

Tahoe Donner Association

		F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA
working model		DeptNu	Group1	Group2	Group3	Group4	Group5																
Resort Budget Model																	back to index						
2020 Budget - Annual		PICK ONLY ONE (1) of the six available Filters ABOVE. List Drop Down is available for each Filter option field.					Payroll															Per TL Units	
LOOKUP Report (1)							Payroll Direct			Payroll Burden			TOTAL						6473				
Filter Selected:	Ops	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	6473
Operating Fund																							
1	2015 Actual	6,472	8,681,085	\$ 1,341	1,198,922	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%	3,742,500	(5,600,743)	-	(5,600,743)	61%	\$ (865.25)
2	2016 Actual	6,472	12,771,063	\$ 1,973	1,553,130	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%	4,309,915	(4,503,570)	-	(4,503,570)	74%	\$ (695.75)
3	2017 Actual	6,473	13,116,558	\$ 2,026	1,634,449	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%	4,431,630	(5,122,856)	-	(5,122,856)	72%	\$ (791.42)
4	2018 Actual	6,473	13,353,043	\$ 2,063	1,573,461	11.8%	4,078,049	6,072,656	10,150,705	991,902	24%	1,461,022	24%	2,452,924	24.2%	12,603,629	94.4%	4,610,318	(5,434,365)	-	(5,434,365)	71%	\$ (839.54)
5	2019 Budget	6,473	14,215,000	\$ 2,196	1,613,000	11.3%	4,084,000	6,431,000	10,515,000	1,130,000	28%	1,730,000	27%	2,860,000	27.2%	13,375,000	94.1%	5,120,000	(5,893,000)	(197,000)	(5,696,000)	71%	\$ (879.96)
6	2019 Forecast(F)	6,473	14,428,820	\$ 2,229	1,581,720	11.0%	4,083,753	6,317,488	10,401,241	1,074,778	26%	1,621,890	26%	2,696,668	25.9%	13,097,909	90.8%	5,167,459	(5,418,268)	(197,000)	(5,221,268)	73%	\$ (806.62)
7	2020 Normalization	-	270,180	-	21,280	7.9%	99,447	34,112	133,559	23,322	23%	(5,590)	-16%	17,732	13%	151,291	56.0%	(155,059)	252,668	-	252,668	1543%	\$ 39.03
8	2020 Baseline(B)	6,473	14,699,000	\$ 2,271	1,603,000	10.9%	4,183,200	6,351,600	10,534,800	1,098,100	26%	1,616,300	25%	2,714,400	25.8%	13,249,200	90.1%	5,012,400	(5,165,600)	(197,000)	(4,968,600)	75%	\$ (767.59)
	% to 2019 Budget	0%	3%	3%	-1%	-4%	2%	-1%	0%	-3%	-5%	-7%	-5%	-5%	-5%	-1%	-4%	-2%	-12%	-13%	5%	-13%	
	% to 2019 Forecast(F)	0%	2%	2%	1%	-1%	2%	1%	1%	2%	0%	0%	-1%	1%	-1%	1%	-1%	-3%	-5%	-5%	2%	-5%	
9	2020 Pricing/Costs	-	786,000	-	4,400	0.6%	-	-	-	20,000	0%	25,100	0%	45,100	0%	45,100	5.7%	78,300	658,200	-	658,200	615%	\$ 101.68
					0.3%	10.4%	<% after '8' driver				1.8%	1.6%					1.6%						
10	2020 BOD or Capital	-	(1,429,000)	-	(151,400)	10.6%	(72,400)	(327,600)	(400,000)	(23,700)	33%	(62,700)	19%	(86,400)	22%	(486,400)	34.0%	227,200	(1,018,400)	-	(1,018,400)	348%	\$ (157.33)
11	2020 Merit	-	-	-	-	0.0%	119,700	102,500	222,200	19,000	16%	16,300	16%	35,300	16%	257,500	0.0%	-	(257,500)	-	(257,500)	0%	\$ (39.78)
							2.9%	1.6%	2.1%														
12	2020 Ops/Strategic	-	84,000	-	20,000	23.8%	(33,500)	(48,100)	(81,600)	(9,800)	29%	(2,900)	6%	(12,700)	16%	(94,300)	-112.3%	32,000	126,300	-	126,300	-199%	\$ 19.51
13	2020 Regulatory	-	-	-	-	0.0%	12,100	189,900	202,000	3,500	29%	53,200	28%	56,700	28%	258,700	0.0%	190,000	(448,700)	-	(448,700)	0%	\$ (69.32)
14	2020 Other	-	-	-	-	0.0%	2,900	(300)	2,600	1,900	66%	5,700	-1900%	7,600	292%	10,200	0.0%	(28,900)	18,700	-	18,700	0%	\$ 2.89
15	2020 Budget	6,473	14,140,000	\$ 2,184	1,476,000	10.4%	4,212,000	6,268,000	10,480,000	1,109,000	26.3%	1,651,000	26.3%	2,760,000	26.3%	13,240,000	93.6%	5,511,000	(6,087,000)	(197,000)	(5,890,000)	71%	\$ (909.93)
	% to 2019 Budget	0%	-1%	-1%	-8%	-8%	3%	3%	0%	-2%	-5%	-5%	-2%	-3%	-3%	-1%	0%	8%	3%	0%	3%	-1%	3%
	% to 2019 Forecast(F)	0%	-2%	-2%	-7%	-5%	3%	-1%	1%	3%	0%	2%	3%	2%	2%	1%	3%	7%	12%	0%	13%	-4%	13%
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		(75,000)	(137,000)		128,000	(163,000)	(35,000)	(21,000)	(79,000)	(100,000)	(135,000)	391,000	(194,000)		(30)								
		-1%	-8%		3%	-3%	0%	-2%	-5%	-3%	-1%	8%	3%		3%								
2020Budget		2019Budget																					
	Operating Revenue	14,140,000	70%	14,215,000	71%	-1%	(75,000)	Other* Salary															
	Assessment Revenue	6,087,000	30%	5,893,000	29%	3%	194,000	(52,000) Capitalized Salaries (golf maint) before Burden															
	Total Operating Costs (Revenue Requirement)	20,227,000	100%	20,108,000	100%	1%	119,000	147,000 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)															
								136,000 Total Other Salary Direct															
Salary Budget Model		Other *																					
		4,076,000	136,000	4,212,000																			
2020 Budget		FTEs	44.5 Exempt	159.9 NonEx	204.4 Total																		

1% is approx 5% of non-fixed expenses (fixed-utilities, insurance, ccfes)
 -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'20 has been applied to all depts.

10/10/2019 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	V	W	X					
	DEPTNu	Group1	Group2	Group3	Group4	Group5 Etnyre, Robb		Payroll														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	AllocOH	NOR	CRR					
1	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)	-	(643,358)	0%					
2	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)	-	(638,660)	0%					
3	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)	-	(779,953)	0%					
4	2018 Actual	6,084,700	-	-	0.0%	36,824	-	36,824	3,215	9%	-	0%	3,215	9%	40,039	0.0%	793,103	(833,142)	-	(833,142)	0%					
5	2019 Budget	5,696,000	-	-	0.0%	53,800	12,000	65,800	7,800	14%	-	0%	7,800	12%	73,600	0.0%	987,000	(1,060,600)	1,207,200	(2,267,800)	0%					
6	2019 Forecast(F)	5,696,000	-	-	0.0%	44,289	5,000	49,289	5,595	13%	-	0%	5,595	11%	54,884	0.0%	1,083,990	(1,138,873)	1,207,200	(2,346,073)	0%					
7	2020 Normalization	-	-	-	0.0%	9,511	7,000	16,511	1,805	19%	-	0%	1,805	11%	18,316	0.0%	(130,090)	111,773	-	111,773	0%					
8	2020 Baseline(B)	5,696,000	-	-	0.0%	53,800	12,000	65,800	7,400	14%	-	0%	7,400	11%	73,200	0.0%	953,900	(1,027,100)	1,207,200	(2,234,300)	0%					
	% to 2019 Budget	0%	0%	0%	0%	0%	0%	0%	-5%	-5%	0%	0%	-5%	-5%	-1%	0%	-3%	-3%	0%	-1%	0%					
	% to 2019 Forecast(F)	0%	0%	0%	0%	21%	140%	33%	32%	9%	0%	0%	32%	-1%	33%	0%	-12%	-10%	0%	-5%	0%					
9	2020 Pricing/Costs	-	-	-	0.0%	-	-	-	300	14%	-	0%	300	12%	300	0.0%	3,600	(3,900)	-	(3,900)	0%					
					0.0%					4.1%		0.0%						0.4%								
10	2020 BOD or Capital	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	100,000	(100,000)	-	(100,000)	0%					
11	2020 Merit	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	-	-	0%					
					0.0%					0.0%		0.0%														
12	2020 Ops/Strategic	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	20,000	(20,000)	-	(20,000)	0%					
13	2020 Regulatory	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	185,000	(185,000)	-	(185,000)	0%					
14	2020 Other	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	7,000	(7,000)	-	(7,000)	0%					
15	2020 Budget	6,087,000	-	\$ 0	0.0%	53,800	12,000	65,800	7,700	14%	-	0%	7,700	12%	73,500	0.0%	1,269,500	(1,343,000)	1,207,200	(2,550,200)	0%					
	% to 2019 Budget	7%	0.0%	0%	0%	0%	0%	0%	-1%	-1%	0%	0%	-1%	-1%	0%	0%	29%	27%	0%	12%	0%					
	% to 2019 Forecast(F)	7%	0.0%	0%	0%	21%	140%	33%	38%	13%	0%	0%	38%	3%	34%	0%	17%	18%	0%	9%	0%					

