2%	55%	23%	-4%	-1%	60%	3%	18%	-4%	22%	-19%	15%	-53%	26%			
	% to 2016 Forecast(F)	-20%	-30%	-12%	-26%	5%	27%	-21%	-5%	21%	-4%	-19%	3%	-1%	4%	-4%	36%	-8%	-168%	-24%			
8	2017 Pricing/Costs		32,000	-	-	0.0%				800	35%	(500)	24%	300	29%	300	0.9%	5,800	25,900				
			5.3%		0.0%	5.6%	<% after '8' driver			1.7%		-1.2%						2.3%					
9	2017 Capital Impact	1,000	60,000	\$ 60	7,000	11.7%	-	2,500	2,500	-	0%	600	24%	600	24%	3,100	5.2%	(8,000)	57,900				
10	2017 Merit					0.0%	4,200	5,100	9,300	700	17%	800	16%	1,500	16%	10,800	0.0%	-	(10,800)				
						3.0%	3.0%																
11	2017 Ops/Strategic A					0.0%					0%		0%		0%		0.0%						
12	2017 Regulatory	-	-	-	-	0.0%		5,000	5,000		0%	1,200	24%	1,200	24%	6,200	0.0%		(6,200)				
13	2017 Other	-	-	-	-	0.0%	(23,600)		(23,600)	(8,200)	35%		0%	(8,200)	35%	(31,800)	0.0%	(2,600)	34,400				
14	2017 Budget	21,000	700,000	\$ 33.33	43,000	6.1%	119,500	183,500	303,000	40,600	34%	43,600	24%	84,200	28%	387,200	55.3%	250,800	19,000	103%			
	% to 2016 Budget	11%	73%	56%	43%	-17%	-16%	67%	20%	-17%	-2%	68%	1%	12%	-7%	18%	-32%	13%	-111%	47%			
	% to 2016 Forecast(F)	-16%	-19%	-4%	-12%	9%	9%	-15%	-7%	4%	-4%	-14%	1%	-6%	1%	-7%	15%	-10%	-84%	-12%			

See Forecast Adjustments Schedule for ADJ to Sep-Dec Bdg

(N) Normalization - adjust Forecast for known non-recurring Actuals/Forecast

103%

(F) Forecast - Actual (Jan-Aug) + Budget (Sep-Dec) + - ADJ

(B) Baseline - includes rounding

0

Notes:	Baseline vs 3yrAvg	28,770	5%	60,122	24%	87,664	52%
110 6 Normalization	nrmz rev to 3yr avg+5% for prior 2yrs price incrs	Saly: adj for S to W chgs and ADoO vacancyh		Wages: 3yrAvg + 40,000		Exp: F16 +- non-recurring and volume reduction	
110 8 Pricing/Costs	Rev: avg ~5% overall price increase, Public Focus	Expense: est.3% cost increase over Baseline		EASTER: 3/31/2013 4/20/2014 4/5/2015 3/27/2016 4/16/2017			
110 9 Capital Impact	Rev: yr2 bldg and summer grooming and other improvements impact	50k/10% and daily not passhldr		Exp: -11k trails maint + 3kforRev		125	
110 10 Merit							
110 11 Ops/Strategic A							
110 12 Regulatory	CA Min Wage impact...chg \$10.00 to 10.50 effective 1/1/2017, ~ \$5,000						utilities Incr s/b nominal
110 13 Other	Saly: acg chg allocation b/w depts impact						
110 G1 GenComment1:	Asst Mgr nonexempt/wages, not Saly B'17, was Saly in B'16						
110 G2 GenComment2:	Salary includes AmnDir/asstDoO/4mths50%TrailsMgr alloc.						

Tahoe Donner Association
working model
Resort Budget Model

2017 Budget - Annual

120 Golf Course Operation

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		D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	X			
		DEPTnu	Group1	Group2	Group3	Group4	Group5 Weizer, Rob		Payroll											TOTAL			
		120	OPS	AME	Public	Golf	Payroll Direct			Payroll Burden					PAYROLL		PR%R	Expense	NORBO	CRR			
		Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%								
1	2013 Actual	18,047	1,072,970	59.45	81,900	7.6%	90,556	116,067	206,623	26,794	30%	21,560	19%	48,354	23%	254,977	23.8%	95,712	640,381	248%			
2	2014 Actual	18,548	1,139,086	61.41	69,377	6.1%	66,664	105,219	171,883	20,347	31%	24,865	24%	45,211	26%	217,095	19.1%	79,517	773,097	311%			
3	2015 Actual	19,667	1,109,002	56.39	64,383	5.8%	74,429	115,865	190,293	13,570	18%	28,319	24%	41,889	22%	232,182	20.9%	87,232	725,206	289%			
4	2016 Budget	20,000	1,128,000	56.40	78,000	6.9%	76,700	123,500	200,200	18,100	24%	38,500	31%	56,600	28%	256,800	22.8%	87,500	705,700	267%			
5	2016 Forecast(F)	19,667	1,144,214	58.18	71,891	6.3%	35,785	138,284	174,069	9,300	26%	43,292	31%	52,592	30%	226,660	19.8%	92,291	753,371	293%			
6	2017 Normalization	(267)	8,786	(32.91)	(2,891)	-32.9%	19,440	(6,184)	13,256	3,900	20%	(1,192)	19%	2,708	20%	15,965	181.7%	(4,291)	4				
7	2017 Baseline(B)	19,400	1,153,000	59.43	69,000	6.0%	55,225	132,100	187,325	13,200	24%	42,100	32%	55,300	30%	242,625	21.0%	88,000	753,375	289%			
	% to 2016 Budget	-3%	2%	5%	-12%	-13%	-28%	7%	-6%	-27%	1%	9%	2%	-2%	4%	-6%	-8%	1%	7%	8%			
	% to 2016 Forecast(F)	-1%	1%	2%	-4%	-5%	54%	-4%	8%	42%	-8%	-3%	2%	5%	-2%	7%	6%	-5%	0%	-1%			
8	2017 Pricing/Costs	10,000	-	-	0.0%					500	25%	(500)	31%	-	30%	-	0.0%	500	9,500				
		0.9%		0.0%	5.9%	<% after '8' driver				3.8%		-1.2%						0.6%					
9	2017 Capital Impact				0.0%						0%		0%		0%		0.0%	(2,000)	2,000				
10	2017 Merit				0.0%		1,700	4,000	5,700	300	18%	600	15%	900	16%	6,600	0.0%		(6,600)				
							3.1%	3.0%															
11	2017 Ops/Strategic A	100	7,000	\$ 70	0.0%						0%		0%		0%		0.0%		7,000				
12	2017 Regulatory				0.0%			3,000	3,000	7,000	0%	900	30%	7,900	263%	10,900	0.0%		(10,900)				
13	2017 Other				0.0%		(10,625)		(10,625)	(2,600)	24%		0%	(2,600)	24%	(13,225)	0.0%	(1,900)	15,125				
			0.0%																				
14	2017 Budget	19,500	1,170,000	\$ 60.00	69,000	5.9%	46,300	139,100	185,400	18,400	40%	43,100	31%	61,500	33%	246,900	21.1%	84,600	769,500	292%			
	% to 2016 Budget	-3%	4%	6%	-12%	-15%	-40%	13%	-7%	2%	68%	12%	-1%	9%	17%	-4%	-7%	-3%	9%	9%			
	% to 2016 Forecast(F)	-1%	2%	3%	-4%	-6%	29%	1%	7%	98%	53%	0%	-1%	17%	10%	9%	7%	-8%	2%	0%			

See Forecast Adjustments Schedule for ADJ to Sep-Dec Bdg

(N) Normalization - adjust Forecast for known non-recurring Actuals/Forecast

(F) Forecast - Actual (Jan-Aug) + Budget (Sep-Dec) + - ADJ

(B) Baseline - includes rounding

0

Notes:

120	6	Normalization	3yr avg (2016F/2015A/2014A) + 2% growth
120	8	Pricing/Costs	price/volume specifics TBD, also see row13 'Other' price increases of 1%..... TL via Price Increases.
120	9	Capital Impact	Exp: cart maint down tick with aging fleet
120	10	Merit	Salary per Master Budget Model, see note (S) above; Hourly per guideline max%.
120	11	Ops/Strategic A	Group golf growth, June & Sept
120	12	Regulatory	CA Min Wage impact...chg \$10.00 to 10.50 effective 1/1/2017, ~ \$3000 Brd Saly ACA Golf Mgr
120	13	Other	Saly: acg chg in allocations net impact Golf Mgr, to DHS SS Winter mths70%
120	G1	GenComment1:	TL Rounds B'15 18,800 B'16 20,000 B'16 19,000 B'17 19,500
120	G2	GenComment2:	beg. With B'15, dropped DoG 10%alloc to 125

Range: May 16 Fri - Oct 19 Sun, daily
Memorial day is 5/26 in 2014
Course Open: May 16 Fri - 18 Sun, closed 5/19-22, reopen Fri 5/23 for season. Closing Date Sunday 10/19/2014. 10/20 Mon - EE Tourny (comp rounds)

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125 Golf Course Maintenance

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		D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	X			
		DEPTnu	Group1	Group2	Group3	Group4	Group5 Kuehne, Kevin		Payroll											TOTAL			
		125	OPS	AME	Public	Golf	Payroll Direct			Payroll Burden					PAYROLL		PR%R	Expense	NORBO	/ 18 h			
		Unit	Revenue	NOR / Round	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%								
1	2013 Actual	18,047	-	(50.24)	-	0.0%	124,231	381,365	505,596	40,854	33%	68,674	18%	109,528	22%	615,125	0.0%	291,494	(906,618)	(50,368)			
2	2014 Actual	18,548	-	(45.81)	-	0.0%	115,721	350,607	466,328	41,817	36%	76,554	22%	118,371	25%	584,699	0.0%	264,951	(849,649)	(47,203)			
3	2015 Actual	19,667	-	(41.45)	-	0.0%	134,203	336,037	470,240	43,638	33%	76,698	23%	120,336	26%	590,576	0.0%	224,673	(815,249)	(45,292)			
4	2016 Budget	20,000	-	(45.15)	-	0.0%	136,400	365,900	502,300	54,400	40%	93,100	25%	147,500	29%	649,800	0.0%	253,200	(903,000)	(50,167)			
5	2016 Forecast(F)	19,667	-	(45.61)	-	0.0%	144,842	370,321	515,163	50,026	35%	91,813	25%	141,839	28%	657,002	0.0%	239,969	(896,971)	(49,832)			
6	2017 Normalization	(267)	-	-	-	0.0%	(4,342)	(8,321)	(12,663)	(926)	21%	(1,713)	21%	(2,639)	21%	(15,302)	0.0%	3,231	12,071				
7	2017 Baseline(B)	19,400	-	(45.61)	-	0.0%	140,500	362,000	502,500	49,100	35%	90,100	25%	139,200	28%	641,700	0.0%	243,200	(884,900)	(49,161)			
	% to 2016 Budget	-3%	0%	1%	0%	0%	3%	-1%	0%	-10%	-12%	-3%	-2%	-6%	-6%	-1%	0%	-4%	-2%	-2%			
	% to 2016 Forecast(F)	-1%	0%	0%	0%	0%	-3%	-2%	-2%	-2%	1%	-2%	0%	-2%	1%	-2%	0%	1%	-1%	-1%			
8	2017 Pricing/Costs	-	-	-	-	0.0%	-	-	-	1,100	36%	(700)	25%	400	28%	400	0.0%	3,000	(3,400)				
					0.0%	0.0%	<% after '8' driver			2.2%		-0.8%						1.2%					
9	2017 Capital Impact	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	(6,500)	6,500				
10	2017 Merit	-	-	-	-	0.0%	3,900	11,000	14,900	600	15%	1,800	16%	2,400	16%	17,300	0.0%	-	(17,300)				
							2.8%	3.0%															
11	2017 Ops/Strategic A	100	-	\$ 0	-	0.0%	-	-	-	-	0%	20,000	0%	20,000	0%	20,000	0.0%	-	(20,000)				
12	2017 Regulatory	-	-	-	-	0.0%	300	2,000	2,300	100	33%	500	25%	600	26%	2,900	0.0%	-	(2,900)				
13	2017 Other	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	(2,400)	2,400				
14	2017 Budget	19,500	-	(47.16)	-	0.0%	144,700	375,000	519,700	50,900	35%	111,700	30%	162,600	31%	682,300	0.0%	237,300	(919,600)	(51,089)			
	% to 2016 Budget	-3%	0%	4%	0%	0%	6%	2%	3%	-6%	-12%	20%	17%	10%	7%	5%	0%	-6%	2%	2%			
	% to 2016 Forecast(F)	-1%	0%	3%	0%	0%	0%	1%	1%	2%	2%	22%	20%	15%	14%	4%	0%	-1%	3%	3%			

See Forecast Adjustments Schedule for ADJ to Sep-Dec Bdg

(N) Normalization - adjust Forecast for known non-recurring Actuals/Forecast

(F) Forecast - Actual (Jan-Aug) + Budget (Sep-Dec) + - ADJ

(B) Baseline - includes rounding

0

Notes:

125	6	Normalization	Saly: pto adj, Wages and Expense, add back some to budget, but not 100% back to budget, due to changes in operations.
125	8	Pricing/Costs	Expense: inflation factor of fertilizers, pesticides, etc.
125	9	Capital Impact	Exp: tdpud water savings to B16 and F16 and the 3yr avg
125	10	Merit	Salary per Master Budget Model, see note (S) above; Hourly per guideline max%.
125	11	Ops/Strategic A	
125	12	Regulatory	Saly: FED OT Laaw Wage: CA Min Wage impact...chg \$10.00 to 10.50 effective 1/1/2016, ~ \$2,000 (none at MinWage, but some are close, and compression/market will impact) BdnWage: ACA IMPACT 2.0 positions
125	13	Other	
125	G1	GenComment1:	Pump Project fo ~\$70,000 needs to be researched, may allow for 90+% off TDPUD water. Also, capz of labor oppty with major remodel projects
125	G2	GenComment2:	Beginning in 2015, dropped Golf Director is 10% allocated to Golf Main 125 (in normalization)

