

		F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	Z	AA	
LOOKUP Report (1)		PICK ONLY ONE (1) of the six available Filters ABOVE. List Drop Down is available for each Filter option field.					Payroll															Per
Filter Selected:	Ops	Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%	TOTAL	PR%R	Expense	NORBO	CRR	6473	
Operating Fund							Payroll Direct			Payroll Burden					TOTAL							
							PAYROLL															
1	2014 Actual	6,472	7,679,146	\$ 1,187	1,053,005	13.7%	3,161,961	3,574,240	6,736,201	885,654	28%	1,044,019	29%	1,929,673	28.6%	8,665,874	112.8%	3,060,044	(5,099,776)	60%	\$ (787.85)	
2	2015 Actual	6,472	8,681,116	\$ 1,341	1,199,080	13.8%	3,303,169	4,001,445	7,304,614	908,342	27%	1,127,450	28%	2,035,792	27.9%	9,340,406	107.6%	3,742,333	(5,600,703)	61%	\$ (865.24)	
3	2016 Actual	6,473	12,771,030	\$ 1,973	1,552,809	12.2%	3,498,098	5,432,040	8,930,137	949,189	27%	1,532,262	28%	2,481,451	27.8%	11,411,588	89.4%	4,310,244	(4,503,611)	74%	\$ (695.75)	
4	2017 Actual	6,473	13,116,557	\$ 2,026	1,634,550	12.5%	3,593,792	5,978,095	9,571,886	940,423	26%	1,661,025	28%	2,601,447	27.2%	12,173,334	92.8%	4,431,526	(5,122,854)	72%	\$ (791.42)	
5	2018 Budget	6,473	12,460,000	\$ 1,925	1,520,000	12.2%	3,868,000	5,808,000	9,676,000	1,106,400	29%	1,693,600	29%	2,800,000	28.9%	12,476,000	100.1%	4,549,000	(6,085,000)	67%	\$ (940.06)	
6	2018 Forecast(F)	6,473	12,504,924	\$ 1,932	1,509,480	12.1%	3,988,412	5,861,311	9,849,724	1,058,379	27%	1,566,626	27%	2,625,005	26.7%	12,474,729	99.8%	4,696,003	(6,175,288)	67%	\$ (954.01)	
7	2019 Normalization	-	745,076	-	68,320	9.2%	(90,312)	179,789	89,476	(6,279)	7%	37,074	21%	30,795	34%	120,271	16.1%	(43,003)	599,488	512%	\$ 92.61	
8	2019 Baseline(B)	6,473	13,250,000	\$ 2,047	1,577,800	11.9%	3,898,100	6,041,100	9,939,200	1,052,100	27%	1,603,700	27%	2,655,800	26.7%	12,595,000	95.1%	4,653,000	(5,575,800)	70%	\$ (861.39)	
	% to 2018 Budget	0%	6%	6%	4%	-2%	1%	4%	3%	-5%	-6%	-5%	-9%	-5%	-8%	1%	-5%	2%	-8%	5%	-8%	
	% to 2018 Forecast(F)	0%	6%	6%	5%	-1%	-2%	3%	1%	-1%	2%	2%	-1%	1%	0%	1%	-5%	-1%	-10%	5%	-10%	
9	2019 Pricing/Costs	-	684,000	-	3,700	0.5%	-	-	-	67,900	0%	87,200	0%	155,100	0%	155,100	22.7%	80,900	444,300	285%	\$ 68.64	
					0.2%	11.3%	<% after '8' driver			6.5%		5.4%						1.7%				
10	2019 Capital Impact	-	84,000	-	3,500	4.2%	-	54,500	54,500	-	0%	11,200	21%	11,200	21%	65,700	78.2%	41,700	(26,900)	76%	\$ (4.16)	
11	2019 Merit	-	-	-	-	0.0%	112,900	166,400	279,300	18,000	16%	26,600	16%	44,600	16%	323,900	0.0%	(10,000)	(313,900)	0%	\$ (48.49)	
							2.9%	2.8%	2.8%													
12	2019 Ops/Strategic	-	390,000	-	20,000	5.1%	-	197,200	197,200	(1,600)	0%	69,400	35%	67,800	34%	265,000	67.9%	283,100	(178,100)	69%	\$ (27.51)	
13	2019 Regulatory	-	17,000	-	-	0.0%	10,400	177,500	187,900	7,900	76%	51,100	29%	59,000	31%	246,900	1452.4%	151,000	(380,900)	4%	\$ (58.84)	
14	2019 Other	-	-	-	-	0.0%	62,600	(62,700)	(100)	15,700	25%	(9,200)	15%	6,500	-6500%	6,400	0.0%	(14,700)	8,300	0%	\$ 1.28	
15	2019 Budget	6,473	14,425,000	\$ 2,228	1,605,000	11.1%	4,084,000	6,574,000	10,658,000	1,160,000	28.4%	1,840,000	28.0%	3,000,000	28.1%	13,658,000	94.7%	5,185,000	(6,023,000)	71%	\$ (930.48)	
	% to 2018 Budget	0%	16%	16%	6%	-9%	6%	3%	10%	5%	-1%	9%	-4%	7%	-3%	9%	-5%	14%	-1%	5%	-1%	
	% to 2018 Forecast(F)	0%	15%	15%	6%	-8%	2%	12%	8%	10%	7%	17%	5%	14%	6%	9%	-5%	10%	-2%	5%	-2%	

See Forecast Adjustments Schedule for ADJ to Aug-Dec Bdg

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

- var to Burden Recom

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

(B) Baseline - includes rounding

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

B 2 B Change	1,965,000	85,000	216,000	766,000	982,000	53,600	146,400	200,000	1,182,000	636,000	62,000	10
	16%	6%	6%	13%	10%	5%	9%	7%	9%	14%	-1%	-1%

	2019Budget	2018Budget
Operating Revenue	14,425,000 71%	12,460,000 67%
Assessment Revenue	6,023,000 29%	6,085,000 33%
Total Operating Costs (Revenue Requirement)	20,448,000 100%	18,545,000 100%

Salary Budget Model	Other *	Salary Total
3,900,000	184,000	4,084,000

Other\* Salary  
 - 0  
 143,000 FTR Base Bonus (010 Admin) (18k is 010Wage)  
 18,000 FTR Salary PTO Accrual (005 Gen)  
 23,000 Tennis Pro Commissions (090 Tennis)  
 - Rounding (030Acg)  
 184,000 Total Other Salary Direct

1% is approx 5% of non-fixed expenses (fixed-utilities, insurance, ccfees)

-1.0% All depts, other, expense cost savings Target Challenge.

1-2% for past 3 year's Budgets, and Loss Recovery cost containments pasts 2 yrs.

a 1% blanket %savings for B'18 has been applied to all depts.

9/5/2018 Draft Ops Operating Fund

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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 Etryre, Robb														0			
		005	OPS	HOA	HOA	Admin																		
							Payroll Direct				Payroll Burden				TOTAL									
		AA Rev	OpRevenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSalY	BU%	BdnWage	BU%	Burden TL	BU%	PAYROLL	PR%R	Expense	NORBO	CRR				
1	2014 Actual	5,117,855	-	-	-	0.0%	32,936	-	32,936	7,128	22%	50	0%	7,178	22%	40,115	0.0%	444,927	(485,042)	0%				
2	2015 Actual	5,447,600	-	-	-	0.0%	33,671	-	33,671	9,470	28%	-	0%	9,470	28%	43,141	0.0%	600,217	(643,358)	0%				
3	2016 Actual	6,430,800	-	-	-	0.0%	35,774	-	35,774	8,109	23%	-	0%	8,109	23%	43,882	0.0%	594,778	(638,660)	0%				
4	2017 Actual	6,953,045	-	-	-	0.0%	41,162	-	41,162	4,228	10%	-	0%	4,228	10%	45,391	0.0%	734,563	(779,953)	0%				
5	2018 Budget	6,311,000	-	-	-	0.0%	52,800	12,000	64,800	8,000	15%	-	0%	8,000	12%	72,800	0.0%	775,000	(847,800)	0%				
6	2018 Forecast(F)	6,311,000	-	-	-	0.0%	42,740	5,000	47,740	5,612	13%	-	0%	5,612	12%	53,351	0.0%	877,816	(931,167)	0%				
7	2019 Normalization	-	-	-	-	0.0%	10,060	7,000	17,060	1,788	18%	-	0%	1,788	10%	18,849	0.0%	(142,116)	123,267					
8	2019 Baseline(B)	6,311,000	-	-	-	0.0%	52,800	12,000	64,800	7,400	14%	-	0%	7,400	11%	72,200	0.0%	735,700	(807,900)	0%				
	% to 2018 Budget	0%	0%	0%	0%	0%	0%	0%	0%	-8%	-8%	0%	0%	-8%	-8%	-1%	0%	-5%	-5%	0%				
	% to 2018 Forecast(F)	0%	0%	0%	0%	0%	24%	140%	36%	32%	7%	0%	0%	32%	-3%	35%	0%	-16%	-13%	0%				
9	2019 Pricing/Costs	-	-	-	-	0.0%	-	-	-	400	15%	-	0%	400	12%	400	0.0%	4,500	(4,900)					
						0.0%					5.4%		0.0%					0.6%						
10	2019 Capital Impact	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	15,000	(15,000)					
11	2019 Merit	-	-	-	-	0.0%	1,000	-	1,000	200	20%	-	0%	200	20%	1,200	0.0%	-	(1,200)					
							1.9%	0.0%																
12	2019 Ops/Strategic	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	45,000	(45,000)					
13	2019 Regulatory	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	135,000	(135,000)					
14	2019 Other	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	20,000	(20,000)					
15	2019 Budget	6,023,000	-	\$ 0	-	0.0%	53,800	12,000	65,800	8,000	15%	-	0%	8,000	12%	73,800	0.0%	955,200	(1,029,000)	0%				
	% to 2018 Budget	-5%	0.0%	0%	0%	0%	2%	0%	2%	0%	-2%	0%	0%	0%	-2%	1%	0%	23%	21%	0%				
	% to 2018 Forecast(F)	-5%	0.0%	0%	0%	0%	26%	140%	38%	43%	13%	0%	0%	43%	3%	38%	0%	9%	11%	0%				

See Forecast Adjustments Schedule for ADJ to Aug-Dec Bdg (N) Normalization - adjust Forecast for known non-recurring Actuals/Forecast  
(F) Forecast - Actual (Jan-Jul) + Budget (Aug-Dec) + - ADJ (B) Baseline - includes rounding (S) Salaries reviewed/input via Senior Mgmt master plan. Grid Ref 14I will mirror.

Notes:

005	7	Normalization	Expense: 3yr Avg Baseline + 80,000 in fixed costs growth and 2015 and 2016 cost cuts. Includes C&R Revision costs estimate of \$50,000
005	9	Pricing/Costs	Expense: 5% on utilities = \$3k + \$2k est. to cover all other (postage, etc)
005	10	Capital Impact	Property Taxes increase (real and business)
005	11	Merit	Salary per Master Budget Model, see note (S) above; Hourly per guideline max%. <span style="border: 1px solid black; padding: 2px;">18,000 Salary Payroll - PTO Accrual</span> incr from 14k due to ACA impact
005	12	Ops/Strategic	Increased costs of board meeting video/live feed coverage \$10,000 over what in baseline. Est. \$20,000 TL
005	13	Regulatory	Exp: Insurance inc ~\$40,000 Property Taxes ~\$15,000 C&Rs/ByLaws update (legal, mailing, other costs) \$50,000 incremental estimate (beyond +50,000 in b'18 legal for C&R update which is in B'18 & BL'19), Amenity consultant services \$30k
005	14	Other	Exp: \$20,000 Contingency \$24,000 in B'2018
005	G1	GenComment1:	BDG'19Exp:\$85k Utilities, \$15k SnowRmv, \$165k Insurance, \$27k Audit/Tax, \$60k Legal, \$40k AnnualMtg, \$290k Taxes (property \$250, income \$40), \$10k Claims, \$15k Postage, \$15k Bad Debt, BoardExp \$60k, \$100k C&R Mailing/Vote, \$30k const, \$43k allother
005	G2	GenComment2:	Annual Assessment Revenue EXCLUDED. Salaries are % of GM (consistent with prior years) and PTO Accrual. Wages are PTO Accrual. Details of G1 note subject of revision due to Note 13 cost savings target

Tahoe Donner Association  
working model  
Resort Budget Model  
2019 Budget - Annual  
010 Administration  
[back to Index](#)

		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																	
		010	OPS	HOA	HOA	Admin	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	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%				
2	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%				
3	2016 Actual	-	315,704	-	-	0.0%	495,579	208,777	704,356	91,481	18%	40,731	20%	132,212	19%	836,568	265.0%	100,557	(621,422)	34%				
4	2017 Actual	-	261,024	-	-	0.0%	417,087	194,987	612,073	87,497	21%	53,938	28%	141,435	23%	753,509	288.7%	106,081	(598,566)	30%				
5	2018 Budget	-	202,000	-	-	0.0%	359,000	151,500	510,500	84,500	24%	44,900	30%	129,400	25%	639,900	316.8%	115,000	(552,900)	27%				
6	2018 Forecast(F)	-	225,898	-	-	0.0%	442,082	168,718	610,801	94,502	21%	44,016	26%	138,518	23%	749,319	331.7%	120,573	(643,994)	26%				
7	2019 Normalization	-	2,102	-	-	0.0%	(79,582)	(11,718)	(91,301)	(2,802)	4%	(16)	0%	(2,818)	3%	(94,119)	-447.1%	(2,473)	98,694					
8	2019 Baseline(B)	-	228,000	-	-	0.0%	362,500	157,000	519,500	91,700	25%	44,000	28%	135,700	26%	655,200	287.4%	118,100	(545,300)	29%				
	% to 2018 Budget	0%	13%	0%	0%	0%	1%	4%	2%	9%	7%	-2%	-5%	5%	3%	2%	-9%	3%	-1%	10%				
	% to 2018 Forecast(F)	0%	1%	0%	0%	0%	-18%	-7%	-15%	-3%	18%	0%	7%	-2%	15%	-13%	-13%	-2%	-15%	14%				
9	2019 Pricing/Costs	-	7,000	-	-	0.0%				3,200	26%	3,200	30%	6,400	27%	6,400	91.4%	1,500	(900)					
					0.0%	0.0%	<= after '8' driver				3.5%		7.3%						1.3%					
10	2019 Capital Impact	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-					
11	2019 Merit	-	-	-	-	0.0%	7,400	4,700	12,100	1,200	16%	800	17%	2,000	17%	14,100	0.0%	-	(14,100)					
							2.0%	3.0%																
12	2019 Ops/Strategic	-	-	-	-	0.0%	-	-	-	-	0%	(6,000)	0%	(6,000)	0%	(6,000)	0.0%	22,600	(16,600)					
13	2019 Regulatory	-	-	-	-	0.0%	-	2,000	2,000	-	0%	300	15%	300	15%	2,300	0.0%	-	(2,300)					
14	2019 Other	-	(51,000)	-	-	0.0%	7,000	(7,000)	-	1,900	27%	(1,900)	27%	-	0%	-	0.0%	(1,200)	(49,800)					
15	2019 Budget	-	184,000	-	-	0.0%	376,900	156,700	533,600	98,000	26%	40,400	26%	138,400	26%	672,000	365.2%	141,000	(629,000)	23%				
	% to 2018 Budget	0%	-9%	0%	0%	0%	5%	3%	5%	16%	10%	-10%	-13%	7%	2%	5%	15%	23%	14%	-15%				
	% to 2018 Forecast(F)	0%	-19%	0%	0%	0%	-15%	-7%	-13%	4%	22%	-8%	-1%	0%	14%	-10%	10%	17%	-2%	-13%				

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

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

Notes:

010	7	Normalization	Revenue: adj based on detailed review	Saly & Hrly: adj for incentive pool plan from Forecast, note mid2016 and prior exe asst was SalaryExempt position	Adj Wages for FMLA Leave in '17	
010	9	Pricing/Costs	Rev: +\$2000 for Transfer Fee for 2019 \$405 proposed, up \$10/3%. SPLIT 2018 \$205ASO \$190Adm	SPLIT 2019 \$210ASO \$60Admin \$135 Forestry	+ \$5,000 Lein Fee up \$80 due to law change Expense: inflation impacts	
010	10	Capital Impact			Price/Cost: Burden = ER cost increase est in health ins, payroll taxes, workcomp, & 401k	
010	11	Merit	Salary: Gm 1/2 yr impact; Pool no chg, see note (S) above; Wages per guideline max%.			
010	12	Ops/Strategic	Expense: Training	B'18	B'19 < 40% Funded in Budget	
010	13	Regulatory	ACA impact on Incentive Plan @ 40%	132,000	143,000 < Saly: Bonus Base Pool amount here (not tl bonus potential, but portion to be budgeted).	
010	14	Other	Rev: Transfer Fee to Forestry050 acg chg. Payroll: adj for Ex/NonExempt reclassics impact on Incentive plan	36,000	30,000 < Wage: Bonus Base Pool amount here (not tl bonus potential, but portion to be budgeted).	
010	G1	GenComment1:	HrlyP: Loss Prevention (security) (1 FT 2080, 1PT)	168,000	3.0%	173,000 < 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.	Saly:Contingency	Wages: ExecAsst & Security (2 FT 2080, 1PT .	Expenses: Utilities and Bldg R&M etal for Northwoods building

Tahoe Donner Association  
working model  
Resort Budget Model

2019 Budget - Annual  
015 Marketing.ComDep  
[back to Index](#)

		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 Schwartz, Christina																	
		015	OPS	HOA	HOA	Admin	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	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%				
2	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%				
3	2016 Actual	-	178,278	-	-	0.0%	151,420	150,795	302,215	34,402	23%	32,242	21%	66,644	22%	368,859	206.9%	235,692	(426,273)	29%				
4	2017 Actual	-	184,934	-	-	0.0%	151,452	153,227	304,680	31,328	21%	31,406	20%	62,734	21%	367,414	198.7%	245,336	(427,816)	30%				
5	2018 Budget	-	213,000	-	-	0.0%	223,300	158,700	382,000	49,500	22%	44,100	28%	93,600	25%	475,600	223.3%	248,000	(510,600)	29%				
6	2018 Forecast(F)	-	206,722	-	-	0.0%	272,356	104,716	377,072	54,286	20%	25,237	24%	79,523	21%	456,596	220.9%	258,605	(508,479)	29%				
7	2019 Normalization	-	(10,722)	-	-	0.0%	3,644	984	4,628	414	11%	2,763	281%	3,177	69%	7,804	-72.8%	(7,505)	(11,021)					
8	2019 Baseline(B)	-	196,000	-	-	0.0%	276,000	105,700	381,700	54,700	20%	28,000	26%	82,700	22%	464,400	236.9%	251,100	(519,500)	27%				
	% to 2018 Budget	0%	-8%	0%	0%	0%	24%	-33%	0%	11%	-11%	-37%	-5%	-12%	-12%	-2%	6%	1%	2%	-7%				
	% to 2018 Forecast(F)	0%	-5%	0%	0%	0%	1%	1%	1%	1%	-1%	11%	10%	4%	3%	2%	7%	-3%	2%	-5%				
9	2019 Pricing/Costs	-	-	-	-	0.0%	-	-	-	3,400	21%	2,700	29%	6,100	23%	6,100	0.0%	-	(6,100)					
		0.0%	0.0%	0.0%	0.0%	0.0%	<= after '8' driver			6.2%		9.6%						0.0%						
10	2019 Capital Impact	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-					
11	2019 Merit	-	-	-	-	0.0%	8,300	3,200	11,500	1,300	16%	500	16%	1,800	16%	13,300	0.0%	-	(13,300)					
							3.0%	3.0%																
12	2019 Ops/Strategic	104,000	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	50,000	54,000					
13	2019 Regulatory	-	-	-	-	0.0%	-	2,000	2,000	-	0%	600	30%	600	30%	2,600	0.0%	-	(2,600)					
14	2019 Other	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	(1,500)	1,500					
15	2019 Budget	-	300,000	-	-	0.0%	284,300	110,900	395,200	59,400	21%	31,800	29%	91,200	23%	486,400	162.1%	299,600	(486,000)	38%				
	% to 2018 Budget	0%	41%	0%	0%	0%	27%	-30%	3%	20%	-6%	-28%	3%	-3%	-6%	2%	-27%	21%	-5%	30%				
	% to 2018 Forecast(F)	0%	45%	0%	0%	0%	4%	6%	5%	9%	5%	26%	19%	15%	9%	7%	-27%	16%	-4%	32%				

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

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

Notes:

015	7	Normalization	Rev: 3yrAvg + 3%; low growth due to digital world shift. Saly: Wages: Exp- 3yrAvg
015	9	Pricing/Costs	Rev: no planned TDNews advertising price increase, at this time, due to continued digital pressures on print media advertising.
015	10	Capital Impact	
015	11	Merit	Salary per Master Budget Model, see note (S) above; Hourly per guideline max%.
015	12	Ops/Strategic	Rev: advertising revenue growth initiative - new tdnews customers, digital advertising, sponsorship advertising Expense: survey \$40,000 and \$10,000 for other member engagement related services expense costs.
015	13	Regulatory	Saly: Wage: Competitive Wage, Compression
015	14	Other	Exp: co-wide target % savings
015	G1	GenComment1:	Mktg/comdep and IT are the 2 highest turnover depts for past 5+ years.
015	G2	GenComment2:	Revenue: Advertising Revenues; TDNews, Weekly eNews, Summer Fun Guide Target 40%-45% Advertising ratio in TDNews...max 50%.