See Forecast Adjustments Schedule for ADJ to Aug-Dec Bdg

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

0

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

(B) Baseline - includes rounding

Notes:	2020 Budget	FTEs	0.2	-	0.2	Item	Mix%	Bdg 2019	Bdg 2020	Chg
005 7 Normalization	Expense: 3yr Avg Basline + 74,000 in costs growth trends					Property Taxes	25%	246,000	271,000	25k/10%
005 9 Pricing/Costs	Expense: 5% on utilities = \$3k + \$2k est. to cover all other (postage, etc)					Insurance	22%	222,000	382,000	160k/72%
005 10 BOD or Capital	Governing Documents update					Legal	11%	105,000	100,000	-5k/-5%
005 11 Merit	Salary per Master Budget Model, see note (S) above; Hourly per guideline max%.					GOV DOCS	0%	-	100,000	#DIV/0!
005 12 Ops/Strategic	Increased costs of board meeting video/live feed coverage \$20,000 over what in Baseline.					Utilities	8%	80,000	90,000	10k/13%
005 13 Regulatory	Exp: Insurance cost inc ~\$160,000 Property Taxes increase (real and business) \$25,000					Board Expense	4%	36,000	40,000	4k/11%
005 14 Other	Exp: Audit tax estimate increase					Annual Meeting	4%	41,000	41,000	0k/0%
005 G1 GenComment1:	Annual Assessment Revenue EXCLUDED. Salaries are % of GM (consistent with prior years) and PTO Accrual. Wages are PTO Accrual.					Consulting	4%	37,000	28,000	-9k/-24%
005 G2 GenComment2:	* B20, AllOtherItems: \$32k R&M/SR, \$15k BadDebtExp, \$20kContingency, \$40kIncTaxes, \$10kHOA Advert, \$7kDonations, \$9kAssesmtBilling, \$20kClaims, \$6kJanitorial, \$26k misc others* >					Audit/Tax Svcs	3%	27,000	33,000	6k/22%
						All Other *	20%	193,000	184,500	-8.5k/-4%
						TOTAL	100%	987,000	1,269,500	282.5k/29%

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	DEPTNu 010	Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%	TOTAL PAYROLL	PR%R	Expense	NORBO	AllocOH	NOR	CRR					
																							Group1 OPS	Group2 HOA	Group3 HOA	Group4 Admin	Group5 Etnyre, Robb
																							Payroll				
Payroll Direct								Payroll Burden								TOTAL											
1	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)	-	(601,454)	27%					
2	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)	-	(621,422)	34%					
3	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)	-	(598,566)	30%					
4	2018 Actual	-	245,029	-	-	0.0%	541,114	198,254	739,368	98,745	18%	43,980	22%	142,724	19%	882,092	360.0%	137,507	(774,570)	-	(774,570)	24%					
5	2019 Budget	-	184,000	-	-	0.0%	376,900	156,700	533,600	95,500	25%	39,100	25%	134,600	25%	668,200	363.2%	141,000	(625,200)	(625,200)	-	100%					
6	2019 Forecast(F)	-	249,794	-	-	0.0%	377,076	133,117	510,192	88,277	23%	36,677	28%	124,954	24%	635,146	254.3%	130,960	(516,312)	(625,200)	108,888	177%					
7	2020 Normalization	-	(9,794)	-	-	0.0%	51,024	(45,717)	5,308	7,223	14%	(9,977)	22%	(2,754)	-52%	2,554	-26.1%	7,440	(19,788)	-	(19,788)						
8	2020 Baseline(B)	-	240,000	-	-	0.0%	428,100	87,400	515,500	95,500	22%	26,700	31%	122,200	24%	637,700	265.7%	138,400	(536,100)	(625,200)	89,100	159%					
	% to 2019 Budget	0%	30%	0%	0%	0%	14%	-44%	-3%	0%	-12%	-32%	22%	-9%	-6%	-5%	-27%	-2%	-14%	0%	0%	59%					
	% to 2019 Forecast(F)	0%	-4%	0%	0%	0%	14%	-34%	1%	8%	-5%	-27%	11%	-2%	-3%	0%	4%	6%	4%	0%	-18%	-10%					
9	2020 Pricing/Costs	-	-	-	-	0.0%	-	2,900	23%	2,100	33%	5,000	25%	5,000	0.0%	1,500		(6,500)		(6,500)							
						0.0%		0.0%	<% after '8' driver																		
10	2020 BOD or Capital	-	-	-	-	0.0%	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	-	-	-						
11	2020 Merit	-	-	-	-	0.0%	9,300	2,600	11,900	1,500	16%	400	15%	1,900	16%	13,800	0.0%	-	(13,800)	-	(13,800)						
							2.2%	3.0%																			
12	2020 Ops/Strategic	-	-	-	-	0.0%	(10,000)	(10,000)	(20,000)	(2,500)	25%	(2,500)	25%	(5,000)	25%	(25,000)	0.0%	-	25,000	-	25,000						
13	2020 Regulatory	-	-	-	-	0.0%	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	-	-	-						
14	2020 Other	-	-	-	-	0.0%	-	-	-	0%	-	0%	-	0%	-	0.0%	(1,400)	1,400	-	-	1,400						
15	2020 Budget	-	240,000	-	-	0.0%	427,400	80,000	507,400	97,400	23%	26,700	33%	124,100	24%	631,500	263.1%	138,500	(530,000)	(625,200)	95,200	166%					
	% to 2019 Budget	0%	30%	0%	0%	0%	13%	-49%	-5%	2%	-10%	-32%	34%	-8%	-3%	-5%	-28%	-2%	-15%	0%	0%	66%					
	% to 2019 Forecast(F)	0%	-4%	0%	0%	0%	13%	-40%	-1%	10%	-3%	-27%	21%	-1%	0%	-1%	3%	6%	3%	0%	-13%	-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:	2020 Budget	FTEs	1.9	0.8	2.7
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010	7	Normalization	Revenue: adj based on detailed review	Saly & Hrly: adj for exe asst chg Exempt NonExempt change and vacancy
010	9	Pricing/Costs		
010	10	BOD or Capital		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	Payroll: Vacancy FACTOR Expense:	40% Funded in Budget > B'19 B'20 < 40% Funded in Budget
010	13	Regulatory		< Saly: Bonus Base Pool amount here (not tl bonus potential, but portion to be budgeted).
010	14	Other		< Wage: Bonus Base Pool amount here (not tl bonus potential, but portion to be budgeted).
010	G1	GenComment1:	Wages: Loss Prevention (security) (1 FT 2080, 1PT) and Wage Bonus	173,000 2.9% 178,000 < 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:GM %, Exec Asst, Bonus,	Expenses: Utilities and Bldg R&M etal for Northwoods building

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DEPTNu		Group1	Group2	Group3	Group4	Group5		Schwartz, Christina														
015		OPS	HOA	HOA	Admin	Payroll																
		Payroll Direct				Payroll Burden								TOTAL								
Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%	PAYROLL	PR%R	Expense	NORBO	AllocOH	NOR	CRR		
1	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)	-	(390,552)	34%
2	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)	-	(426,273)	29%
3	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)	-	(427,816)	30%
4	2018 Actual	-	202,366	-	-	0.0%	282,872	91,168	374,039	50,118	18%	18,340	20%	68,458	18%	442,497	218.7%	253,676	(493,807)	-	(493,807)	29%
5	2019 Budget	-	210,000	-	-	0.0%	284,300	110,900	395,200	57,900	20%	31,000	28%	88,900	22%	484,100	230.5%	259,600	(533,700)	(533,700)	-	100%
6	2019 Forecast(F)	-	222,096	-	-	0.0%	225,283	149,232	374,515	51,238	23%	32,211	22%	83,449	22%	457,964	206.2%	198,570	(434,438)	(533,700)	99,262	181%
7	2020 Normalization	-	(12,096)	-	-	0.0%	64,317	2,968	67,285	7,662	12%	189	6%	7,851	12%	75,136	-621.1%	(370)	(86,862)	-	(86,862)	
8	2020 Baseline(B)	-	210,000	-	-	0.0%	289,600	152,200	441,800	58,900	20%	32,400	21%	91,300	21%	533,100	253.9%	198,200	(521,300)	(533,700)	12,400	106%
	% to 2019 Budget	0%	0%	0%	0%	0%	2%	37%	12%	2%	0%	5%	-24%	3%	-8%	10%	10%	-24%	-2%	0%	0%	6%
	% to 2019 Forecast(F)	0%	-5%	0%	0%	0%	29%	2%	18%	15%	-11%	1%	-1%	9%	-7%	16%	23%	0%	20%	0%	-88%	-41%
9	2020 Pricing/Costs	-	-	-	-	0.0%	-	3,600	22%	1,500	22%	5,100	22%	5,100	0.0%	-	(5,100)	-	(5,100)	-	(5,100)	
		0.0%	0.0%	0.0%	0.0%	0.0%	<% after '8' driver	6.1%	4.6%													
10	2020 BOD or Capital	-	-	-	-	0.0%	-	-	-	0%	-	0%	-	0%	-	0%	-	0%	-	-	-	-
11	2020 Merit	-	-	-	-	0.0%	8,700	4,600	13,300	1,400	16%	700	15%	2,100	16%	15,400	0.0%	-	(15,400)	-	(15,400)	
							3.0%	3.0%														
12	2020 Ops/Strategic	-	-	-	-	0.0%	-	-	-	0%	10,000	0%	10,000	0%	10,000	0.0%	-	(10,000)	-	(10,000)		
13	2020 Regulatory	-	-	-	-	0.0%	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	-	-	-	
14	2020 Other	-	-	-	-	0.0%	200	-	200	0%	-	0%	-	0%	200	0.0%	(1,000)	800	-	800		
15	2020 Budget	-	210,000	-	-	0.0%	298,500	156,800	455,300	63,900	21%	44,600	28%	108,500	24%	563,800	268.5%	197,200	(551,000)	(533,700)	(17,300)	92%
	% to 2019 Budget	0%	0%	0%	0%	0%	5%	41%	15%	10%	5%	44%	2%	22%	6%	16%	16%	-24%	3%	0%	0%	-8%
	% to 2019 Forecast(F)	0%	-5%	0%	0%	0%	32%	5%	22%	25%	-6%	38%	32%	30%	7%	23%	30%	-1%	27%	0%	-117%	-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: 2020 Budget FTEs 3.0 2.6 5.6