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		D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	X
		DEPTNu	Group1	Group2	Group3	Group4	Group5													
		128	OPS	AME	Public	FAB	LodgeSmrFnB													
		Covers					Payroll Direct			Payroll Burden				TOTAL						
		Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSalY	BU%	BdnWage	BU%	Burden TL	BU%	PAYROLL	PR%R	Expense	NORBO	CRR
1	2013 Actual	41,330	1,825,480	44.17	592,279	32.4%	264,838	417,288	682,127	74,401	28%	88,107	21%	162,508	24%	844,635	46.3%	361,519	27,047	102%
2	2014 Actual	44,076	2,001,709	45.41	625,873	31.3%	329,412	452,154	781,566	95,756	29%	132,714	29%	228,470	29%	1,010,036	50.5%	362,813	2,987	100%
3	2015 Actual	47,827	1,997,593	41.77	636,962	31.9%	336,207	488,445	824,652	96,460	29%	153,286	31%	249,746	30%	1,074,398	53.8%	366,022	(79,790)	96%
4	2016 Budget	46,000	1,975,000	42.93	618,000	31.3%	342,000	492,900	834,900	121,700	36%	163,800	33%	285,500	34%	1,120,400	56.7%	345,500	(108,900)	95%
5	2016 Forecast(F)	47,800	2,250,034	47.07	697,086	31.0%	334,454	585,595	920,049	109,556	33%	188,363	32%	297,919	32%	1,217,967	54.1%	399,275	(64,294)	97%
6	2017 Normalization	(1,400)	(103,034)	73.60	(32,086)	31.1%	7,146	(28,595)	(21,449)	1,444	20%	(5,663)	20%	(4,219)	20%	(25,667)	24.9%	(17,075)	(28,206)	
7	2017 Baseline(B)	46,400	2,147,000	46.27	665,000	31.0%	341,600	557,000	898,600	111,000	32%	182,700	33%	293,700	33%	1,192,300	55.5%	382,200	(92,500)	96%
	% to 2016 Budget	1%	9%	8%	8%	-1%	0%	13%	8%	-9%	-9%	12%	-1%	3%	-4%	6%	-2%	11%	-15%	1%
	% to 2016 Forecast(F)	-3%	-5%	-2%	-5%	0%	2%	-5%	-2%	1%	-1%	-3%	2%	-1%	1%	-2%	3%	-4%	44%	-1%
8	2017 Pricing/Costs		10,000	-	-	0.0%				2,400	33%	(2,400)	32%	-	33%	-	0.0%	4,000	6,000	
			0.5%		0.0%	30.8%	<% after '8' driver				2.2%		-1.3%					1.0%		
9	2017 Capital Impact	600	7,000	\$ 12	2,000	28.6%	-	1,000	1,000	-	0%	300	30%	300	30%	1,300	18.6%	1,000	2,700	
10	2017 Merit					0.0%	10,200	8,400	18,600	1,600	16%	1,300	15%	2,900	16%	21,500	0.0%	-	(21,500)	
							3.0%	1.5%												
11	2017 Ops/Strategic A	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	
12	2017 Regulatory	-	30,000	-	-	0.0%	4,000	15,000	19,000	6,300	158%	82,500	550%	88,800	467%	107,800	359.3%	1,000	(78,800)	
13	2017 Other					0.0%	(51,300)	65,000	13,700	(17,000)	33%	21,000	32%	4,000	29%	17,700	0.0%	(3,800)	(13,900)	
14	2017 Budget	47,000	2,194,000	\$ 46.68	667,000	30.4%	304,500	646,400	950,900	104,300	34%	285,400	44%	389,700	41%	1,340,600	61.1%	384,400	(198,000)	92%
	% to 2016 Budget	2%	11%	9%	8%	-3%	-11%	31%	14%	-14%	-4%	74%	33%	36%	20%	20%	8%	11%	82%	-3%
	% to 2016 Forecast(F)	-2%	-2%	-1%	-4%	-2%	-9%	10%	3%	-5%	5%	52%	37%	31%	27%	10%	13%	-4%	208%	-6%

See Forecast Adjustments Schedule for ADJ to Sep-Dec Bdg

(N) Normalization - adjust Forecast for known non-recurring Actuals/Forecast

(F) Forecast - Actual (Jan-Aug) + Budget (Sep-Dec) + - ADJ

(B) Baseline - includes rounding

0

Notes:

128	6	Normalization	Rev/Cogs: 3yrAvg Saly: adj for materinty/other Wage: adj for volume decr in nrmz and Maternity Leave impac	Exp: 3yr avg + 10k for linen costs incr
128	8	Pricing/Costs	Price increase on Banquet menus pimarly, see row 12 for regular menu price changes expectations, If food costs increase, menu prices to increase	
128	9	Capital Impact	Pub Deck Enclosure, Porch Improvements, an Impact beyond 3yr AVG	
128	10	Merit	Salary per Master Budget Model, see note (S) above; Hourly partial, not all ee's; see row 12	
128	11	Ops/Strategic A	address Competitive ROP back of house, impact from Min Wage and Region pressures	
128	12	Regulatory	Saly: FEDOT ACA Impact Wage:CA Min Wage impact...chg \$10.00 to 10.50 effective 1/1/2017, Raise prices ~ 1.5% overall to cover the increase. Ex: 600 Ccfees on Rev add/other	
128	13	Other	Salary- DirF&B alloc to other F&B dept (ACG CHG) Wages - Move Sales Position to The Lodge Exp: co-wide target % savings	
128	G1	GenComment1:		
128	G2	GenComment2:		

S&W TL as a % of Revenue
37.4% 2013Actual
39.0% 2014Actual
41.3% 2015Actual
42.3% 2016Budget
40.9% 2016Forecast(F)
43.3% 2017Budget

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		D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	X			
		DEPTnu	Group1	Group2	Group3	Group4	Group5 RecFee																
		130	OPS	AME	Private	RecPoo	Payroll						TOTAL										
							Payroll Direct			Payroll Burden				PAYROLL									
		Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%	PAYROLL	PR%R	Expense	NORBO	CRR			
1	2013 Actual	-	205,110	-	-	0.0%	-	132,688	132,688	-	0%	23,132	17%	23,132	17%	155,821	76.0%	125,799	(76,510)	73%			
2	2014 Actual	-	209,747	-	-	0.0%	-	102,279	102,279	-	0%	31,085	30%	31,085	30%	133,363	63.6%	102,873	(26,489)	89%			
3	2015 Actual	-	195,379	-	-	0.0%	-	90,171	90,171	-	0%	20,956	23%	20,956	23%	111,127	56.9%	126,463	(42,211)	82%			
4	2016 Budget	-	206,000	-	-	0.0%	-	111,800	111,800	-	0%	35,100	31%	35,100	31%	146,900	71.3%	113,800	(54,700)	79%			
5	2016 Forecast(F)	-	213,480	-	-	0.0%	-	105,812	105,812	-	0%	24,845	23%	24,845	23%	130,657	61.2%	134,198	(51,375)	81%			
6	2017 Normalization	-	(1,480)	-	-	0.0%	-	3,188	3,188	-	0%	555	17%	555	17%	3,743	-25.9%	(2,998)	(2,225)				
7	2017 Baseline(B)	-	212,000	-	-	0.0%	-	109,000	109,000	-	0%	25,400	23%	25,400	23%	134,400	63.4%	131,200	(53,600)	80%			
	% to 2016 Budget	0%	3%	0%	0%	0%	0%	-3%	-3%	0%	0%	-28%	-26%	-28%	-26%	-9%	-11%	15%	-2%	1%			
	% to 2016 Forecast(F)	0%	-1%	0%	0%	0%	0%	3%	3%	0%	0%	2%	-1%	2%	-1%	3%	4%	-2%	4%	-1%			
8	2017 Pricing/Costs		38,000	-	-	0.0%				-	0%	200	23%	200	23%	200	0.5%	1,400	36,400				
			17.9%		0.0%	0.0%					0.0%		0.8%					1.1%					
9	2017 Capital Impact	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-				
10	2017 Merit					0.0%		3,300	3,300		0%	500	15%	500	15%	3,800	0.0%	-	(3,800)				
						0.0%		3.0%															
11	2017 Ops/Strategic A	-	-	-	-	0.0%	-	3,000	3,000	-	0%	700	23%	700	23%	3,700	0.0%	50,000	(53,700)				
12	2017 Regulatory	-	-	-	-	0.0%	-	3,000	3,000	-	0%	700	23%	700	23%	3,700	0.0%	-	(3,700)				
13	2017 Other	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	(1,300)	1,300				
14	2017 Budget	-	250,000	-	-	0.0%	-	118,300	118,300	-	0%	27,500	23%	27,500	23%	145,800	58.3%	181,300	(77,100)	76%			
	% to 2016 Budget	0%	21%	0%	0%	0%	0%	6%	6%	0%	0%	-22%	-26%	-22%	-26%	-1%	-18%	59%	41%	-3%			
	% to 2016 Forecast(F)	0%	17%	0%	0%	0%	0%	12%	12%	0%	0%	11%	-1%	11%	-1%	12%	-5%	35%	50%	-5%			

See Forecast Adjustments Schedule for ADJ to Sep-Dec Bdg

(N) Normalization - adjust Forecast for known non-recurring Actuals/Forecast

(F) Forecast - Actual (Jan-Aug) + Budget (Sep-Dec) + - ADJ

(B) Baseline - includes rounding

0

Notes:

130	6	Normalization	Revenue: 3yr Avg + 3% for prior price increases	Payroll: add for turnover/other woes	Expense: 3yr avg, plus \$10,000 for uniforms and chemicals growth
130	8	Pricing/Costs			
130	9	Capital Impact			
130	10	Merit	Salary per Master Budget Model, see note (S) above; Hourly per guideline max%.		
130	11	Ops/Strategic A	Wage: lead and comp wage pressures	Exp: open rec pool in Winter Months (rough estimate placeholder) (utilities and chemicals)	
130	12	Regulatory			
130	13	Other	CA Min Wage impact...chg \$10.00 to 10.50 effective 1/1/2017, ~ \$3000		
130	G1	GenComment1:			
130	G2	GenComment2:	supervisor, TBA		

Trout and Aquatics - Combined				
2013	Actual	1,088,846	530,271	11.1%
2014	Actual	1,097,471	489,953	20.2%
2015	Actual	1,081,153	495,970	18.7%
2016	Budget	1,097,000	536,800	9.7%
2016	Forecast	1,146,679	532,480	10.6%
2017	Budget	1,156,000	588,900	
		Revenue	Labor	NOR chg
2016B vs 2012A		67,154	58,629	(91,954)
		6%	11%	

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		D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	X		
		DEPTNu	Group1	Group2	Group3	Group4	Group5 RecFee															
		132	OPS	AME	Private	RecPoo	Payroll				Payroll				TOTAL							
		Payroll Direct					Payroll Burden					TOTAL										
		Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%	PAYROLL	PR%R	Expense	NORBO	CRR		
1	2013 Actual	145,900	883,736	6.06	40,017	4.5%	136,810	260,773	397,583	42,906	31%	63,318	24%	106,224	27%	503,807	57.0%	265,849	74,064	109%		
2	2014 Actual	138,042	887,724	6.43	36,884	4.2%	144,004	243,670	387,674	44,450	31%	72,951	30%	117,401	30%	505,075	56.9%	245,307	100,458	113%		
3	2015 Actual	142,390	885,774	6.22	35,331	4.0%	144,895	260,904	405,799	42,789	30%	63,192	24%	105,982	26%	511,781	57.8%	292,585	46,078	105%		
4	2016 Budget	145,000	891,000	6.14	38,000	4.3%	148,700	276,300	425,000	54,500	37%	88,700	32%	143,200	34%	568,200	63.8%	300,000	(15,200)	98%		
5	2016 Forecast(F)	146,502	933,200	6.37	35,747	3.8%	161,470	265,198	426,668	50,010	31%	72,629	27%	122,638	29%	549,306	58.9%	325,897	22,249	102%		
6	2017 Normalization	498	(31,200)	(62.65)	253	-0.8%	(26,570)	2	(26,568)	(5,310)	20%	(29)	-1394%	(5,338)	20%	(31,906)	102.3%	(13,197)	13,651			
7	2017 Baseline(B)	147,000	902,000	6.14	36,000	4.0%	134,900	265,200	400,100	44,700	33%	72,600	27%	117,300	29%	517,400	57.4%	312,700	35,900	104%		
	% to 2016 Budget	1%	1%	0%	-5%	-6%	-9%	-4%	-6%	-18%	-10%	-18%	-15%	-18%	-13%	-9%	-10%	4%	-336%	6%		
	% to 2016 Forecast(F)	0%	-3%	-4%	1%	4%	-16%	0%	-6%	-11%	7%	0%	0%	-4%	2%	-6%	-3%	-4%	61%	2%		
8	2017 Pricing/Costs		4,000	-	-	0.0%				1,100	34%	100	27%	1,200	30%	1,200	30.0%	4,800	(2,000)			
			0.4%		0.0%	4.0%	<% after '8' driver			2.5%		0.1%						1.5%				
9	2017 Capital Impact		-	-	-	0.0%				-	0%		0%	-	0%	-	0.0%	-	-			
10	2017 Merit					0.0%	4,000	8,000	12,000	600	15%	1,300	16%	1,900	16%	13,900	0.0%	-	(13,900)			
							3.0%	3.0%														
11	2017 Ops/Strategic A		-	-	-	0.0%		45,000	45,000		0%	12,300	27%	12,300	27%	57,300	0.0%	(55,000)	(2,300)			
12	2017 Regulatory		-	-	-	0.0%					0%	20,000	0%	20,000	0%	20,000	0.0%	-	(20,000)			
13	2017 Other		-	-	-	0.0%	13,500		13,500	4,600	34%		0%	4,600	34%	18,100	0.0%	(3,100)	(15,000)			
14	2017 Budget	147,000	906,000	6	36,000	4.0%	152,400	318,200	470,600	51,000	33%	106,300	33%	157,300	33%	627,900	69.3%	259,400	(17,300)	98%		
	% to 2016 Budget	1%	2%	0%	-5%	-7%	2%	15%	11%	-6%	-9%	20%	4%	10%	-1%	11%	9%	-14%	14%	0%		
	% to 2016 Forecast(F)	0%	-3%	-3%	1%	4%	-6%	20%	10%	2%	8%	46%	22%	28%	16%	14%	18%	-20%	-178%	-4%		

See Forecast Adjustments Schedule for ADJ to Sep-Dec Bdg

(N) Normalization - adjust Forecast for known non-recurring Actuals/Forecast

98%

(F) Forecast - Actual (Jan-Aug) + Budget (Sep-Dec) + - ADJ

(B) Baseline - includes rounding

0

Notes:

132	6	Normalization	REV: 3yr avg +500rounding....	Payroll. Adj for reorg impacts	Exp: ac	Exp: add back to 3yr avg for janitorial service, not in the 3yr exp cost average baseline
132	8	Pricing/Costs	Rev: Discuss.	\$4000 recfee impact Jan-Apr		
132	9	Capital Impact				
132	10	Merit	Salary per Master Budget Model, see note (S) above; Hourly per guideline max%.			
132	11	Ops/Strategic A	Pay: back to in house night time custodian, Exp: drop the custodian service contract (majority), hold some for special deep cleans			
132	12	Regulatory	CA Min Wage impact...chg \$10.00 to 10.50 effective 1/1/2017, ~ \$0			
132	13	Other	Rev: RecFee redistribution impact.	CA Min Wage 9.00 to 10.00 on Jan 1, 2015.	Estimated impact on Fitness Instructors showup pay.	
132	G1	GenComment1:	9Marco Polo Liquor license impacts, in Summer F&B/170			
132	G2	GenComment2:	Salary includes AmnDir alloc.			