2019 Budget - Annual

020 ASO & Community Se

[back to Index](#)

		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																
		020	OPS	HOA	HOA	Admin	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	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%			
2	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%			
3	2016 Actual	-	119,238	-	-	0.0%	56,542	137,226	193,768	15,329	27%	49,684	36%	65,013	34%	258,781	217.0%	17,647	(157,190)	43%			
4	2017 Actual	-	176,661	-	-	0.0%	63,722	152,746	216,468	14,745	23%	49,172	32%	63,917	30%	280,385	158.7%	27,169	(130,893)	57%			
5	2018 Budget	-	193,000	-	-	0.0%	61,300	224,800	286,100	20,300	33%	88,200	39%	108,500	38%	394,600	204.5%	26,000	(227,600)	46%			
6	2018 Forecast(F)	-	187,708	-	-	0.0%	65,308	202,508	267,816	18,089	28%	73,446	36%	91,535	34%	359,351	191.4%	26,117	(197,761)	49%			
7	2019 Normalization	-	(7,708)	-	-	0.0%	2,492	19,992	22,484	11	0%	(46)	0%	(35)	0%	22,449	-291.3%	(317)	(29,839)				
8	2019 Baseline(B)	-	180,000	-	-	0.0%	67,800	222,500	290,300	18,100	27%	73,400	33%	91,500	32%	381,800	212.1%	25,800	(227,600)	44%			
	% to 2018 Budget	0%	-7%	0%	0%	0%	11%	-1%	1%	-11%	-19%	-17%	-16%	-16%	-17%	-3%	4%	-1%	0%	-4%			
	% to 2018 Forecast(F)	0%	-4%	0%	0%	0%	4%	10%	8%	0%	-4%	0%	-9%	0%	-8%	6%	11%	-1%	15%	-9%			
9	2019 Pricing/Costs		16,000	-	-	0.0%				1,500	29%	5,900	36%	7,400	34%	7,400	46.3%	300	8,300				
			9%		0.0%	0.0%	<= after '8' driver				8.3%	8.0%					1.2%						
10	2019 Capital Impact	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-				
11	2019 Merit					0.0%	2,000	6,700	8,700	300	15%	1,100	16%	1,400	16%	10,100	0.0%	-	(10,100)				
							2.9%	3.0%															
12	2019 Ops/Strategic		150,000	-	-	0.0%	137,000	137,000			0%	48,800	36%	48,800	36%	185,800	123.9%	40,000	(75,800)				
13	2019 Regulatory					0.0%					0%		0%		0%		0.0%						
14	2019 Other	-	-	-	-	0.0%				100	0%		0%	100	0%	100	0.0%	(300)	200				
15	2019 Budget	-	346,000	-	-	0.0%	69,800	366,200	436,000	20,000	29%	129,200	35%	149,200	34%	585,200	169.1%	65,800	(305,000)	53%			
	% to 2018 Budget	0%	79%	0%	0%	0%	14%	63%	52%	-1%	-13%	46%	-10%	38%	-10%	48%	-17%	153%	34%	16%			
	% to 2018 Forecast(F)	0%	84%	0%	0%	0%	7%	81%	63%	11%	3%	76%	-3%	63%	0%	63%	-12%	152%	54%	9%			

See Forecast Adjustments Schedule for ADJ to Aug-Dec Bdg

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

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

(B) Baseline - includes rounding

0

Notes:

020	7	Normalization	Rev: Detail calc, see yellow box to right.	Salary: adj out PTO net incr	Wages: adj for vacancy in F'18	Exp: 3yr Avg + \$2500 for current trends (excluded vehicle R&M \$4000 charge in '17)
020	9	Pricing/Costs	Transfer Fee Increase, see 010 Note...impact \$5per or \$2,000 in ASO. Plus \$14,000 for increase in major project fee \$850 to \$1020			
020	10	Capital Impact				
020	11	Merit				
020	12	Ops/Strategic	Revenue - STR Reg Fee (\$150 x 1000)Conservative	Payroll Direct- STR initiative	a) \$54k Compliance Supv FTYR	b) \$83k on-premise until ~2am Expense: \$40,000 for STR compliance software service/ccfees/other costs.
020	13	Regulatory				
020	14	Other				
020	G1	GenComment1:	ACG note - Fines not fully recognized in Revenue			
020	G2	GenComment2:	Revenue- \$75k TransferFees, \$80k Permit Fees, \$30k Inspection fees, \$5k Fines, \$120k STR Fee, \$6k other			

Tahoe Donner Association  
working model  
Resort Budget Model  
2019 Budget - Annual  
025 MIS

[back to Index](#)

		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											TOTAL			
		025	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	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%			
2	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%			
3	2016 Actual	-	-	-	-	0.0%	205,905	116,346	322,252	41,362	20%	29,365	25%	70,727	22%	392,978	0.0%	186,516	(579,495)	0%			
4	2017 Actual	-	-	-	-	0.0%	215,975	123,650	339,624	40,359	19%	27,999	23%	68,358	20%	407,982	0.0%	211,126	(619,108)	0%			
5	2018 Budget	-	-	-	-	0.0%	226,200	156,600	382,800	50,400	22%	52,500	34%	102,900	27%	485,700	0.0%	169,300	(655,000)	0%			
6	2018 Forecast(F)	-	-	-	-	0.0%	226,594	157,695	384,288	47,019	21%	46,880	30%	93,900	24%	478,188	0.0%	174,204	(652,392)	0%			
7	2019 Normalization	-	-	-	-	0.0%	(194)	5	(188)	(19)	10%	20	362%	0	0%	(188)	0.0%	1,496	(1,308)				
8	2019 Baseline(B)	-	-	-	-	0.0%	226,400	157,700	384,100	47,000	21%	46,900	30%	93,900	24%	478,000	0.0%	175,700	(653,700)	0%			
	% to 2018 Budget	0%	0%	0%	0%	0%	0%	1%	0%	-7%	-7%	-11%	-11%	-9%	-9%	-2%	0%	4%	0%	0%			
	% to 2018 Forecast(F)	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	1%	0%	0%			
9	2019 Pricing/Costs	-	-	-	-	0.0%				3,200	22%	4,200	32%	7,400	26%	7,400	0.0%	2,700	(10,100)				
					0.0%	0.0%	<= after '8' driver			6.8%		9.0%						1.5%					
10	2019 Capital Impact	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-				
11	2019 Merit	-	-	-	-	0.0%	6,800	4,700	11,500	1,100	16%	800	17%	1,900	17%	13,400	0.0%	-	(13,400)				
							3.0%	3.0%															
12	2019 Ops/Strategic	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-				
13	2019 Regulatory	-	-	-	-	0.0%	-	4,000	4,000	-	0%	600	15%	600	15%	4,600	0.0%	-	(4,600)				
14	2019 Other	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	(1,800)	1,800				
15	2019 Budget	-	-	-	-	0.0%	233,200	166,400	399,600	51,300	22%	52,500	32%	103,800	26%	503,400	0.0%	176,600	(680,000)	0%			
	% to 2018 Budget	0%	0%	0%	0%	0%	3%	6%	4%	2%	-1%	0%	-6%	1%	-3%	4%	0%	4%	4%	0%			
	% to 2018 Forecast(F)	0%	0%	0%	0%	0%	3%	6%	4%	9%	6%	12%	6%	11%	6%	5%	0%	1%	4%	0%			

See Forecast Adjustments Schedule for ADJ to Aug-Dec Bdg

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

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

(B) Baseline - includes rounding

0

Notes:

025	7	Normalization	Salaries - adj for current rop/pto impacts	Wages - adj for vacancy most of summer	EXP: 3yr avg, normalize for ATT over-charges in 2016, adj for trends...+8000 over 3yr avg, added back \$5000, find \$3k savings
025	9	Pricing/Costs			
025	10	Capital Impact			
025	11	Merit	Salary per Master Budget Model, see note (S) above; Hourly per guideline max%. Wage Merit adj for proration RandyP.		
025	12	Ops/Strategic	wages:		
025	13	Regulatory	wages to address CA min wage increase and compression, market rop issues beyond Merit - change to FTYR, which probable anyway with ACA regs		
025	14	Other			
025	G1	GenComment1:			
025	G2	GenComment2:	2013 and 2014 and 2015 and 2016 and 2017 actual payroll had turnover throughout the year (vacancies).		

Tahoe Donner Association  
working model  
Resort Budget Model  
2019 Budget - Annual  
030 ACG/Purchasing  
[back to Index](#)

	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												TOTAL				
	030	OPS	HOA	HOA	Admin	Stahlhofer, Lilian		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	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%				
2	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%				
3	2016 Actual	-	5,100	-	-	0.0%	251,491	259,396	510,887	67,873	27%	72,261	28%	140,134	27%	651,021	#####	77,192	(723,113)	1%				
4	2017 Actual	-	5,910	-	-	0.0%	263,872	243,210	507,082	69,379	26%	72,523	30%	141,902	28%	648,984	#####	62,217	(705,291)	1%				
5	2018 Budget	-	5,000	-	-	0.0%	274,300	278,000	552,300	79,600	29%	90,100	32%	169,700	31%	722,000	#####	75,400	(792,400)	1%				
6	2018 Forecast(F)	-	5,360	-	-	0.0%	281,818	277,008	558,827	76,112	27%	81,947	30%	158,059	28%	716,886	#####	77,473	(788,999)	1%				
7	2019 Normalization	-	640	-	-	0.0%	(7,118)	(8)	(7,127)	(1,412)	20%	(47)	552%	(1,459)	20%	(8,586)	-1341.3%	1,327	7,899					
8	2019 Baseline(B)	-	6,000	-	-	0.0%	274,700	277,000	551,700	74,700	27%	81,900	30%	156,600	28%	708,300	#####	78,800	(781,100)	1%				
	% to 2018 Budget	0%	20%	0%	0%	0%	0%	0%	0%	-6%	-6%	-9%	-9%	-8%	-8%	-2%	-18%	5%	-1%	22%				
	% to 2018 Forecast(F)	0%	12%	0%	0%	0%	-3%	0%	-1%	-2%	1%	0%	0%	-1%	0%	-1%	-12%	2%	-1%	13%				
9	2019 Pricing/Costs	-	-	-	0.0%				3,900	29%	7,100	32%	11,000	30%	11,000	0.0%	200	(11,200)						
				0.0%	0.0%	<= after '8' driver			5.2%		8.7%						0.3%							
10	2019 Capital Impact	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-						
11	2019 Merit	-	-	-	0.0%	8,200	8,300	16,500	1,300	16%	1,300	16%	2,600	16%	19,100	0.0%	-	(19,100)						
						3.0%	3.0%																	
12	2019 Ops/Strategic	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-						
13	2019 Regulatory	-	-	-	0.0%	4,000	4,000	8,000	1,100	28%	1,300	33%	2,400	30%	10,400	0.0%	-	(10,400)						
14	2019 Other	-	-	-	0.0%	(400)	300	(100)	200	-50%	100	33%	300	-300%	200	0.0%	-	(200)						
15	2019 Budget	-	6,000	-	-	0.0%	286,500	289,600	576,100	81,200	28%	91,700	32%	172,900	30%	749,000	#####	79,000	(822,000)	1%				
	% to 2018 Budget	0%	20%	0%	0%	4%	4%	4%	2%	-2%	2%	-2%	2%	-2%	4%	-14%	5%	4%	16%					
	% to 2018 Forecast(F)	0%	12%	0%	0%	2%	5%	3%	7%	5%	12%	7%	9%	6%	4%	-7%	2%	4%	7%					

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

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

Notes:

030	7	Normalization	Rev: Salaries: adj for PTO timing/other	Wages:	Expense: adj to 3yr avg + ACA Services cost impact new beg. in 2018
030	9	Pricing/Costs			
030	10	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	11	Merit			Salary per Master Budget Model, see note (S) above; Hourly per guideline max%.
030	12	Ops/Strategic			
030	13	Regulatory	Saly- Compression impact	Wage - compression impact of CA Min Wage increases	Expense: FED ACA Compliance Monitoring and Reporting Services by Paychex
030	14	Other	roundings for co-wide by component and PB - adj for 1 less FTR due to ACA impact		2 FTR Salaried DoF, Controller 5 FTR Hourly SA, AP, AR, PR, Purch
030	G1	GenComment1:	Revenue= ATM machines and BreakRoom machine.		1 SEAS Hourly Sales Audit/CashRoom
030	G2	GenComment2:			

Tahoe Donner Association  
working model  
Resort Budget Model

2019 Budget - Annual

035 Human Resources

[back to Index](#)

		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			
		035	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	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%			
2	2015 Actual	-	-	-	-	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%			
3	2016 Actual	-	-	-	-	0.0%	143,412	18,886	162,298	34,291	24%	4,568	24%	38,859	24%	201,157	0.0%	106,649	(307,806)	0%			
4	2017 Actual	-	-	-	-	0.0%	120,084	38,195	158,280	30,750	26%	7,716	20%	38,466	24%	196,746	0.0%	175,758	(372,504)	0%			
5	2018 Budget	-	-	-	-	0.0%	172,700	34,300	207,000	47,100	27%	16,100	47%	63,200	31%	270,200	0.0%	112,000	(382,200)	0%			
6	2018 Forecast(F)	-	-	-	-	0.0%	173,386	37,520	210,907	39,297	23%	14,358	38%	53,654	25%	264,561	0.0%	124,772	(389,333)	0%			
7	2019 Normalization	-	-	-	-	0.0%	2,314	(20)	2,293	503	22%	42	-207%	546	24%	2,839	0.0%	(2,272)	(567)				
8	2019 Baseline(B)	-	-	-	-	0.0%	175,700	37,500	213,200	39,800	23%	14,400	38%	54,200	25%	267,400	0.0%	122,500	(389,900)	0%			
	% to 2018 Budget	0%	0%	0%	0%	0%	2%	9%	3%	-15%	-17%	-11%	-18%	-14%	-17%	-1%	0%	9%	2%	0%			
	% to 2018 Forecast(F)	0%	0%	0%	0%	0%	1%	0%	1%	1%	0%	0%	0%	1%	0%	1%	0%	-2%	0%	0%			
9	2019 Pricing/Costs	-	-	-	-	0.0%				3,000	24%	1,400	42%	4,400	27%	4,400	0.0%	1,200	(5,600)				
					0.0%	0.0%	<= after '8' driver				7.5%		9.7%						1.0%				
10	2019 Capital Impact	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-				
11	2019 Merit	-	-	-	-	0.0%	5,300	1,100	6,400	800	15%	200	18%	1,000	16%	7,400	0.0%	-	(7,400)				
							3.0%	2.9%															
12	2019 Ops/Strategic	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	30,000	(30,000)				
13	2019 Regulatory	-	-	-	-	0.0%	-	2,000	2,000	-	0%	800	40%	800	40%	2,800	0.0%		(2,800)				
14	2019 Other	-	-	-	-	0.0%	-	-	-	-	0%	5,500	0%	5,500	0%	5,500	0.0%	(1,200)	(4,300)				
15	2019 Budget	-	-	-	-	0.0%	181,000	40,600	221,600	43,600	24%	22,300	55%	65,900	30%	287,500	0.0%	152,500	(440,000)	0%			
	% to 2018 Budget	0%	0%	0%	0%	0%	5%	18%	7%	-7%	-12%	39%	17%	4%	-3%	6%	0%	36%	15%	0%			
	% to 2018 Forecast(F)	0%	0%	0%	0%	0%	4%	8%	5%	11%	6%	55%	44%	23%	17%	9%	0%	22%	13%	0%			

See Forecast Adjustments Schedule for ADJ to Aug-Dec Bdg

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

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

(B) Baseline - includes rounding

0

Notes:

035	7	Normalization	Salaries: ADJ for extended vacancy (Dir) and new RoP for New Dir Wage: no adj for overage to b'17 (req labor) Expense: adj to B'17, cost cuts in 2014, and 2015 and 2017 temp labor													<b>Top 5 Expense Items:</b>				
035	9	Pricing/Costs														Item	Mix%	Bdg 2018	Bdg 2019	Chg
035	10	Capital Impact														EE Rel/Recru	22%	25,000	30,000	5k/20%
035	11	Merit	Salary per Master Budget Model, see note (S) above; Hourly per guideline max%.													EE Training	13%	15,000	20,000	5k/33%
035	12	Ops/Strategic	Expense: Compensation Study \$30,000													PreEmpl Tests	18%	20,000	25,000	5k/25%
035	13	Regulatory	ca min wage/compression													BeniAdminHRB	14%	16,000	16,000	0k/0%
035	14	Other														EAP Services	9%	10,000	5,000	-5k/-50%
035	G1	GenComment1:	Wages 1 FT clerical asst incld for enrollement/office coverage													All Other	23%	26,000	56,500	30.5k/117%
035	G2	GenComment2:														<b>TOTAL</b>	<b>100%</b>	<b>112,000</b>	<b>152,500</b>	<b>40.5k/36%</b>



Tahoe Donner Association  
working model  
Resort Budget Model

2019 Budget - Annual

040 Member Services

[back to Index](#)

		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 Sonder, Chelle													
		040	OPS	HOA	HOA	Admin	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	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%
2	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%
3	2016 Actual	-	36,743	-	-	0.0%	55,049	86,737	141,786	14,790	27%	24,863	29%	39,653	28%	181,439	493.8%	39,201	(183,897)	17%
4	2017 Actual	-	33,340	-	-	0.0%	59,181	94,217	153,397	14,020	24%	26,975	29%	40,995	27%	194,392	583.1%	43,167	(204,219)	14%
5	2018 Budget	-	32,000	-	-	0.0%	58,100	110,400	168,500	18,100	31%	36,400	33%	54,500	32%	223,000	696.9%	43,000	(234,000)	12%
6	2018 Forecast(F)	-	32,539	-	-	0.0%	58,195	107,075	165,270	16,708	29%	33,772	32%	50,480	31%	215,750	663.1%	40,590	(223,801)	13%
7	2019 Normalization	-	1,461	-	-	0.0%	5	25	30	(8)	-174%	28	109%	20	65%	50	3.4%	1,810	(399)	
8	2019 Baseline(B)	-	34,000	-	-	0.0%	58,200	107,100	165,300	16,700	29%	33,800	32%	50,500	31%	215,800	634.7%	42,400	(224,200)	13%
	% to 2018 Budget	0%	6%	0%	0%	0%	0%	-3%	-2%	-8%	-8%	-7%	-4%	-7%	-6%	-3%	-9%	-1%	-4%	9%
	% to 2018 Forecast(F)	0%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	-4%	4%	0%	4%
9	2019 Pricing/Costs	-	-	-	-	0.0%				1,400	31%	2,900	34%	4,300	33%	4,300	0.0%	-	(4,300)	
					0.0%	0.0%	<= after '8' driver				8.4%		8.6%						0.0%	
10	2019 Capital Impact	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	
11	2019 Merit	-	-	-	-	0.0%	1,700	3,200	4,900	300	18%	500	16%	800	16%	5,700	0.0%	-	(5,700)	
							2.9%	3.0%												
12	2019 Ops/Strategic	-	-	-	-	0.0%	-	-	-	-	0%	11,000	0%	11,000	0%	11,000	0.0%	-	(11,000)	
13	2019 Regulatory	-	-	-	-	0.0%	3,400	2,000	5,400	1,100	32%	700	35%	1,800	33%	7,200	0.0%	-	(7,200)	
14	2019 Other	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	(400)	400	
15	2019 Budget	-	34,000	-	-	0.0%	63,300	112,300	175,600	19,500	31%	48,900	44%	68,400	39%	244,000	717.6%	42,000	(252,000)	12%
	% to 2018 Budget	0%	6%	0%	0%	0%	9%	2%	4%	8%	-1%	34%	32%	26%	20%	9%	3%	-2%	8%	-1%
	% to 2018 Forecast(F)	0%	4%	0%	0%	0%	9%	5%	6%	17%	7%	45%	38%	35%	28%	13%	8%	3%	13%	-6%