015	7	Normalization	Rev: 3yrAvg + 3%; low growth due to digital world shift. Saly: adj for vacancies Wages: adj for Contractor to Employee change Exp- 3yrAvg and adjust for Contractor to Employee change
015	9	Pricing/Costs	Rev: no planned TDNews advertising price increase, at this time, due to continued digital pressures on print media advertising. Conservatism, especially with this being 1st area hit if recession impacts 2020.
015	10	BOD or Capital	
015	11	Merit	Salary per Master Budget Model, see note (S) above; Hourly per guideline max%.
015	12	Ops/Strategic	Rev: Wage Burden: adj for Contractor to EE change noted row 7 Expense: \$10,000 for member engagement related services expense costs is in Baseline for 2020.
015	13	Regulatory	Saly: Wage:
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%.

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		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 Walker, Sheryl		Payroll													
		020	OPS	HOA	HOA	Admin	Payroll Direct				Payroll Burden				TOTAL							
		Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%	PAYROLL	PR%R	Expense	NORBO	AllocOH	NOR	CRR
1	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)	-	(112,618)	52%
2	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)	-	(157,190)	43%
3	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)	-	(130,893)	57%
4	2018 Actual	-	201,683	-	-	0.0%	68,658	197,384	266,042	16,412	24%	63,062	32%	79,474	30%	345,517	171.3%	31,049	(174,883)	-	(174,883)	54%
5	2019 Budget	-	196,000	-	-	0.0%	69,800	229,200	299,000	19,500	28%	78,300	34%	97,800	33%	396,800	202.4%	40,800	(241,600)	124,100	(365,700)	35%
6	2019 Forecast(F)	-	172,047	-	-	0.0%	68,289	220,692	288,981	18,144	27%	71,780	33%	89,924	31%	378,906	220.2%	32,116	(238,975)	124,100	(363,075)	32%
7	2020 Normalization	-	(2,047)	-	-	0.0%	1,911	8,108	10,019	(44)	-2%	20	0%	(24)	0%	9,994	-488.1%	8,084	(20,125)	-	(20,125)	
8	2020 Baseline(B)	-	170,000	-	-	0.0%	70,200	228,800	299,000	18,100	26%	71,800	31%	89,900	30%	388,900	228.8%	40,200	(259,100)	124,100	(383,200)	31%
	% to 2019 Budget	0%	-13%	0%	0%	0%	1%	0%	0%	-7%	-8%	-8%	-8%	-8%	-8%	-2%	13%	-1%	7%	0%	5%	-12%
	% to 2019 Forecast(F)	0%	-1%	0%	0%	0%	3%	4%	3%	0%	-3%	0%	-4%	0%	-3%	3%	4%	25%	8%	0%	6%	-4%
9	2020 Pricing/Costs		5,000	-	-	0.0%				1,100	27%	4,700	33%	5,800	32%	5,800	116.0%	300	(1,100)		(1,100)	
			3%		0.0%	0.0%	<% after '8' driver			6.1%		6.5%						0.7%				
10	2020 BOD or Capital		-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0%	50,000	(50,000)	-	(50,000)	
11	2020 Merit					0.0%	2,100	6,400	8,500	300	14%	1,000	16%	1,300	15%	9,800	0.0%	-	(9,800)	-	(9,800)	
							3.0%	2.8%														
12	2020 Ops/Strategic		-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0%	-	-	-	-	
13	2020 Regulatory					0.0%	-	500	500	-	0%	200	40%	200	40%	700	0.0%		(700)	-	(700)	
14	2020 Other		-	-	-	0.0%	-	-	-	100	0%	-	0%	100	0%	100	0.0%	(400)	300	-	300	
15	2020 Budget	-	175,000	-	-	0.0%	72,300	235,700	308,000	19,600	27%	77,700	33%	97,300	32%	405,300	231.6%	90,100	(320,400)	124,100	(444,500)	28%
	% to 2019 Budget	0%	-11%	0%	0%	0%	4%	3%	3%	1%	-3%	-1%	-4%	-1%	-3%	2%	14%	121%	33%	0%	22%	-19%
	% to 2019 Forecast(F)	0%	2%	0%	0%	0%	6%	7%	7%	8%	2%	8%	1%	8%	2%	7%	5%	181%	34%	0%	22%	-12%

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: 2020 Budget FTEs 1.0 4.9 5.9

- 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 + \$11,000 for current trends (call service delayed start in 2019)
- 020 9 Pricing/Costs Revenue Increase from fee changes for Permit fees (adding fee for 'Revisions'). No revenue increase in Budget for Fines revisions if any (conservative).
- 020 10 BOD or Capital Wage: Summer Enforcement in evenings/night (rent a cop) \$50,000 Placeholder
- 020 11 Merit
- 020 12 Ops/Strategic
- 020 13 Regulatory
- 020 14 Other
- 020 G1 GenComment1: ACG note - Fines not fully recognized in Revenue
- 020 G2 GenComment2: Revenue- \$75k TransferFees, \$60k (was \$80k in B'19) Permit Fees, \$30k Inspection fees, \$5k Fines, \$5k other NO STR FEE

Tahoe Donner Association
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025 MIS

		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															
		025	OPS	HOA	HOA	Admin	Cottrell, Miah		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	AllocOH	NOR	CRR		
1	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)	-	(556,614)	0%
2	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)	-	(579,495)	0%
3	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)	-	(619,108)	0%
4	2018 Actual	-	-	-	-	0.0%	229,909	151,159	381,068	44,074	19%	42,130	28%	86,205	23%	467,273	0.0%	164,533	(631,806)	-	(631,806)	0%
5	2019 Budget	-	-	-	-	0.0%	233,200	166,400	399,600	50,000	21%	51,200	31%	101,200	25%	500,800	0.0%	176,600	(677,400)	(677,400)	-	#DIV/0!
6	2019 Forecast(F)	-	-	-	-	0.0%	235,374	147,547	382,921	49,195	21%	47,871	32%	97,066	25%	479,986	0.0%	149,911	(629,897)	(677,400)	47,503	0%
7	2020 Normalization	-	-	-	-	0.0%	(1,474)	17,953	16,479	(295)	20%	3,629	20%	3,334	20%	19,814	0.0%	10,389	(30,203)	-	(30,203)	0%
8	2020 Baseline(B)	-	-	-	-	0.0%	233,900	165,500	399,400	48,900	21%	51,500	31%	100,400	25%	499,800	0.0%	160,300	(660,100)	(677,400)	17,300	0%
	% to 2019 Budget	0%	0%	0%	0%	0%	0%	-1%	0%	-2%	-2%	1%	1%	-1%	-1%	0%	0%	-9%	-3%	0%	0%	#DIV/0!
	% to 2019 Forecast(F)	0%	0%	0%	0%	0%	-1%	12%	4%	-1%	0%	8%	-4%	3%	-1%	4%	0%	7%	5%	0%	-64%	0%
9	2020 Pricing/Costs	-	-	-	-	0.0%	-	2,600	22%	3,500	33%	6,100	27%	6,100	0.0%	2,700	(8,800)	-	(8,800)	-	-	0%
					0.0%	0.0%	<%= after '8' driver	5.3%		6.8%							1.7%					
10	2020 BOD or Capital	-	-	-	-	0.0%	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	-	-	-	-
11	2020 Merit	-	-	-	-	0.0%	7,000	5,000	12,000	1,100	16%	800	16%	1,900	16%	13,900	0.0%	-	(13,900)	-	(13,900)	0%
							3.0%	3.0%														
12	2020 Ops/Strategic	-	-	-	-	0.0%	-	10,000	10,000	-	0%	1,500	15%	1,500	15%	11,500	0.0%	24,000	(35,500)	-	(35,500)	0%
13	2020 Regulatory	-	-	-	-	0.0%	-	900	900	-	0%	100	11%	100	11%	1,000	0.0%	-	(1,000)	-	(1,000)	0%
14	2020 Other	-	-	-	-	0.0%	100	-	100	-	0%	-	0%	-	0%	100	0.0%	(1,600)	1,500	-	1,500	0%
15	2020 Budget	-	-	-	-	0.0%	241,000	181,400	422,400	52,600	22%	57,400	32%	110,000	26%	532,400	0.0%	185,400	(717,800)	(677,400)	(40,400)	0%
	% to 2019 Budget	0%	0%	0%	0%	0%	3%	9%	6%	5%	2%	12%	3%	9%	3%	6%	0%	5%	6%	0%	0%	#DIV/0!
	% to 2019 Forecast(F)	0%	0%	0%	0%	0%	2%	23%	10%	7%	4%	20%	-2%	13%	3%	11%	0%	24%	14%	0%	-185%	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: 2020 Budget FTEs 2.0 3.5 5.5