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		DEPTnu	Group1	Group2	Group3	Group4	Group5 Hussar, Lisa													
		140	OPS	AME	Private	RecPoo	Payroll													
		Payroll Direct					Payroll Burden							TOTAL						
		Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%	PAYROLL	PR%R	Expense	NORBO	CRR
1	2013 Actual	72,939	133,592	1.83	9,120	6.8%	47,997	73,957	121,953	6,171	13%	22,304	30%	28,475	23%	150,428	112.6%	110,485	(136,443)	49%
2	2014 Actual	-	142,560	-	10,675	7.5%	60,089	45,974	106,063	12,935	22%	10,863	24%	23,798	22%	129,861	91.1%	75,472	(73,448)	66%
3	2015 Actual	-	109,876	-	1,531	1.4%	39,172	29,680	68,852	14,053	36%	6,695	23%	20,748	30%	89,600	81.5%	76,912	(58,166)	65%
4	2016 Budget	-	162,000	-	2,000	1.2%	39,700	41,500	81,200	19,100	48%	10,200	25%	29,300	36%	110,500	68.2%	115,300	(65,800)	71%
5	2016 Forecast(F)	-	192,095	-	2,828	1.5%	1,682	80,555	82,236	8,290	493%	17,416	22%	25,706	31%	107,942	56.2%	112,727	(31,403)	86%
6	2017 Normalization	-	(17,095)	-	472	-2.8%	(1,682)	1,745	64	(290)	17%	284	16%	(6)	-10%	58	-0.3%	1,273	(18,897)	
7	2017 Baseline(B)	-	175,000	-	3,300	1.9%	-	82,300	82,300	8,000	0%	17,700	22%	25,700	31%	108,000	61.7%	114,000	(50,300)	78%
	% to 2016 Budget	0%	8%	0%	65%	53%	-100%	98%	1%	-58%	-100%	74%	-12%	-12%	-13%	-2%	-10%	-1%	-24%	9%
	% to 2016 Forecast(F)	0%	-9%	0%	17%	28%	-100%	2%	0%	-3%	-100%	2%	-1%	0%	0%	0%	10%	1%	60%	-10%
8	2017 Pricing/Costs	-	-	-	0.0%	0.0%	1.9%	<= after '8' driver	-	200	0%	(200)	21%	-	31%	-	0.0%	-	-	
9	2017 Capital Impact	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-		
10	2017 Merit	-	-	-	0.0%	-	2,500	2,500	-	0%	400	16%	400	16%	2,900	0.0%	-	(2,900)		
							0.0%	3.0%												
11	2017 Ops/Strategic A	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-		
12	2017 Regulatory	-	-	-	0.0%	-	2,500	2,500	-	0%	700	28%	700	28%	3,200	0.0%	-	(3,200)		
13	2017 Other	-	-	-	0.0%	9,400	(20,200)	(10,800)	-	0%	(8,000)	40%	(8,000)	74%	(18,800)	0.0%	(1,100)	19,900		
14	2017 Budget	-	175,000	-	3,300	1.9%	9,400	67,100	76,500	8,200	87%	10,600	16%	18,800	25%	95,300	54.5%	112,900	(36,500)	83%
	% to 2016 Budget	0%	8%	0%	65%	53%	-76%	62%	-6%	-57%	81%	4%	-36%	-36%	-32%	-14%	-20%	-2%	-45%	16%
	% to 2016 Forecast(F)	0%	-9%	0%	17%	28%	459%	-17%	-7%	-1%	-82%	-39%	-27%	-21%	-12%	-3%	0%	16%	-4%	

See Forecast Adjustments Schedule for ADJ to Sep-Dec Bdg

(N) Normalization - adjust Forecast for known non-recurring Actuals/Forecast

(F) Forecast - Actual (Jan-Aug) + Budget (Sep-Dec) + - ADJ

(B) Baseline - includes rounding

0

Notes:

- 140 6 Normalization Keep at Forecast Level, includes Truckee Thursdays shuttle and other incrementals. Factor concert similar to 2016 Forc, not 2016 Budget
- 140 8 Pricing/Costs
- 140 9 Capital Impact
- 140 10 Merit Salary per Master Budget Model, see note (S) above; Hourly per guideline max%.
- 140 11 Ops/Strategic A b'16 eliminated Waterpalooza event, drought regulatory restrictions impact
- 140 12 Regulatory CA Min Wage impact...chg \$10.00 to 10.50 effective 1/1/2017, ~ \$2500 Concert: add 2nd and bump expectations on 1st versus B'15 Both for B'17 too.
- 140 13 Other Saly: acg chg allocation b/w depts impact Wage: Manager in Winter change cost charge to Snowplay (Jan-Apr, NovDec) as 80+% of time in Winter is Snowplay
- 140 G1 GenComment1: CONCERT - .continue with a 2nd and both at July4th holiday..... [concert Rev \$140,000 (excld 5k F&b), Payroll \$9k, Exp \$76k NET \$45k] [for 2016 Actual Concerts sellout.....\$155k in Rev and \$76k Exp.....conserv \$15k less in B'17]
- 140 G2 GenComment2: Revenue B'17" \$15k Spevnts, \$140k Concerts, \$4k retail, \$16k rEntals/recprogrms

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	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	X					
	DEPTnu	Group1	Group2	Group3	Group4	Group5	Walker, David	Payroll																
	141	OPS	AME	Public	Public	Payroll Direct		Payroll Burden						TOTAL										
	Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%	PAYROLL	PR%R	Expense	NORBO	CRR					
1	2013 Actual	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	#DIV/0!					
2	2014 Actual	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	#DIV/0!					
3	2015 Actual	-	65,424	-	21,098	32.2%	22,397	9,358	31,755	6,836	31%	2,245	24%	9,081	29%	40,836	62.4%	5,498	(2,008)	97%				
4	2016 Budget	-	65,000	-	12,000	18.5%	22,100	11,700	33,800	7,500	34%	2,600	22%	10,100	30%	43,900	67.5%	3,000	6,100	110%				
5	2016 Forecast(F)	-	85,595	-	26,004	30.4%	22,769	14,245	37,014	6,863	30%	2,604	18%	9,467	26%	46,481	54.3%	12,527	582	101%				
6	2017 Normalization	-	405	-	(4)	-1.1%	(769)	(745)	(1,514)	(163)	21%	(104)	14%	(267)	18%	(1,781)	-439.5%	473	1,718					
7	2017 Baseline(B)	-	86,000	-	26,000	30.2%	22,000	13,500	35,500	6,700	30%	2,500	19%	9,200	26%	44,700	52.0%	13,000	2,300	103%				
	% to 2016 Budget	0%	32%	0%	117%	64%	0%	15%	5%	-11%	-10%	-4%	-17%	-9%	-13%	2%	-23%	333%	-62%	-7%				
	% to 2016 Forecast(F)	0%	0%	0%	0%	0%	-3%	-5%	-4%	-2%	1%	-4%	1%	-3%	1%	-4%	-4%	4%	295%	2%				
8	2017 Pricing/Costs	-	2,000	-	-	0.0%	-	-	-	-	30%	-	19%	-	26%	-	0.0%	-	2,000					
					0.0%	29.5%	<% after '8' driver			0.0%		0.0%						0.0%						
9	2017 Capital Impact	-	7,000	-	1,000	14.3%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	6,000					
10	2017 Merit	-	-	-	-	0.0%	700	400	1,100	100	14%	100	25%	200	18%	1,300	0.0%	-	(1,300)					
							3.2%	3.0%																
11	2017 Ops/Strategic A	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-					
12	2017 Regulatory	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-					
13	2017 Other	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-					
14	2017 Budget	-	95,000	-	27,000	28.4%	22,700	13,900	36,600	6,800	30%	2,600	19%	9,400	26%	46,000	48.4%	13,000	9,000	110%				
	% to 2016 Budget	0%	46%	0%	125%	54%	3%	19%	8%	-9%	-12%	0%	-16%	-7%	-14%	5%	-28%	333%	48%	0%				
	% to 2016 Forecast(F)	0%	11%	0%	4%	-6%	0%	-2%	-1%	-1%	-1%	0%	2%	-1%	0%	-1%	-11%	4%	1445%	10%				

See Forecast Adjustments Schedule for ADJ to Sep-Dec Bdg

(N) Normalization - adjust Forecast for known non-recurring Actuals/Forecast

(F) Forecast - Actual (Jan-Aug) + Budget (Sep-Dec) + - ADJ

(B) Baseline - includes rounding

0

Notes:

- 141 6 Normalization not 3yr avg, as now spread out and new location.. Use 2016F as Baseline. Exp: higher for F16 due to alloc of portion of Utilities ~5000
- 141 8 Pricing/Costs rental price increases
- 141 9 Capital Impact yr2 in same location and in the new building; organic growth; growth in new facility, rentals and special events (ala fatbikes, bikefests, demodays, kids safety, clinics and other cycling programming)
- 141 10 Merit Salary per Master Budget Model, see note (S) above; Hourly per guideline max%.
- 141 11 Ops/Strategic A
- 141 12 Regulatory
- 141 13 Other Starting in 2015, reclass in from 140/Recreation, to new 141/Bikeworks operation.
- 141 G1 GenComment1: DoSS../bikeworks Mgr...change from seasonal to FTYR.....4months Rec/BikeWorks (jun-sep) 8months DHSki (jan-may, oct-dec)
- 141 G2 GenComment2:

Rev Split B'17	
35,000	retail
45,000	rentals
5,000	tours
10,000	repairs
95,000	Total

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		D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	X			
		DEPTnu	Group1	Group2	Group3	Group4	Group5 Hussar, Lisa																
		145	OPS	AME	Private	RecPoo	Payroll						TOTAL										
		Payroll Direct					Payroll Burden						PAYROLL										
		Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%	PR%R	Expense	NORBO	CRR				
1	2013 Actual	-	165,633	-	-	0.0%	-	77,448	77,448	-	0%	14,443	19%	14,443	19%	91,890	55.5%	39,449	34,294	126%			
2	2014 Actual	-	183,423	-	-	0.0%	-	74,078	74,078	-	0%	16,896	23%	16,896	23%	90,974	49.6%	39,634	52,815	140%			
3	2015 Actual	-	198,237	-	-	0.0%	-	87,851	87,851	-	0%	20,282	23%	20,282	23%	108,133	54.5%	36,633	53,471	137%			
4	2016 Budget	-	204,000	-	-	0.0%	-	95,400	95,400	-	0%	24,300	25%	24,300	25%	119,700	58.7%	44,600	39,700	124%			
5	2016 Forecast(F)	-	205,851	-	-	0.0%	-	101,511	101,511	15	0%	22,572	22%	22,588	22%	124,098	60.3%	45,120	36,633	122%			
6	2017 Normalization	-	(3,851)	-	-	0.0%	-	(511)	(511)	(15)	0%	(72)	14%	(88)	17%	(598)	15.5%	(420)	(2,833)				
7	2017 Baseline(B)	-	202,000	-	-	0.0%	-	101,000	101,000	-	0%	22,500	22%	22,500	22%	123,500	61.1%	44,700	33,800	120%			
	% to 2016 Budget	0%	-1%	0%	0%	0%	0%	6%	6%	0%	0%	-7%	-13%	-7%	-13%	3%	4%	0%	-15%	-3%			
	% to 2016 Forecast(F)	0%	-2%	0%	0%	0%	0%	-1%	-1%	-100%	0%	0%	0%	0%	0%	0%	1%	-1%	-8%	-1%			
8	2017 Pricing/Costs		23,000	-	-	0.0%				-	0%	(300)	22%	(300)	22%	(300)	-1.3%	1,000	22,300				
			11.4%		0.0%	0.0%					0.0%		-1.3%					2.2%					
9	2017 Capital Impact	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-				
10	2017 Merit					0.0%		2,000	2,000		0%	300	15%	300	15%	2,300	0.0%		(2,300)				
						0.0%		2.0%															
11	2017 Ops/Strategic A		18,000			0.0%		14,000	14,000		0%	3,100	22%	3,100	22%	17,100	95.0%	3,000	(2,100)				
12	2017 Regulatory					0.0%		3,000	3,000		0%	5,700	190%	5,700	190%	8,700	0.0%		(8,700)				
13	2017 Other	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	(400)	400				
14	2017 Budget	-	243,000	-	-	0.0%	-	120,000	120,000	-	0%	31,300	26%	31,300	26%	151,300	62.3%	48,300	43,400	122%			
	% to 2016 Budget	0%	19%	0%	0%	0%	0%	26%	26%	0%	0%	29%	2%	29%	2%	26%	6%	8%	9%	-2%			
	% to 2016 Forecast(F)	0%	18%	0%	0%	0%	0%	18%	18%	-100%	0%	39%	17%	39%	17%	22%	3%	7%	18%	0%			

See Forecast Adjustments Schedule for ADJ to Sep-Dec Bdg (N) Normalization - adjust Forecast for known non-recurring Actuals/Forecast
(F) Forecast - Actual (Jan-Aug) + Budget (Sep-Dec) + - ADJ (B) Baseline - includes rounding 0

Notes:

145	6	Normalization	Rev: NOT using 3yr AVG due to trend Wages: over bdg'16 primarily due to Penalty hours (ca payroll laws) Exp: use F16, due to volume growth
145	8	Pricing/Costs	Rev: ~11% overall price increase, market analysis and increasing hours of programs
145	9	Capital Impact	
145	10	Merit	Salary per Master Budget Model, see note (S) above; Hourly per guideline max%.
145	11	Ops/Strategic A	Rev: capacity increases impact Wage: increasin hours of programs daily, \$12,000 plus competitive wage pressures \$2000 Exp: various atimes/programs cost adds, see op plan
145	12	Regulatory	CA Min Wage impact...chg \$10.00 to 10.50 effective 1/1/2017, ~ \$3000; start rate in 2016 was \$10.55, so compression/market will impact Wage Burden, ACA impact on Manager \$5000 SMR
145	13	Other	
145	G1	GenComment1:	
145	G2	GenComment2:	Cari MacPhail, Day Camp Supervisor