See Forecast Adjustments Schedule for ADJ to Aug-Dec Bdg

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

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

(B) Baseline - includes rounding

0

Notes:

- 040 7 Normalization Rev: 3yr Avg Salaries: Wages: adjust for vacancies ?ADD BACK MORE FOR 2017B added payroll Exp: 3yr avg plus \$3400 for current trends
- 040 9 Pricing/Costs
- 040 10 Capital Impact
- 040 11 Merit Salary per Master Budget Model, see note (S) above; Hourly per guideline max%.
- 040 12 Ops/Strategic Wages: Burden: add benefits to currently seasonally filled position Exp:
- 040 13 Regulatory Saly - competitive wage/compression adjustment Wages: ca min wage impact ripple
- 040 14 Other
- 040 G1 GenComment1:
- 040 G2 GenComment2: Revenue: \$12,000 Retail Merchandise \$13,000 RV/Boat Storage \$7,000 Misc Other

Tahoe Donner Association  
working model  
Resort Budget Model  
2019 Budget - Annual  
050 Forestry  
[back to Index](#)

		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																	
		050	OPS	HOA	HOA	MiscOp	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	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%				
2	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%				
3	2016 Actual	-	57,616	-	-	0.0%	149,377	272,409	421,786	45,517	30%	57,624	21%	103,141	24%	524,927	911.1%	376,727	(844,037)	6%				
4	2017 Actual	-	25,639	-	-	0.0%	159,529	341,876	501,405	44,485	28%	71,749	21%	116,233	23%	617,638	2409.0%	217,730	(809,730)	3%				
5	2018 Budget	-	5,000	-	-	0.0%	165,200	294,300	459,500	55,300	33%	54,000	18%	109,300	24%	568,800	#####	301,400	(865,200)	1%				
6	2018 Forecast(F)	-	21,568	-	-	0.0%	168,786	324,741	493,527	51,028	30%	61,305	19%	112,334	23%	605,861	2809.1%	315,398	(899,691)	2%				
7	2019 Normalization	-	(16,568)	-	-	0.0%	(2,886)	(26,041)	(28,927)	(628)	22%	(5,205)	20%	(5,834)	20%	(34,761)	209.8%	(12,298)	30,491					
8	2019 Baseline(B)	-	5,000	-	-	0.0%	165,900	298,700	464,600	50,400	30%	56,100	19%	106,500	23%	571,100	#####	303,100	(869,200)	1%				
	% to 2018 Budget	0%	0%	0%	0%	0%	0%	1%	1%	-9%	-9%	4%	2%	-3%	-4%	0%	0%	1%	0%	0%				
	% to 2018 Forecast(F)	0%	-77%	0%	0%	0%	-2%	-8%	-6%	-1%	0%	-8%	-1%	-5%	1%	-6%	307%	-4%	-3%	-76%				
9	2019 Pricing/Costs	-	-	-	-	0.0%	-	-	-	3,300	32%	1,500	19%	4,800	24%	4,800	0.0%	15,000	(19,800)					
					0.0%	0.0%	<= after '8' driver				6.5%		2.7%							4.9%				
10	2019 Capital Impact	-	-	-	-	0.0%	-	44,000	44,000	-	0%	8,500	19%	8,500	19%	52,500	0.0%	5,000	(57,500)					
11	2019 Merit	-	-	-	-	0.0%	5,000	9,000	14,000	800	16%	1,400	16%	2,200	16%	16,200	0.0%	-	(16,200)					
							3.0%	3.0%																
12	2019 Ops/Strategic	-	-	-	-	0.0%	-	69,800	69,800	-	0%	22,500	32%	22,500	32%	92,300	0.0%	73,000	(165,300)					
13	2019 Regulatory	-	-	-	-	0.0%	-	5,000	5,000	-	0%	1,000	20%	1,000	20%	6,000	0.0%	-	(6,000)					
14	2019 Other	-	51,000	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	51,000					
15	2019 Budget	-	56,000	-	-	0.0%	170,900	426,500	597,400	54,500	32%	91,000	21%	145,500	24%	742,900	1326.6%	396,100	(1,083,000)	5%				
	% to 2018 Budget	0%	1020%	0%	0%	0%	3%	45%	30%	-1%	-5%	69%	16%	33%	2%	31%	-88%	31%	25%	756%				
	% to 2018 Forecast(F)	0%	160%	0%	0%	0%	1%	31%	21%	7%	5%	48%	13%	30%	7%	23%	-53%	26%	20%	110%				

See Forecast Adjustments Schedule for ADJ to Aug-Dec Bdg

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

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

(B) Baseline - includes rounding

0

Notes:

050	7	Normalization	Rev: ...only Firewood rev\$, Grants infl priors and are TBD	Salaries-adj for BenG change in alloc,	Wages-offest for BenG change	Expense: adj for cost cutting in prior years and accrual in '17F, ie back to budget for Baseline														
050	9	Pricing/Costs	Exp: economic continued impacts on contractor pricing																	
050	10	Capital Impact	Wages: add 3p chipper crew -----+ capital impacts of ~\$70,000 for box truck and + \$50,000 for chipper	Exp: crew supplies, fuel costs, etc.																
050	11	Merit	Salary per Master Budget Model, see note (S) above; Hourly per guideline max%.																	
050	12	Ops/Strategic	Wage: add Defensible Space Coordination position FTYR & Seasonal Forestry Aid/Lead	Burden: Impact	Expense: shift from 8yr to 6yr cycle, +33 acres/year=+\$70k															
050	13	Regulatory	Wage: ca min wage/economy impacts on RoP	Expense:																
050	14	Other	ACG Change - Transfer Fee Revenue to Forestry based on time estimate (redcution offset is in 010 ADMIN)																	
050	G1	GenComment1:																		
050	G2	GenComment2:	Plantation- 8 year cycle of mastication																	

Tahoe Donner Association  
working model  
Resort Budget Model  
2019 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 Thayer, Christina																
		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	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%			
2	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%			
3	2016 Actual	-	307	-	-	0.0%	45,129	30,615	75,744	16,705	37%	6,435	21%	23,140	31%	98,884	#####	10,584	(109,161)	0%			
4	2017 Actual	-	951	-	-	0.0%	51,798	64,053	115,850	18,584	36%	6,919	11%	25,502	22%	141,353	#####	(38,935)	(101,467)	1%			
5	2018 Budget	-	1,000	-	-	0.0%	52,700	51,300	104,000	22,200	42%	5,400	11%	27,600	27%	131,600	#####	17,000	(147,600)	1%			
6	2018 Forecast(F)	-	729	-	-	0.0%	54,441	61,248	115,689	18,901	35%	9,421	15%	28,322	24%	144,011	#####	17,688	(160,969)	0%			
7	2019 Normalization	-	271	-	-	0.0%	(41)	(6,048)	(6,089)	(1)	3%	(821)	14%	(822)	14%	(6,911)	-2550.1%	(688)	7,869				
8	2019 Baseline(B)	-	1,000	-	-	0.0%	54,400	55,200	109,600	18,900	35%	8,600	16%	27,500	25%	137,100	#####	17,000	(153,100)	1%			
	% to 2018 Budget	0%	0%	0%	0%	0%	3%	8%	5%	-15%	-18%	59%	48%	0%	-5%	4%	4%	0%	4%	-4%			
	% to 2018 Forecast(F)	0%	37%	0%	0%	0%	0%	-10%	-5%	0%	0%	-9%	1%	-3%	2%	-5%	-31%	-4%	-5%	44%			
9	2019 Pricing/Costs	-	-	-	-	0.0%				1,300	37%	200	16%	1,500	26%	1,500	0.0%	-	(1,500)				
					0.0%	0.0%	<= after '8' driver				6.9%	2.3%						0.0%					
10	2019 Capital Impact	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-				
11	2019 Merit	-	-	-	-	0.0%	1,600	1,700	3,300	300	19%	300	18%	600	18%	3,900	0.0%	-	(3,900)				
							2.9%	3.1%															
12	2019 Ops/Strategic	-	-	-	-	0.0%	9,400	-	9,400	3,500	37%	1,500	0%	5,000	53%	14,400	0.0%	-	(14,400)				
13	2019 Regulatory	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-				
14	2019 Other	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-				
15	2019 Budget	-	1,000	-	-	0.0%	65,400	56,900	122,300	24,000	37%	10,600	19%	34,600	28%	156,900	#####	17,000	(172,900)	1%			
	% to 2018 Budget	0%	0%	0%	0%	0%	24%	11%	18%	8%	-13%	96%	77%	25%	7%	19%	19%	0%	17%	-15%			
	% to 2018 Forecast(F)	0%	37%	0%	0%	0%	20%	-7%	6%	27%	6%	13%	21%	22%	16%	9%	-21%	-4%	7%	28%			

See Forecast Adjustments Schedule for ADJ to Aug-Dec Bdg

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

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

(B) Baseline - includes rounding

0

Notes:

- 051 7 Normalization saly, exp: adj for cost recovery in prior years...ie back to bdg
- 051 9 Pricing/Costs Trail fee discussion
- 051 10 Capital Impact
- 051 11 Merit
- 051 12 Ops/Strategic Change Manager position from 8 months to 12 months, requested to achieve Trails Master Plan/Trails Initiatives
- 051 13 Regulatory
- 051 14 Other
- 051 G1 GenComment1: Major trail improvements to be Replacement Reserve Capital each yr. Trail Rangers removed from Budget 2016, back in for Budget 2017, and to continue in 2018 Budget.
- 051 G2 GenComment2: Manager: Jan-Mar and Dec...split 50% to XC and 50% to Trails

Tahoe Donner Association  
working model  
Resort Budget Model  
2019 Budget - Annual  
060 Marina

[back to Index](#)

		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		Payroll															
		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	2014 Actual	44,058	568,723	12.91	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%				
2	2015 Actual	40,454	591,086	14.61	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%				
3	2016 Actual	40,504	627,652	15.50	48,733	7.8%	68,058	119,091	187,149	17,527	26%	29,431	25%	46,958	25%	234,107	37.3%	71,171	273,641	177%				
4	2017 Actual	44,059	686,296	15.58	58,614	8.5%	74,167	140,318	214,485	20,247	27%	32,507	23%	52,754	25%	267,240	38.9%	71,618	288,824	173%				
5	2018 Budget	41,600	686,000	16.49	57,100	8.3%	98,500	153,900	252,400	27,200	28%	42,800	28%	70,000	28%	322,400	47.0%	71,800	234,700	152%				
6	2018 Forecast(F)	41,500	681,982	16.43	53,027	7.8%	97,881	151,746	249,627	25,131	26%	37,513	25%	62,644	25%	312,271	45.8%	75,895	240,789	155%				
7	2019 Normalization	500	17,018	34.04	(27)	-0.2%	2,019	(46)	1,973	369	18%	(13)	28%	356	18%	2,329	13.7%	(2,895)	17,611					
8	2019 Baseline(B)	42,000	699,000	16.64	53,000	7.6%	99,900	151,700	251,600	25,500	26%	37,500	25%	63,000	25%	314,600	45.0%	73,000	258,400	159%				
	% to 2018 Budget	1%	2%	1%	-7%	-9%	1%	-1%	0%	-6%	-8%	-12%	-11%	-10%	-10%	-2%	-4%	2%	10%	4%				
	% to 2018 Forecast(F)	1%	2%	1%	0%	-2%	2%	0%	1%	1%	-1%	0%	0%	1%	0%	1%	-2%	-4%	7%	3%				
9	2019 Pricing/Costs		50,000	-	-	0.0%			-	1,500	27%	1,500	26%	3,000	26%	3,000	6.0%	500	46,500					
			7.2%		0.0%	7.1%	<= after '8' driver				5.9%	4.0%						0.7%						
10	2019 Capital Impact	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-					
11	2019 Merit					0.0%	3,000	4,600	7,600	500	17%	700	15%	1,200	16%	8,800	0.0%	-	(8,800)					
							3.0%	3.0%																
12	2019 Ops/Strategic		1,000		-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	1,000					
13	2019 Regulatory		-		-	0.0%	-	9,000	9,000	-	0%	7,800	87%	7,800	87%	16,800	0.0%	-	(16,800)					
14	2019 Other		-		-	0.0%	-	-	-	1,600	0%	200	0%	1,800	0%	1,800	0.0%	(700)	(1,100)					
15	2019 Budget	42,000	750,000	\$ 18	53,000	7.1%	102,900	165,300	268,200	29,100	28%	47,700	29%	76,800	29%	345,000	46.0%	72,800	279,200	159%				
	% to 2018 Budget	1%	9%	8%	-7%	-15%	4%	7%	6%	7%	2%	11%	4%	10%	3%	7%	-2%	1%	19%	5%				
	% to 2018 Forecast(F)	1%	10%	9%	0%	-9%	5%	9%	7%	16%	10%	27%	17%	23%	14%	10%	0%	-4%	16%	3%				

See Forecast Adjustments Schedule for ADJ to Aug-Dec Bdg

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

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

(B) Baseline - includes rounding

0

Notes:

060	7	Normalization	visits: 3yr avg less	Rev: 3yr Avg + 5%	Saly/Wage-adj fo note to right >	17F - asst mgr exempt position was vacant, backfilled somewhat with nonexempt
060	9	Pricing/Costs	Rev: see fee schedule ... estimate +\$25,000 MGU chgs, \$13,000 RecFee, \$8000/5% food prices, \$4,000 all other			136 # of operating days
060	10	Capital Impact				Operating Schedule/Notes
060	11	Merit	Salary per Master Budget Model, see note (S) above; Hourly per guideline max%.			Payroll Direct % REV
060	12	Ops/Strategic	Rev placeholder - Boat Launch Fee, Rentals of Cabanas & Chairs			PD/OpDay
060	13	Regulatory	CA Min Wage impact ~ \$5,000 + \$2k wage issues, esp in Kitchen, compression. Brdn_ 1/2yr ACA KitchnSupv			Operating Schedule/Notes
060	14	Other				2014Actual 27.1%
060	G1	GenComment1:				\$ 1,133
060	G2	GenComment2:	Salary includes AmnDir alloc.			5/1 payroll start, Mgr and Asst Mgr
						2015Actual 27.3%
						\$ 1,188
						5/26 Fri, opens (SOP open Fri before MemDay)
						2016Actual 29.8%
						\$ 1,376
						5/29 Mon, Memorial Day
						2017Actual 31.3%
						\$ 1,577
						9/4 Mon, labor day
						2018Budget 36.8%
						\$ 1,856
						10/8 Sun, last day (SOP close after 1st Sunday in Oct which is 10/1...add a week
						2019Budget 35.8%
						\$ 1,972
						10/31, payroll end, Mgr and Asst Mgr

Tahoe Donner Association  
working model  
Resort Budget Model  
2019 Budget - Annual  
080 Equestrian  
[back to Index](#)

		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						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	2014 Actual	1,074	12,918	12.03	-	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%			
2	2015 Actual	3,546	147,932	41.72	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%			
3	2016 Actual	4,555	186,780	41.01	4,694	2.5%	65,803	67,757	133,560	16,931	26%	23,139	34%	40,070	30%	173,630	93.0%	91,905	(83,449)	69%			
4	2017 Actual	4,524	195,762	43.27	6,111	3.1%	72,623	80,751	153,373	21,843	30%	24,196	30%	46,039	30%	199,412	101.9%	93,387	(103,149)	65%			
5	2018 Budget	5,000	222,000	44.40	5,000	2.3%	75,400	84,200	159,600	28,300	38%	22,900	27%	51,200	32%	210,800	95.0%	93,200	(87,000)	72%			
6	2018 Forecast(F)	5,000	229,905	45.98	6,852	3.0%	76,635	84,974	161,609	27,102	35%	22,409	26%	49,511	31%	211,120	91.8%	90,876	(78,943)	74%			
7	2019 Normalization	-	95	-	(352)	-371.7%	(1,035)	26	(1,009)	(202)	19%	(9)	-36%	(211)	21%	(1,220)	-1286.4%	124	1,543				
8	2019 Baseline(B)	5,000	230,000	46.00	6,500	2.8%	75,600	85,000	160,600	26,900	36%	22,400	26%	49,300	31%	209,900	91.3%	91,000	(77,400)	75%			
	% to 2018 Budget	0%	4%	4%	30%	25%	0%	1%	1%	-5%	-5%	-2%	-3%	-4%	-4%	0%	-4%	-2%	-11%	4%			
	% to 2018 Forecast(F)	0%	0%	0%	-5%	-5%	-1%	0%	-1%	-1%	1%	0%	0%	0%	0%	-1%	-1%	0%	-2%	1%			
9	2019 Pricing/Costs	10,000	-	-	0.0%				1,900	38%	600	27%	2,500	32%	2,500	25.0%	2,600	4,900					
		4.3%		0.0%	2.7%	<= after '8' driver			7.1%		2.7%						2.9%						
10	2019 Capital Impact	100	5,000	\$ 50	-	0.0%	-	-	-	0%	-	0%	-	0%	-	0.0%	500	4,500					
11	2019 Merit					0.0%	2,300	2,600	4,900	400	17%	400	15%	800	16%	5,700	0.0%	-	(5,700)				
							3.0%	3.1%															
12	2019 Ops/Strategic	-	10,000	-	-	0.0%	-	-	-	0%	-	0%	-	0%	-	0.0%	1,000	9,000					
13	2019 Regulatory				-	0.0%	-	3,000	3,000	-	0%	800	27%	800	27%	3,800	0.0%	-	(3,800)				
14	2019 Other	-	-	-	-	0.0%	-	-	-	0%	-	0%	-	0%	-	0.0%	(900)	900					
15	2019 Budget	5,100	255,000	\$ 50	6,500	2.5%	77,900	90,600	168,500	29,200	37%	24,200	27%	53,400	32%	221,900	87.0%	94,200	(67,600)	79%			
	% to 2018 Budget	2%	15%	13%	30%	13%	3%	8%	6%	3%	0%	6%	-2%	4%	-1%	5%	-8%	1%	-22%	10%			
	% to 2018 Forecast(F)	2%	11%	9%	-5%	-14%	2%	7%	4%	8%	6%	8%	1%	8%	3%	5%	-5%	4%	-14%	6%			

See Forecast Adjustments Schedule for ADJ to Aug-Dec Bdg

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

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

(B) Baseline - includes rounding

0

Notes:

080	7	Normalization	Rev= used 2017 as new normal, base line	Payroll: use 2017F as minwage impacts/compression impacts	Expense: use 2017, as trend of winter season storage, hay costs, disposal costs not a 3yr avg
080	9	Pricing/Costs	Rev: trail rides, camps and boarding increases; see fee schedule draft	Exp: hay costs volatile, disposal fees likely increase	
080	10	Capital Impact	add \$5000 revenue growth due to campus improvements		
080	11	Merit	Salary per Master Budget Model, see note (S) above; Hourly per guideline max%.		
080	12	Ops/Strategic	Revenue: BRP conservative favorable outcome		
080	13	Regulatory	CA Min Wage impact		
080	14	Other			
080	G1	GenComment1:	competitor pricing analytic done		
080	G2	GenComment2:	Salary includes AmnDir alloc.	Closed on Tues/Wed for trail rides.	Horse fleet/herd size; 23 currently working horses, B' 18 Target is 25 horses, 25 working.