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	BOD or Capital			
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: COMPETITIVE WAGE BUMP TO GET/KEEP reduce turnover.....WANT/NEED ___NOT IN ABOVE___ AV SPECIALIST Tech position add.	Expense: IT Strategic Plan consulting	
025	13	Regulatory	Wages: CA MIN WAGE impact		
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
2020 Budget - Annual

		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 Rosenfeld, Annie		Payroll														
		035	OPS	HOA	HOA	Admin	Payroll Direct							Payroll Burden				TOTAL					
Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%	PAYROLL	PR%R	Expense	NORBO	AllocOH	NOR	CRR			
1	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)	-	(273,708)	0%	
2	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)	-	(307,806)	0%	
3	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)	-	(372,504)	0%	
4	2018 Actual	-	-	-	-	0.0%	166,795	41,059	207,854	32,926	20%	12,917	31%	45,842	22%	253,696	0.0%	120,269	(373,965)	-	(373,965)	0%	
5	2019 Budget	-	-	-	-	0.0%	181,000	40,600	221,600	42,500	23%	21,900	54%	64,400	29%	286,000	0.0%	126,400	(412,400)	(412,400)	-	#DIV/0!	
6	2019 Forecast(F)	-	-	-	-	0.0%	213,339	22,204	235,543	39,311	18%	16,145	73%	55,456	24%	290,999	0.0%	141,983	(432,982)	(412,400)	(20,582)	0%	
7	2020 Normalization	-	-	-	-	0.0%	(33,339)	(4)	(33,343)	5,289	-16%	(12,045)	#####	(6,756)	20%	(40,099)	0.0%	4,017	36,082	-	36,082	0%	
8	2020 Baseline(B)	-	-	-	-	0.0%	180,000	22,200	202,200	44,600	25%	4,100	18%	48,700	24%	250,900	0.0%	146,000	(396,900)	(412,400)	15,500	0%	
	% to 2019 Budget	0%	0%	0%	0%	0%	-1%	-45%	-9%	5%	6%	-81%	-66%	-24%	-17%	-12%	0%	16%	-4%	0%	0%	#DIV/0!	
	% to 2019 Forecast(F)	0%	0%	0%	0%	0%	-16%	0%	-14%	13%	34%	-75%	-75%	-12%	2%	-14%	0%	3%	-8%	0%	-175%	0%	
9	2020 Pricing/Costs	-	-	-	-	0.0%	-	2,500	26%	800	22%	3,300	26%	3,300	0.0%	1,500	(4,800)	-	(4,800)	-	-	0%	
						0.0%	0.0%	<% after '8' driver		5.6%		19.5%				1.0%							
10	2020 BOD or Capital	-	-	-	-	0.0%	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	-	-	-	0%	
11	2020 Merit	-	-	-	-	0.0%	5,400	700	6,100	900	17%	100	14%	1,000	16%	7,100	0.0%	-	(7,100)	-	(7,100)	0%	
							3.0%	3.2%															
12	2020 Ops/Strategic	-	-	-	-	0.0%	-	(22,900)	(22,900)	-	0%	(5,100)	22%	(5,100)	22%	(28,000)	0.0%	-	28,000	-	28,000	0%	
13	2020 Regulatory	-	-	-	-	0.0%	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	-	-	-	0%	
14	2020 Other	-	-	-	-	0.0%	100	-	100	-	0%	-	0%	-	0%	100	0.0%	(1,500)	1,400	-	1,400	0%	
15	2020 Budget	-	-	-	-	0.0%	185,500	-	185,500	48,000	26%	(100)	0%	47,900	26%	233,400	0.0%	146,000	(379,400)	(412,400)	33,000	0%	
	% to 2019 Budget	0%	0%	0%	0%	0%	2%	-100%	-16%	13%	10%	-100%	-100%	-26%	-11%	-18%	0%	16%	-8%	0%	0%	#DIV/0!	
	% to 2019 Forecast(F)	0%	0%	0%	0%	0%	-13%	-100%	-21%	22%	40%	-101%	-100%	-14%	10%	-20%	0%	3%	-12%	0%	-260%	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: 2020 Budget FTEs 2.0 - 2.0

035	7	Normalization	Saly/Wage: adj for reorg
035	9	Pricing/Costs	
035	10	BOD or Capital	
035	11	Merit	Salary per Master Budget Model, see note (S) above; Hourly per guideline max%.
035	12	Ops/Strategic	Wages: Reorg Expense: Safety Shoes, expanding to F&B non-slip was item for B19 ? Status
035	13	Regulatory	ca min wage/compression
035	14	Other	
035	G1	GenComment1:	Wages 1 FT clerical asst incld for enrollement/office coverage
035	G2	GenComment2:	

Top 5 Expense Items:				
Item	Mix%	Bdg 2019	Bdg 2020	Chg
EE Rel/Recru	25%	31,000	40,000	9k/29%
EE Training	9%	12,000	20,000	8k/67%
PreEmpl Tests	17%	22,000	18,000	-4k/-18%
BeniAdminHRB	26%	33,000	40,000	7k/21%
EAP Services	4%	5,000	4,000	-1k/-20%
All Other	19%	23,400	24,000	0.6k/3%
TOTAL	100%	126,400	146,000	19.6k/16%

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040 Member Services
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		D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X
DEPTNu		Group1	Group2	Group3	Group4	Group5		Payroll														
040		OPS	HOA	HOA	Admin	Sonder, Chelle		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	AllocOH	NOR	CRR		
1	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)	-	(205,632)	12%
2	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)	-	(183,897)	17%
3	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)	-	(204,219)	14%
4	2018 Actual	-	32,379	-	-	0.0%	60,341	102,543	162,884	15,684	26%	30,859	30%	46,544	29%	209,428	646.8%	35,242	(212,291)	-	(212,291)	13%
5	2019 Budget	-	34,000	-	-	0.0%	63,300	112,300	175,600	19,000	30%	47,900	43%	66,900	38%	242,500	713.2%	42,000	(250,500)	(250,500)	-	100%
6	2019 Forecast(F)	-	31,155	-	-	0.0%	63,716	105,867	169,583	17,753	28%	45,513	43%	63,267	37%	232,850	747.4%	35,634	(237,328)	(250,500)	13,172	173%
7	2020 Normalization	-	845	-	-	0.0%	(216)	33	(183)	47	-22%	(13)	-41%	33	-18%	(150)	-17.7%	4,766	(3,772)	-	(3,772)	
8	2020 Baseline(B)	-	32,000	-	-	0.0%	63,500	105,900	169,400	17,800	28%	45,500	43%	63,300	37%	232,700	727.2%	40,400	(241,100)	(250,500)	9,400	142%
	% to 2019 Budget	0%	-6%	0%	0%	0%	0%	-6%	-4%	-6%	-7%	-5%	1%	-5%	-2%	-4%	2%	-4%	-4%	0%	0%	42%
	% to 2019 Forecast(F)	0%	3%	0%	0%	0%	0%	0%	0%	0%	1%	0%	0%	0%	0%	0%	-3%	13%	2%	0%	-29%	-18%
9	2020 Pricing/Costs	-	-	-	-	0.0%	-	1,100	30%	3,300	46%	4,400	40%	4,400	0.0%	-	-	(4,400)	-	(4,400)		
						0.0%		0.0%	<% after '8' driver													
10	2020 BOD or Capital	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	-	-	
11	2020 Merit	-	-	-	-	0.0%	1,900	1,300	3,200	300	16%	200	15%	500	16%	3,700	0.0%	-	(3,700)	-	(3,700)	
							3.0%	1.2%														
12	2020 Ops/Strategic	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	-	-	
13	2020 Regulatory	-	-	-	-	0.0%	-	2,300	2,300	-	0%	1,100	48%	1,100	48%	3,400	0.0%	-	(3,400)	-	(3,400)	
14	2020 Other	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	(400)	400	-	400	
15	2020 Budget	-	32,000	-	-	0.0%	65,400	109,500	174,900	19,200	29%	50,100	46%	69,300	40%	244,200	763.1%	40,000	(252,200)	(250,500)	(1,700)	95%
	% to 2019 Budget	0%	-6%	0%	0%	0%	3%	-2%	0%	1%	-2%	5%	7%	4%	4%	1%	7%	-5%	1%	0%	0%	-5%
	% to 2019 Forecast(F)	0%	3%	0%	0%	0%	3%	3%	3%	8%	5%	10%	6%	10%	6%	5%	2%	12%	6%	0%	-113%	-45%