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		D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	X			
		DEPTnu	Group1	Group2	Group3	Group4	Group5 Sedgwick, Jamie		Payroll														
		150	OPS	AME	Public	FAB	Payroll Direct			Payroll Burden				TOTAL									
		Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%	PAYROLL	PR%R	Expense	NORBO	CRR			
1	2013 Actual	-	308,785	-	116,583	37.8%	60,394	104,414	164,808	19,688	33%	20,556	20%	40,244	24%	205,053	66.4%	51,725	(64,576)	83%			
2	2014 Actual	-	347,020	-	108,255	31.2%	63,502	104,647	168,149	22,106	35%	24,869	24%	46,975	28%	215,124	62.0%	48,998	(25,357)	93%			
3	2015 Actual	-	473,254	-	134,980	28.5%	103,314	137,155	240,469	37,066	36%	35,025	26%	72,091	30%	312,560	66.0%	78,344	(52,629)	90%			
4	2016 Budget	-	400,000	-	120,000	30.0%	105,500	112,900	218,400	48,300	46%	29,200	26%	77,500	35%	295,900	74.0%	67,400	(83,300)	83%			
5	2016 Forecast(F)	-	497,231	-	151,429	30.5%	106,304	123,573	229,876	42,815	40%	33,757	27%	76,573	33%	306,449	61.6%	72,382	(33,029)	94%			
6	2017 Normalization	-	(30,231)	-	(8,829)	29.2%	(704)	(4,973)	(5,676)	(115)	16%	(3,057)	61%	(3,173)	56%	(8,849)	29.3%	(3,382)	(9,171)				
7	2017 Baseline(B)	-	467,000	-	142,600	30.5%	105,600	118,600	224,200	42,700	40%	30,700	26%	73,400	33%	297,600	63.7%	69,000	(42,200)	92%			
	% to 2016 Budget	0%	17%	0%	19%	2%	0%	5%	3%	-12%	-12%	5%	0%	-5%	-8%	1%	-14%	2%	-49%	11%			
	% to 2016 Forecast(F)	0%	-6%	0%	-6%	0%	-1%	-4%	-2%	0%	0%	-9%	-5%	-4%	-2%	-3%	3%	-5%	28%	-2%			
8	2017 Pricing/Costs	-	-	-	-	0.0%	-	-	-	600	41%	(400)	26%	200	33%	200	0.0%	1,000	(1,200)				
					0.0%	30.5%	<% after '8' driver				1.4%		-1.3%						1.4%				
9	2017 Capital Impact	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-				
10	2017 Merit	-	-	-	-	0.0%	3,200	3,600	6,800	500	16%	600	17%	1,100	16%	7,900	0.0%	-	(7,900)				
							3.0%	3.0%															
11	2017 Ops/Strategic A	2,000	-	400	20.0%	-	-	-	-	-	0%	-	0%	-	0%	-	0.0%	100	1,500				
12	2017 Regulatory	7,000	-	-	0.0%	3,800	5,000	8,800	1,600	42%	11,300	226%	12,900	147%	21,700	310.0%	200	(14,900)					
13	2017 Other	-	-	-	0.0%	-	-	-	-	-	0%	-	0%	-	0%	-	0.0%	(700)	700				
14	2017 Budget	-	476,000	-	143,000	30.0%	112,600	127,200	239,800	45,400	40%	42,200	33%	87,600	37%	327,400	68.8%	69,600	(64,000)	88%			
	% to 2016 Budget	0%	19%	0%	19%	0%	7%	13%	10%	-6%	-12%	45%	28%	13%	3%	11%	-7%	3%	-23%	7%			
	% to 2016 Forecast(F)	0%	-4%	0%	-6%	-1%	6%	3%	4%	6%	0%	25%	21%	14%	10%	7%	12%	-4%	94%	-6%			

See Forecast Adjustments Schedule for ADJ to Sep-Dec Bdg

(N) Normalization - adjust Forecast for known non-recurring Actuals/Forecast

(F) Forecast - Actual (Jan-Aug) + Budget (Sep-Dec) + - ADJ

(B) Baseline - includes rounding

0

Notes:

150	6	Normalization	3yr Avg, +10k for closures in 2 of 3 years and +\$5k of banquets and other growth	S&W TL as a % of Revenue
150	8	Pricing/Costs		53% 2013Actual
150	9	Capital Impact		48% 2014Actual
150	10	Merit	Salary per Master Budget Model, see note (S) above; Hourly per guideline max%.	51% 2015Actual
150	11	Ops/Strategic A	Banquet and yr2 of addtl pizza oven impacts on 3yr avg	55% 2016Budget
150	12	Regulatory	Saly:FED OT Law Wage:CA Min Wage impact...chg \$10.00 to 10.50 effective 1/1/2017, Raise prices ~ 1.5% to cover the incrs. Exp: Ccfees on Rev add/other ACA impact 1.0 positions	46% 2016Forecast(F)
150	13	Other	in Row12....Saly: FED FLSA Law impact	50% 2017Budget
150	G1	GenComment1:		
150	G2	GenComment2:	Salary includes allocation in from The Lodge (all years presented).	

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	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	X				
	DEPTnu	Group1	Group2	Group3	Group4	Group5 Peters, Mike		Payroll											TOTAL				
	155	OPS	AME	Public	FAB	Payroll Direct			Payroll Burden					PAYROLL		PR%R	Expense	NORBO	CRR				
	Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%									
1	2013 Actual	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	#DIV/0!				
2	2014 Actual	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	#DIV/0!				
3	2015 Actual	-	66,626	-	29,590	44.4%	-	34,261	34,261	-	0%	7,311	21%	7,311	21%	41,572	62.4%	6,922	(11,459)	85%			
4	2016 Budget	-	110,000	-	38,000	34.5%	-	70,000	70,000	-	0%	9,900	14%	9,900	14%	79,900	72.6%	10,000	(17,900)	86%			
5	2016 Forecast(F)	-	299,751	-	105,416	35.2%	-	152,473	152,473	56	0%	34,625	23%	34,681	23%	187,154	62.4%	40,116	(32,936)	90%			
6	2017 Normalization	-	(99,751)	-	(35,416)	35.5%	-	(25,473)	(25,473)	(56)	0%	(5,625)	22%	(5,681)	22%	(31,154)	31.2%	(7,816)	(25,364)				
7	2017 Baseline(B)	-	200,000	-	70,000	35.0%	-	127,000	127,000	-	0%	29,000	23%	29,000	23%	156,000	78.0%	32,300	(58,300)	77%			
	% to 2016 Budget	0%	82%	0%	84%	1%	0%	81%	81%	0%	0%	193%	61%	193%	61%	95%	7%	223%	226%	-10%			
	% to 2016 Forecast(F)	0%	-33%	0%	-34%	0%	0%	-17%	-17%	-100%	0%	-16%	1%	-16%	0%	-17%	25%	-19%	77%	-14%			
8	2017 Pricing/Costs	-	-	-	0.0%	-	-	-	-	0%	(400)	23%	(400)	23%	(400)	0.0%	1,000	(600)					
				0.0%	35.0%	<% after '8' driver			0.0%		-1.4%						3.1%						
9	2017 Capital Impact	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-					
10	2017 Merit	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-					
					0.0%	0.0%	0.0%																
11	2017 Ops/Strategic A	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-					
12	2017 Regulatory	10,000	-	-	0.0%	-	3,000	3,000	-	0%	20,700	690%	20,700	690%	23,700	237.0%	-	(13,700)					
13	2017 Other	-	-	-	0.0%	14,000	-	14,000	-	0%	-	0%	-	0%	14,000	0.0%	(300)	(13,700)					
14	2017 Budget	-	210,000	-	70,000	33.3%	14,000	130,000	144,000	-	0%	49,300	38%	49,300	34%	193,300	92.0%	33,000	(86,300)	71%			
	% to 2016 Budget	0%	91%	0%	84%	-4%	0%	86%	106%	0%	0%	398%	168%	398%	142%	142%	27%	230%	382%	-18%			
	% to 2016 Forecast(F)	0%	-30%	0%	-34%	-5%	0%	-15%	-6%	-100%	0%	42%	67%	42%	51%	3%	47%	-18%	162%	-21%			

See Forecast Adjustments Schedule for ADJ to Sep-Dec Bdg

(N) Normalization - adjust Forecast for known non-recurring Actuals/Forecast

(F) Forecast - Actual (Jan-Aug) + Budget (Sep-Dec) + - ADJ

(B) Baseline - includes rounding

0

Notes:

- 155 6 Normalization base detailed review, detune revenue mostly base on XC detune
- 155 8 Pricing/Costs
- 155 9 Capital Impact
- 155 10 Merit Salary per Master Budget Model, see note (S) above; Hourly per guideline max%.
- 155 11 Ops/Strategic A ? Add banquet events
- 155 12 Regulatory Rev: raise prices to cover.....CA Min Wage impact...chg \$10.00 to 10.50 effective 1/1/2017, ~ \$3000; Wage Burden, ACA impact 2.0 ees's
- 155 13 Other Salary: F&B Director Allocation, new for 2017
- 155 G1 GenComment1:
- 155 G2 GenComment2:

S&W TL as a % of Revenue
#DIV/0! 2013Actual
#DIV/0! 2014Actual
51% 2015Actual
64% 2016Budget
51% 2016Forecast(F)
69% 2017Budget

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	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	X					
	DEPTnu	Group1	Group2	Group3	Group4	Group5		Payroll																
	160	OPS	HOA	HOA	MiscOp	Conners, Sean		Payroll Direct						Payroll Burden						TOTAL				
	Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%	PAYROLL	PR%R	Expense	NORBO	CRR					
1	2013 Actual	-	-	-	0.0%	69,117	371,947	441,065	24,656	36%	126,402	34%	151,058	34%	592,123	0.0%	63,963	(656,086)	0%					
2	2014 Actual	-	-	-	0.0%	67,401	333,226	400,626	25,224	37%	125,073	38%	150,297	38%	550,924	0.0%	39,802	(590,726)	0%					
3	2015 Actual	-	-	-	0.0%	96,327	370,471	466,798	27,768	29%	124,413	34%	152,182	33%	618,980	0.0%	7,978	(626,958)	0%					
4	2016 Budget	-	-	-	0.0%	97,800	413,300	511,100	36,700	38%	175,400	42%	212,100	41%	723,200	0.0%	60,600	(783,800)	0%					
5	2016 Forecast(F)	-	-	-	0.0%	100,781	403,235	504,015	32,377	32%	148,072	37%	180,450	36%	684,465	0.0%	23,436	(707,901)	0%					
6	2017 Normalization	-	-	-	0.0%	(1,381)	7,965	6,585	(277)	20%	1,028	13%	750	11%	7,335	0.0%	26,564	(33,899)	0%					
7	2017 Baseline(B)	-	-	-	0.0%	99,400	411,200	510,600	32,100	32%	149,100	36%	181,200	35%	691,800	0.0%	50,000	(741,800)	0%					
	% to 2016 Budget	0%	0%	0%	0%	2%	-1%	0%	-13%	-14%	-15%	-15%	-15%	-14%	-4%	0%	-17%	-5%	0%					
	% to 2016 Forecast(F)	0%	0%	0%	0%	-1%	2%	1%	-1%	1%	1%	-1%	0%	-1%	1%	0%	113%	5%	0%					
8	2017 Pricing/Costs	-	-	-	0.0%	-	-	-	600	33%	1,700	37%	2,300	36%	2,300	0.0%	3,500	(5,800)	0%					
				0.0%	0.0%	<% after '8' driver			1.9%		1.1%						7.0%							
9	2017 Capital Impact	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	0%					
10	2017 Merit	-	-	-	0.0%	3,100	12,300	15,400	500	16%	2,000	16%	2,500	16%	17,900	0.0%	-	(17,900)	0%					
						3.1%	3.0%																	
11	2017 Ops/Strategic A	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	0%					
12	2017 Regulatory	-	-	-	0.0%	-	-	-	-	0%	10,000	0%	10,000	0%	10,000	0.0%	-	(10,000)	0%					
13	2017 Other	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	(500)	500	0%					
14	2017 Budget	-	-	-	0.0%	102,500	423,500	526,000	33,200	32%	162,800	38%	196,000	37%	722,000	0.0%	53,000	(775,000)	0%					
	% to 2016 Budget	0%	0%	0%	0%	5%	2%	3%	-10%	-14%	-7%	-9%	-8%	-10%	0%	0%	-13%	-1%	0%					
	% to 2016 Forecast(F)	0%	0%	0%	0%	2%	5%	4%	3%	1%	10%	5%	9%	4%	5%	0%	126%	9%	0%					

See Forecast Adjustments Schedule for ADJ to Sep-Dec Bdg (N) Normalization - adjust Forecast for known non-recurring Actuals/Forecast
(F) Forecast - Actual (Jan-Aug) + Budget (Sep-Dec) + - ADJ (B) Baseline - includes rounding 0

Notes:

160	6	Normalization	Salary: adj for pto net	Wages: add back for vacancies	Expense: adj for anomalies in F16...B16 less fuel costs now lower, back to budget on snowremoval costs for B purposes, and disposal fees lower than in b16
160	8	Pricing/Costs	Expense: inflation factor of 7% on \$50,000...for utilities and misc portion of expenses.	\$3500..	Expenses are \$161,000 before interdept charges of B'17 \$108,000...net \$53,000.
160	9	Capital Impact			
160	10	Merit	Salary per Master Budget Model, see note (S) above;	Hourly per guideline max%.	Wage Merit adj
160	11	Ops/Strategic A			
160	12	Regulatory	.CA Min Wage impact...chg \$10.00 to 10.50 effective 1/1/2017, ~ \$0 impact; Wage Burden, ACA impact on one position		
160	13	Other			
160	G1	GenComment1:			
160	G2	GenComment2:			