Tahoe Donner Association  
working model  
Resort Budget Model  
2019 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 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	2014 Actual	20,124	250,613	12.45	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%		
2	2015 Actual	18,667	290,157	15.54	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%		
3	2016 Actual	19,530	253,474	12.98	30,657	12.1%	68,052	41,680	109,732	11,342	17%	9,116	22%	20,458	19%	130,191	51.4%	40,796	51,830	126%		
4	2017 Actual	18,675	225,777	12.09	35,789	15.9%	68,923	52,428	121,351	11,271	16%	11,615	22%	22,886	19%	144,237	63.9%	46,373	(623)	100%		
5	2018 Budget	17,500	235,000	13.43	38,200	16.3%	65,900	44,800	110,700	11,100	17%	9,900	22%	21,000	19%	131,700	56.0%	42,900	22,200	110%		
6	2018 Forecast(F)	17,500	207,005	11.83	32,906	15.9%	69,518	49,648	119,166	11,729	17%	10,627	21%	22,356	19%	141,522	68.4%	51,104	(18,527)	92%		
7	2019 Normalization	500	(1,005)	(2.01)	(6)	0.6%	(5,018)	(3,048)	(8,066)	(1,029)	20%	(627)	21%	(1,656)	21%	(9,722)	967.7%	(7,004)	15,727			
8	2019 Baseline(B)	18,000	206,000	11.44	32,900	16.0%	64,500	46,600	111,100	10,700	17%	10,000	21%	20,700	19%	131,800	64.0%	44,100	(2,800)	99%		
	% to 2018 Budget	3%	-12%	-15%	-14%	-2%	-2%	4%	0%	-4%	-2%	1%	-3%	-1%	-2%	0%	14%	3%	-113%	-11%		
	% to 2018 Forecast(F)	3%	0%	-3%	0%	0%	-7%	-6%	-7%	-9%	-2%	-6%	0%	-7%	-1%	-7%	-6%	-14%	-85%	7%		
9	2019 Pricing/Costs		7,000	-	-	0.0%				400	17%	300	22%	700	19%	700	10.0%	300	6,000			
			3.4%		0.0%	15.4%	<= after '8' driver			3.7%		3.0%						0.7%				
10	2019 Capital Impact		-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-			
11	2019 Merit					0.0%	1,900	1,400	3,300	300	16%	200	14%	500	15%	3,800	0.0%	-	(3,800)			
							2.9%	3.0%														
12	2019 Ops/Strategic		-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-			
13	2019 Regulatory		-	-	-	0.0%	-	3,000	3,000	-	0%	700	23%	700	23%	3,700	0.0%		(3,700)			
14	2019 Other		-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	(400)	400			
15	2019 Budget	18,000	213,000	\$ 12	32,900	15.4%	66,400	51,000	117,400	11,400	17%	11,200	22%	22,600	19%	140,000	65.7%	44,000	(3,900)	98%		
	% to 2018 Budget	3%	-9%	-12%	-14%	-5%	1%	14%	6%	3%	2%	13%	-1%	8%	1%	6%	17%	3%	-118%	-11%		
	% to 2018 Forecast(F)	3%	3%	0%	0%	-3%	-4%	3%	-1%	-3%	2%	5%	3%	1%	3%	-1%	-4%	-14%	-79%	7%		

See Forecast Adjustments Schedule for ADJ to Aug-Dec Bdg

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

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

(B) Baseline - includes rounding

0

Notes:

090	7	Normalization	Rev: 3yr avg + 3% for prior years price increases less 30k for rec fee net loss in Rev in '18	Payroll: 3yr avg + 5% for minwage/competiv wage past pressurs	Expense: 3yr Average
090	9	Pricing/Costs	Rev: MGU \$3000, recfee \$4000		
090	10	Capital Impact			
090	11	Merit	Salary per Master Budget Model, see note (S) above; Hourly per guideline max%.		
090	12	Ops/Strategic	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	13	Regulatory	CA MinWage impact		
090	14	Other			
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 ----->>>	23,000	ProEE (saly) Commission Budget (\$23,000 B'18) ....held flat for 2019B, increased in B'18 based on both A'16 and F'17 closer to 23k

Tahoe Donner Association  
working model  
Resort Budget Model  
2019 Budget - Annual  
100 Campground  
[back to Index](#)

		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											TOTAL			
		100	OPS	AME	Public	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	2014 Actual	1,423	52,044	36.57	-	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%			
2	2015 Actual	1,537	52,729	34.31	-	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%			
3	2016 Actual	1,559	59,042	37.87	-	0.0%	19,865	9,273	29,138	3,654	18%	1,905	21%	5,560	19%	34,697	58.8%	31,073	(6,728)	90%			
4	2017 Actual	1,737	64,233	36.98	-	0.0%	24,227	9,202	33,429	4,429	18%	1,876	20%	6,305	19%	39,734	61.9%	32,189	(7,690)	89%			
5	2018 Budget	1,500	61,000	40.67	-	0.0%	23,200	9,100	32,300	5,100	22%	1,900	21%	7,000	22%	39,300	64.4%	31,600	(9,900)	86%			
6	2018 Forecast(F)	1,600	72,508	45.32	-	0.0%	24,206	9,327	33,532	5,298	22%	1,980	21%	7,277	22%	40,810	56.3%	34,380	(2,682)	96%			
7	2019 Normalization	-	(5,508)	-	-	0.0%	(406)	(27)	(432)	(98)	24%	20	-77%	(77)	18%	(510)	9.3%	(1,880)	(3,118)				
8	2019 Baseline(B)	1,600	67,000	41.88	-	0.0%	23,800	9,300	33,100	5,200	22%	2,000	22%	7,200	22%	40,300	60.1%	32,500	(5,800)	92%			
	% to 2018 Budget	7%	10%	3%	0%	0%	3%	2%	2%	2%	-1%	5%	3%	3%	0%	3%	-7%	3%	-41%	7%			
	% to 2018 Forecast(F)	0%	-8%	-8%	0%	0%	-2%	0%	-1%	-2%	0%	1%	1%	-1%	0%	-1%	7%	-5%	116%	-5%			
9	2019 Pricing/Costs		3,000	-	-	0.0%				200	23%	100	23%	300	23%	300	10.0%	600	2,100				
			4.5%		0.0%	0.0%	<= after '8' driver				3.8%	5.0%						1.8%					
10	2019 Capital Impact		-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-				
11	2019 Merit					0.0%	700	300	1,000	100	14%	-	0%	100	10%	1,100	0.0%	-	(1,100)				
							2.9%	3.2%															
12	2019 Ops/Strategic		-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-				
13	2019 Regulatory		-	-	-	0.0%	-	1,000	1,000	-	0%	200	20%	200	20%	1,200	0.0%	-	(1,200)				
14	2019 Other		-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	(300)	300				
15	2019 Budget	1,600	70,000	\$ 44	-	0.0%	24,500	10,600	35,100	5,500	22%	2,300	22%	7,800	22%	42,900	61.3%	32,800	(5,700)	92%			
	% to 2018 Budget	7%	15%	8%	0%	0%	6%	16%	9%	8%	2%	21%	4%	11%	3%	9%	-5%	4%	-42%	7%			
	% to 2018 Forecast(F)	0%	-3%	-3%	0%	0%	1%	14%	5%	4%	3%	16%	2%	7%	2%	5%	9%	-5%	113%	-4%			

See Forecast Adjustments Schedule for ADJ to Aug-Dec Bdg

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

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

(B) Baseline - includes rounding

0

Notes:

100	7	Normalization	Rev-normz to 3yr Avg + 3% for past price increases. Exp-normz for non-recurring to 3yr Avg	
100	9	Pricing/Costs	specific price changes, see fee schedule	...[.]consistent with 2016 Budget and Actual operating plan
100	10	Capital Impact		2019 Budget - Annual Operating Schedule/Notes
100	11	Merit	Salary per Master Budget Model, see note (S) above; Hourly per guideline max%.	6/1 payroll start, CJ and DJ
100	12	Ops/Strategic		6/9 FRI campground opens
100	13	Regulatory	ca min wage impact	9/4 MON labor day
100	14	Other		9/12 MON campground last day (checkouts)
100	G1	GenComment1:	Reserve America software new for 2018 (increased REV), to pass service fees on to consumer.. Likely changing again for 2019.	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	

Tahoe Donner Association  
working model  
Resort Budget Model

2019 Budget - Annual

110 Cross Country Center

[back to Index](#)

		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	2014 Actual	8,489	438,906	51.70	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%			
2	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%			
3	2016 Actual	30,230	978,088	32.35	65,781	6.7%	102,789	273,770	376,558	31,851	31%	61,443	22%	93,294	25%	469,852	48.0%	238,207	204,248	126%			
4	2017 Actual	21,943	1,005,397	45.82	52,080	5.2%	121,493	294,017	415,510	35,367	29%	60,397	21%	95,765	23%	511,275	50.9%	269,018	173,025	121%			
5	2018 Budget	22,300	925,000	41.48	54,000	5.8%	130,200	242,200	372,400	34,900	27%	53,600	22%	88,500	24%	460,900	49.8%	283,100	127,000	116%			
6	2018 Forecast(F)	19,166	838,243	43.74	56,377	6.7%	134,597	203,400	337,997	35,022	26%	45,009	22%	80,031	24%	418,027	49.9%	240,091	123,748	117%			
7	2019 Normalization	4,634	149,757	32.32	2,623	1.8%	(5,597)	46,600	41,003	(1,122)	20%	9,291	20%	8,169	20%	49,173	32.8%	64,009	33,952				
8	2019 Baseline(B)	23,800	988,000	41.51	59,000	6.0%	129,000	250,000	379,000	33,900	26%	54,300	22%	88,200	23%	467,200	47.3%	304,100	157,700	119%			
	% to 2018 Budget	7%	7%	0%	9%	2%	-1%	3%	2%	-3%	-2%	1%	-2%	0%	-2%	1%	-5%	7%	24%	3%			
	% to 2018 Forecast(F)	24%	18%	-5%	5%	-11%	-4%	23%	12%	-3%	1%	21%	-2%	10%	-2%	12%	-5%	27%	27%	1%			
9	2019 Pricing/Costs		55,000	-	-	0.0%				2,400	28%	1,900	22%	4,300	24%	4,300	7.8%	9,100	41,600				
			5.6%		0.0%	5.7%	<= after '8' driver			7.1%		3.5%						3.0%					
10	2019 Capital Impact	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-				
11	2019 Merit					0.0%	3,900	7,500	11,400	600	15%	1,200	16%	1,800	16%	13,200	0.0%	-	(13,200)				
							3.0%	3.0%															
12	2019 Ops/Strategic					0.0%	(9,400)	9,400	-	(5,100)	54%	(1,900)	-20%	(7,000)	0%	(7,000)	0.0%	-	7,000				
13	2019 Regulatory					0.0%	-	5,000	5,000	-	0%	1,100	22%	1,100	22%	6,100	0.0%	-	(6,100)				
14	2019 Other					0.0%	-		-	-	0%	5,500	0%	5,500	0%	5,500	0.0%	(3,500)	(2,000)				
15	2019 Budget	23,800	1,043,000	\$ 43.82	59,000	5.7%	123,500	271,900	395,400	31,800	26%	62,100	23%	93,900	24%	489,300	46.9%	309,700	185,000	122%			
	% to 2018 Budget	7%	13%	6%	9%	-3%	-5%	12%	6%	-9%	-4%	16%	3%	6%	0%	6%	-6%	9%	46%	5%			
	% to 2018 Forecast(F)	24%	24%	0%	5%	-16%	-8%	34%	17%	-9%	-1%	38%	3%	17%	0%	17%	-6%	29%	49%	4%			

See Forecast Adjustments Schedule for ADJ to Aug-Dec Bdg

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

122%

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

(B) Baseline - includes rounding

0

Notes:	Baseline vs 3YrAvg	237,302	0	63,318	20%	101,081	0
110	7 Normalization	nrmz rev to 3yr avg+5% for prior 2yrs price incrs		Wages: 3yrAvg + 10,000 for prior years CAMinWage increases		Exp: 3yr avg plus 32k for snwml/ccfees/othe	
110	9 Pricing/Costs	Rev: avg ~5% overall price increase, Public Focus		Expense: est.3% cost increase over Baseline		125	
110	10 Capital Impact					EASTER: 3/31/13 4/20/14 4/5/15 3/27/16 4/16/17 4/1/18 4/8/2018 Sun, last day budgeted for 2017/2018 season	
110	11 Merit					12/1/2017 Sat, opening day budgeted for 2018/2019 season Thanksgiving is as early as it gets in 2018, on 11/22/2018.	
110	12 Ops/Strategic	PD: efficiency gains	Exp: net impact, advertising changes/digital content, overall co, net change 0.				
110	13 Regulatory	Saly: CompWage adj	Wage: CA MWImpact...chg \$10.50 to 11.00 eff 1/1/2018		Exp: Ins 10% cost inc		
110	14 Other	PB- Hrly - aca impact KRM - winter months (summer in Equest)					
110	G1 GenComment1:						
110	G2 GenComment2:	Salary includes AmnDir/asstDoO/4mths50%TrailsMgr alloc.		40.3% 2018Bdg		? Status of: Sponsoring JR NATIONALS	

Payroll Direct % REV	
2014Actual	43.6%
2015Actual	53.4%
2016Actual	38.5%
2017Actual	41.3%
2018Forecast(F)	40.3%
2019Budget	37.9%



Tahoe Donner Association  
working model  
Resort Budget Model

2019 Budget - Annual

120 Golf Course Operations

[back to Index](#)

		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 Murtagh, James		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	2014 Actual	20,526	1,139,086	55.49	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%			
2	2015 Actual	19,944	1,109,002	55.61	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%			
3	2016 Actual	19,494	1,119,109	57.41	58,706	5.2%	33,094	130,525	163,619	8,363	25%	34,109	26%	42,472	26%	206,091	18.4%	87,390	766,921	318%			
4	2017 Actual	17,010	994,199	58.45	59,577	6.0%	46,832	116,300	163,132	14,616	31%	28,279	24%	42,895	26%	206,028	20.7%	92,811	635,784	277%			
5	2018 Budget	19,200	1,150,000	59.90	61,000	5.3%	48,700	135,900	184,600	17,100	35%	30,300	22%	47,400	26%	232,000	20.2%	86,800	770,200	303%			
6	2018 Forecast(F)	18,500	1,154,508	62.41	64,613	5.6%	49,684	127,197	176,881	16,547	33%	28,898	23%	45,446	26%	222,327	19.3%	103,346	764,222	296%			
7	2019 Normalization	(200)	(43,508)	217.54	(3,613)	8.3%	(1,084)	6,803	5,719	(247)	23%	1,402	21%	1,154	20%	6,873	-15.8%	(14,246)	(32,522)				
8	2019 Baseline(B)	18,300	1,111,000	60.71	61,000	5.5%	48,600	134,000	182,600	16,300	34%	30,300	23%	46,600	26%	229,200	20.6%	89,100	731,700	293%			
	% to 2018 Budget	-5%	-3%	1%	0%	4%	0%	-1%	-1%	-5%	-4%	0%	1%	-2%	-1%	-1%	2%	3%	-5%	-3%			
	% to 2018 Forecast(F)	-1%	-4%	-3%	-6%	-2%	-2%	5%	3%	-1%	1%	5%	0%	3%	-1%	3%	7%	-14%	-4%	-1%			
9	2019 Pricing/Costs	42,000	-	-	0.0%	5.3%	<= after '8' driver	-	1,200	36%	800	23%	2,000	27%	2,000	4.8%	1,800	38,200					
		3.8%		0.0%					7.4%		2.6%						2.0%						
10	2019 Capital Impact	-	-	0.0%	-	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-					
11	2019 Merit	-	-	0.0%	1,500	4,000	5,500	200	13%	600	15%	800	15%	6,300	0.0%	-	(6,300)						
					3.1%	3.0%																	
12	2019 Ops/Strategic	100	7,000	\$ 70	-	0.0%	-	1,000	1,000	-	0%	200	20%	200	20%	1,200	17.1%		5,800				
13	2019 Regulatory	-	-	-	-	0.0%	-	4,000	4,000	-	0%	900	23%	900	23%	4,900	0.0%		(4,900)				
14	2019 Other	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	(1,900)	1,900				
		0.0%																					
15	2019 Budget	18,400	1,160,000	\$ 63.04	61,000	5.3%	50,100	143,000	193,100	17,700	35%	32,800	23%	50,500	26%	243,600	21.0%	89,000	766,400	295%			
	% to 2018 Budget	-4%	1%	5%	0%	-1%	3%	5%	5%	4%	1%	8%	3%	7%	2%	5%	4%	3%	0%	-3%			
	% to 2018 Forecast(F)	-1%	0%	1%	-6%	-6%	1%	12%	9%	7%	6%	14%	1%	11%	2%	10%	9%	-14%	0%	0%			

See Forecast Adjustments Schedule for ADJ to Aug-Dec Bdg

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

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

(B) Baseline - includes rounding

0

Notes:

120	7	Normalization	Rnds: 3yr Avg, Rev: 3yr avg + 2% growth Wages - 3yr avg + 5% for pys min wage increases Exp: 3yr avg
120	9	Pricing/Costs	price/volume specifics TBD, also see row13 'Other' price increases of 1%..... TL via Price Increases. The 3.8% overall equates to ~ 5% average on Greens Fee Revenue components (pass/pack/daily fees).
120	10	Capital Impact	RRF PROJECT IMPACT??
120	11	Merit	Salary per Master Budget Model, see note (S) above; Hourly per guideline max%.
120	12	Ops/Strategic	Group golf growth, June & Sept
120	13	Regulatory	CA Min Wage impact...chg \$10.50 to 11.00 effective 1/1/2018, ~ \$3000
120	14	Other	Range: May 18 Fri - Oct 14 Sun, daily Memorial day is 5/28 in 2018
120	G1	GenComment1:	Course Open: May 18 Fri for season. Closing Date Sunday 10/14/2018. 10/15 Mon - EE Tourny (comp rounds)
120	G2	GenComment2:	beg. With B'15, dropped DoG 10%alloc to 125

Tahoe Donner Association  
working model  
Resort Budget Model

2019 Budget - Annual

125 Golf Course Maintenance

[back to Index](#)

		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				TOTAL									
		Unit	Revenue	NOR / Round	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%	PAYROLL	PR%R	Expense	NORBO	/ 18 h			
1	2014 Actual	20,526	-	(41.39)	-	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)			
2	2015 Actual	19,944	-	(40.88)	-	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)			
3	2016 Actual	19,494	-	(44.40)	-	0.0%	143,996	364,459	508,456	45,898	32%	84,707	23%	130,604	26%	639,060	0.0%	226,406	(865,466)	(48,081)			
4	2017 Actual	17,010	-	(52.31)	-	0.0%	125,300	391,349	516,649	39,234	31%	97,044	25%	136,277	26%	652,927	0.0%	236,878	(889,805)	(49,434)			
5	2018 Budget	19,200	-	(45.22)	-	0.0%	148,700	371,700	520,400	42,100	28%	76,800	21%	118,900	23%	639,300	0.0%	228,900	(868,200)	(48,233)			
6	2018 Forecast(F)	18,500	-	(45.13)	-	0.0%	97,894	398,658	496,552	35,015	36%	81,731	21%	116,746	24%	613,298	0.0%	221,537	(834,835)	(46,380)			
7	2019 Normalization	(200)	-	-	-	0.0%	206	1,342	1,548	(15)	-7%	269	20%	254	16%	1,802	0.0%	8,663	(10,465)				
8	2019 Baseline(B)	18,300	-	(46.19)	-	0.0%	98,100	400,000	498,100	35,000	36%	82,000	21%	117,000	23%	615,100	0.0%	230,200	(845,300)	(46,961)			
	% to 2018 Budget	-5%	0%	2%	0%	0%	-34%	8%	-4%	-17%	26%	7%	-1%	-2%	3%	-4%	0%	1%	-3%	-3%			
	% to 2018 Forecast(F)	-1%	0%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	4%	1%	1%			
9	2019 Pricing/Costs	-	-	-	-	0.0%	-	-	-	2,900	39%	3,100	21%	6,000	25%	6,000	0.0%	3,000	(9,000)				
						0.0%				8.3%		3.8%						1.3%					
10	2019 Capital Impact	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-				
11	2019 Merit	-	-	-	-	0.0%	2,900	12,100	15,000	500	17%	1,900	16%	2,400	16%	17,400	0.0%	-	(17,400)				
						0.0%	3.0%	3.0%															
12	2019 Ops/Strategic	100	-	\$ 0	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-				
13	2019 Regulatory	-	-	-	-	0.0%	-	5,000	5,000	-	0%	1,100	22%	1,100	22%	6,100	0.0%	-	(6,100)				
14	2019 Other	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	(2,300)	2,300				
15	2019 Budget	18,400	-	(47.58)	-	0.0%	101,000	417,100	518,100	38,400	38%	88,100	21%	126,500	24%	644,600	0.0%	230,900	(875,500)	(48,639)			
	% to 2018 Budget	-4%	0%	5%	0%	0%	-32%	12%	0%	-9%	34%	15%	2%	6%	7%	1%	0%	1%	1%	1%			
	% to 2018 Forecast(F)	-1%	0%	5%	0%	0%	3%	5%	4%	10%	6%	8%	3%	8%	4%	5%	0%	4%	5%	5%			

See Forecast Adjustments Schedule for ADJ to Aug-Dec Bdg

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

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

(B) Baseline - includes rounding

0

Notes:

125	7	Normalization	Salary: adj for vacant position in F'17 part of year	Wages: 3yr avg plus \$10,000 for prior years ca min wage impacts compression	Exp: 3yr avg, adj for PRV water savings
125	9	Pricing/Costs	Expense: inflation factor of fertilizers, pesticides, etc.		
125	10	Capital Impact	RRF PROJECT IMPACT???		
125	11	Merit	Salary per Master Budget Model, see note (S) above; Hourly per guideline max%.		
125	12	Ops/Strategic	??? Dropping FTYR Supv		
125	13	Regulatory	Wage: CA Min Wage impact...c		
125	14	Other			
125	G1	GenComment1:			
125	G2	GenComment2:			