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:		2020 Budget	FTEs	1.0	2.8	3.8
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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	BOD or Capital					
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		

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		DEPTNu	Group1	Group2	Group3	Group4	Group5 Houdyschell, Bill		Payroll													
		050	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	AllocOH	NOR	CRR
1	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)	-	(810,681)	4%
2	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)	-	(844,037)	6%
3	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)	-	(809,730)	3%
4	2018 Actual	-	137,410	-	-	0.0%	167,069	378,047	545,115	47,447	28%	62,423	17%	109,870	20%	654,985	476.7%	359,070	(876,645)	-	(876,645)	14%
5	2019 Budget	-	56,000	-	-	0.0%	170,900	426,500	597,400	53,100	31%	88,500	21%	141,600	24%	739,000	1319.6%	396,100	(1,079,100)	184,300	(1,263,400)	4%
6	2019 Forecast(F)	-	55,055	-	-	0.0%	174,220	418,840	593,060	51,269	29%	80,972	19%	132,241	22%	725,301	1317.4%	398,218	(1,068,464)	184,300	(1,252,764)	4%
7	2020 Normalization	-	945	-	-	0.0%	(2,720)	6,660	3,940	(469)	17%	1,228	18%	759	19%	4,699	497.1%	(2,218)	(1,536)	-	(1,536)	
8	2020 Baseline(B)	-	56,000	-	-	0.0%	171,500	425,500	597,000	50,800	30%	82,200	19%	133,000	22%	730,000	1303.6%	396,000	(1,070,000)	184,300	(1,254,300)	4%
	% to 2019 Budget	0%	0%	0%	0%	0%	0%	0%	0%	-4%	-5%	-7%	-7%	-6%	-6%	-1%	-1%	0%	-1%	0%	-1%	1%
	% to 2019 Forecast(F)	0%	2%	0%	0%	0%	-2%	2%	1%	-1%	1%	2%	0%	1%	0%	1%	-1%	-1%	0%	0%	0%	2%
9	2020 Pricing/Costs	-	-	-	-	0.0%	-	-	-	2,600	31%	2,700	20%	5,300	23%	5,300	0.0%	15,000	(20,300)	-	(20,300)	
						0.0%				5.1%		3.3%						3.8%				
10	2020 BOD or Capital	-	-	-	-	0.0%	-	112,000	112,000	-	0%	32,300	29%	32,300	29%	144,300	0.0%	212,000	(356,300)	-	(356,300)	
11	2020 Merit	-	-	-	-	0.0%	5,100	12,800	17,900	800	16%	2,000	16%	2,800	16%	20,700	0.0%	-	(20,700)	-	(20,700)	
							3.0%	3.0%														
12	2020 Ops/Strategic	-	-	-	-	0.0%	8,100	-	8,100	2,500	31%	-	0%	2,500	31%	10,600	0.0%	-	(10,600)	-	(10,600)	
13	2020 Regulatory	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	-	-	
14	2020 Other	-	-	-	-	0.0%	100	-	100	-	0%	-	0%	-	0%	100	0.0%	-	(100)	-	(100)	
15	2020 Budget	-	56,000	-	-	0.0%	184,800	550,300	735,100	56,700	31%	119,200	22%	175,900	24%	911,000	1626.8%	623,000	(1,478,000)	184,300	(1,662,300)	3%
	% to 2019 Budget	0%	0%	0%	0%	0%	8%	29%	23%	7%	-1%	35%	4%	24%	1%	23%	23%	57%	37%	0%	32%	-23%
	% to 2019 Forecast(F)	0%	2%	0%	0%	0%	6%	31%	24%	11%	4%	47%	12%	33%	7%	26%	23%	56%	38%	0%	33%	-23%

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:		2020 Budget	FTEs	2.0	13.2	15.2					
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 BOD or Capital	Wage: add resources		Burden: Impact		Expense: add resources expense (\$162,000 + \$50,000 more)					
050	11 Merit	Salary per Master Budget Model, see note (S) above; Hourly per guideline max%.					firewood	5,000	5,000	5,000	5,000
050	12 Ops/Strategic	Saly: competitive wage analysis, rate adj					timber	-	-	-	-
050	13 Regulatory	Wage: ca min wage/economy impacts on RoP		Expense:		chips	-	-	-	-	
050	14 Other	ACG Change - Transfer Fee Revenue to Forestry based on time estimate (reduction offset is in 010 ADMIN)					grants	-	-	-	-
050	G1 GenComment1:						Transfer Fee	-	-	51,000	51,000
050	G2 GenComment2:	Plantation- 8 year cycle of mastication					Total	5,000	5,000	56,000	56,000

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DEPTNu		Group1	Group2	Group3	Group4	Group5		Payroll														
051		OPS	AME	Public	Public	Thayer, Christina																
		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	AllocOH	NOR	CRR		
1	2015 Actual	-	103	-	-	0.0%	36,166	13,231	49,397	16,012	44%	2,755	21%	18,767	38%	68,164	66172.2%	2,013	(70,074)	-	(70,074)	0%
2	2016 Actual	-	307	-	-	0.0%	45,129	30,615	75,744	16,705	37%	6,435	21%	23,140	31%	98,884	32177.2%	10,584	(109,161)	-	(109,161)	0%
3	2017 Actual	-	951	-	-	0.0%	51,798	64,053	115,850	18,584	36%	6,919	11%	25,502	22%	141,353	14863.6%	(38,935)	(101,467)	-	(101,467)	1%
4	2018 Actual	-	504	-	-	0.0%	58,116	76,029	134,145	16,213	28%	11,771	15%	27,984	21%	162,129	32168.5%	(13,825)	(147,800)	-	(147,800)	0%
5	2019 Budget	-	1,000	-	-	0.0%	65,400	56,900	122,300	23,400	36%	10,400	18%	33,800	28%	156,100	15610.0%	17,000	(172,100)	61,600	(233,700)	0%
6	2019 Forecast(F)	-	2,612	-	-	0.0%	64,439	43,244	107,683	21,101	33%	7,917	18%	29,018	27%	136,701	5233.6%	19,107	(153,195)	61,600	(214,795)	1%
7	2020 Normalization	-	(612)	-	-	0.0%	861	13,956	14,817	199	23%	3,183	23%	3,382	23%	18,199	-2973.8%	(2,107)	(16,705)	-	(16,705)	
8	2020 Baseline(B)	-	2,000	-	-	0.0%	65,300	57,200	122,500	21,300	33%	11,100	19%	32,400	26%	154,900	7745.0%	17,000	(169,900)	61,600	(231,500)	1%
	% to 2019 Budget	0%	100%	0%	0%	0%	0%	1%	0%	-9%	-9%	7%	6%	-4%	-4%	-1%	-50%	0%	-1%	0%	-1%	101%
	% to 2019 Forecast(F)	0%	-23%	0%	0%	0%	1%	32%	14%	1%	0%	40%	6%	12%	-2%	13%	48%	-11%	11%	0%	8%	-29%
9	2020 Pricing/Costs	-	-	-	-	0.0%	-	-	-	1,200	34%	300	20%	1,500	28%	1,500	0.0%	-	(1,500)	-	(1,500)	
						0.0%					0.0%											
						0.0%					5.6%											
						0.0%					2.7%											
10	2020 BOD or Capital	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0%	-	-	-	-	-
11	2020 Merit	-	-	-	-	0.0%	2,000	1,700	3,700	300	15%	300	18%	600	16%	4,300	0.0%	-	(4,300)	-	(4,300)	
						0.0%					3.1%											
						0.0%					3.0%											
12	2020 Ops/Strategic	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0%	-	-	-	-	-
13	2020 Regulatory	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0%	-	-	-	-	-
14	2020 Other	-	-	-	-	0.0%	100	-	100	-	0%	-	0%	-	0%	100	0.0%	-	(100)	-	(100)	
15	2020 Budget	-	2,000	-	-	0.0%	67,400	58,900	126,300	22,800	34%	11,700	20%	34,500	27%	160,800	8040.0%	17,000	(175,800)	61,600	(237,400)	1%
	% to 2019 Budget	0%	100%	0%	0%	0%	3%	4%	3%	-3%	-5%	13%	9%	2%	-1%	3%	-48%	0%	2%	0%	2%	96%
	% to 2019 Forecast(F)	0%	-23%	0%	0%	0%	5%	36%	17%	8%	3%	48%	9%	19%	1%	18%	54%	-11%	15%	0%	11%	-30%

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: 2020 Budget FTEs 1.0 1.2 2.2