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	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	X					
	DEPTnu	Group1	Group2	Group3	Group4	Group5	Rosenfeld, Annie	Payroll												TOTAL				
	165	OPS	HOA	HOA	MiscOp	Payroll Direct						Payroll Burden						PAYROLL	PR%R	Expense	NORBO	CRR		
	Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%										
1	2013 Actual	-	-	-	0.0%	270,635	44,503	315,139	64,317	24%	15,328	34%	79,646	25%	394,784	0.0%	(189,273)	(205,511)	0%					
2	2014 Actual	-	-	-	0.0%	282,320	42,164	324,484	69,594	25%	13,961	33%	83,556	26%	408,040	0.0%	(191,643)	(216,397)	0%					
3	2015 Actual	-	-	-	0.0%	298,763	49,766	348,529	70,463	24%	14,191	29%	84,655	24%	433,184	0.0%	(203,967)	(229,217)	0%					
4	2016 Budget	-	-	-	0.0%	313,300	99,000	412,300	88,400	28%	34,900	35%	123,300	30%	535,600	0.0%	(270,600)	(265,000)	0%					
5	2016 Forecast(F)	-	-	-	(58)	321,595	85,378	406,973	79,947	25%	28,898	34%	108,845	27%	515,819	0.0%	(274,937)	(240,824)	0%					
6	2017 Normalization	-	-	-	58	(8,395)	7,822	(573)	(1,547)	18%	1,602	20%	55	-10%	(519)	0.0%	4,937	(4,476)						
7	2017 Baseline(B)	-	-	-	0.0%	313,200	93,200	406,400	78,400	25%	30,500	33%	108,900	27%	515,300	0.0%	(270,000)	(245,300)	0%					
	% to 2016 Budget	0%	0%	0%	0%	0%	-6%	-1%	-11%	-11%	-13%	-7%	-12%	-10%	-4%	0%	0%	-7%	0%					
	% to 2016 Forecast(F)	0%	0%	0%	-100%	-3%	9%	0%	-2%	1%	6%	-3%	0%	0%	0%	0%	-2%	2%	0%					
8	2017 Pricing/Costs	-	-	-	0.0%				1,500	26%	100	33%	1,600	27%	1,600	0.0%	-	(1,600)						
					0.0%					1.9%		0.3%						0.0%						
9	2017 Capital Impact	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-						
10	2017 Merit	-	-	-	0.0%	9,400	2,800	12,200	1,500	16%	400	14%	1,900	16%	14,100	0.0%	-	(14,100)						
						3.0%	3.0%																	
11	2017 Ops/Strategic A	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	(10,000)	10,000						
12	2017 Regulatory	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-						
13	2017 Other	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-						
14	2017 Budget	-	-	-	0.0%	322,600	96,000	418,600	81,400	25%	31,000	32%	112,400	27%	531,000	0.0%	(280,000)	(251,000)	0%					
	% to 2016 Budget	0%	0%	0%	0%	3%	-3%	2%	-8%	-11%	-11%	-8%	-9%	-10%	-1%	0%	3%	-5%	0%					
	% to 2016 Forecast(F)	0%	0%	0%	-100%	0%	12%	3%	2%	2%	7%	-5%	3%	0%	3%	0%	2%	4%	0%					

See Forecast Adjustments Schedule for ADJ to Sep-Dec Bdg (N) Normalization - adjust Forecast for known non-recurring Actuals/Forecast
(F) Forecast - Actual (Jan-Aug) + Budget (Sep-Dec) + - ADJ (B) Baseline - includes rounding 0

2016 Budget	24,400	Exp b4 Cap Alloc
2017 Budget	25,000	Exp b4 Cap Alloc

Notes:

165	6	Normalization	saly: adj for pto net charge ytd f16 wages: adj for pto/other
165	8	Pricing/Costs	
165	9	Capital Impact	
165	10	Merit	Salary per Master Budget Model, see note (S) above; Hourly per guideline max%.
165	11	Ops/Strategic A	
165	12	Regulatory	
165	13	Other	
165	G1	GenComment1:	
165	G2	GenComment2:	

Charge out To Capital:(Credit in Expense)	B13	B14	B15	B16	B17	chg
Development Fund	130,000	130,000	150,000	175,000	180,000	5,000
Replacement Reserve Fund	70,000	72,000	75,000	120,000	125,000	5,000
	200,000	202,000	225,000	295,000	305,000	10,000

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		D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	X		
		DEPTnu	Group1	Group2	Group3	Group4	Group5 LodgeSmrFnB		Payroll													
		170	OPS	AME	Public	FAB	Payroll Direct				Payroll Burden				TOTAL							
		Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%	PAYROLL	PR%R	Expense	NORBO	CRR		
1	2013 Actual	-	167,660	-	65,397	39.0%	21,149	153,816	174,965	2,787	13%	18,754	12%	21,541	12%	196,506	117.2%	57,422	(151,665)	53%		
2	2014 Actual	-	183,846	-	60,077	32.7%	16,802	120,883	137,685	2,259	13%	22,521	19%	24,780	18%	162,466	88.4%	50,552	(89,249)	67%		
3	2015 Actual	-	200,699	-	71,542	35.6%	20,125	127,754	147,879	3,177	16%	24,811	19%	27,988	19%	175,867	87.6%	56,874	(103,585)	66%		
4	2016 Budget	-	205,000	-	72,000	35.1%	21,200	141,400	162,600	4,000	19%	28,100	20%	32,100	20%	194,700	95.0%	48,700	(110,400)	65%		
5	2016 Forecast(F)	-	228,317	-	76,229	33.4%	21,173	132,856	154,029	4,242	20%	26,068	20%	30,310	20%	184,339	80.7%	54,072	(86,323)	73%		
6	2017 Normalization	-	(8,317)	-	(2,229)	26.8%	27	44	71	(42)	-157%	32	72%	(10)	-14%	61	-0.7%	28	(6,177)			
7	2017 Baseline(B)	-	220,000	-	74,000	33.6%	21,200	132,900	154,100	4,200	20%	26,100	20%	30,300	20%	184,400	83.8%	54,100	(92,500)	70%		
	% to 2016 Budget	0%	7%	0%	3%	-4%	0%	-6%	-5%	5%	5%	-7%	-1%	-6%	0%	-5%	-12%	11%	-16%	8%		
	% to 2016 Forecast(F)	0%	-4%	0%	-3%	1%	0%	0%	0%	-1%	-1%	0%	0%	0%	0%	0%	4%	0%	7%	-3%		
8	2017 Pricing/Costs	-	-	-	-	0.0%	-	-	-	-	20%	(300)	19%	(300)	19%	(300)	0.0%	-	300			
					0.0%	33.6%	<% after '8' driver			0.0%		-1.1%						0.0%				
9	2017 Capital Impact	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-			
10	2017 Merit	-	-	-	-	0.0%	600	4,000	4,600	100	17%	600	15%	700	15%	5,300	0.0%	-	(5,300)			
							2.8%	3.0%														
11	2017 Ops/Strategic A	33,000	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	46,000	(13,000)			
12	2017 Regulatory	13,000	-	-	-	0.0%	2,100	5,000	7,100	5,400	257%	1,000	20%	6,400	90%	13,500	103.8%	-	(500)			
13	2017 Other	-	-	-	-	0.0%	9,300	-	9,300	1,800	19%	-	0%	1,800	19%	11,100	0.0%	(500)	(10,600)			
14	2017 Budget	-	266,000	-	74,000	27.8%	33,200	141,900	175,100	11,500	35%	27,400	19%	38,900	22%	214,000	80.5%	99,600	(121,600)	69%		
	% to 2016 Budget	0%	30%	0%	3%	-21%	57%	0%	8%	188%	84%	-2%	-3%	21%	13%	10%	-15%	105%	10%	6%		
	% to 2016 Forecast(F)	0%	17%	0%	-3%	-17%	57%	7%	14%	171%	73%	5%	-2%	28%	13%	16%	0%	84%	41%	-5%		

See Forecast Adjustments Schedule for ADJ to Sep-Dec Bdg (N) Normalization - adjust Forecast for known non-recurring Actuals/Forecast
(F) Forecast - Actual (Jan-Aug) + Budget (Sep-Dec) + - ADJ (B) Baseline - includes rounding 0

Notes:

170	6	Normalization	Rev: 3yr Avg + 10,000 for growth/momentum	S&W TL as a % of Revenue	Revenue Mix	Wage Mix	Expense Mix
170	8	Pricing/Costs	Rev/Cogs-margin improvement by cost controls and markups in key areas	104% 2013Actual	Lunch 34%		EE Meals 5,000 5%
170	9	Capital Impact		75% 2014Actual	SnackBar 36%		Linen Service 3,000 3%
170	10	Merit	Salary per Master Budget Model, see note (S) above; Hourly per guideline max%.	74% 2015Actual	Pool BBQ 25%		Paper Products 9,000 9%
170	11	Ops/Strategic A	Rev: EE housing SMR months JE1s, Exp: EE housing costs SMR months	79% 2016Budget	Food Truck 5%		Mktg Discounts 7,000 7% < discounts contra
170	12	Regulatory	Sly: FED OT Law&ACA impact, Wage:CAMIn BrdSaly ACA impact Raise prices ~ 1.5%	67% 2016Forecast(F)			CC Fees 6,000 6%
170	13	Other	Salary: F&B Director Allocation, new for 2017	66% 2017Budget			Contra Lodge 14,000 14% < consistent, +golf*16 \$3k
170	G1	GenComment1:	Wage:CAMWage to 10.50 effective 1/1/2017, Raise prices ~ 1.5%				All Other 55,600 56% < ee Housing \$46k
170	G2	GenComment2:					Total Bdg'17 99,600 100%

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		D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	X
		DEPTnu	Group1	Group2	Group3	Group4	Group5 Kovach, Ali													
		180	OPS	AME	Public	DSL	Payroll						TOTAL							
		Payroll Direct					Payroll Burden						TOTAL							
		Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%	PAYROLL	PR%R	Expense	NORBO	CRR
1	2013 Actual	38,063	293,241	7.70	87,542	29.9%	35,722	51,283	87,005	14,136	40%	12,457	24%	26,593	31%	113,598	38.7%	27,357	64,745	128%
2	2014 Actual	8,171	81,406	9.96	24,985	30.7%	36,899	18,256	55,156	18,122	49%	8,352	46%	26,474	48%	81,629	100.3%	14,235	(39,444)	67%
3	2015 Actual	16,317	155,344	9.52	44,209	28.5%	38,830	30,650	69,479	17,849	46%	14,547	47%	32,397	47%	101,876	65.6%	21,460	(12,201)	93%
4	2016 Budget	27,000	215,000	7.96	70,000	32.6%	40,100	68,600	108,700	22,400	56%	22,200	32%	44,600	41%	153,300	71.3%	31,700	(40,000)	84%
5	2016 Forecast(F)	43,234	406,095	9.39	129,061	31.8%	41,902	74,104	116,006	21,518	51%	31,872	43%	53,391	46%	169,397	41.7%	43,993	63,644	119%
6	2017 Normalization	(19,234)	(178,095)	9.26	(55,661)	31.3%	(2,102)	(25,604)	(27,706)	(418)	20%	(5,072)	20%	(5,491)	20%	(33,197)	18.6%	(15,893)	(73,344)	
7	2017 Baseline(B)	24,000	228,000	9.50	73,400	32.2%	39,800	48,500	88,300	21,100	53%	26,800	55%	47,900	54%	136,200	59.7%	28,100	(9,700)	96%
	% to 2016 Budget	-11%	6%	19%	5%	-1%	-1%	-29%	-19%	-6%	-5%	21%	71%	7%	32%	-11%	-16%	-11%	-76%	14%
	% to 2016 Forecast(F)	-44%	-44%	1%	-43%	1%	-5%	-35%	-24%	-2%	3%	-16%	28%	-10%	18%	-20%	43%	-36%	-115%	-19%
8	2017 Pricing/Costs		10,000	-	3,600	36.0%				300	54%	(300)	55%		54%		0.0%	2,000	4,400	
			4.4%		4.9%	32.4%	<% after '8' driver			1.4%		-1.1%						7.1%		
9	2017 Capital Impact	6,000	40,000	\$ 7	12,000	30.0%					0%		0%		0%		0.0%		28,000	
10	2017 Merit					0.0%	1,200	1,500	2,700	200	17%	200	13%	400	15%	3,100	0.0%		(3,100)	
						0.0%	3.0%	3.1%												
11	2017 Ops/Strategic A					0.0%					0%		0%		0%		0.0%			
12	2017 Regulatory					0.0%		3,000	3,000		0%	1,600	53%	1,600	53%	4,600	0.0%		(4,600)	
13	2017 Other					0.0%	9,300		9,300	5,000	54%		0%	5,000	54%	14,300	0.0%	(300)	(14,000)	
			0.0%																	
14	2017 Budget	30,000	278,000	\$ 9.27	89,000	32.0%	50,300	53,000	103,300	26,600	53%	28,300	53%	54,900	53%	158,200	56.9%	29,800	1,000	100%
	% to 2016 Budget	11%	29%	16%	27%	-2%	25%	-23%	-5%	19%	-5%	27%	65%	23%	30%	3%	-20%	-6%	-103%	19%
	% to 2016 Forecast(F)	-31%	-32%	-1%	-31%	1%	20%	-28%	-11%	24%	3%	-11%	24%	3%	15%	-7%	36%	-32%	-98%	-15%

See Forecast Adjustments Schedule for ADJ to Sep-Dec Bdg

(N) Normalization - adjust Forecast for known non-recurring Actuals/Forecast

(F) Forecast - Actual (Jan-Aug) + Budget (Sep-Dec) + - ADJ

(B) Baseline - includes rounding

0

Notes:	Baseline vs 3yrAvg	13,718	6%	8,086	10%	1,538	6%
180 6 Normalization	Rev: 3yr avg						
180 8 Pricing/Costs	Rev: raise prices due to eroding NOR due to CA Min Wage increases and labor market						
180 9 Capital Impact							
180 10 Merit							
180 11 Ops/Strategic A							
180 12 Regulatory	Wage: CAMWage to 10.50 effective 1/1/2017,						
180 13 Other	Saly: acg chg allocation b/w depts impact						
180 G1 GenComment1:	Unit = Total Skier Visits						
180 G2 GenComment2:	Salary inclds DHS Mgr Alloc and new for '17 Dir F&B Alloc						

S&W TL as a % of Revenue
30% 2013Actual
68% 2014Actual
45% 2015Actual
51% 2016Budget
29% 2016Forecast(F)
37% 2017Budget

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		D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	X				
		DEPTnu	Group1	Group2	Group3	Group4	Group5 n/a		Payroll															
		190	OPS	HOA	HOA	MiscOp	Payroll Direct				Payroll Burden				TOTAL									
		Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%	PAYROLL	PR%R	Expense	NORBO	CRR				
1	2013 Actual	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	#DIV/0!				
2	2014 Actual	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	#DIV/0!				
3	2015 Actual	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	#DIV/0!				
4	2016 Budget	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	#DIV/0!				
5	2016 Forecast(F)	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	#DIV/0!				
6	2017 Normalization	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	#DIV/0!				
7	2017 Baseline(B)	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	#DIV/0!				
	% to 2016 Budget	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	#DIV/0!				
	% to 2016 Forecast(F)	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	#DIV/0!				
8	2017 Pricing/Costs	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	#DIV/0!				
					0.0%	0.0%	<% after '8' driver				0.0%	0.0%								0.0%				
9	2017 Capital Impact	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	#DIV/0!				
10	2017 Merit	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	#DIV/0!				
						0.0%	0.0%																	
11	2017 Ops/Strategic A	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	#DIV/0!				
12	2017 Regulatory	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	#DIV/0!				
13	2017 Other	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	#DIV/0!				
14	2017 Budget	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	#DIV/0!				
	% to 2016 Budget	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	#DIV/0!				
	% to 2016 Forecast(F)	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	#DIV/0!				