Tahoe Donner Association  
working model  
Resort Budget Model  
2019 Budget - Annual  
128 The Lodge

[back to Index](#)

		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	2014 Actual	48,313	2,001,709	41.43	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%
2	2015 Actual	49,667	1,997,593	40.22	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%
3	2016 Actual	60,496	2,312,246	38.22	716,951	31.0%	337,110	622,823	959,933	104,458	31%	165,329	27%	269,787	28%	1,229,720	53.2%	429,480	(63,905)	97%
4	2017 Actual	59,825	2,444,853	40.87	749,702	30.7%	316,722	727,447	1,044,169	93,952	30%	220,330	30%	314,282	30%	1,358,452	55.6%	428,589	(91,890)	96%
5	2018 Budget	54,700	2,300,000	42.05	706,000	30.7%	329,400	664,600	994,000	115,000	35%	232,000	35%	347,000	35%	1,341,000	58.3%	407,000	(154,000)	94%
6	2018 Forecast(F)	53,542	2,380,557	44.46	708,859	29.8%	327,970	688,823	1,016,793	105,364	32%	213,890	31%	319,254	31%	1,336,047	56.1%	420,315	(84,664)	97%
7	2019 Normalization	4,458	144,443	32.40	26,141	18.1%	(5,070)	24,077	19,007	(964)	19%	4,810	20%	3,846	20%	22,853	15.8%	7,785	87,664	
8	2019 Baseline(B)	58,000	2,525,000	43.53	735,000	29.1%	322,900	712,900	1,035,800	104,400	32%	218,700	31%	323,100	31%	1,358,900	53.8%	428,100	3,000	100%
	% to 2018 Budget	6%	10%	4%	4%	-5%	-2%	7%	4%	-9%	-7%	-6%	-12%	-7%	-11%	1%	-8%	5%	-102%	7%
	% to 2018 Forecast(F)	8%	6%	-2%	4%	-2%	-2%	3%	2%	-1%	1%	2%	-1%	1%	-1%	2%	-4%	2%	-104%	4%
9	2019 Pricing/Costs		50,000	-	-	0.0%				7,400	35%	10,700	32%	18,100	33%	18,100	36.2%	3,500	28,400	
			2.0%		0.0%	28.5%	<% after '8' driver			7.1%		4.9%						0.8%		
10	2019 Capital Impact	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	
11	2019 Merit					0.0%	9,700	6,600	16,300	1,600	16%	1,100	17%	2,700	17%	19,000	0.0%	-	(19,000)	
							3.0%	0.9%												
12	2019 Ops/Strategic	-	50,000	-	-	0.0%	-	(30,000)	(30,000)	-	0%	(9,700)	32%	(9,700)	32%	(39,700)	-79.4%	2,500	87,200	
13	2019 Regulatory	-	-	-	-	0.0%	-	25,000	25,000	-	0%	8,000	32%	8,000	32%	33,000	0.0%	-	(33,000)	
14	2019 Other	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	(2,600)	2,600	
15	2019 Budget	58,000	2,625,000	\$ 45.26	735,000	28.0%	332,600	714,500	1,047,100	113,400	34%	228,800	32%	342,200	33%	1,389,300	52.9%	431,500	69,200	103%
	% to 2018 Budget	6%	14%	8%	4%	-9%	1%	8%	5%	-1%	-2%	-1%	-8%	-1%	-6%	4%	-9%	6%	-145%	10%
	% to 2018 Forecast(F)	8%	10%	2%	4%	-6%	1%	4%	3%	8%	6%	7%	3%	7%	4%	4%	-6%	3%	-182%	6%

See Forecast Adjustments Schedule for ADJ to Aug-Dec Bdg

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

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

(B) Baseline - includes rounding

0

Notes:

128	7	Normalization	Rev/Cogs: 3yrAvg + 5% menu/10% Banq price increases	Saly: Wage: adj for min wage and volume
128	9	Pricing/Costs	Price increase on Banquet menus ~ 10% primarily, see row 12 for regular menu price changes expectations,	Exp: cc fees on Revenue
128	10	Capital Impact	Event Tent discussion	Expense:
128	11	Merit	Salary per Master Budget Model, see note (S) above; Hourly partial, not all ee's; see row 12	
128	12	Ops/Strategic	Rev: Dining/Pub Menu Price increases ~3% (in addition to changes made in 2018 factored in normalizaion)	Wages: Labor efficiency gains initiative Exp: cc fees
128	13	Regulatory	Saly: Wage:CA Min Wage impact, beyond Merit incr ...	
128	14	Other		
128	G1	GenComment1:		
128	G2	GenComment2:		

S&W TL as a % of Revenue	
39.0%	2014Actual
41.3%	2015Actual
41.5%	2016Actual
42.7%	2017Actual
43.2%	2018Budget
42.7%	2018Forecast(F)
39.9%	2019Budget
41.5%	2019Budget Excld menu price increases



Tahoe Donner Association  
working model  
Resort Budget Model

2019 Budget - Annual

132 Trout Creek Rec Center

[back to Index](#)

		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	RecPool	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	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%		
2	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%		
3	2016 Actual	142,390	937,774	6.59	33,335	3.6%	159,741	260,122	419,863	44,303	28%	61,726	24%	106,029	25%	525,892	56.1%	317,482	61,065	107%		
4	2017 Actual	147,798	1,000,613	6.77	27,127	2.7%	156,605	292,243	448,848	44,355	28%	85,602	29%	129,957	29%	578,805	57.8%	268,096	126,585	114%		
5	2018 Budget	147,000	994,000	6.76	32,000	3.2%	159,100	334,200	493,300	47,300	30%	91,000	27%	138,300	28%	631,600	63.5%	284,700	45,700	105%		
6	2018 Forecast(F)	142,623	1,055,674	7.40	29,052	2.8%	158,022	308,824	466,846	46,546	29%	85,274	28%	131,820	28%	598,666	56.7%	298,779	129,178	114%		
7	2019 Normalization	477	(57,674)	(120.91)	948	-1.6%	1,678	24,976	26,654	254	15%	5,026	20%	5,280	20%	31,934	-55.4%	21	(90,578)			
8	2019 Baseline(B)	143,100	998,000	6.97	30,000	3.0%	159,700	333,800	493,500	46,800	29%	90,300	27%	137,100	28%	630,600	63.2%	298,800	38,600	104%		
	% to 2018 Budget	-3%	0%	3%	-6%	-7%	0%	0%	0%	-1%	-1%	-1%	-1%	-1%	-1%	0%	-1%	5%	-16%	-1%		
	% to 2018 Forecast(F)	0%	-5%	-6%	3%	9%	1%	8%	6%	1%	-1%	6%	-2%	4%	-2%	5%	11%	0%	-70%	-9%		
9	2019 Pricing/Costs		96,000	-	-	0.0%				3,600	32%	5,400	29%	9,000	30%	9,000	9.4%	4,800	82,200			
			9.6%		0.0%	2.7%	<= after '8' driver				7.7%	6.0%						1.6%				
10	2019 Capital Impact		-	-	-	0.0%					0%		0%		0%		0.0%					
11	2019 Merit					0.0%	4,800	10,000	14,800	800	17%	1,600	16%	2,400	16%	17,200	0.0%		(17,200)			
							3.0%	3.0%														
12	2019 Ops/Strategic					0.0%		4,000	4,000		0%	1,100	28%	1,100	28%	5,100	0.0%		(5,100)			
13	2019 Regulatory					0.0%		10,000	10,000		0%	2,900	29%	2,900	29%	12,900	0.0%		(12,900)			
14	2019 Other					0.0%				(800)	0%		0%	(800)	0%	(800)	0.0%	(3,300)	4,100			
15	2019 Budget	143,100	1,094,000	\$ 8	30,000	2.7%	164,500	357,800	522,300	50,400	31%	101,300	28%	151,700	29%	674,000	61.6%	300,300	89,700	109%		
	% to 2018 Budget	-3%	10%	13%	-6%	-15%	3%	7%	6%	7%	3%	11%	4%	10%	4%	7%	-3%	5%	96%	4%		
	% to 2018 Forecast(F)	0%	4%	3%	3%	0%	4%	16%	12%	8%	4%	19%	3%	15%	3%	13%	9%	1%	-31%	-4%		

See Forecast Adjustments Schedule for ADJ to Aug-Dec Bdg

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

109%

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

(B) Baseline - includes rounding

0

Notes:

- 132 7 Normalization REV: 3yr avg +500rounding.... Payroll. Adj for vacancies, host & Janitorial Exp: hold at F18 level, to adj for janitorial change from contract expense to payroll in 2017
- 132 9 Pricing/Costs Rev: MGU increases impact \$52,000, Rec Fee increase \$39,000, Fitness Classes + ~5% \$4,000
- 132 10 Capital Impact ? 2018 Construction impacts, if any
- 132 11 Merit Salary per Master Budget Model, see note (S) above; Hourly per guideline max%.
- 132 12 Ops/Strategic comp wage janitorial hiring issues
- 132 13 Regulatory CA Min Wage impact primarily fitness instructors & hosts impacts
- 132 14 Other
- 132 G1 GenComment1:
- 132 G2 GenComment2: Salary includes AmnDir alloc.

Tahoe Donner Association  
working model  
Resort Budget Model  
2019 Budget - Annual  
140 Recreation  
[back to Index](#)

		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 Ferguson, Mercedes																	
		140	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	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%				
2	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%				
3	2016 Actual	-	185,697	-	2,328	1.3%	1,638	79,979	81,617	6,558	400%	17,066	21%	23,624	29%	105,241	56.7%	114,467	(36,339)	84%				
4	2017 Actual	-	183,184	-	2,752	1.5%	10,111	60,163	70,274	1,691	17%	16,925	28%	18,616	26%	88,890	48.5%	111,969	(20,427)	90%				
5	2018 Budget	-	175,000	-	4,000	2.3%	10,700	70,200	80,900	3,000	28%	20,400	29%	23,400	29%	104,300	59.6%	121,700	(55,000)	76%				
6	2018 Forecast(F)	-	170,775	-	3,401	2.0%	10,835	63,370	74,205	2,752	25%	18,012	28%	20,764	28%	94,969	55.6%	129,378	(56,972)	75%				
7	2019 Normalization	-	9,225	-	599	6.5%	65	2,030	2,095	48	73%	388	19%	436	21%	2,531	27.4%	(4,678)	10,772					
8	2019 Baseline(B)	-	180,000	-	4,000	2.2%	10,900	65,400	76,300	2,800	26%	18,400	28%	21,200	28%	97,500	54.2%	124,700	(46,200)	80%				
	% to 2018 Budget	0%	3%	0%	0%	-3%	2%	-7%	-6%	-7%	-8%	-10%	-3%	-9%	-4%	-7%	-9%	2%	-16%	5%				
	% to 2018 Forecast(F)	0%	5%	0%	18%	12%	1%	3%	3%	2%	1%	2%	-1%	2%	-1%	3%	-3%	-4%	-19%	6%				
9	2019 Pricing/Costs	-	-	-	-	0.0%			-	200	28%	1,200	30%	1,400	30%	1,400	0.0%	-	(1,400)					
					0.0%	2.2%	<= after '8' driver				7.1%		6.5%						0.0%					
10	2019 Capital Impact	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-					
11	2019 Merit	-	-	-	-	0.0%	300	2,000	2,300	-	0%	300	15%	300	13%	2,600	0.0%	-	(2,600)					
							2.8%	3.1%																
12	2019 Ops/Strategic	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-					
13	2019 Regulatory	-	-	-	-	0.0%	-	2,000	2,000	-	0%	600	30%	600	30%	2,600	0.0%	-	(2,600)					
14	2019 Other	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	(1,200)	1,200					
15	2019 Budget	-	180,000	-	4,000	2.2%	11,200	69,400	80,600	3,000	27%	20,500	30%	23,500	29%	104,100	57.8%	123,500	(51,600)	78%				
	% to 2018 Budget	0%	3%	0%	0%	-3%	5%	-1%	0%	0%	-4%	0%	2%	0%	1%	0%	-3%	1%	-6%	2%				
	% to 2018 Forecast(F)	0%	5%	0%	18%	12%	3%	10%	9%	9%	5%	14%	4%	13%	4%	10%	4%	-5%	-9%	4%				

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

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

Notes:

140	7	Normalization	3yr avgs, adj for misc
140	9	Pricing/Costs	'18 concerts dates - 7/6 Fri & 7/7 Sat 7/4 is on a Wed
140	10	Capital Impact	To increase prices and slightly lower volume: net similar rev costs and net net
140	11	Merit	Salary per Master Budget Model, see note (S) above; Hourly per guideline max%.
140	12	Ops/Strategic	Exp: net impact, advertising changes/digital content, overall co, net change 0.
140	13	Regulatory	CA Min Wage impact
140	14	Other	NOTE- 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 July 4th holiday..... [ concert Rev \$140,000 (excl 5k F&B), Payroll \$9k, Exp \$76k NET \$45k ] [consistent with b'17]
140	G2	GenComment2:	Revenue B'17 & B'18 --- \$15k Spevents, \$140k Concerts, \$4k retail, \$16k Rentals/recprogrms

Tahoe Donner Association  
working model  
Resort Budget Model  
2019 Budget - Annual  
141 Bikeworks  
[back to Index](#)

	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											TOTAL				
	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	2014 Actual	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	#DIV/0!				
2	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%			
3	2016 Actual	-	86,888	-	28,589	32.9%	23,172	14,636	37,808	6,432	28%	2,720	19%	9,152	24%	46,960	54.0%	17,340	(6,001)	94%			
4	2017 Actual	-	110,155	-	44,402	40.3%	23,449	15,351	38,800	6,602	28%	3,098	20%	9,700	25%	48,500	44.0%	19,986	(2,733)	98%			
5	2018 Budget	-	109,000	-	39,000	35.8%	23,400	16,600	40,000	7,800	33%	3,500	21%	11,300	28%	51,300	47.1%	17,500	1,200	101%			
6	2018 Forecast(F)	-	113,697	-	37,912	33.3%	23,401	20,807	44,208	7,272	31%	4,023	19%	11,295	26%	55,503	48.8%	14,605	5,677	105%			
7	2019 Normalization	-	303	-	1,088	359.1%	(1)	(7)	(8)	28	-3308%	(23)	308%	5	-62%	(3)	-1.0%	(5)	(777)				
8	2019 Baseline(B)	-	114,000	-	39,000	34.2%	23,400	20,800	44,200	7,300	31%	4,000	19%	11,300	26%	55,500	48.7%	14,600	4,900	104%			
	% to 2018 Budget	0%	5%	0%	0%	-4%	0%	25%	11%	-6%	-6%	14%	-9%	0%	-10%	8%	3%	-17%	308%	3%			
	% to 2018 Forecast(F)	0%	0%	0%	3%	3%	0%	0%	0%	0%	0%	-1%	-1%	0%	0%	0%	0%	0%	-14%	-1%			
9	2019 Pricing/Costs	-	2,000	-	-	0.0%	-	-	-	500	33%	100	20%	600	27%	600	30.0%	-	1,400				
					0.0%	33.6%	<% after '8' driver			6.8%		2.5%						0.0%					
10	2019 Capital Impact	-	4,000	-	1,000	25.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	500	2,500				
11	2019 Merit	-	-	-	-	0.0%	700	600	1,300	100	14%	100	17%	200	15%	1,500	0.0%	-	(1,500)				
							3.0%	2.9%															
12	2019 Ops/Strategic	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-				
13	2019 Regulatory	-	-	-	-	0.0%	-	1,000	1,000	-	0%	200	20%	200	20%	1,200	0.0%	-	(1,200)				
14	2019 Other	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-				
15	2019 Budget	-	120,000	-	40,000	33.3%	24,100	22,400	46,500	7,900	33%	4,400	20%	12,300	26%	58,800	49.0%	15,100	6,100	105%			
	% to 2018 Budget	0%	10%	0%	3%	-7%	3%	35%	16%	1%	-2%	26%	-7%	9%	-6%	15%	4%	-14%	408%	4%			
	% to 2018 Forecast(F)	0%	6%	0%	6%	0%	3%	8%	5%	9%	5%	9%	2%	9%	4%	6%	0%	3%	7%	0%			

See Forecast Adjustments Schedule for ADJ to Aug-Dec Bdg

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

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

(B) Baseline - includes rounding

0

Notes:

- 141 7 Normalization not 3yr avg, as now spread out and new location.. Use 2018F as Baseline. Exp:
- 141 9 Pricing/Costs rental price increases
- 141 10 Capital Impact organic growth; growth in new facility, rentals and special events (ala fatbikes, bikefests, demodays, kids safety, clinics and other cycling programming)
- 141 11 Merit Salary per Master Budget Model, see note (S) above; Hourly per guideline max%.
- 141 12 Ops/Strategic
- 141 13 Regulatory CA Min Wage impact...
- 141 14 Other
- 141 G1 GenComment1: Starting in 2015, reclass in from 140/Recreation, to new 141/Bikeworks operation.
- 141 G2 GenComment2: DoSS../bikeworks Mgr...change from seasonal to FTYR.....4months Rec/BikeWorks (jun-sep) 8months DHSki (jan-may, oct-dec)

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

Tahoe Donner Association  
working model  
Resort Budget Model  
2019 Budget - Annual  
145 Day Camp  
[back to Index](#)

		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 McPhal, Cari																
		145	OPS	AME	Private	RecPool	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	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%			
2	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%			
3	2016 Actual	-	205,851	-	-	0.0%	-	103,049	103,049	15	0%	22,254	22%	22,269	22%	125,318	60.9%	46,470	34,064	120%			
4	2017 Actual	-	224,715	-	-	0.0%	-	120,305	120,305	-	0%	29,131	24%	29,131	24%	149,436	66.5%	41,591	33,688	118%			
5	2018 Budget	-	234,000	-	-	0.0%	23,000	102,100	125,100	8,700	38%	21,500	21%	30,200	24%	155,300	66.4%	48,900	29,800	115%			
6	2018 Forecast(F)	-	240,659	-	-	0.0%	23,421	108,712	132,133	8,303	35%	21,731	20%	30,034	23%	162,166	67.4%	50,122	28,371	113%			
7	2019 Normalization	-	(5,659)	-	-	0.0%	(421)	488	67	(103)	25%	69	14%	(34)	-50%	34	-0.6%	478	(6,171)				
8	2019 Baseline(B)	-	235,000	-	-	0.0%	23,000	109,200	132,200	8,200	36%	21,800	20%	30,000	23%	162,200	69.0%	50,600	22,200	110%			
	% to 2018 Budget	0%	0%	0%	0%	0%	0%	7%	6%	-6%	-6%	1%	-5%	-1%	-6%	4%	4%	3%	-26%	-4%			
	% to 2018 Forecast(F)	0%	-2%	0%	0%	0%	-2%	0%	0%	-1%	1%	0%	0%	0%	0%	0%	2%	1%	-22%	-3%			
9	2019 Pricing/Costs		23,000	-	-	0.0%				700	39%	600	21%	1,300	24%	1,300	5.7%	1,000	20,700				
			9.8%		0.0%	0.0%	<= after '8' driver				8.5%		2.8%						2.0%				
10	2019 Capital Impact	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-				
11	2019 Merit					0.0%	700	3,300	4,000	100	14%	500	15%	600	15%	4,600	0.0%	-	(4,600)				
							3.0%	3.0%															
12	2019 Ops/Strategic	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-				
13	2019 Regulatory	-	-	-	-	0.0%	-	7,000	7,000	-	0%	1,400	20%	1,400	20%	8,400	0.0%	-	(8,400)				
14	2019 Other	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	(500)	500				
15	2019 Budget	-	258,000	-	-	0.0%	23,700	119,500	143,200	9,000	38%	24,300	20%	33,300	23%	176,500	68.4%	51,100	30,400	113%			
	% to 2018 Budget	0%	10%	0%	0%	0%	3%	17%	14%	3%	0%	13%	-3%	10%	-4%	14%	3%	4%	2%	-1%			
	% to 2018 Forecast(F)	0%	7%	0%	0%	0%	1%	10%	8%	8%	7%	12%	2%	11%	2%	9%	2%	2%	7%	0%			

See Forecast Adjustments Schedule for ADJ to Aug-Dec Bdg

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

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

(B) Baseline - includes rounding

0

Notes:

145	7	Normalization	Rev: 3yr avg + 5% for past price increases	wage growth includes Penalty hours costs
145	9	Pricing/Costs	Rev: ~10% overall price increase, redo market analysis	Increased hours of programs in 2017, to continue in 2018 and 2019
145	10	Capital Impact		
145	11	Merit	Salary per Master Budget Model, see note (S) above; Hourly per guideline max%.	
145	12	Ops/Strategic		
145	13	Regulatory	CA Min Wage impact... compression/market will impact, and lead rop	
145	14	Other		
145	G1	GenComment1:		
145	G2	GenComment2:	Cari MacPhail, Day Camp Supervisor	



Tahoe Donner Association  
working model  
Resort Budget Model  
2019 Budget - Annual  
150 Pizza On The Hill  
[back to Index](#)

		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	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%					
2	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%					
3	2016 Actual	-	518,060	-	155,956	30.1%	104,915	135,258	240,173	38,862	37%	35,095	26%	73,957	31%	314,130	60.6%	75,717	(27,743)	95%					
4	2017 Actual	-	518,002	-	168,174	32.5%	108,969	157,062	266,031	36,744	34%	41,283	26%	78,026	29%	344,057	66.4%	77,032	(71,261)	88%					
5	2018 Budget	-	524,000	-	155,500	29.7%	117,800	146,400	264,200	43,000	37%	41,800	29%	84,800	32%	349,000	66.6%	77,300	(57,800)	90%					
6	2018 Forecast(F)	-	569,949	-	166,505	29.2%	122,822	168,575	291,396	40,141	33%	42,882	25%	83,023	28%	374,419	65.7%	84,863	(55,839)	91%					
7	2019 Normalization	-	(7,949)	-	(3,005)	37.8%	(2,522)	25	(2,496)	(541)	21%	18	71%	(523)	21%	(3,019)	38.0%	(5,663)	3,739						
8	2019 Baseline(B)	-	562,000	-	163,500	29.1%	120,300	168,600	288,900	39,600	33%	42,900	25%	82,500	29%	371,400	66.1%	79,200	(52,100)	92%					
	% to 2018 Budget	0%	7%	0%	5%	-2%	2%	15%	9%	-8%	-10%	3%	-11%	-3%	-11%	6%	-1%	2%	-10%	2%					
	% to 2018 Forecast(F)	0%	-1%	0%	-2%	0%	-2%	0%	-1%	-1%	1%	0%	0%	-1%	0%	-1%	1%	-7%	-7%	0%					
9	2019 Pricing/Costs		17,000	-	-	0.0%				3,200	36%	2,100	27%	5,300	30%	5,300	31.2%	1,500	10,200						
			3.0%		0.0%	28.2%	<= after '8' driver			8.1%		4.9%						1.9%							
10	2019 Capital Impact		-	-	-	0.0%				-	0%	-	0%	-	0%	-	0.0%	-	-						
11	2019 Merit					0.0%	3,500	5,100	8,600	600	17%	800	16%	1,400	16%	10,000	0.0%	-	(10,000)						
							2.9%	3.0%																	
12	2019 Ops/Strategic		-	-	-	0.0%				-	0%	-	0%	-	0%	-	0.0%	-	-						
13	2019 Regulatory		17,000	-	-	0.0%		9,000	9,000	-	0%	2,400	27%	2,400	27%	11,400	67.1%	1,000	4,600						
14	2019 Other		-	-	-	0.0%				-	0%	-	0%	-	0%	-	0.0%	(800)	800						
15	2019 Budget	-	596,000	-	163,500	27.4%	123,800	182,700	306,500	43,400	35%	48,200	26%	91,600	30%	398,100	66.8%	80,900	(46,500)	93%					
	% to 2018 Budget	0%	14%	0%	5%	-8%	5%	25%	16%	1%	-4%	15%	-8%	8%	-7%	14%	0%	5%	-20%	3%					
	% to 2018 Forecast(F)	0%	5%	0%	-2%	-6%	1%	8%	5%	8%	7%	12%	4%	10%	5%	6%	2%	-5%	-17%	2%					

See Forecast Adjustments Schedule for ADJ to Aug-Dec Bdg

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

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

(B) Baseline - includes rounding

0

Notes:

150	7	Normalization	Rev:3yr Avg + 5% for past years price increases, Cogs-3yr avg Expn: 3yr avg	
150	9	Pricing/Costs	Increase prices ~ 3%, part A....see row 13 for part B -----overall ~ 6% price increase average --- may include peak period pricing, also banquet event prices increase	S&W TL as a % of Revenue
150	10	Capital Impact		48% 2014Actual
150	11	Merit	Salary per Master Budget Model, see note (S) above; Hourly per guideline max%.	51% 2015Actual
150	12	Ops/Strategic	DISCUSSION - Close on Mondays in addition to Tue/Wed in the Winter nonpeak	46% 2016Actual
150	13	Regulatory	Rev: raise prices ~3% to cover > Wage:CA Min Wage impact...beyond Merit row	51% 2017Actual
150	14	Other		50% 2018Budget
150	G1	GenComment1:		51% 2018Forecast(F)
150	G2	GenComment2:		51% 2019Budget

Tahoe Donner Association  
working model  
Resort Budget Model  
2019 Budget - Annual  
155 Alder Cr Caf   
[back to Index](#)

	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 Casey, Joe		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	2014 Actual	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	#DIV/0!					
2	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%				
3	2016 Actual	-	353,697	-	119,884	33.9%	10,319	167,005	177,324	2,454	24%	38,365	23%	40,820	23%	218,144	61.7%	58,022	(42,353)	89%				
4	2017 Actual	-	399,681	-	143,323	35.9%	66,328	160,109	226,437	19,305	29%	38,972	24%	58,276	26%	284,713	71.2%	76,547	(104,902)	79%				
5	2018 Budget	-	313,000	-	108,000	34.5%	66,800	144,100	210,900	22,400	34%	37,500	26%	59,900	28%	270,800	86.5%	50,500	(116,300)	73%				
6	2018 Forecast(F)	-	296,615	-	107,598	36.3%	71,917	140,088	212,006	21,462	30%	36,108	26%	57,571	27%	269,577	90.9%	64,124	(144,684)	67%				
7	2019 Normalization	-	53,385	-	16,402	30.7%	383	9,912	10,294	138	36%	1,992	20%	2,129	21%	12,423	23.3%	5,876	18,684					
8	2019 Baseline(B)	-	350,000	-	124,000	35.4%	72,300	150,000	222,300	21,600	30%	38,100	25%	59,700	27%	282,000	80.6%	70,000	(126,000)	74%				
	% to 2018 Budget	0%	12%	0%	15%	3%	8%	4%	5%	-4%	-11%	2%	-2%	0%	-5%	4%	-7%	39%	8%	1%				
	% to 2018 Forecast(F)	0%	18%	0%	15%	-2%	1%	7%	5%	1%	0%	6%	-1%	4%	-1%	5%	-11%	9%	-13%	9%				
9	2019 Pricing/Costs	20,000	-	-	0.0%	-	-	-	1,700	32%	2,000	27%	3,700	29%	3,700	18.5%	1,000	15,300						
		5.7%		0.0%	33.5%	<= after '8' driver				7.9%	5.2%						1.4%							
10	2019 Capital Impact				0.0%					0%		0%		0%		0.0%								
11	2019 Merit				0.0%	2,200	4,500	6,700	400	18%	700	16%	1,100	16%	7,800	0.0%	-	(7,800)						
						3.0%	3.0%																	
12	2019 Ops/Strategic	80,000		20,000	25.0%	-	16,000	16,000	-	0%	4,300	27%	4,300	27%	20,300	25.4%	4,000	35,700						
13	2019 Regulatory				0.0%		2,500	2,500		0%	700	28%	700	28%	3,200	0.0%		(3,200)						
14	2019 Other				0.0%					0%		0%		0%		0.0%	(700)	700						
15	2019 Budget	450,000		144,000	32.0%	74,500	173,000	247,500	23,700	32%	45,800	26%	69,500	28%	317,000	70.4%	74,300	(85,300)	84%					
	% to 2018 Budget	0%	44%	0%	33%	-7%	12%	20%	17%	6%	-5%	22%	2%	16%	-1%	17%	-19%	47%	-27%	15%				
	% to 2018 Forecast(F)	0%	52%	0%	34%	-12%	4%	23%	17%	10%	7%	27%	3%	21%	3%	18%	-22%	16%	-41%	25%				

See Forecast Adjustments Schedule for ADJ to Aug-Dec Bdg

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

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

(B) Baseline - includes rounding

0

Notes:

155	7	Normalization	3yr avg
155	9	Pricing/Costs	Price increases - mainly/higher in Winter, including Peak Periods....3-5% in Summer
155	10	Capital Impact	
155	11	Merit	Salary per Master Budget Model, see note (S) above; Hourly per guideline max%.
155	12	Ops/Strategic	DISCUSSION - Close in Summer, only do Banquet Events, or only FSS all summer....ALTERNATIVE ADDED in ABOVE- Events during July/August - open up to selling during day as well, est 10 events
155	13	Regulatory	Rev: raise prices to cover see Price row 9.....Wages - CA MinWageimpact...beyond Merit
155	14	Other	
155	G1	GenComment1:	
155	G2	GenComment2:	

S&W TL as a % of Revenue	
#DIV/0!	2014Actual
51%	2015Actual
50%	2016Actual
57%	2017Actual
67%	2018Budget
71%	2018Forecast(F)
55%	2019Budget

Tahoe Donner Association  
working model  
Resort Budget Model  
2019 Budget - Annual  
160 Maintenance  
[back to Index](#)

		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 Conners, Sean															
		160	OPS	HOA	HOA	MiscOp	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	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%		
2	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%		
3	2016 Actual	-	-	-	-	0.0%	98,466	394,531	492,997	29,639	30%	128,679	33%	158,318	32%	651,315	0.0%	4,127	(655,442)	0%		
4	2017 Actual	-	-	-	-	0.0%	91,337	459,422	550,759	26,536	29%	136,792	30%	163,328	30%	714,088	0.0%	10,958	(725,045)	0%		
5	2018 Budget	-	-	-	-	0.0%	91,800	453,600	545,400	25,300	28%	166,800	37%	192,100	35%	737,500	0.0%	54,500	(792,000)	0%		
6	2018 Forecast(F)	-	-	-	-	0.0%	92,384	477,130	569,513	24,962	27%	156,961	33%	181,923	32%	751,437	0.0%	13,619	(765,056)	0%		
7	2019 Normalization	-	-	-	-	0.0%	(784)	(8,030)	(8,813)	(162)	21%	(1,561)	19%	(1,723)	20%	(10,537)	0.0%	21,081	(10,544)			
8	2019 Baseline(B)	-	-	-	-	0.0%	91,600	469,100	560,700	24,800	27%	155,400	33%	180,200	32%	740,900	0.0%	34,700	(775,600)	0%		
	% to 2018 Budget	0%	0%	0%	0%	0%	0%	3%	3%	-2%	-2%	-7%	-10%	-6%	-9%	0%	0%	-36%	-2%	0%		
	% to 2018 Forecast(F)	0%	0%	0%	0%	0%	-1%	-2%	-2%	-1%	0%	-1%	1%	-1%	1%	-1%	0%	155%	1%	0%		
9	2019 Pricing/Costs	-	-	-	-	0.0%				1,600	29%	12,100	36%	13,700	35%	13,700	0.0%	2,000	(15,700)			
					0.0%	0.0%	<= after '8' driver			6.5%		7.8%						5.8%				
10	2019 Capital Impact	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-			
11	2019 Merit	-	-	-	-	0.0%	2,800	14,100	16,900	400	14%	2,300	16%	2,700	16%	19,600	0.0%	-	(19,600)			
							3.1%	3.0%														
12	2019 Ops/Strategic	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-			
13	2019 Regulatory	-	-	-	-	0.0%	-	15,000	15,000	-	0%	5,400	36%	5,400	36%	20,400	0.0%	-	(20,400)			
14	2019 Other	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	(300)	300			
15	2019 Budget	-	-	-	-	0.0%	94,400	498,200	592,600	26,800	28%	175,200	35%	202,000	34%	794,600	0.0%	36,400	(831,000)	0%		
	% to 2018 Budget	0%	0%	0%	0%	0%	3%	10%	9%	6%	3%	5%	-4%	5%	-3%	8%	0%	-33%	5%	0%		
	% to 2018 Forecast(F)	0%	0%	0%	0%	0%	2%	4%	4%	7%	5%	12%	7%	11%	7%	6%	0%	167%	9%	0%		

See Forecast Adjustments Schedule for ADJ to Aug-Dec Bdg

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

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

(B) Baseline - includes rounding

0

Notes:

160	7	Normalization	Salary: adj for pto net	Wages: adj for winter 2018	Expense: adj for anomalies
160	9	Pricing/Costs			
160	10	Capital Impact			
160	11	Merit	Salary per Master Budget Model, see note (S) above; Hourly per guideline max%.	Wage Merit adj	
160	12	Ops/Strategic			
160	13	Regulatory	CA Min Wage impact... ~ \$15,000 impact beyond merit, compression/labor market		
160	14	Other			
160	G1	GenComment1:			
160	G2	GenComment2:			



Tahoe Donner Association  
working model  
Resort Budget Model  
2019 Budget - Annual  
170 Summer F&B  
[back to Index](#)

		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														
		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	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%	
2	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%	
3	2016 Actual	-	227,992	-	75,103	32.9%	21,203	132,381	153,583	3,959	19%	26,880	20%	30,839	20%	184,422	80.9%	54,612	(86,145)	73%	
4	2017 Actual	-	238,767	-	75,649	31.7%	34,897	135,253	170,150	10,143	29%	25,227	19%	35,370	21%	205,520	86.1%	88,074	(130,475)	65%	
5	2018 Budget	-	242,000	-	74,000	30.6%	35,900	141,900	177,800	16,000	45%	25,000	18%	41,000	23%	218,800	90.4%	93,000	(143,800)	63%	
6	2018 Forecast(F)	-	253,286	-	69,888	27.6%	35,876	119,329	155,206	13,153	37%	21,765	18%	34,918	22%	190,124	75.1%	86,670	(93,396)	73%	
7	2019 Normalization	-	3,714	-	112	3.0%	(76)	(29)	(106)	47	-62%	35	-119%	82	-78%	(24)	-0.6%	4,830	(1,204)		
8	2019 Baseline(B)	-	257,000	-	70,000	27.2%	35,800	119,300	155,100	13,200	37%	21,800	18%	35,000	23%	190,100	74.0%	91,500	(94,600)	73%	
	% to 2018 Budget	0%	6%	0%	-5%	-11%	0%	-16%	-13%	-18%	-17%	-13%	4%	-15%	-2%	-13%	-18%	-2%	-34%	17%	
	% to 2018 Forecast(F)	0%	1%	0%	0%	-1%	0%	0%	0%	1%	0%	0%	0%	0%	0%	0%	-1%	6%	1%	0%	
9	2019 Pricing/Costs	-	13,000	-	-	0.0%	-	-	-	900	39%	600	19%	1,500	24%	1,500	11.5%	-	11,500		
			5.1%		0.0%	25.9%	<= after '8' driver			6.8%		2.8%						0.0%			
10	2019 Capital Impact	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-		
11	2019 Merit	-	-	-	-	0.0%	1,100	3,600	4,700	200	18%	600	17%	800	17%	5,500	0.0%	-	(5,500)		
							3.1%	3.0%													
12	2019 Ops/Strategic	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-		
13	2019 Regulatory	-	-	-	-	0.0%	-	5,000	5,000	5,000	0%	900	18%	5,900	118%	10,900	0.0%	-	(10,900)		
14	2019 Other	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	(900)	900		
15	2019 Budget	-	270,000	-	70,000	25.9%	36,900	127,900	164,800	19,300	52%	23,900	19%	43,200	26%	208,000	77.0%	90,600	(98,600)	73%	
	% to 2018 Budget	0%	12%	0%	-5%	-15%	3%	-10%	-7%	21%	17%	-4%	6%	5%	14%	-5%	-15%	-3%	-31%	17%	
	% to 2018 Forecast(F)	0%	7%	0%	0%	-6%	3%	7%	6%	47%	43%	10%	2%	24%	17%	9%	3%	5%	6%	0%	

See Forecast Adjustments Schedule for ADJ to Aug-Dec Bdg

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

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

(B) Baseline - includes rounding

0

Notes:

170	7	Normalization	Rev: 3yr Avg + 5% Exp: adj for 3yr avg plus ee housing new in '17 Wage: Hold @ '18 savings	S&W TL as a % of Revenue	Revenue Mix	Wage Mix	Expense Mix	
170	9	Pricing/Costs	Rev: Price increase of 5%	75% 2014Actual	Lunch	34%	EE Meals	5,000 6%
170	10	Capital Impact		74% 2015Actual	SnackBar	36%	Linen Service	3,000 3%
170	11	Merit	Salary per Master Budget Model, see note (S) above; Hourly per guideline max%.	67% 2016Actual	Pool BBQ	25%	Paper Products	9,000 10%
170	12	Ops/Strategic	Rev: EE housing SMR months JE1s, Exp: EE housing costs SMR months. Adv ep+2k	71% 2017Actual	Food Truck	5%	Mktg Discounts	7,000 8% < discounts contra
170	13	Regulatory	Wage:CAMIn wage increase, beyond Merit	73% 2018Budget			CC Fees	6,000 7%
170	14	Other		61% 2018Forecast(F)			Contra Lodge	14,000 15% < consistent, +golf'16 \$3k
170	G1	GenComment1:	Salary: F&B Director Allocation, new for 2017	61% 2019Budget			All Other	46,600 51% < ee Housing \$28k
170	G2	GenComment2:	Rev: \$22k EE housing SMR months JE1s, Exp: \$22k EE housing costs SMR months				Total Bdg'17	90,600 100%

Tahoe Donner Association  
working model  
Resort Budget Model  
2019 Budget - Annual  
180 DHSki F&B  
[back to Index](#)

		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 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	2014 Actual	16,317	81,406	4.99	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%		
2	2015 Actual	51,418	155,344	3.02	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%		
3	2016 Actual	48,152	463,249	9.62	141,452	30.5%	40,708	76,512	117,220	19,285	47%	31,443	41%	50,729	43%	167,949	36.3%	44,473	109,376	131%		
4	2017 Actual	45,803	456,172	9.96	131,727	28.9%	50,700	87,853	138,554	19,896	39%	28,531	32%	48,426	35%	186,980	41.0%	44,917	92,548	125%		
5	2018 Budget	40,000	395,000	9.88	118,800	30.1%	54,200	75,100	129,300	21,300	39%	27,900	37%	49,200	38%	178,500	45.2%	38,100	59,600	118%		
6	2018 Forecast(F)	37,794	362,352	9.59	111,730	30.8%	53,552	83,546	137,098	18,647	35%	24,406	29%	43,052	31%	180,150	49.7%	38,158	32,314	110%		
7	2019 Normalization	6,206	86,648	13.96	18,270	21.1%	1,648	3,454	5,102	253	15%	694	20%	948	19%	6,050	7.0%	4,342	57,986			
8	2019 Baseline(B)	44,000	449,000	10.20	130,000	29.0%	55,200	87,000	142,200	18,900	34%	25,100	29%	44,000	31%	186,200	41.5%	42,500	90,300	125%		
	% to 2018 Budget	10%	14%	3%	9%	-4%	2%	16%	10%	-11%	-13%	-10%	-22%	-11%	-19%	4%	-8%	12%	52%	6%		
	% to 2018 Forecast(F)	16%	24%	6%	16%	-6%	3%	4%	4%	1%	-2%	3%	-1%	2%	-1%	3%	-17%	11%	179%	14%		
9	2019 Pricing/Costs		23,000	-	3,700	16.1%			-	1,200	36%	1,200	30%	2,400	33%	2,400	10.4%	1,000	15,900			
			5.1%		2.8%	28.3%				6.3%		4.8%						2.4%				
10	2019 Capital Impact	1,000	9,000	\$9	2,500	27.8%	-	900	900	-	0%	300	33%	300	33%	1,200	13.3%	500	4,800			
11	2019 Merit					0.0%	1,700	2,600	4,300	300	18%	400	15%	700	16%	5,000	0.0%	-	(5,000)			
							3.1%	3.0%														
12	2019 Ops/Strategic	-				0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-			
13	2019 Regulatory	-				0.0%	-	4,000	4,000	-	0%	1,200	30%	1,200	30%	5,200	0.0%	-	(5,200)			
14	2019 Other	-				0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	(400)	400			
			0.0%																			
15	2019 Budget	45,000	481,000	\$10.69	136,200	28.3%	56,900	94,500	151,400	20,400	36%	28,200	30%	48,600	32%	200,000	41.6%	43,600	101,200	127%		
	% to 2018 Budget	13%	22%	8%	15%	-6%	5%	26%	17%	-4%	-9%	1%	-20%	-1%	-16%	12%	-8%	14%	70%	8%		
	% to 2018 Forecast(F)	19%	33%	11%	22%	-8%	6%	13%	10%	9%	3%	16%	2%	13%	2%	11%	-16%	14%	213%	15%		