051	7	Normalization	Revenue: Sponsorship	salry: pto timing	wages: add back for delayed start to summer season due to extreme winter,	exp: adj for cost recovery in prior years...ie back to bdg
051	9	Pricing/Costs	Trail fee discussion			
051	10	BOD or Capital				
051	11	Merit				
051	12	Ops/Strategic				
051	13	Regulatory				
051	14	Other				
051	G1	GenComment1:	Major trail improvements to be Replacement Reserve Capital each yr. ?GRANTS FOR PROJECTS			
051	G2	GenComment2:	Manager: 12 months Trails Wages: Trail Rangers, Trails maintenance workers			

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		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	AllocOH	NOR	CRR
1	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	-	270,696	184%
2	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	-	273,641	177%
3	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	-	288,824	173%
4	2018 Actual	41,852	678,416	16.21	52,259	7.7%	96,708	145,552	242,261	21,732	22%	31,596	22%	53,328	22%	295,589	43.6%	85,137	245,431	-	245,431	157%
5	2019 Budget	42,000	750,000	17.86	53,000	7.1%	102,900	165,300	268,200	28,400	28%	46,500	28%	74,900	28%	343,100	45.7%	72,800	281,100	133,800	147,300	124%
6	2019 Forecast(F)	36,500	706,389	19.35	49,775	7.0%	102,251	149,585	251,836	25,629	25%	36,986	25%	62,615	25%	314,451	44.5%	71,761	270,401	133,800	136,601	124%
7	2020 Normalization	4,300	18,611	4.33	25	0.1%	49	15	64	(29)	-60%	14	92%	(15)	-24%	49	0.3%	2,239	16,299	-	16,299	
8	2020 Baseline(B)	40,800	725,000	17.77	49,800	6.9%	102,300	149,600	251,900	25,600	25%	37,000	25%	62,600	25%	314,500	43.4%	74,000	286,700	133,800	152,900	127%
	% to 2019 Budget	-3%	-3%	0%	-6%	-3%	-1%	-9%	-6%	-10%	-9%	-20%	-12%	-16%	-11%	-8%	-5%	2%	2%	0%	4%	2%
	% to 2019 Forecast(F)	12%	3%	-8%	0%	-3%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	-3%	3%	6%	0%	12%	2%
9	2020 Pricing/Costs		73,000	-	-	0.0%				1,200	26%	1,300	26%	2,500	26%	2,500	3.4%	500	70,000		70,000	
			10.1%		0.0%	6.2%	<= after '8' driver			4.7%		3.5%						0.7%				
10	2020 BOD or Capital	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	-	-	-
11	2020 Merit					0.0%	3,100	1,000	4,100	500	16%	200	20%	700	17%	4,800	0.0%	-	(4,800)	-	(4,800)	
							3.0%	0.7%														
12	2020 Ops/Strategic					0.0%	(8,700)	-	(8,700)	(2,300)	26%	-	0%	(2,300)	26%	(11,000)	0.0%	-	11,000	-	11,000	
13	2020 Regulatory					0.0%	-	6,800	6,800	-	0%	1,700	25%	1,700	25%	8,500	0.0%	-	(8,500)	-	(8,500)	
14	2020 Other					0.0%	100	-	100	1,600	1600%	200	0%	1,800	1800%	1,900	0.0%	(700)	(1,200)	-	(1,200)	
15	2020 Budget	40,800	798,000	\$ 20	49,800	6.2%	96,800	157,400	254,200	26,600	27%	40,400	26%	67,000	26%	321,200	40.3%	73,800	353,200	133,800	219,400	138%
	% to 2019 Budget	-3%	6%	10%	-6%	-12%	-6%	-5%	-5%	-6%	0%	-13%	-9%	-11%	-6%	-6%	-12%	1%	26%	0%	49%	11%
	% to 2019 Forecast(F)	12%	13%	1%	0%	-11%	-5%	5%	1%	4%	10%	9%	4%	7%	6%	2%	-10%	3%	31%	0%	61%	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: 2020 Budget FTEs 1.3 4.9 6.2

060	7	Normalization	visits: 3yr avg less	Rev: 3yr Avg + 5%	Saly/Wage-adj fo note to right >	17A - asst mgr exempt position was vacant, backfilled somewhat with nonexempt wages															
060	9	Pricing/Costs	Rev: see fee schedule ... estimate +\$30,000 in Rental Fee increases and \$29,000 RecFee increase impact and +14,000 Daily Entry Fees +\$1																		
060	10	BOD or Capital	136 # of operating days																		
060	11	Merit	Operating Schedule/Notes																		
060	12	Ops/Strategic	Salary per Master Budget Model, see note (S) above; Hourly per guideline max%. Excl'd CMW	Payroll Direct % REV													PD/OpDay				
060	13	Regulatory	Saly-Reorg savings	2015Actual	27.3%	\$ 1,188	5/1 payroll start, Mgr and Asst Mgr														
060	14	Other	Wages - CA Min Wage impact ~ \$8,000	2016Actual	29.8%	\$ 1,376	5/22 Fri, opens (SOP open Fri before MemDay)														
060	G1	GenComment1:	boat launch FEE / Spass ?	2017Actual	31.3%	\$ 1,577	5/25 Mon, Memorial Day														
060	G2	GenComment2:	Salary includes AmnDir alloc.	2018Actual	35.7%	\$ 1,781	9/7 Mon, labor day														
				2019Budget	35.8%	\$ 1,972	10/4 Sun, last day (SOP close after 1st Sunday in Oct)														
				2020Budget	31.9%	\$ 1,869	10/31, payroll end, Mgr and Asst Mgr														

Tahoe Donner Association
working model
Resort Budget Model
2020 Budget - Annual
080 Equestrian

		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 tbd					Payroll											
		080	OPS	AME	Public	Public	Payroll Direct					Payroll Burden					TOTAL						
		Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%	PAYROLL	PR%R	Expense	NORBO	AllocOH	NOR	CRR	
1	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)	-	(80,477)	65%	
2	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)	-	(83,449)	69%	
3	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)	-	(103,149)	65%	
4	2018 Actual	4,048	227,394	56.17	6,040	2.7%	77,987	80,597	158,584	24,776	32%	19,941	25%	44,717	28%	203,301	89.4%	102,619	(84,566)	-	(84,566)	73%	
5	2019 Budget	5,300	255,000	48.11	6,500	2.5%	77,900	90,600	168,500	28,400	36%	22,500	25%	50,900	30%	219,400	86.0%	94,100	(65,000)	75,500	(140,500)	64%	
6	2019 Forecast(F)	5,400	243,926	45.17	6,742	2.8%	79,414	87,288	166,701	24,565	31%	21,353	24%	45,918	28%	212,620	87.2%	96,906	(72,341)	75,500	(147,841)	62%	
7	2020 Normalization	-	74	-	(242)	-327.7%	886	12	899	235	27%	47	381%	282	31%	1,180	1598.4%	(1,006)	141	-	141		
8	2020 Baseline(B)	5,400	244,000	45.19	6,500	2.7%	80,300	87,300	167,600	24,800	31%	21,400	25%	46,200	28%	213,800	87.6%	95,900	(72,200)	75,500	(147,700)	62%	
	% to 2019 Budget	2%	-4%	-6%	0%	5%	3%	-4%	-1%	-13%	-15%	-5%	-1%	-9%	-9%	-3%	2%	2%	11%	0%	5%	-3%	
	% to 2019 Forecast(F)	0%	0%	0%	-4%	-4%	1%	0%	1%	1%	0%	0%	0%	1%	0%	1%	1%	-1%	0%	0%	0%	0%	
9	2020 Pricing/Costs	10,000	-	-	0.0%	-	(900)	30%	(1,500)	23%	(2,400)	26%	(2,400)	-24.0%	2,600	9,800	9,800						
		4.1%	0.0%	2.6%	<= after '8' driver	-3.6%	-7.0%																
10	2020 BOD or Capital	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	500	(500)	-	(500)			
11	2020 Merit	-	-	-	0.0%	2,400	600	3,000	400	17%	100	17%	500	17%	3,500	0.0%	-	(3,500)	-	(3,500)			
						3.0%	0.7%																
12	2020 Ops/Strategic	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	1,000	(1,000)	-	(1,000)			
13	2020 Regulatory	-	-	-	0.0%	1,300	4,800	6,100	400	31%	1,100	23%	1,500	25%	7,600	0.0%	-	(7,600)	-	(7,600)			
14	2020 Other	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	(1,000)	1,000	-	1,000			
15	2020 Budget	5,400	254,000	\$ 47	6,500	2.6%	84,000	92,700	176,700	24,700	29%	21,100	23%	45,800	26%	222,500	87.6%	99,000	(74,000)	75,500	(149,500)	63%	
	% to 2019 Budget	2%	0%	-2%	0%	0%	8%	2%	5%	-13%	-19%	-6%	-8%	-10%	-14%	1%	2%	5%	14%	0%	6%	-2%	
	% to 2019 Forecast(F)	0%	4%	4%	-4%	-7%	6%	6%	6%	1%	-5%	-1%	-7%	0%	-6%	5%	0%	2%	2%	0%	1%	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: 2020 Budget FTEs 1.2 2.9 4.1

080	7	Normalization	Rev= used 2019 as new normal, base line	Payroll: use 2019F as minwage impacts/compression impacts	Expense: use 2019F, 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	BOD or Capital			
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. Bees impacted Aug/Sep 2019.		
080	G2	GenComment2:	Salary includes AmnDir alloc. Closed on Tues/Wed for trail rides.	Horse fleet/herd size; 23 currently working horses, B' 19 Target is 25 horses, 25 working.	