See Forecast Adjustments Schedule for ADJ to Sep-Dec Bdg

(N) Normalization - adjust Forecast for known non-recurring Actuals/Forecast

(F) Forecast - Actual (Jan-Aug) + Budget (Sep-Dec) + - ADJ

(B) Baseline - includes rounding

0

Notes:	Baseline vs 3yrAvg	- #DIV/0!	- #DIV/0!	- #DIV/0!
190 6 Normalization	Expense: addbacks for timing and reorg impact in '11, see row 12			
190 8 Pricing/Costs				
190 9 Capital Impact				
190 10 Merit	Salary per Master Budget Model, see note (S) above; Hourly per guideline max%.			
190 11 Ops/Strategic A				
190 12 Regulatory	Reorg in mid'11, net impact, eliminate the dept.			
190 13 Other				
190 G1 GenComment1:				
190 G2 GenComment2:				

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		D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	X		
		DEPTnu	Group1	Group2	Group3	Group4	Group5 McClendon, Robby		Payroll													
		200	OPS	AME	Public	DSL	Payroll Direct			Payroll Burden				TOTAL								
		Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%	PAYROLL	PR%R	Expense	NORBO	CRR		
1	2013 Actual	38,063	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	99,300	(99,300)	0%		
2	2014 Actual	8,171	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	88,331	(88,331)	0%		
3	2015 Actual	16,317	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	131,480	(131,480)	0%		
4	2016 Budget	27,000	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	110,000	(110,000)	0%		
5	2016 Forecast(F)	43,234	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	146,770	(146,770)	0%		
6	2017 Normalization	(19,234)	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	(36,770)	36,770			
7	2017 Baseline(B)	24,000	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	110,000	(110,000)	0%		
	% to 2016 Budget	-11%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%		
	% to 2016 Forecast(F)	-44%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	-25%	-25%	0%		
8	2017 Pricing/Costs	-	-	-	0.0%	0.0%	<%= after '8' driver	-	-	0.0%	0.0%	-	0%	-	0%	-	0.0%	-	-			
9	2017 Capital Impact	6,000	-	\$ 0	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-			
10	2017 Merit	-	-	-	0.0%	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-			
11	2017 Ops/Strategic A	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-			
12	2017 Regulatory	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-			
13	2017 Other	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-			
14	2017 Budget	30,000	-	\$ 0	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	110,000	(110,000)	0%		
	% to 2016 Budget	11%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%		
	% to 2016 Forecast(F)	-31%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	-25%	-25%	0%		

See Forecast Adjustments Schedule for ADJ to Sep-Dec Bdg (N) Normalization - adjust Forecast for known non-recurring Actuals/Forecast
(F) Forecast - Actual (Jan-Aug) + Budget (Sep-Dec) + - ADJ (B) Baseline - includes rounding 0

Notes:	Baseline vs 3YrAvg	#DIV/0!	#DIV/0!	(12,193) -10%
200 6 Normalization	back B16 for a basline F16 has costs that will be reclassified to other depts, 015 and others and those depts nrmz for any impacts.			
200 8 Pricing/Costs				
200 9 Capital Impact				
200 10 Merit				
200 11 Ops/Strategic A				
200 12 Regulatory				
200 13 Other				
200 G1 GenComment1:	This dept is marketing, advertising and special events costs (ex banana split event, easter egg hunt etc)			
200 G2 GenComment2:				

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		D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	X				
		DEPTnu	Group1	Group2	Group3	Group4	Group5 McClendon, Robby		Payroll															
		210	OPS	AME	Public	DSL	Payroll Direct			Payroll Burden					TOTAL									
		Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%	PAYROLL	PR%R	Expense	NORBO	CRR				
1	2013 Actual	38,063	-	-	-	0.0%	88,735	264,910	353,646	38,057	43%	72,951	28%	111,008	31%	464,654	0.0%	350,997	(815,651)	0%				
2	2014 Actual	8,171	-	-	-	0.0%	106,383	88,789	195,172	46,345	44%	39,531	45%	85,876	44%	281,048	0.0%	225,558	(506,606)	0%				
3	2015 Actual	16,317	-	-	-	0.0%	79,996	143,576	223,573	36,335	45%	59,934	42%	96,270	43%	319,842	0.0%	269,333	(589,175)	0%				
4	2016 Budget	27,000	-	-	-	0.0%	115,700	287,900	403,600	54,500	47%	96,900	34%	151,400	38%	555,000	0.0%	328,200	(883,200)	0%				
5	2016 Forecast(F)	43,234	-	-	-	0.0%	123,179	372,134	495,314	54,198	44%	143,311	39%	197,509	40%	692,822	0.0%	412,011	(1,104,833)	0%				
6	2017 Normalization	(19,234)	-	-	-	0.0%	(10,379)	(146,134)	(156,514)	(2,098)	20%	(29,211)	20%	(31,309)	20%	(187,822)	0.0%	(72,811)	260,633					
7	2017 Baseline(B)	24,000	-	-	-	0.0%	112,800	226,000	338,800	52,100	46%	114,100	50%	166,200	49%	505,000	0.0%	339,200	(844,200)	0%				
	% to 2016 Budget	-11%	0%	0%	0%	0%	-3%	-22%	-16%	-4%	-2%	18%	50%	10%	31%	-9%	0%	3%	-4%	0%				
	% to 2016 Forecast(F)	-44%	0%	0%	0%	0%	-8%	-39%	-32%	-4%	5%	-20%	31%	-16%	23%	-27%	0%	-18%	-24%	0%				
8	2017 Pricing/Costs	-	-	-	-	0.0%	-	-	-	800	47%	(1,200)	50%	(400)	49%	(400)	0.0%	10,000	(9,600)					
					0.0%	0.0%	<% after '8' driver			1.5%		-1.1%						2.9%						
9	2017 Capital Impact	6,000	-	\$0	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	(5,000)	5,000					
10	2017 Merit	-	-	-	-	0.0%	3,400	5,900	9,300	500	15%	900	15%	1,400	15%	10,700	0.0%	-	(10,700)					
							3.0%	2.6%																
11	2017 Ops/Strategic A	-	48,000	-	-	0.0%	-	15,000	15,000	-	0%	5,200	35%	5,200	35%	20,200	42.1%	96,000	(68,200)					
12	2017 Regulatory	-	-	-	-	0.0%	-	13,000	13,000	-	0%	2,100	16%	2,100	16%	15,100	0.0%	-	(15,100)					
13	2017 Other	-	-	-	-	0.0%	4,100	-	4,100	1,900	46%	-	0%	1,900	46%	6,000	0.0%	(3,400)	(2,600)					
14	2017 Budget	30,000	48,000	\$2	-	0.0%	120,300	259,900	380,200	55,300	46%	121,100	47%	176,400	46%	556,600	1159.6%	436,800	(945,400)	5%				
	% to 2016 Budget	11%	0%	0%	0%	0%	4%	-10%	-6%	1%	-2%	25%	38%	17%	24%	0%	0%	33%	7%	0%				
	% to 2016 Forecast(F)	-31%	0%	0%	0%	0%	-2%	-30%	-23%	2%	4%	-15%	21%	-11%	16%	-20%	0%	6%	-14%	0%				

See Forecast Adjustments Schedule for ADJ to Sep-Dec Bdg

(N) Normalization - adjust Forecast for known non-recurring Actuals/Forecast

(F) Forecast - Actual (Jan-Aug) + Budget (Sep-Dec) + - ADJ

(B) Baseline - includes rounding

0

Notes:	Baseline vs 3YrAvg	#DIV/0!	34,114 11%	36,900 12%
210 6	Normalization			
210 8	Pricing/Costs			
210 9	Capital Impact	Exp: remove ski trails summer grooming expense, now in reserves		
210 10	Merit	Salary per Master Budget Model, see note (S) above; Hourly per guideline max%.		
210 11	Ops/Strategic A	Rev: \$48k ee housing rent Wage: market & eos stay bonus & ee shuttle (depot to DHS) Exp: \$5k Employee Shuttle Reno cost estimate (collab with other resorts) \$91k Employee Housing, net Cost impact (WIN months)		
210 12	Regulatory	Wage:CAMWage to 10.50 effective 1/1/2017, \$8000 direct and \$5000 compression		
210 13	Other	Saly: acg chg allocation b/w depts impact		
210 G1	GenComment1:			
210 G2	GenComment2:	Unit = Total Skier Visits		

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		D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	X						
		DEPTNu	Group1	Group2	Group3	Group4	Group5 McClendon, Robby		Payroll																	
		211	OPS	AME	Public	DSL	Payroll Direct			Payroll Burden					TOTAL											
		Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%	PAYROLL	PR%R	Expense	NORBO	CRR						
1	2013 Actual	38,063	-	-	-	0.0%	28,598	84,869	113,467	5,738	20%	42,304	50%	48,043	42%	161,509	0.0%	5,266	(166,776)	0%						
2	2014 Actual	8,171	-	-	-	0.0%	25,718	78,923	104,641	9,470	37%	46,594	59%	56,064	54%	160,705	0.0%	9,745	(170,450)	0%						
3	2015 Actual	16,317	-	-	-	0.0%	33,059	75,688	108,748	11,162	34%	44,932	59%	56,094	52%	164,842	0.0%	5,174	(170,016)	0%						
4	2016 Budget	27,000	-	-	-	0.0%	33,000	110,400	143,400	17,300	52%	61,500	56%	78,800	55%	222,200	0.0%	(7,800)	(214,400)	0%						
5	2016 Forecast(F)	43,234	-	-	-	0.0%	37,741	121,303	159,044	15,182	40%	65,082	54%	80,264	50%	239,308	0.0%	16,847	(256,155)	0%						
6	2017 Normalization	(19,234)	-	-	-	0.0%	4,759	5,697	10,456	1,018	21%	1,118	20%	2,136	20%	12,592	0.0%	(16,247)	3,655							
7	2017 Baseline(B)	24,000	-	-	-	0.0%	42,500	127,000	169,500	16,200	38%	66,200	52%	82,400	49%	251,900	0.0%	600	(252,500)	0%						
	% to 2016 Budget	-11%	0%	0%	0%	0%	29%	15%	18%	-6%	-27%	8%	-6%	5%	-12%	13%	0%	-108%	18%	0%						
	% to 2016 Forecast(F)	-44%	0%	0%	0%	0%	13%	5%	7%	7%	-5%	2%	-3%	3%	-4%	5%	0%	-96%	-1%	0%						
8	2017 Pricing/Costs	-	-	-	-	0.0%	-	-	-	300	39%	100	52%	400	49%	400	0.0%	-	(400)							
					0.0%	0.0%	<= after '8' driver			1.9%		0.2%							0.0%							
9	2017 Capital Impact	6,000	-	\$ 0	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-							
10	2017 Merit	-	-	-	-	0.0%	1,300	3,800	5,100	200	15%	600	16%	800	16%	5,900	0.0%	-	(5,900)							
							3.1%	3.0%																		
11	2017 Ops/Strategic A	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-							
12	2017 Regulatory	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-							
13	2017 Other	-	-	-	-	0.0%	(33,800)	-	(33,800)	(13,100)	39%	-	0%	(13,100)	39%	(46,900)	0.0%	-	46,900							
14	2017 Budget	30,000	-	\$ 0	-	0.0%	10,000	130,800	140,800	3,600	36%	66,900	51%	70,500	50%	211,300	0.0%	600	(211,900)	0%						
	% to 2016 Budget	11%	0%	0%	0%	0%	-70%	18%	-2%	-79%	-31%	9%	-8%	-11%	-9%	-5%	0%	-108%	-1%	0%						
	% to 2016 Forecast(F)	-31%	0%	0%	0%	0%	-74%	8%	-11%	-76%	-11%	3%	-5%	-12%	-1%	-12%	0%	-96%	-17%	0%						

See Forecast Adjustments Schedule for ADJ to Sep-Dec Bdg

(N) Normalization - adjust Forecast for known non-recurring Actuals/Forecast

(F) Forecast - Actual (Jan-Aug) + Budget (Sep-Dec) + - ADJ

(B) Baseline - includes rounding

0

Notes:	Baseline vs 3yrAvg	#DIV/0!	45,356	37%	(9,988)	-94%
211 6	Normalization					
211 8	Pricing/Costs					
211 9	Capital Impact					
211 10	Merit	Salary per Master Budget Model, see note (S) above; Hourly per guideline max%.				
211 11	Ops/Strategic A					
211 12	Regulatory	NO ca min wage change impact forecasted				
211 13	Other	Saly: acg chg allocation b/w depts impact				
211 G1	GenComment1:					2080+800=2880 Hours
211 G2	GenComment2:					1800/2880=63% billable hours

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212 DHSki Snowmaking
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		D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	X					
		DEPTnu	Group1	Group2	Group3	Group4	Group5 McClendon, Robby		Payroll																
		212	OPS	AME	Public	DSL	Payroll Direct			Payroll Burden				TOTAL											
		Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%	PAYROLL	PR%R	Expense	NORBO	CRR					
1	2013 Actual	38,063	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	#DIV/0!					
2	2014 Actual	8,171	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	#DIV/0!					
3	2015 Actual	16,317	-	-	-	0.0%	-	937	937	-	0%	135	14%	135	14%	1,072	0.0%	7,972	(9,044)	0%					
4	2016 Budget	27,000	-	-	-	0.0%	-	13,500	13,500	-	0%	2,700	20%	2,700	20%	16,200	0.0%	33,800	(50,000)	0%					
5	2016 Forecast(F)	43,234	-	-	-	0.0%	-	13,777	13,777	-	0%	2,740	20%	2,740	20%	16,517	0.0%	33,201	(49,719)	0%					
6	2017 Normalization	(19,234)	-	-	-	0.0%	-	(177)	(177)	-	0%	(40)	23%	(40)	23%	(217)	0.0%	(1)	218						
7	2017 Baseline(B)	24,000	-	-	-	0.0%	-	13,600	13,600	-	0%	2,700	20%	2,700	20%	16,300	0.0%	33,200	(49,500)	0%					
	% to 2016 Budget	-11%	0%	0%	0%	0%	0%	1%	1%	0%	0%	0%	-1%	0%	-1%	1%	0%	-2%	-1%	0%					
	% to 2016 Forecast(F)	-44%	0%	0%	0%	0%	0%	-1%	-1%	0%	0%	-1%	0%	-1%	0%	-1%	0%	0%	0%	0%					
8	2017 Pricing/Costs	-	-	-	-	0.0%	-	-	-	-	0%	-	20%	-	20%	-	0.0%	-	-						
					0.0%	0.0%	<% after '8' driver				0.0%		0.0%						0.0%						
9	2017 Capital Impact	6,000	-	\$ 0	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-						
10	2017 Merit	-	-	-	-	0.0%	-	400	400	-	0%	100	25%	100	25%	500	0.0%	-	(500)						
						0.0%		2.9%																	
11	2017 Ops/Strategic A	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-						
12	2017 Regulatory	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-						
13	2017 Other	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-						
14	2017 Budget	30,000	-	\$ 0	-	0.0%	-	14,000	14,000	-	0%	2,800	20%	2,800	20%	16,800	0.0%	33,200	(50,000)	0%					
	% to 2016 Budget	11%	0%	0%	0%	0%	0%	4%	4%	0%	0%	4%	0%	4%	0%	4%	0%	-2%	0%	0%					
	% to 2016 Forecast(F)	-31%	0%	0%	0%	0%	0%	2%	2%	0%	0%	2%	1%	2%	1%	2%	0%	0%	1%	0%					