See Forecast Adjustments Schedule for ADJ to Aug-Dec Bdg

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

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

(B) Baseline - includes rounding

0

Notes:	Baseline vs 3yrAvg	122,018	0	34,268	32%	7,803	0
180 7 Normalization	Rev: 3yr avg						
180 9 Pricing/Costs	Rev: raise prices CA Min Wage increases and labor market, incl Peak Pricing for F&B						
180 10 Capital Impact							
180 11 Merit							
180 12 Ops/Strategic							
180 13 Regulatory	Saly: Wage:CAMWage increase						
180 14 Other							
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
68% 2014Actual
45% 2015Actual
25% 2016Actual
30% 2017Actual
33% 2018Budget
38% 2018Forecast(F)
31% 2019Budget

2019 Budget - Annual

190 Vehicle Maintenance

[back to Index](#)

		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											TOTAL								
		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	2014 Actual	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	#DIV/0!								
2	2015 Actual	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	#DIV/0!								
3	2016 Actual	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	#DIV/0!								
4	2017 Actual	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	#DIV/0!								
5	2018 Budget	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	#DIV/0!								
6	2018 Forecast(F)	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	#DIV/0!								
7	2019 Normalization	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	#DIV/0!								
8	2019 Baseline(B)	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	#DIV/0!								
	% to 2018 Budget	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	#DIV/0!								
	% to 2018 Forecast(F)	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	#DIV/0!								
9	2019 Pricing/Costs	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	#DIV/0!								
					0.0%	0.0%	<% after '8' driver				0.0%		0.0%															
10	2019 Capital Impact	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	#DIV/0!								
11	2019 Merit	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	#DIV/0!								
							0.0%	0.0%																				
12	2019 Ops/Strategic	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	#DIV/0!								
13	2019 Regulatory	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	#DIV/0!								
14	2019 Other	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	#DIV/0!								
15	2019 Budget	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	#DIV/0!								
	% to 2018 Budget	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	#DIV/0!								
	% to 2018 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 Aug-Dec Bdg

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

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

(B) Baseline - includes rounding

0

Notes:	Baseline vs 3yrAvg	- #DIV/0!	- #DIV/0!	- #DIV/0!
190 7 Normalization	Expense: addbacks for timing and reorg impact in '11, see row 12			
190 9 Pricing/Costs				
190 10 Capital Impact				
190 11 Merit	Salary per Master Budget Model, see note (S) above; Hourly per guideline max%.			
190 12 Ops/Strategic				
190 13 Regulatory	Reorg in mid'11, net impact, eliminate the dept.			
190 14 Other				
190 G1 GenComment1:				
190 G2 GenComment2:				

Tahoe Donner Association  
working model  
Resort Budget Model  
2019 Budget - Annual  
200 DHSki Marketing  
[back to Index](#)

		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												TOTAL			
		200	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	2014 Actual	16,317	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	88,331	(88,331)	0%				
2	2015 Actual	51,418	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	131,480	(131,480)	0%				
3	2016 Actual	48,152	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	116,044	(116,044)	0%				
4	2017 Actual	45,803	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	67,209	(67,209)	0%				
5	2018 Budget	40,000	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	69,000	(69,000)	0%				
6	2018 Forecast(F)	37,794	703	0.02	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	68,429	(67,726)	1%				
7	2019 Normalization	6,206	(703)	(0.11)	-	0.0%			-	-	0%	-	0%	-	0%	-	0.0%	571	(1,274)					
8	2019 Baseline(B)	44,000	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	69,000	(69,000)	0%				
	% to 2018 Budget	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%				
	% to 2018 Forecast(F)	16%	-100%	-100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	1%	2%	-100%				
9	2019 Pricing/Costs	-	-	-	0.0%	0.0%	<% after '8' driver		-	-	0%	-	0%	-	0%	-	0.0%	2,000	(2,000)					
																		2,9%						
10	2019 Capital Impact	1,000	-	\$ 0	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	15,000	(15,000)					
11	2019 Merit	-	-	-	0.0%	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-					
							0.0%	0.0%																
12	2019 Ops/Strategic	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-					
13	2019 Regulatory	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-					
14	2019 Other	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-					
15	2019 Budget	45,000	-	\$ 0	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	86,000	(86,000)	0%				
	% to 2018 Budget	13%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	25%	25%	0%				
	% to 2018 Forecast(F)	19%	-100%	-100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	26%	27%	-100%				

See Forecast Adjusments Schedule for ADJ to Aug-Dec Bdg

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

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

(B) Baseline - includes rounding

0

Notes:	Baseline vs 3yrAvg	(234)	(1)	-	#DIV/0!	(36,318)	(0)
200 7 Normalization	back B17 for a baseline						
200 9 Pricing/Costs							
200 10 Capital Impact	new chairlift lift marketing/promotion						
200 11 Merit							
200 12 Ops/Strategic							
200 13 Regulatory							
200 14 Other							
200 G1 GenComment1:	This dept is marketing, advertising and special events costs (ex banana split event, easter egg hunt etc) for the DHSki area.						
200 G2 GenComment2:							



Tahoe Donner Association  
working model  
Resort Budget Model

2019 Budget - Annual

210 DHSki Mtn Operation

[back to Index](#)

		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											TOTAL		
		210	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	2014 Actual	16,317	-	-	-	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%		
2	2015 Actual	51,418	-	-	-	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%		
3	2016 Actual	48,152	13,082	0.27	-	0.0%	125,986	373,736	499,723	51,680	41%	141,653	38%	193,333	39%	693,056	5297.7%	442,872	(1,122,846)	1%		
4	2017 Actual	45,803	67,863	1.48	-	0.0%	122,356	404,392	526,748	49,388	40%	133,850	33%	183,238	35%	709,986	1046.2%	555,017	(1,197,140)	5%		
5	2018 Budget	40,000	50,000	1.25	-	0.0%	128,700	342,500	471,200	39,000	30%	105,000	31%	144,000	31%	615,200	1230.4%	521,900	(1,087,100)	4%		
6	2018 Forecast(F)	37,794	87,347	2.31	-	0.0%	129,822	350,184	480,005	44,033	34%	84,738	24%	128,771	27%	608,777	697.0%	542,608	(1,064,037)	8%		
7	2019 Normalization	6,206	(37,347)	(6.02)	-	0.0%	(2,622)	44,816	42,195	(533)	20%	8,962	20%	8,429	20%	50,623	-135.5%	10,892	(98,863)			
8	2019 Baseline(B)	44,000	50,000	1.14	-	0.0%	127,200	395,000	522,200	43,500	34%	93,700	24%	137,200	26%	659,400	1318.8%	553,500	(1,162,900)	4%		
	% to 2018 Budget	10%	0%	-9%	0%	0%	-1%	15%	11%	12%	13%	-11%	-23%	-5%	-14%	7%	7%	6%	7%	-6%		
	% to 2018 Forecast(F)	16%	-43%	-51%	0%	0%	-2%	13%	9%	-1%	1%	11%	-2%	7%	-2%	8%	89%	2%	9%	-46%		
9	2019 Pricing/Costs	-	-	-	-	0.0%	-	-	-	2,700	36%	2,500	24%	5,200	27%	5,200	0.0%	10,000	(15,200)			
					0.0%	0.0%	<= after '8' driver			6.2%		2.7%						1.8%				
10	2019 Capital Impact	1,000	-	\$ 0	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-			
11	2019 Merit	-	-	-	-	0.0%	3,800	11,900	15,700	600	16%	1,900	16%	2,500	16%	18,200	0.0%	-	(18,200)			
							3.0%	3.0%														
12	2019 Ops/Strategic	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	15,000	(15,000)			
13	2019 Regulatory	-	-	-	-	0.0%	1,500	20,000	21,500	200	13%	3,200	16%	3,400	16%	24,900	0.0%	15,000	(39,900)			
14	2019 Other	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	(5,500)	5,500			
15	2019 Budget	45,000	50,000	\$ 1	-	0.0%	132,500	426,900	559,400	47,000	35%	101,300	24%	148,300	27%	707,700	1415.4%	588,000	(1,245,700)	4%		
	% to 2018 Budget	13%	0%	-11%	0%	0%	3%	25%	19%	21%	17%	-4%	-23%	3%	-13%	15%	15%	13%	15%	-12%		
	% to 2018 Forecast(F)	19%	-43%	-52%	0%	0%	2%	22%	17%	7%	5%	20%	-2%	15%	-1%	16%	103%	8%	17%	-49%		

See Forecast Adjustments Schedule for ADJ to Aug-Dec Bdg

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

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

(B) Baseline - includes rounding

0

Notes:	Baseline vs 3YrAvg	16,524	0				121,100	30%									135,229	0	
210	7 Normalization	3yr averages ----adj for EE Housing \$50k Rev \$50k Exp Wages: 3yravg + 5% for ca min wage increases																	
210	9 Pricing/Costs																		
210	10 Capital Impact																		
210	11 Merit	Salary per Master Budget Model, see note (S) above; Hourly per guideline max%.																	
210	12 Ops/Strategic	+\$15,000 housing solutions (rent kicker, shuttle costs, other ----placeholder)																	
210	13 Regulatory	Saly: compwage adj SAM% Wage:CAMWage to 11.00 effective 1/1/2018, \$12,000 direct and \$8000 compression Exp: Insurance 10% cost inc \$15,000,																	
210	14 Other																		
210	G1 GenComment1:																		
210	G2 GenComment2:	Unit = Total Skier Visits																	

Tahoe Donner Association  
working model  
Resort Budget Model

2019 Budget - Annual

211 DHSki Mtn Maint(Lift)  
[back to Index](#)

		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											TOTAL			
		211	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	2014 Actual	16,317	-	-	-	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%			
2	2015 Actual	51,418	-	-	-	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%			
3	2016 Actual	48,152	-	-	-	0.0%	52,493	132,456	184,949	16,160	31%	64,854	49%	81,014	44%	265,963	0.0%	20,662	(286,625)	0%			
4	2017 Actual	45,803	-	-	-	0.0%	9,040	153,002	162,042	3,734	41%	62,843	41%	66,577	41%	228,619	0.0%	865	(229,484)	0%			
5	2018 Budget	40,000	-	-	-	0.0%	10,900	139,000	149,900	2,600	24%	51,700	37%	54,300	36%	204,200	0.0%	1,200	(205,400)	0%			
6	2018 Forecast(F)	37,794	-	-	-	0.0%	10,740	144,921	155,661	2,941	27%	50,821	35%	53,762	35%	209,423	0.0%	(5,209)	(204,214)	0%			
7	2019 Normalization	6,206	-	-	-	0.0%	60	6,079	6,139	(41)	-69%	1,179	19%	1,138	19%	7,277	0.0%	8,609	(15,886)				
8	2019 Baseline(B)	44,000	-	-	-	0.0%	10,800	151,000	161,800	2,900	27%	52,000	34%	54,900	34%	216,700	0.0%	3,400	(220,100)	0%			
	% to 2018 Budget	10%	0%	0%	0%	0%	-1%	9%	8%	12%	13%	1%	-7%	1%	-6%	6%	0%	183%	7%	0%			
	% to 2018 Forecast(F)	16%	0%	0%	0%	0%	1%	4%	4%	-1%	-2%	2%	-2%	2%	-2%	3%	0%	-165%	8%	0%			
9	2019 Pricing/Costs	-	-	-	0.0%	0.0%	0.0%	<= after '8' driver	-	200	29%	3,400	37%	3,600	36%	3,600	0.0%	-	(3,600)				
										6.9%	6.5%							0.0%					
10	2019 Capital Impact	1,000	-	\$ 0	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-					
11	2019 Merit	-	-	-	0.0%	300	4,500	4,800	-	0%	700	16%	700	15%	5,500	0.0%	-	(5,500)					
							2.8%	3.0%															
12	2019 Ops/Strategic	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-					
13	2019 Regulatory	-	-	-	0.0%	-	2,000	2,000	-	0%	700	35%	700	35%	2,700	0.0%	-	(2,700)					
14	2019 Other	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-					
15	2019 Budget	45,000	-	\$ 0	0.0%	11,100	157,500	168,600	3,100	28%	56,800	36%	59,900	36%	228,500	0.0%	3,400	(231,900)	0%				
	% to 2018 Budget	13%	0%	0%	0%	0%	2%	13%	12%	19%	17%	10%	-3%	10%	-2%	12%	0%	183%	13%	0%			
	% to 2018 Forecast(F)	19%	0%	0%	0%	0%	3%	9%	8%	5%	2%	12%	3%	11%	3%	9%	0%	-165%	14%	0%			

See Forecast Adjusments Schedule for ADJ to Aug-Dec Bdg

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

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

(B) Baseline - includes rounding

0

Notes:	Baseline vs 3YrAvg	-	#DIV/0!					12,014	8%									(3,476)	(1)	
211	7	Normalization																		
211	9	Pricing/Costs																		
211	10	Capital Impact																		
211	11	Merit	Salary per Master Budget Model, see note (S) above; Hourly per guideline max%.																	
211	12	Ops/Strategic																		
211	13	Regulatory	Saly: compwage adj SAM% Wage: compression impact																	
211	14	Other																		
211	G1	GenComment1:	2080+800=2880 Hours																	
211	G2	GenComment2:	1800/2880=63% billable hours																	

Tahoe Donner Association  
working model  
Resort Budget Model

2019 Budget - Annual

212 DHSki Snowmaking  
[back to Index](#)

		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	2014 Actual	16,317	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	#DIV/0!			
2	2015 Actual	51,418	-	-	-	0.0%	-	937	937	-	0%	135	14%	135	14%	1,072	0.0%	7,972	(9,044)	0%			
3	2016 Actual	48,152	-	-	-	0.0%	-	3,720	3,720	-	0%	1,333	36%	1,333	36%	5,053	0.0%	29,772	(34,825)	0%			
4	2017 Actual	45,803	-	-	-	0.0%	-	13,597	13,597	-	0%	4,525	33%	4,525	33%	18,122	0.0%	19,439	(37,561)	0%			
5	2018 Budget	40,000	-	-	-	0.0%	-	20,600	20,600	-	0%	6,500	32%	6,500	32%	27,100	0.0%	33,200	(60,300)	0%			
6	2018 Forecast(F)	37,794	-	-	-	0.0%	-	23,134	23,134	-	0%	7,239	31%	7,239	31%	30,372	0.0%	56,007	(86,380)	0%			
7	2019 Normalization	6,206	-	-	-	0.0%	-	(134)	(134)	-	0%	962	-719%	962	-719%	828	0.0%	(2,807)	1,980				
8	2019 Baseline(B)	44,000	-	-	-	0.0%	-	23,000	23,000	-	0%	8,200	36%	8,200	36%	31,200	0.0%	53,200	(84,400)	0%			
	% to 2018 Budget	10%	0%	0%	0%	0%	0%	12%	12%	0%	0%	26%	13%	26%	13%	15%	0%	60%	40%	0%			
	% to 2018 Forecast(F)	16%	0%	0%	0%	0%	0%	-1%	-1%	0%	0%	13%	14%	13%	14%	3%	0%	-5%	-2%	0%			
9	2019 Pricing/Costs	-	-	-	-	0.0%	-	-	-	-	0%	200	37%	200	37%	200	0.0%	-	(200)				
					0.0%	0.0%	<= after '8' driver				0.0%		2.4%					0.0%					
10	2019 Capital Impact	1,000	-	\$ 0	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-				
11	2019 Merit	-	-	-	-	0.0%	-	700	700	-	0%	100	14%	100	14%	800	0.0%	-	(800)				
						0.0%		3.0%															
12	2019 Ops/Strategic	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-				
13	2019 Regulatory	-	-	-	-	0.0%	-	1,000	1,000	-	0%	400	40%	400	40%	1,400	0.0%	-	(1,400)				
14	2019 Other	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-				
15	2019 Budget	45,000	-	\$ 0	-	0.0%	-	24,700	24,700	-	0%	8,900	36%	8,900	36%	33,600	0.0%	53,200	(86,800)	0%			
	% to 2018 Budget	13%	0%	0%	0%	0%	0%	20%	20%	0%	0%	37%	14%	37%	14%	24%	0%	60%	44%	0%			
	% to 2018 Forecast(F)	19%	0%	0%	0%	0%	0%	7%	7%	0%	0%	23%	15%	23%	15%	11%	0%	-5%	0%	0%			

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

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

Notes:	Baseline vs 3YrAvg	-	#DIV/0!						13,736	148%								21,950		1
212	7 Normalization	the 2015 Forecast is for ~30days of operation. reset to zero for baseline.																		
212	9 Pricing/Costs																			
212	10 Capital Impact	Snowmaking Operating Costs - 45 days / \$50,000.																		
212	11 Merit																			
212	12 Ops/Strategic																			
212	13 Regulatory	NO ca min wage change impact forecasted																		
212	14 Other																			
212	G1 GenComment1:																			
212	G2 GenComment2:																			

Tahoe Donner Association  
working model  
Resort Budget Model  
2019 Budget - Annual  
214 DHSki Retail  
[back to Index](#)

		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													
		214	OPS	AME	Public	DSL														
								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	2014 Actual	16,317	30,289	1.86	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%
2	2015 Actual	51,418	47,940	0.93	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%
3	2016 Actual	48,152	144,689	3.00	63,907	44.2%	10,119	21,767	31,886	4,560	45%	8,226	38%	12,786	40%	44,672	30.9%	8,979	27,131	123%
4	2017 Actual	45,803	164,857	3.60	74,265	45.0%	9,540	21,252	30,792	3,734	39%	10,360	49%	14,094	46%	44,886	27.2%	5,729	39,976	132%
5	2018 Budget	40,000	128,000	3.20	60,000	46.9%	10,900	19,600	30,500	2,600	24%	10,100	52%	12,700	42%	43,200	33.8%	6,400	18,400	117%
6	2018 Forecast(F)	37,794	125,996	3.33	56,414	44.8%	10,740	17,296	28,036	2,901	27%	8,969	52%	11,870	42%	39,907	31.7%	4,092	25,585	125%
7	2019 Normalization	6,206	21,004	3.38	9,586	45.6%	60	3,704	3,764	(1)	-2%	731	20%	730	19%	4,493	21.4%	2,208	4,715	
8	2019 Baseline(B)	44,000	147,000	3.34	66,000	44.9%	10,800	21,000	31,800	2,900	27%	9,700	46%	12,600	40%	44,400	30.2%	6,300	30,300	126%
	% to 2018 Budget	10%	15%	4%	10%	-4%	-1%	7%	4%	12%	13%	-4%	-10%	-1%	-5%	3%	-11%	-2%	65%	8%
	% to 2018 Forecast(F)	16%	17%	0%	17%	0%	1%	21%	13%	0%	-1%	8%	-11%	6%	-6%	11%	-5%	54%	18%	0%
9	2019 Pricing/Costs	-	-	-	0.0%	44.9%	<% after '8' driver	-	200	29%	800	50%	1,000	43%	1,000	0.0%	100	1.6%	(1,100)	
10	2019 Capital Impact	1,000	-	\$ 0	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	-	
11	2019 Merit	-	-	-	0.0%	300	600	900	-	0%	100	17%	100	11%	1,000	0.0%	-	(1,000)		
						2.8%	2.9%													
12	2019 Ops/Strategic	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	-	
13	2019 Regulatory	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	-	
14	2019 Other	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	(100)	100		
15	2019 Budget	45,000	147,000	\$ 3.27	66,000	44.9%	11,100	21,600	32,700	3,100	28%	10,600	49%	13,700	42%	46,400	31.6%	6,300	28,300	124%
	% to 2018 Budget	13%	15%	2%	10%	-4%	2%	10%	7%	19%	17%	5%	-5%	8%	1%	7%	-6%	-2%	54%	6%
	% to 2018 Forecast(F)	19%	17%	-2%	17%	0%	3%	25%	17%	7%	3%	18%	-5%	15%	-1%	16%	0%	54%	11%	-1%

See Forecast Adjustments Schedule for ADJ to Aug-Dec Bdg

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

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

(B) Baseline - includes rounding

0

Notes:	Baseline vs 3YrAvg	40,791	0	4,721	17%	1,031	0	
214	7 Normalization	Rev: 3yr avg and growth 1%						
214	9 Pricing/Costs	price increases tied to product cost increases, if any, in accord with standard markups, and for gloves, hats, goggles keystone+						
214	10 Capital Impact							
214	11 Merit	Salary per Master Budget Model, see note (S) above; Hourly per guideline max%.						
214	12 Ops/Strategic							
214	13 Regulatory							
214	14 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						