Tahoe Donner Association
working model
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2020 Budget - Annual
090 Tennis

		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 RecFee		Payroll																			
		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	AllocOH	NOR	CRR						
1	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	-	65,234	129%						
2	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	-	51,830	126%						
3	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)	-	(623)	100%						
4	2018 Actual	19,531	222,645	11.40	31,801	14.3%	75,709	57,657	133,366	11,465	15%	11,237	19%	22,702	17%	156,068	70.1%	55,926	(21,149)	-	(21,149)	91%						
5	2019 Budget	18,500	213,000	11.51	32,900	15.4%	66,400	51,000	117,400	11,100	17%	10,800	21%	21,900	19%	139,300	65.4%	44,000	(3,200)	90,100	(93,300)	70%						
6	2019 Forecast(F)	19,000	216,783	11.41	34,038	15.7%	68,445	54,248	122,693	10,708	16%	10,756	20%	21,465	17%	144,158	66.5%	46,652	(8,064)	90,100	(98,164)	69%						
7	2020 Normalization	-	11,217	-	(38)	-0.3%	(1,745)	(3,048)	(4,793)	(308)	18%	(556)	18%	(865)	18%	(5,658)	-50.4%	948	15,964	-	15,964							
8	2020 Baseline(B)	19,000	228,000	12.00	34,000	14.9%	66,700	51,200	117,900	10,400	16%	10,200	20%	20,600	17%	138,500	60.7%	47,600	7,900	90,100	(82,200)	74%						
	% to 2019 Budget	3%	7%	4%	3%	-3%	0%	0%	0%	-6%	-7%	-6%	-6%	-6%	-6%	-1%	-7%	8%	-347%	0%	-12%	6%						
	% to 2019 Forecast(F)	0%	5%	5%	0%	-5%	-3%	-6%	-4%	-3%	0%	-5%	0%	-4%	0%	-4%	-9%	2%	-198%	0%	-16%	7%						
9	2020 Pricing/Costs		16,000	-	-	0.0%				400	16%	200	20%	600	18%	600	3.8%	300	15,100		15,100							
			7.0%		0.0%	13.9%				3.8%		2.0%					0.6%											
10	2020 BOD or Capital					0.0%					0%		0%		0%		0.0%											
11	2020 Merit					0.0%	2,000	500	2,500	300	15%	100	20%	400	16%	2,900	0.0%		(2,900)		(2,900)							
							3.0%	1.0%																				
12	2020 Ops/Strategic					0.0%					0%		0%		0%		0.0%											
13	2020 Regulatory					0.0%		3,100	3,100		0%	600	19%	600	19%	3,700	0.0%		(3,700)		(3,700)							
14	2020 Other					0.0%					0%		0%		0%		0.0%	(500)	500			500						
15	2020 Budget	19,000	244,000	13	34,000	13.9%	68,700	54,800	123,500	11,100	16%	11,100	20%	22,200	18%	145,700	59.7%	47,400	16,900	90,100	(73,200)	77%						
	% to 2019 Budget	3%	15%	12%	3%	-10%	3%	7%	5%	0%	-3%	3%	-4%	1%	-4%	5%	-9%	8%	-628%	0%	-22%	11%						
	% to 2019 Forecast(F)	0%	13%	13%	0%	-11%	0%	1%	1%	4%	3%	3%	2%	3%	3%	1%	-10%	2%	-310%	0%	-25%	12%						

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:	2020 Budget	FTEs	0.6	1.6	2.2
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/competit wage past pressurs Expense: 3yr Average				
090 9 Pricing/Costs	Rev: \$2,000 misc lesson and rental price increases, \$12,000 rec fee increase impact, +\$2,000 daily entry fees +\$1				
090 10 BOD or Capital					
090 11 Merit	Salary per Master Budget Model, see note (S) above; Hourly per guideline max%, less CMW impact. Hourly Commissions TL = 50 in Wages. (asst pros are not EE's and their comms not in this #, as AP Chcks charged against Rev.)				
090 12 Ops/Strategic					
090 13 Regulatory	wages: 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'19) ...held flat for 2020B				

Tahoe Donner Association
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		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 Johnson, Carol		Payroll													
100		OPS	AME	Public	MiscOp	Payroll Direct						Payroll Burden				TOTAL						
Unit		Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%	PAYROLL	PR%R	Expense	NORBO	AllocOH	NOR	CRR	
1	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)	-	(11,651)	82%
2	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)	-	(6,728)	90%
3	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)	-	(7,690)	89%
4	2018 Actual	2,096	86,757	41.39	-	0.0%	25,021	9,585	34,606	4,756	19%	1,714	18%	6,470	19%	41,075	47.3%	35,618	10,064	-	10,064	113%
5	2019 Budget	1,700	70,000	41.18	-	0.0%	24,500	10,600	35,100	5,400	22%	2,200	21%	7,600	22%	42,700	61.0%	32,800	(5,500)	36,100	(41,600)	63%
6	2019 Forecast(F)	2,100	86,348	41.12	-	0.0%	27,659	11,473	39,132	5,415	20%	2,410	21%	7,824	20%	46,956	54.4%	35,920	3,471	36,100	(32,629)	73%
7	2020 Normalization	-	652	-	-	0.0%	(2,559)	27	(2,532)	(515)	20%	(10)	-36%	(524)	21%	(3,056)	-468.5%	(1,320)	5,029	-	5,029	
8	2020 Baseline(B)	2,100	87,000	41.43	-	0.0%	25,100	11,500	36,600	4,900	20%	2,400	21%	7,300	20%	43,900	50.5%	34,600	8,500	36,100	(27,600)	76%
	% to 2019 Budget	24%	24%	1%	0%	0%	2%	8%	4%	-9%	-11%	9%	1%	-4%	-8%	3%	-17%	5%	-255%	0%	-34%	21%
	% to 2019 Forecast(F)	0%	1%	1%	0%	0%	-9%	0%	-6%	-10%	0%	0%	-1%	-7%	0%	-7%	-7%	-4%	145%	0%	-15%	5%
9	2020 Pricing/Costs	5,000	-	-	0.0%				200	20%	100	22%	300	21%	300	6.0%	600	4,100			4,100	
		5.7%		0.0%	0.0%	<% after '8' driver			4.1%		4.2%					1.7%						
10	2020 BOD or Capital	-	-	-	0.0%				-	0%	-	0%	-	0%	-	0.0%	-	-	-	-	-	
11	2020 Merit				0.0%	800	-	800	100	13%	-	0%	100	13%	900	0.0%	-	(900)	-	-	(900)	
						3.2%	0.0%															
12	2020 Ops/Strategic	100	4,000	\$ 40	-	0.0%			-	0%	-	0%	-	0%	-	0.0%	-	4,000	-	-	4,000	
13	2020 Regulatory				0.0%	1,400	800	2,200	300	21%	200	25%	500	23%	2,700	0.0%	-	(2,700)	-	-	(2,700)	
14	2020 Other				0.0%	100	-	100	-	0%	-	0%	-	0%	100	0.0%	(300)	200	-	-	200	
15	2020 Budget	2,200	96,000	\$ 44	-	0.0%	27,400	12,300	39,700	5,500	20%	2,700	22%	8,200	21%	47,900	49.9%	34,900	13,200	36,100	(22,900)	81%
	% to 2019 Budget	29%	37%	6%	0%	0%	12%	16%	13%	2%	-9%	23%	6%	8%	-5%	12%	-18%	6%	-340%	0%	-45%	29%
	% to 2019 Forecast(F)	5%	11%	6%	0%	0%	-1%	7%	1%	2%	3%	12%	5%	5%	3%	2%	-8%	-3%	280%	0%	-30%	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: 2020 Budget FTEs 0.4 0.4 0.8

100	7	Normalization	Rev-normz to 2yr Avg on Reserve America 2yrs. Saly: adj for Winter Comp? Exp-normz for non-recurring to 3yr Avg	
100	9	Pricing/Costs	aggressive price increases, primarily Public biz, for specific price changes see fee schedule	...].consistent with 2019 Budget and Actual operating plan
100	10	BOD or Capital		2020 Budget - Annual Operating Schedule/Notes
100	11	Merit	Salary per Master Budget Model, see note (S) above; Hourly per guideline max%.	5/16 payroll start, CJ and DJ
100	12	Ops/Strategic	Growth via targeted Marketing and 3rd year on Reserve America	5/22 FRI campground opens
100	13	Regulatory	Wages: ca min wage impact	9/7 MON labor day
100	14	Other		9/7 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. Opening late May to capitalize on Memorial Day Weekend, new for 2019 forward.	