See Forecast Adjustments Schedule for ADJ to Sep-Dec Bdg (N) Normalization - adjust Forecast for known non-recurring Actuals/Forecast
(F) Forecast - Actual (Jan-Aug) + Budget (Sep-Dec) + - ADJ (B) Baseline - includes rounding 0

Notes:	Baseline vs 3YrAvg	#DIV/0!	8,695	177%	19,476	142%
212 6 Normalization	the 2015 Forecast is for ~30days of operation. reset to zero for baseline.					
212 8 Pricing/Costs						
212 9 Capital Impact	Snowmaking Operating Costs - 45 days / \$50,000.					
212 10 Merit						
212 11 Ops/Strategic A						
212 12 Regulatory	NO ca min wage change impact forecasted					
212 13 Other						
212 G1 GenComment1:						
212 G2 GenComment2:						

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214 DHSki Retail

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		D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	X		
		DEPTNu	Group1	Group2	Group3	Group4	Group5 McClendon, Robby		Payroll													
		214	OPS	AME	Public	DSL	Payroll Direct			Payroll Burden					TOTAL							
		Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%	PAYROLL	PR%R	Expense	NORBO	CRR		
1	2013 Actual	38,063	94,691	2.49	44,193	46.7%	38,180	-	38,180	15,717	41%	-	0%	15,717	41%	53,897	56.9%	4,719	(8,117)	92%		
2	2014 Actual	8,171	30,289	3.71	15,887	52.4%	19,616	5,582	25,197	15,296	78%	1,842	33%	17,137	68%	42,335	139.8%	1,552	(29,484)	51%		
3	2015 Actual	16,317	47,940	2.94	21,853	45.6%	9,319	11,997	21,315	4,176	45%	4,762	40%	8,937	42%	30,253	63.1%	2,737	(6,903)	87%		
4	2016 Budget	27,000	55,000	2.04	30,000	54.5%	9,700	17,900	27,600	5,300	55%	5,700	32%	11,000	40%	38,600	70.2%	3,900	(17,500)	76%		
5	2016 Forecast(F)	43,234	125,323	2.90	55,567	44.3%	9,965	16,129	26,094	5,066	51%	5,853	36%	10,918	42%	37,012	29.5%	9,585	23,159	123%		
6	2017 Normalization	(19,234)	(54,323)	2.82	(19,567)	36.0%	(265)	371	106	(66)	25%	147	40%	82	77%	188	-0.3%	(6,285)	(28,659)			
7	2017 Baseline(B)	24,000	71,000	2.96	36,000	50.7%	9,700	16,500	26,200	5,000	52%	6,000	36%	11,000	42%	37,200	52.4%	3,300	(5,500)	93%		
	% to 2016 Budget	-11%	29%	45%	20%	-7%	0%	-8%	-5%	-6%	-6%	5%	14%	0%	5%	-4%	-25%	-15%	-69%	22%		
	% to 2016 Forecast(F)	-44%	-43%	2%	-35%	14%	-3%	2%	0%	-1%	1%	3%	0%	1%	0%	1%	77%	-66%	-124%	-24%		
8	2017 Pricing/Costs	-	-	-	-	0.0%	-	-	-	300	55%	(100)	36%	200	43%	200	0.0%	100	(300)			
					0.0%	50.7%				6.0%			-1.7%					3.0%				
9	2017 Capital Impact	6,000	7,000	\$ 1	3,000	42.9%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	4,000			
10	2017 Merit	-	-	-	-	0.0%	300	500	800	-	0%	100	20%	100	13%	900	0.0%	-	(900)			
							3.1%	3.0%														
11	2017 Ops/Strategic A	-	2,000	-	1,000	50.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	1,000			
12	2017 Regulatory	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-			
13	2017 Other	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-			
14	2017 Budget	30,000	80,000	\$ 2.67	40,000	50.0%	10,000	17,000	27,000	5,300	53%	6,000	35%	11,300	42%	38,300	47.9%	3,400	(1,700)	98%		
	% to 2016 Budget	11%	45%	31%	33%	-8%	3%	-5%	-2%	0%	-3%	5%	11%	3%	5%	-1%	-32%	-13%	-90%	29%		
	% to 2016 Forecast(F)	-31%	-36%	-8%	-28%	13%	0%	5%	3%	5%	4%	3%	-3%	3%	0%	3%	62%	-65%	-107%	-20%		

See Forecast Adjustments Schedule for ADJ to Sep-Dec Bdg

(N) Normalization - adjust Forecast for known non-recurring Actuals/Forecast

(F) Forecast - Actual (Jan-Aug) + Budget (Sep-Dec) + - ADJ

(B) Baseline - includes rounding

0

Notes:	Baseline vs 3yrAvg	3,149	5%	1,998	8%	(1,325)	-29%
214 6 Normalization	Rev: 3yr avg and growth 3%			+ 6k Rev for 15% > 12% overall conservatism impact on AA (4% of 150k DHS)			
214 8 Pricing/Costs	price increases tied to product cost increases, if any, in accord with standard markups, and for gloves, hats, goggles keystone+						
214 9 Capital Impact	Snowmaking impact						
214 10 Merit	Salary per Master Budget Model, see note (S) above; Hourly per guideline max%.						
214 11 Ops/Strategic A	group sales impact						
214 12 Regulatory	NO ca min wage change impact forecasted						
214 13 Other							
214 G1 GenComment1:	salary is split of RM			- retail incentive bdg			
214 G2 GenComment2:	Unit = Total Skier Visits REV: includes merchandise sales and locker rentals						

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		DEPTNu	Group1	Group2	Group3	Group4	Group5 McClendon, Robby		Payroll											TOTAL			
		215	OPS	AME	Public	DSL	Payroll Direct			Payroll Burden				PAYROLL		PR%R	Expense	NORBO	CRR				
		Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%								
1	2013 Actual	38,063	484,087	12.72	-	0.0%	8,669	74,736	83,405	2,952	34%	19,820	27%	22,773	27%	106,178	21.9%	16,969	360,940	393%			
2	2014 Actual	8,171	122,730	15.02	-	0.0%	8,778	24,044	32,822	3,916	45%	10,357	43%	14,272	43%	47,095	38.4%	2,813	72,823	246%			
3	2015 Actual	16,317	236,008	14.46	-	0.0%	9,319	41,746	51,065	4,244	46%	17,118	41%	21,362	42%	72,427	30.7%	7,698	155,883	295%			
4	2016 Budget	27,000	330,000	12.22	-	0.0%	9,700	65,200	74,900	4,700	48%	23,700	36%	28,400	38%	103,300	31.3%	19,000	207,700	270%			
5	2016 Forecast(F)	43,234	663,491	15.35	-	0.0%	9,965	90,006	99,970	4,884	49%	36,965	41%	41,849	42%	141,819	21.4%	23,277	498,396	402%			
6	2017 Normalization	(19,234)	(305,491)	15.88	-	0.0%	(265)	(25,006)	(25,270)	(84)	32%	(5,065)	20%	(5,149)	20%	(30,419)	10.0%	(7,977)	(267,096)				
7	2017 Baseline(B)	24,000	358,000	14.92	-	0.0%	9,700	65,000	74,700	4,800	49%	31,900	49%	36,700	49%	111,400	31.1%	15,300	231,300	283%			
	% to 2016 Budget	-11%	8%	22%	0%	0%	0%	0%	0%	2%	2%	35%	35%	29%	30%	8%	-1%	-19%	11%	5%			
	% to 2016 Forecast(F)	-44%	-46%	-3%	0%	0%	-3%	-28%	-25%	-2%	1%	-14%	19%	-12%	17%	-21%	46%	-34%	-54%	-30%			
8	2017 Pricing/Costs		17,000	-	-	0.0%				100	51%	(400)	48%	(300)	49%	(300)	-1.8%	600	16,700				
			4.7%		0.0%	0.0%	<% after '8' driver			2.1%		-1.3%						3.9%					
9	2017 Capital Impact	6,000	90,000	\$ 15	-	0.0%	-	3,000	3,000	-	0%	1,500	50%	1,500	50%	4,500	5.0%	-	85,500				
10	2017 Merit					0.0%	300	2,000	2,300	-	0%	300	15%	300	13%	2,600	0.0%	-	(2,600)				
							3.1%	3.1%															
11	2017 Ops/Strategic A	-	5,000	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	5,000				
12	2017 Regulatory	-	-	-	-	0.0%	-	2,000	2,000	-	0%	1,000	50%	1,000	50%	3,000	0.0%	-	(3,000)				
13	2017 Other	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	(200)	200				
14	2017 Budget	30,000	470,000	\$ 15.67	-	0.0%	10,000	72,000	82,000	4,900	49%	34,300	48%	39,200	48%	121,200	25.8%	15,700	333,100	343%			
	% to 2016 Budget	11%	42%	28%	0%	0%	3%	10%	9%	4%	1%	45%	31%	38%	26%	17%	-18%	-17%	60%	27%			
	% to 2016 Forecast(F)	-31%	-29%	2%	0%	0%	0%	-20%	-18%	0%	0%	-7%	16%	-6%	14%	-15%	21%	-33%	-33%	-15%			

See Forecast Adjustments Schedule for ADJ to Sep-Dec Bdg

(N) Normalization - adjust Forecast for known non-recurring Actuals/Forecast

(F) Forecast - Actual (Jan-Aug) + Budget (Sep-Dec) + - ADJ

(B) Baseline - includes rounding

0

Notes:	Baseline vs 3yrAvg	17,257	5%				13,414	22%								4,038	36%			
215	6	Normalization	Rev: 3yr avg and growth 5%				Wages: 3yr avg and growth 5%													
215	8	Pricing/Costs	avg 3% increase min																	
215	9	Capital Impact	Snowmaking driver to offset 2yrs of drought in 3yr avg.																	
215	10	Merit	Salary per Master Budget Model, see note (S) above; Hourly per guideline max%.																	
215	11	Ops/Strategic A	group sales impact																	
215	12	Regulatory	Wage:CAMWage to 10.50 effective 1/1/2017,																	
215	13	Other																		
215	G1	GenComment1:																		
215	G2	GenComment2:	Unit = Total Skier Visits																	

S&W TL as a % of Revenue	
17.2%	2013Actual
26.7%	2014Actual
21.6%	2015Actual
22.7%	2016Budget
15.1%	2016Forecast(F)
17.4%	2017Budget

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		D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	X			
		DEPTNu	Group1	Group2	Group3	Group4	Group5 Hussar, Lisa																
		216	OPS	AME	Public	MiscOp	Payroll Direct				Payroll Burden				TOTAL								
		Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%	PAYROLL	PR%R	Expense	NORBO	CRR			
1	2013 Actual	17,481	161,229	9.22	1,786	1.1%	-	33,250	33,250	-	0%	9,163	28%	9,163	28%	42,413	26.3%	32,749	84,281	210%			
2	2014 Actual	8,525	69,890	8.20	511	0.7%	-	10,935	10,935	-	0%	5,086	47%	5,086	47%	16,021	22.9%	14,308	39,051	227%			
3	2015 Actual	13,176	126,246	9.58	3,465	2.7%	-	17,484	17,484	-	0%	7,268	42%	7,268	42%	24,752	19.6%	23,086	74,943	246%			
4	2016 Budget	13,000	130,000	10.00	3,000	2.3%	-	31,300	31,300	-	0%	9,600	31%	9,600	31%	40,900	31.5%	28,100	58,000	181%			
5	2016 Forecast(F)	22,485	271,549	12.08	6,555	2.4%	-	42,490	42,490	-	0%	16,679	39%	16,679	39%	59,170	21.8%	46,376	159,449	242%			
6	2017 Normalization	(7,485)	(107,549)	14.37	(355)	0.3%	-	(4,990)	(4,990)	-	0%	(879)	18%	(879)	18%	(5,870)	5.5%	(5,476)	(95,849)				
7	2017 Baseline(B)	15,000	164,000	10.93	6,200	3.8%	-	37,500	37,500	-	0%	15,800	42%	15,800	42%	53,300	32.5%	40,900	63,600	163%			
	% to 2016 Budget	15%	26%	9%	107%	64%	0%	20%	20%	0%	0%	65%	37%	65%	37%	30%	3%	46%	10%	-10%			
	% to 2016 Forecast(F)	-33%	-40%	-9%	-5%	57%	0%	-12%	-12%	0%	0%	-5%	7%	-5%	7%	-10%	49%	-12%	-60%	-33%			
8	2017 Pricing/Costs		11,000	-	-	0.0%				-	0%	(200)	42%	(200)	42%	(200)	-1.8%	-	11,200				
			6.7%		0.0%	3.5%	<% after '8' driver				0.0%	-1.3%						0.0%					
9	2017 Capital Impact	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-				
10	2017 Merit					0.0%	-	1,100	1,100	-	0%	200	18%	200	18%	1,300	0.0%	-	(1,300)				
						0.0%	0.0%	2.9%															
11	2017 Ops/Strategic A	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-				
12	2017 Regulatory	-	-	-	-	0.0%	-	1,500	1,500	-	0%	100	7%	100	7%	1,600	0.0%	-	(1,600)				
13	2017 Other	-	-	-	-	0.0%	18,700	20,200	38,900	-	0%	8,400	42%	8,400	22%	47,300	0.0%	(400)	(46,900)				
14	2017 Budget	15,000	175,000	\$ 11.67	6,200	3.5%	18,700	60,300	79,000	-	0%	24,300	40%	24,300	31%	103,300	59.0%	40,500	25,000	117%			
	% to 2016 Budget	15%	35%	17%	107%	54%	0%	93%	152%	0%	0%	153%	31%	153%	0%	153%	88%	44%	-57%	-35%			
	% to 2016 Forecast(F)	-33%	-36%	-3%	-5%	47%	0%	42%	86%	0%	0%	46%	3%	46%	-22%	75%	171%	-13%	-84%	-52%			