Tahoe Donner Association  
working model  
Resort Budget Model  
2019 Budget - Annual  
215 DHSki Rental  
[back to Index](#)

		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																
		215	OPS	AME	Public	DSL																	
								Payroll						TOTAL									
								Payroll Direct			Payroll Burden												
		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	2014 Actual	16,317	122,730	7.52	-	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%			
2	2015 Actual	51,418	236,008	4.59	-	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%			
3	2016 Actual	48,152	758,129	15.74	-	0.0%	10,119	93,521	103,641	4,558	45%	37,139	40%	41,698	40%	145,338	19.2%	20,794	591,997	456%			
4	2017 Actual	45,803	719,275	15.70	(45)	0.0%	9,540	87,626	97,166	3,734	39%	29,023	33%	32,757	34%	129,923	18.1%	19,267	570,130	482%			
5	2018 Budget	40,000	643,000	16.08	-	0.0%	10,900	85,300	96,200	2,500	23%	22,700	27%	25,200	26%	121,400	18.9%	21,700	499,900	449%			
6	2018 Forecast(F)	37,794	619,783	16.40	-	0.0%	10,740	94,114	104,854	2,871	27%	23,188	25%	26,059	25%	130,913	21.1%	16,456	472,414	421%			
7	2019 Normalization	6,206	114,217	18.40	-	0.0%	60	3,886	3,946	29	48%	812	21%	841	21%	4,787	4.2%	5,345	104,086				
8	2019 Baseline(B)	44,000	734,000	16.68	-	0.0%	10,800	98,000	108,800	2,900	27%	24,000	24%	26,900	25%	135,700	18.5%	21,800	576,500	466%			
	% to 2018 Budget	10%	14%	4%	0%	0%	-1%	15%	13%	16%	17%	6%	-8%	7%	-6%	12%	-2%	0%	15%	4%			
	% to 2018 Forecast(F)	16%	18%	2%	0%	0%	1%	4%	4%	1%	0%	4%	-1%	3%	-1%	4%	-12%	32%	22%	11%			
9	2019 Pricing/Costs		50,000	-	-	0.0%				200	29%	600	25%	800	25%	800	1.6%	2,000	47,200				
			6.8%		0.0%	0.0%	<= after '8' driver			6.9%		2.5%						9.2%					
10	2019 Capital Impact	1,000	16,000	\$ 16	-	0.0%	-	1,600	1,600	-	0%	400	25%	400	25%	2,000	12.5%	500	13,500				
11	2019 Merit					0.0%	300	2,900	3,200	-	0%	500	17%	500	16%	3,700	0.0%	-	(3,700)				
							2.8%	3.0%															
12	2019 Ops/Strategic	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-				
13	2019 Regulatory	-	-	-	-	0.0%	-	4,000	4,000	-	0%	1,000	25%	1,000	25%	5,000	0.0%	-	(5,000)				
14	2019 Other	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	(200)	200				
15	2019 Budget	45,000	800,000	\$ 17.78	-	0.0%	11,100	106,500	117,600	3,100	28%	26,500	25%	29,600	25%	147,200	18.4%	24,100	628,700	467%			
	% to 2018 Budget	13%	24%	11%	0%	0%	2%	25%	22%	24%	22%	17%	-6%	17%	-4%	21%	-3%	11%	26%	4%			
	% to 2018 Forecast(F)	19%	29%	8%	0%	0%	3%	13%	12%	8%	4%	14%	1%	14%	1%	12%	-13%	46%	33%	11%			

See Forecast Adjustments Schedule for ADJ to Aug-Dec Bdg

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

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

(B) Baseline - includes rounding

0

Notes:	Baseline vs 3YrAvg	196,027	0						22,280	26%								6,817		0
215	7 Normalization	Rev: 3yr avg and growth 5%		Wages: adj for volume change																
215	9 Pricing/Costs	avg 4% increase min																		
215	10 Capital Impact	new Snowbird chairlift, minimum impact, which offsets DHSMarketing(200) expense driver added of \$15,000. Net minimal factored, using conservatism, for chairlift replacement.																		
215	11 Merit	Salary per Master Budget Model, see note (S) above; Hourly per guideline max%.																		
215	12 Ops/Strategic																			
215	13 Regulatory	Saly: compwage adj SAM%		Wage:CAMWage to 11.00 effective 1/1/2018																
215	14 Other																			
215	G1 GenComment1:																			
215	G2 GenComment2:	Unit = Total Skier Visits																		

S&W TL as a % of Revenue	
21.6%	2015Actual
13.7%	2016Actual
13.5%	2017Actual
15.0%	2018Budget
16.9%	2018Forecast(F)
14.7%	2019Budget

Tahoe Donner Association  
working model  
Resort Budget Model  
2019 Budget - Annual  
216 Snowplay  
[back to Index](#)

		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 Burns, Roger		Payroll														
		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	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%			
2	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%			
3	2016 Actual	22,821	290,166	12.71	6,895	2.4%	-	44,325	44,325	-	0%	17,369	39%	17,369	39%	61,695	21.3%	46,635	174,941	252%			
4	2017 Actual	15,295	263,541	17.23	5,365	2.0%	21,081	49,875	70,956	3,995	19%	17,056	34%	21,051	30%	92,007	34.9%	36,460	129,708	197%			
5	2018 Budget	20,000	269,000	13.45	7,400	2.8%	22,300	66,900	89,200	5,100	23%	19,900	30%	25,000	28%	114,200	42.5%	43,200	104,200	163%			
6	2018 Forecast(F)	14,739	213,944	14.52	4,345	2.0%	22,659	55,619	78,278	5,040	22%	16,154	29%	21,195	27%	99,473	46.5%	38,883	71,242	150%			
7	2019 Normalization	3,261	55,056	16.88	(445)	-0.8%	(359)	9,981	9,622	(140)	39%	2,146	21%	2,005	21%	11,627	21.1%	4,817	39,058				
8	2019 Baseline(B)	18,000	269,000	14.94	3,900	1.4%	22,300	65,600	87,900	4,900	22%	18,300	28%	23,200	26%	111,100	41.3%	43,700	110,300	170%			
	% to 2018 Budget	-10%	0%	11%	-47%	-47%	0%	-2%	-1%	-4%	-4%	-8%	-6%	-7%	-6%	-3%	-3%	1%	6%	4%			
	% to 2018 Forecast(F)	22%	26%	3%	-10%	-29%	-2%	18%	12%	-3%	-1%	13%	-4%	9%	-3%	12%	-11%	12%	55%	13%			
9	2019 Pricing/Costs		25,000	-	-	0.0%				300	23%	800	29%	1,100	28%	1,100	4.4%	-	23,900				
			9.3%		0.0%	1.3%	<= after '8' driver				6.1%	4.4%						0.0%					
10	2019 Capital Impact	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-				
11	2019 Merit					0.0%	800	2,000	2,800	100	13%	300	15%	400	14%	3,200	0.0%	-	(3,200)				
							3.6%	3.0%															
12	2019 Ops/Strategic		(12,000)		-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	(12,000)				
13	2019 Regulatory		-		-	0.0%	-	3,000	3,000	-	0%	400	13%	400	13%	3,400	0.0%	-	(3,400)				
14	2019 Other		-		-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	200	(200)				
15	2019 Budget	18,000	282,000	\$ 15.67	3,900	1.4%	23,100	70,600	93,700	5,300	23%	19,800	28%	25,100	27%	118,800	42.1%	43,900	115,400	169%			
	% to 2018 Budget	-10%	5%	16%	-47%	-50%	4%	6%	5%	4%	0%	-1%	-6%	0%	-4%	4%	-1%	2%	11%	4%			
	% to 2018 Forecast(F)	22%	32%	8%	-10%	-32%	2%	27%	20%	5%	3%	23%	-3%	18%	-1%	19%	-9%	13%	62%	13%			

See Forecast Adjusments Schedule for ADJ to Aug-Dec Bdg

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

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

(B) Baseline - includes rounding

0

Notes:	Baseline vs 3yrAvg	58,882	0	41,204	88%	7,499	0
216	7 Normalization	Rev: 3yr avg, +5% for past price increases and food truck added in 2016 Wages: adj for decrease in volume/revenue in Basline				'17 - staff shortages	
216	9 Pricing/Costs	Rev: increase member/guest/ public prices, see rates schedule, including Peak Period pricine....REMOVE PASS PERK and REMOVE REC FEE INCLUDED					
216	10 Capital Impact						
216	11 Merit	Salary per Master Budget Model, see note (S) above; Hourly per guideline max%.					
216	12 Ops/Strategic	rough estimate of removing snowplay from being included in Recreation Fee (22,000) + 10,000 = (12,000) net					
216	13 Regulatory	Wage:CAMWage impact					
216	14 Other						
216	G1 GenComment1:	Wage: Manager in Winter change cost charge to Snowplay (Jan-Apr, NovDec) as 80+% of time in Winter is Snowplay					
216	G2 GenComment2:	Pricing - saw Guest reduction due to pricing strategy in 16/17. Volume Mix: Member 26%, Guest 40%, Public 33%, Comp 1% Revenue Mix: Member 0%, Guest 37%, Public 63%, Comp 0%					

Tahoe Donner Association  
working model  
Resort Budget Model  
2019 Budget - Annual  
220 DHSki School  
[back to Index](#)

		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															
		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	2014 Actual	16,317	111,675	6.84	-	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%		
2	2015 Actual	51,418	227,364	4.42	-	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%		
3	2016 Actual	48,152	799,206	16.60	-	0.0%	57,157	252,833	309,990	25,674	45%	101,333	40%	127,007	41%	436,997	54.7%	18,085	344,125	176%		
4	2017 Actual	45,803	885,472	19.33	-	0.0%	91,367	323,141	414,508	30,269	33%	112,949	35%	143,218	35%	557,726	63.0%	12,922	314,824	155%		
5	2018 Budget	40,000	702,000	17.55	-	0.0%	112,400	211,500	323,900	42,700	38%	66,400	31%	109,100	34%	433,000	61.7%	19,000	250,000	155%		
6	2018 Forecast(F)	37,794	835,233	22.10	-	0.0%	112,470	286,325	398,796	40,408	36%	68,780	24%	109,188	27%	507,984	60.8%	16,811	310,438	159%		
7	2019 Normalization	6,206	46,767	7.54	-	0.0%	(1,270)	15,675	14,404	(308)	24%	3,120	20%	2,812	20%	17,216	36.8%	3,089	26,462			
8	2019 Baseline(B)	44,000	882,000	20.05	-	0.0%	111,200	302,000	413,200	40,100	36%	71,900	24%	112,000	27%	525,200	59.5%	19,900	336,900	162%		
	% to 2018 Budget	10%	26%	14%	0%	0%	-1%	43%	28%	-6%	-5%	8%	-24%	3%	-20%	21%	-3%	5%	35%	4%		
	% to 2018 Forecast(F)	16%	6%	-9%	0%	0%	-1%	5%	4%	-1%	0%	5%	-1%	3%	-1%	3%	-2%	18%	9%	2%		
9	2019 Pricing/Costs		50,000	-	-	0.0%			-	2,700	38%	1,900	24%	4,600	28%	4,600	9.2%	1,500	43,900			
			5.7%		0.0%	0.0%	<= after '8' driver			6.7%		2.6%						7.5%				
10	2019 Capital Impact	1,000	20,000	\$ 20	-	0.0%	-	8,000	8,000	-	0%	2,000	25%	2,000	25%	10,000	50.0%	800	9,200			
11	2019 Merit					0.0%	3,300	9,100	12,400	500	15%	1,500	16%	2,000	16%	14,400	0.0%	-	(14,400)			
							3.0%	3.0%														
12	2019 Ops/Strategic	-	-	-	-	0.0%	-	(10,000)	(10,000)	-	0%	(2,400)	24%	(2,400)	24%	(12,400)	0.0%	-	12,400			
13	2019 Regulatory	-			-	0.0%	1,000	8,000	9,000	400	40%	2,000	25%	2,400	27%	11,400	0.0%	-	(11,400)			
14	2019 Other	-			-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-			
15	2019 Budget	45,000	952,000	\$ 21.16	-	0.0%	115,500	317,100	432,600	43,700	38%	76,900	24%	120,600	28%	553,200	58.1%	22,200	376,600	165%		
	% to 2018 Budget	13%	36%	21%	0%	0%	3%	50%	34%	2%	0%	16%	-23%	11%	-17%	28%	-6%	17%	51%	7%		
	% to 2018 Forecast(F)	19%	14%	-4%	0%	0%	3%	11%	8%	8%	5%	12%	1%	10%	2%	9%	-4%	32%	21%	4%		

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

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

Notes:	Baseline vs 3yrAvg	261,399	0	129,176	45%	6,817	0	
220	7 Normalization	Rev: 3yr avg + price growth 5%						
220	9 Pricing/Costs	Rev: 6% avg price incr						
220	10 Capital Impact	new Snowbird chairlift, minimum impact, which offsets DHSMarketing(200) expense driver added of \$15,000. Net minimal factored, using conservatism, for chairlift					S&W TL as a % of Rev (220+230)	
220	11 Merit	Salary per Master Budget Model, see note (S) above; Hourly per guideline max%.					66.1%	2014Actual
220	12 Ops/Strategic	labor efficiency initiative					63.0%	2015Actual
220	13 Regulatory	Wage:CAMWage increase impact, after Merit					38.8%	2016Actual
220	14 Other						46.8%	2017Actual
220	G1 GenComment1:						46.1%	2018Budget
220	G2 GenComment2:	Unit = Total Skier Visits					47.7%	2018Forecast(F)
							45.4%	2019Budget

2019 Budget - Annual  
230 DHSki Snowflakes  
[back to Index](#)

		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											TOTAL			
		230	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	2014 Actual	16,317	63,964	3.92	-	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%			
2	2015 Actual	51,418	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	#DIV/0!			
3	2016 Actual	48,152	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	#DIV/0!			
4	2017 Actual	45,803	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	#DIV/0!			
5	2018 Budget	40,000	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	#DIV/0!			
6	2018 Forecast(F)	37,794	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	#DIV/0!			
7	2019 Normalization	6,206	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-				
8	2019 Baseline(B)	44,000	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	#DIV/0!			
	% to 2018 Budget	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	#DIV/0!			
	% to 2018 Forecast(F)	16%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	#DIV/0!			
9	2019 Pricing/Costs	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-				
		0.0%	0.0%	0.0%	0.0%	0.0%	0.0% <= after '8' driver			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%				
10	2019 Capital Impact	1,000	-	\$ 0	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-				
11	2019 Merit	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-				
		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%				
12	2019 Ops/Strategic	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-				
13	2019 Regulatory	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-				
14	2019 Other	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-				
15	2019 Budget	45,000	-	\$ 0.00	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	#DIV/0!			
	% to 2018 Budget	13%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	#DIV/0!			
	% to 2018 Forecast(F)	19%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	#DIV/0!			

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

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

Notes:	Baseline vs 3YrAvg	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!		
230	7 Normalization								
230	9 Pricing/Costs								
230	10 Capital Impact								
230	11 Merit	Salary per Master Budget Model, see note (S) above; Hourly per guideline max%.							
230	12 Ops/Strategic								
230	13 Regulatory								
230	14 Other								
230	G1 GenComment1:								
230	G2 GenComment2:	abandon dept, combine into 220							

S&W TL as a % of Revenue  
51.8% 2014Actual  
#DIV/0! 2015Actual  
#DIV/0! 2016Actual  
#DIV/0! 2018Budget  
#DIV/0! 2018Forecast(F)  
#DIV/0! 2019Budget



Tahoe Donner Association  
working model  
Resort Budget Model  
2019 Budget - Annual  
240 DHSki Tickets  
[back to Index](#)

		D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	x	
DEPTNu		Group1	Group2	Group3	Group4	Group5		Payroll														(6,023,000)	
240		OPS	AME	Public	DSL	McClendon, Robby		Payroll Direct						Payroll Burden						TOTAL		755,000	
		3,891,000																					
Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%	PAYROLL	PR%R	Expense	NORBO	AllocOH	NOR	CRR			
1	2014 Actual	16,317	204,376	12.53	-	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	-	132,963	286%	
2	2015 Actual	51,418	461,252	8.97	-	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	-	379,246	562%	
3	2016 Actual	48,152	1,323,812	27.49	-	0.0%	32,725	52,131	84,856	13,681	42%	19,948	38%	33,629	40%	118,485	9.0%	49,822	1,155,505	-	1,155,505	787%	
4	2017 Actual	45,803	1,373,967	30.00	-	0.0%	35,001	59,636	94,637	11,884	34%	21,233	36%	33,117	35%	127,754	9.3%	54,082	1,192,132	-	1,192,132	756%	
5	2018 Budget	40,000	1,234,000	30.85	-	0.0%	35,700	56,800	92,500	9,000	25%	19,900	35%	28,900	31%	121,400	9.8%	47,700	1,064,900	-	1,064,900	730%	
6	2018 Forecast(F)	37,794	1,083,835	28.68	-	0.0%	37,405	57,569	94,974	9,103	24%	15,660	27%	24,763	26%	119,737	11.0%	48,492	915,606	-	915,606	644%	
7	2019 Normalization	6,206	240,165	38.70	-	0.0%	(2,305)	31	(2,274)	(503)	22%	40	127%	(463)	20%	(2,737)	-1.1%	10,208	232,694	-	232,694		
8	2019 Baseline(B)	44,000	1,324,000	30.09	-	0.0%	35,100	57,600	92,700	8,600	25%	15,700	27%	24,300	26%	117,000	8.8%	58,700	1,148,300	-	1,148,300	754%	
	% to 2018 Budget	10%	7%	-2%	0%	0%	-2%	1%	0%	-4%	-3%	-21%	-22%	-16%	-16%	-4%	-10%	23%	8%	0%	8%	3%	
	% to 2018 Forecast(F)	16%	22%	5%	0%	0%	-6%	0%	-2%	-6%	1%	0%	0%	-2%	1%	-2%	-20%	21%	25%	0%	25%	17%	
9	2019 Pricing/Costs	107,000	-	-	0.0%	-	300	25%	400	28%	700	27%	700	0.7%	4,200	102,100	102,100						
		8.1%	0.0%	0.0%	<% after '8' driver	3.5%	2.5%									7.2%							
10	2019 Capital Impact	1,000	30,000	\$ 30	-	0.0%	-	-	-	0%	-	0%	-	0%	-	0.0%	3,900	26,100	-	26,100			
11	2019 Merit	-	-	-	0.0%	1,100	1,700	2,800	200	18%	300	18%	500	18%	3,300	0.0%	-	(3,300)	-	(3,300)			
						3.1%	3.0%																
12	2019 Ops/Strategic	-	-	-	0.0%	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	-	-				
13	2019 Regulatory	-	-	-	0.0%	500	2,000	2,500	100	20%	600	30%	700	28%	3,200	0.0%	-	(3,200)	-	(3,200)			
14	2019 Other	-	-	-	0.0%	-	-	-	0%	-	0%	-	0%	-	0.0%	(600)	600	-	600				
15	2019 Budget	45,000	1,461,000	\$ 32.47	-	0.0%	36,700	61,300	98,000	9,200	25%	17,000	28%	26,200	27%	124,200	8.5%	66,200	1,270,600	-	1,270,600	767%	
	% to 2018 Budget	13%	18%	5%	0%	0%	3%	8%	6%	2%	-1%	-15%	-21%	-9%	-14%	2%	-14%	39%	19%	0%	19%	5%	
	% to 2018 Forecast(F)	19%	35%	13%	0%	0%	-2%	6%	3%	1%	3%	9%	2%	6%	3%	4%	-23%	37%	39%	0%	39%	19%	

See Forecast Adjustments Schedule for ADJ to Aug-Dec Bdg

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

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

(B) Baseline - includes rounding

0

Notes:	Baseline vs 3YrAvg	367,700	0	17,131	23%	20,544	0
240 7	Normalization	Skiers: 3yr Avg	Rev: 3yr Average plus 5% to factor prior years price increases				
240 9	Pricing/Costs	Lift Tickets/Season Passes pricing changes estimated impact, see Fee Schedule					
240 10	Capital Impact	new Snowbird chairlift, minimum impact, which offsets DHSMarketing(200) expense driver added of \$15,000. Net minimal factored, using conservatism, for chairlift replacement. Also, snowmaking DHS Eagle in DF Plan for 2019, impacts Dec'19.					
240 11	Merit						
240 12	Ops/Strategic						
240 13	Regulatory	Wage:CA MinWage impact					
240 14	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	39,897 =5yr (calendar yr) average (2013A to 2017F)	48,458 =3yr (calendar yr) average (2014A to 2016A)	43,916 =3yr (calendar yr) average (2015A to 2017F)		