See Forecast Adjustments Schedule for ADJ to Sep-Dec Bdg (N) Normalization - adjust Forecast for known non-recurring Actuals/Forecast
(F) Forecast - Actual (Jan-Aug) + Budget (Sep-Dec) + - ADJ (B) Baseline - includes rounding 0

Notes:	Baseline vs 3yrAvg	8,105	5%	13,864	59%	12,977	46%
216 6 Normalization	Rev: 3yr avg, +5% for past price increases and food truck added in 2016	Wages: adj for decrease in volume/revenue in Basline					
216 8 Pricing/Costs	Rev: hold member prices, increase public prices, see rates schedule						
216 9 Capital Impact							
216 10 Merit	Salary per Master Budget Model, see note (S) above; Hourly per guideline max%.						
216 11 Ops/Strategic A							
216 12 Regulatory	Wage: CAMWage to 10.50 effective 1/1/2017,						
216 13 Other	Saly: acg chg allocation b/w depts impact	Wage: Manager in Winter change cost charge to Snowplay (Jan-Apr, NovDec) as 80+% of time in Winter is Snowplay					
216 G1 GenComment1:							
216 G2 GenComment2:	Volume Mix: Member 26%, Guest 40%, Public 33%, Comp 1% Revenue Mix: Member 0%, Guest 37%, Public 63%, Comp 0%						

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		D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	X		
		DEPTNu	Group1	Group2	Group3	Group4	Group5 David Walker		Payroll													
		220	OPS	AME	Public	DSL	Payroll Direct			Payroll Burden				TOTAL								
		Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%	PAYROLL	PR%R	Expense	NORBO	CRR		
1	2013 Actual	38,063	423,599	11.13	-	0.0%	47,127	132,564	179,691	10,795	23%	40,361	30%	51,155	28%	230,847	54.5%	6,902	185,851	178%		
2	2014 Actual	8,171	111,675	13.67	-	0.0%	46,493	36,501	82,994	21,709	47%	15,602	43%	37,311	45%	120,305	107.7%	4,725	(13,355)	89%		
3	2015 Actual	16,317	227,364	13.93	-	0.0%	54,819	88,468	143,287	25,683	47%	36,130	41%	61,813	43%	205,100	90.2%	4,353	17,911	109%		
4	2016 Budget	27,000	459,000	17.00	-	0.0%	64,200	174,900	239,100	31,900	50%	59,700	34%	91,600	38%	330,700	72.0%	12,900	115,400	134%		
5	2016 Forecast(F)	43,234	677,446	15.67	-	0.0%	58,798	207,737	266,535	29,350	50%	83,833	40%	113,182	42%	379,717	56.1%	14,135	283,593	172%		
6	2017 Normalization	(19,234)	(296,446)	15.41	-	0.0%	5,302	(81,737)	(76,435)	1,050	20%	(16,333)	20%	(15,282)	20%	(91,717)	30.9%	(6,435)	(198,293)			
7	2017 Baseline(B)	24,000	381,000	15.88	-	0.0%	64,100	126,000	190,100	30,400	47%	67,500	54%	97,900	51%	288,000	75.6%	7,700	85,300	129%		
	% to 2016 Budget	-11%	-17%	-7%	0%	0%	0%	-28%	-20%	-5%	-5%	13%	57%	7%	34%	-13%	5%	-40%	-26%	-4%		
	% to 2016 Forecast(F)	-44%	-44%	1%	0%	0%	9%	-39%	-29%	4%	-5%	-19%	33%	-14%	21%	-24%	35%	-46%	-70%	-25%		
8	2017 Pricing/Costs		19,000	-	-	0.0%				300	48%	(900)	53%	(600)	51%	(600)	-3.2%	600	19,000			
			5.0%		0.0%	0.0%				1.0%		-1.3%						7.8%				
9	2017 Capital Impact	6,000	76,000	\$ 13	-	0.0%					0%		0%		0%		0.0%		76,000			
10	2017 Merit					0.0%	1,900	3,800	5,700	300	16%	600	16%	900	16%	6,600	0.0%		(6,600)			
							3.0%	3.0%														
11	2017 Ops/Strategic A	-	5,000		-	0.0%					0%		0%		0%		0.0%		5,000			
12	2017 Regulatory	-			-	0.0%		5,000	5,000	3,000	0%	17,600	352%	20,600	412%	25,600	0.0%		(25,600)			
13	2017 Other	-			-	0.0%	19,900		19,900		0%		0%		0%	19,900	0.0%		(19,900)			
14	2017 Budget	30,000	481,000	\$ 16.03	-	0.0%	85,900	134,800	220,700	34,000	40%	84,800	63%	118,800	54%	339,500	70.6%	8,300	133,200	138%		
	% to 2016 Budget	11%	5%	-6%	0%	0%	34%	-23%	-8%	7%	-20%	42%	84%	30%	41%	3%	-2%	-36%	15%	4%		
	% to 2016 Forecast(F)	-31%	-29%	2%	0%	0%	46%	-35%	-17%	16%	-21%	1%	56%	5%	27%	-11%	26%	-41%	-53%	-20%		

See Forecast Adjustments Schedule for ADJ to Sep-Dec Bdg

(N) Normalization - adjust Forecast for known non-recurring Actuals/Forecast

(F) Forecast - Actual (Jan-Aug) + Budget (Sep-Dec) + - ADJ

(B) Baseline - includes rounding

0

Notes:	Baseline vs 3yrAvg	42,172	12%				25,828	16%												(38)	0%
220	6 Normalization	Rev: 3yr avg + price growth 5%																			
220	8 Pricing/Costs	Rev: 5% avg price incr																			
220	9 Capital Impact	Snowmaking driver to offset 2yrs of drought in 3yr avg.																			
220	10 Merit	Salary per Master Budget Model, see note (S) above; Hourly per guideline max%.																			
220	11 Ops/Strategic A	group sales impact																			
220	12 Regulatory	Wage:CAMWage to 10.50 effective 1/1/2017, BdnSaly ACA Impact golf Mgr in DHS SS 70% in winter months Bdn Wage ACA Impact 1.5																			
220	13 Other	Saly: acg chg in allocations net impact Golf Mgr, to DHS SS Winter mths70%																			
220	G1 GenComment1:																				
220	G2 GenComment2:	Unit = Total Skier Visits reclass in from 230																			

S&W TL as a % of Rev (220+230)	
37.0%	2013Actual
66.1%	2014Actual
63.0%	2015Actual
52.1%	2016Budget
39.3%	2016Forecast(F)
45.9%	2017Budget

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working model
Resort Budget Model

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		D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	X			
		DEPTNu	Group1	Group2	Group3	Group4	Group5 David Walker		Payroll														
		230	OPS	AME	Public	DSL	Payroll Direct			Payroll Burden				TOTAL									
		Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%	PAYROLL	PR%R	Expense	NORBO	CRR			
1	2013 Actual	38,063	235,732	6.19	-	0.0%	8,669	55,848	64,517	2,910	34%	13,414	24%	16,324	25%	80,841	34.3%	1,610	153,280	286%			
2	2014 Actual	8,171	63,964	7.83	-	0.0%	8,778	24,375	33,153	3,908	45%	10,605	44%	14,513	44%	47,666	74.5%	55	16,243	134%			
3	2015 Actual	16,317	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	#DIV/0!			
4	2016 Budget	27,000	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	#DIV/0!			
5	2016 Forecast(F)	43,234	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	#DIV/0!			
6	2017 Normalization	(19,234)	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	-			
7	2017 Baseline(B)	24,000	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	#DIV/0!			
	% to 2016 Budget	-11%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	#DIV/0!			
	% to 2016 Forecast(F)	-44%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	#DIV/0!			
8	2017 Pricing/Costs	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	-			
			0.0%		0.0%	0.0%	<% after '8' driver			0.0%		0.0%							0.0%				
9	2017 Capital Impact	6,000	-	\$0	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	-			
10	2017 Merit	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	-			
							0.0%	0.0%															
11	2017 Ops/Strategic A	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	-			
12	2017 Regulatory	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	-			
13	2017 Other	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	-			
14	2017 Budget	30,000	-	\$0.00	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	#DIV/0!			
	% to 2016 Budget	11%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	#DIV/0!			
	% to 2016 Forecast(F)	-31%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	#DIV/0!			

See Forecast Adjustments Schedule for ADJ to Sep-Dec Bdg

(N) Normalization - adjust Forecast for known non-recurring Actuals/Forecast

(F) Forecast - Actual (Jan-Aug) + Budget (Sep-Dec) + - ADJ

(B) Baseline - includes rounding

0

Notes:	Baseline vs 3yrAvg	(21,321) -100%	(11,051) -100%	(18) -100%
230 6	Normalization			
230 8	Pricing/Costs			
230 9	Capital Impact			
230 10	Merit	Salary per Master Budget Model, see note (S) above; Hourly per guideline max%.		
230 11	Ops/Strategic A			
230 12	Regulatory			
230 13	Other			
230 G1	GenComment1:			
230 G2	GenComment2:	abandon dept, combine into 220		

S&W TL as a % of Revenue	
27.4%	2013Actual
51.8%	2014Actual
#DIV/0!	2015Actual
#DIV/0!	2016Budget
#DIV/0!	2016Forecast(F)
#DIV/0!	2017Budget

Tahoe Donner Association
working model

Resort Budget Model
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		D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	X		
		DEPTnu	Group1	Group2	Group3	Group4	Group5 McClendon, Robby		Payroll													
		240	OPS	AME	Public	DSL	Payroll Direct				Payroll Burden				TOTAL							
		Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%	PAYROLL	PR%R	Expense	NORBO	CRR		
		2,187,000																			(6,473,000)	(168,000)
1	2013 Actual	38,063	833,895	21.91	-	0.0%	30,291	39,622	69,913	7,509	25%	8,204	21%	15,713	22%	85,626	10.3%	32,257	716,012	707%		
2	2014 Actual	8,171	204,376	25.01	-	0.0%	26,136	12,148	38,284	10,604	41%	5,443	45%	16,047	42%	54,331	26.6%	17,082	132,963	286%		
3	2015 Actual	16,317	461,252	28.27	-	0.0%	29,817	17,059	46,876	11,965	40%	7,012	41%	18,977	40%	65,853	14.3%	16,153	379,246	562%		
4	2016 Budget	27,000	554,000	20.52	-	0.0%	34,400	52,100	86,500	14,100	41%	13,900	27%	28,000	32%	114,500	20.7%	35,800	403,700	369%		
5	2016 Forecast(F)	43,234	1,164,014	26.92	-	0.0%	32,810	51,318	84,128	13,988	43%	18,210	35%	32,198	38%	116,326	10.0%	45,600	1,002,087	719%		
6	2017 Normalization	(19,234)	(524,014)	27.24	-	0.0%	1,690	(8,018)	(6,328)	312	18%	(1,810)	23%	(1,498)	24%	(7,826)	1.5%	(19,500)	(496,687)			
7	2017 Baseline(B)	24,000	640,000	26.67	-	0.0%	34,500	43,300	77,800	14,300	41%	16,400	38%	30,700	39%	108,500	17.0%	26,100	505,400	475%		
	% to 2016 Budget	-11%	16%	30%	0%	0%	0%	-17%	-10%	1%	1%	18%	42%	10%	22%	-5%	-18%	-27%	25%	29%		
	% to 2016 Forecast(F)	-44%	-45%	-1%	0%	0%	5%	-16%	-8%	2%	-3%	-10%	7%	-5%	3%	-7%	70%	-43%	-50%	-34%		
8	2017 Pricing/Costs		30,000	-	-	0.0%				100	42%	(200)	37%	(100)	39%	(100)	-0.3%	1,900	28,200			
			4.7%		0.0%	0.0%				0.7%		-1.2%						7.3%				
9	2017 Capital Impact	6,000	160,000	\$ 27	-	0.0%					0%		0%		0%		0.0%	4,800	155,200			
10	2017 Merit					0.0%	1,000	1,300	2,300	200	20%	200	15%	400	17%	2,700	0.0%		(2,700)			
							2.9%	3.0%														
11	2017 Ops/Strategic A				-	0.0%					0%		0%		0%		0.0%					
12	2017 Regulatory				-	0.0%		2,000	2,000		0%	700	35%	700	35%	2,700	0.0%		(2,700)			
13	2017 Other				-	0.0%					0%		0%		0%		0.0%	(300)	300			
14	2017 Budget	30,000	830,000	\$ 27.67	-	0.0%	35,500	46,600	82,100	14,600	41%	17,100	37%	31,700	39%	113,800	13.7%	32,500	683,700	567%		
	% to 2016 Budget	11%	50%	35%	0%	0%	3%	-11%	-5%	4%	0%	23%	38%	13%	19%	-1%	-34%	-9%	69%	54%		
	% to 2016 Forecast(F)	-31%	-29%	3%	0%	0%	8%	-9%	-2%	4%	-4%	-6%	3%	-2%	1%	-2%	37%	-29%	-32%	-21%		

See Forecast Adjustments Schedule for ADJ to Sep-Dec Bdg (N) Normalization - adjust Forecast for known non-recurring Actuals/Forecast

(F) Forecast - Actual (Jan-Aug) + Budget (Sep-Dec) + - ADJ (B) Baseline - includes rounding 0

Notes:	Baseline vs 3yrAvg	30,119	5%	21,370	38%	(178)	-1%
240 6	Normalization	Skiers: 3yr Avg + 5% growth		Rev: 3yr Average plus 5% to factor prior years price increases			
240 8	Pricing/Costs						
240 9	Capital Impact	Snowmaking driver to offset 2yrs of drought in 3yr avg.					
240 10	Merit						
240 11	Ops/Strategic A						
240 12	Regulatory	Wage:CAMWage to 10.50 effective 1/1/2017,					
240 13	Other						
240 G1	GenComment1:	Salary is DHSMgr allocation. Payroll growth due to skier growth, as well as, dept services skischool and snowflakes customer order fulfillment, dispatch for mtn radio and phones.					
240 G2	GenComment2:	Unit = Total Skier Visits		26,446 =4yr (calendar yr) average (2013A to 2016F)		20,850 =3yr (calendar yr) average (2013A to 2015A)	
				22,574 =3yr (calendar yr) average (2014A to 2016F)			