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		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 Jones, Sally					Payroll										
		110	OPS	AME	Public	Public	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	AllocOH	NOR	CRR
1	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)	-	(25,646)	94%
2	2016 Actual	28,228	978,088	34.65	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	-	204,248	126%
3	2017 Actual	22,943	1,005,397	43.82	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	-	173,025	121%
4	2018 Actual	23,628	957,163	40.51	72,782	7.6%	132,692	248,740	381,431	33,871	26%	49,718	20%	83,589	22%	465,021	48.6%	221,194	198,166	-	198,166	126%
5	2019 Budget	22,000	1,043,000	47.41	59,000	5.7%	123,500	271,900	395,400	30,900	25%	60,500	22%	91,400	23%	486,800	46.7%	299,500	197,700	220,300	(22,600)	98%
6	2019 Forecast(F)	33,027	1,229,739	37.23	74,769	6.1%	125,842	324,456	450,298	31,556	25%	59,422	18%	90,978	20%	541,277	44.0%	322,108	291,586	220,300	71,286	106%
7	2020 Normalization	(6,527)	(112,739)	17.27	(7,769)	6.9%	(142)	(20,456)	(20,598)	44	-31%	(4,122)	20%	(4,078)	20%	(24,677)	21.9%	(22,008)	(58,286)	-	(58,286)	
8	2020 Baseline(B)	26,500	1,117,000	42.15	67,000	6.0%	125,700	304,000	429,700	31,600	25%	55,300	18%	86,900	20%	516,600	46.2%	300,100	233,300	220,300	13,000	101%
	% to 2019 Budget	20%	7%	-11%	14%	6%	2%	12%	9%	2%	0%	-9%	-18%	-5%	-13%	6%	-1%	0%	18%	0%	-158%	3%
	% to 2019 Forecast(F)	-20%	-9%	13%	-10%	-1%	0%	-6%	-5%	0%	0%	-7%	-1%	-4%	0%	-5%	5%	-7%	-20%	0%	-82%	-5%
9	2020 Pricing/Costs		100,000	-	-	0.0%				1,700	26%	1,400	19%	3,100	21%	3,100	3.1%	9,000	87,900		87,900	
			9.0%		0.0%	5.5%	<%= after '8' driver				5.4%		2.5%					3.0%				
10	2020 BOD or Capital	500	25,000	\$ 50	1,500	6.0%	-	10,000	10,000	-	0%	1,900	19%	1,900	19%	11,900	47.6%	10,000	1,600	-	1,600	
11	2020 Merit					0.0%	3,800	4,100	7,900	600	16%	700	17%	1,300	16%	9,200	0.0%	-	(9,200)	-	(9,200)	
							3.0%	1.3%														
12	2020 Ops/Strategic					0.0%	(10,000)	(10,000)	(10,000)	-	0%	(1,900)	19%	(1,900)	19%	(11,900)	0.0%	(10,000)	21,900	-	21,900	
13	2020 Regulatory					0.0%	-	15,000	15,000	-	0%	2,800	19%	2,800	19%	17,800	0.0%	-	(17,800)	-	(17,800)	
14	2020 Other					0.0%	-		-	-	0%	5,500	0%	5,500	0%	5,500	0.0%	(3,500)	(2,000)	-	(2,000)	
15	2020 Budget	27,000	1,242,000	\$ 46.00	68,500	5.5%	129,500	323,100	452,600	33,900	26%	65,700	20%	99,600	22%	552,200	44.5%	305,600	315,700	220,300	95,400	108%
	% to 2019 Budget	23%	19%	-3%	16%	-3%	5%	19%	14%	10%	5%	9%	-9%	9%	-5%	13%	-5%	2%	60%	0%	-522%	11%
	% to 2019 Forecast(F)	-18%	1%	24%	-8%	-9%	3%	0%	1%	7%	4%	11%	11%	9%	9%	2%	1%	-5%	8%	0%	34%	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:	Baseline vs 3YrAvg	45,925	0	2020 Budget	FTEs	1.3	8.7	10.0	0%								23,656	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												EASTER: 3/31/13 4/20/14 4/5/15 3/27/16 4/16/17 4/1/18 4/21/19 4/12/20			
110	9 Pricing/Costs	Rev: avg ~5% overall price increase, Public Focus		Expense: est.3% cost increase over Baseline												4/12/2020 Sun, last day budgeted for 2019/2020 season					
110	10 BOD or Capital											11/25/2020 Sat, opening day budgeted for 2020/2021 season									
110	11 Merit											Thanksgiving 11/28/2019 and for 2020 is 11/26/2020.									
110	12 Ops/Strategic	PD: efficiency gains	Exp: net impact, advertising changes/digital content, overall co, net change 0.												utilities Incr s/b nominal						
110	13 Regulatory	Saly: Wage: CA MWimpact...chg \$12.00 to 13.00 eff 1/1/2020	Exp:																		
110	14 Other	PB- Hrly - aca impact KRM - winter months (summer in Equestr)																			
110	G1 GenComment1:											? Status of: Sponsoring JR NATIONALS									
110	G2 GenComment2:	Salary includes AmnDir/asstDoO/4mths50%TrailsMgr alloc.		37.9% 2019Bdg		2020Budget		36.4%		\$ 3,621		Rev Mix: 29% Pass, 38% DailyTix, 8% Retail (merchd), 20% Rental, 5% Lessons, 0% Other									

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		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															
		120	OPS	AME	Public	Golf	Murtagh, James															
		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	AllocOH	NOR	CRR
1	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	-	725,206	289%
2	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	-	766,921	318%
3	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	-	635,784	277%
4	2018 Actual	17,276	1,102,824	63.84	62,154	5.6%	49,173	126,761	175,935	15,502	32%	26,824	21%	42,326	24%	218,260	19.8%	110,187	712,222	-	712,222	282%
5	2019 Budget	18,000	1,160,000	64.44	61,000	5.3%	50,100	143,000	193,100	17,300	35%	31,900	22%	49,200	25%	242,300	20.9%	89,000	767,700	139,200	628,500	218%
6	2019 Forecast(F)	13,800	786,827	57.02	45,716	5.8%	50,231	114,860	165,091	16,778	33%	26,248	23%	43,027	26%	208,118	26.5%	90,249	442,744	139,200	303,544	163%
7	2020 Normalization	1,900	373,173	196.41	15,284	4.1%	269	28,140	28,409	122	45%	5,552	20%	5,673	20%	34,082	9.1%	(1,549)	325,356	-	325,356	
8	2020 Baseline(B)	15,700	1,160,000	73.89	61,000	5.3%	50,500	143,000	193,500	16,900	33%	31,800	22%	48,700	25%	242,200	20.9%	88,700	768,100	139,200	628,900	218%
	% to 2019 Budget	-13%	0%	15%	0%	0%	1%	0%	0%	-2%	-3%	0%	0%	-1%	-1%	0%	0%	0%	0%	0%	0%	0%
	% to 2019 Forecast(F)	14%	47%	30%	33%	-9%	1%	24%	17%	1%	0%	21%	-3%	13%	-3%	16%	-21%	-2%	73%	0%	107%	34%
9	2020 Pricing/Costs	-	-	-	-	0.0%	-	900	35%	800	23%	1,700	26%	1,700	0.0%	500	0.6%	(2,200)	(2,200)			
		0.0%	0.0%	5.3%	<% after '8' driver			5.3%		2.5%												
10	2020 BOD or Capital	(15,700)	(1,130,000)	\$ 72	(61,000)	5.4%	(20,400)	(148,400)	(168,800)	(7,200)	35%	(33,800)	23%	(41,000)	24%	(209,800)	18.6%	(55,700)	(803,500)	-	(803,500)	
11	2020 Merit	-	-	-	-	0.0%	500	200	700	100	20%	-	0%	100	14%	800	0.0%	-	(800)	-	(800)	
							1.0%	0.1%														
12	2020 Ops/Strategic	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	-	-	
13	2020 Regulatory	-	-	-	-	0.0%	-	5,200	5,200	-	0%	1,200	23%	1,200	23%	6,400	0.0%	-	(6,400)	-	(6,400)	
14	2020 Other	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	(1,900)	1,900	-	1,900	
			0.0%																			
15	2020 Budget	-	30,000	-	-	0.0%	30,600	-	30,600	10,700	35%	-	0%	10,700	35%	41,300	137.7%	31,600	(42,900)	139,200	(182,100)	14%
	% to 2019 Budget	-100%	-97%	#VALUE!	-100%	-100%	-39%	-100%	-84%	-38%	1%	-100%	-100%	-78%	37%	-83%	559%	-64%	-106%	0%	-129%	-94%
	% to 2019 Forecast(F)	-100%	-96%	#VALUE!	-100%	-100%	-39%	-100%	-81%	-36%	5%	-100%	-100%	-75%	34%	-80%	420%	-65%	-110%	0%	-160%	-91%

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:		2020 Budget	FTEs	0.9	0.5	1.4
120	7 Normalization	Rnds: 3yr Avg, Rev: 3yr avg + 2% growth Wages - 3yr avg + 5% for pys min wage increases + \$10,000 for delayed start in 2019A 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 BOD or Capital	Greens replacement and remodel year: Only revenue is Driving Range at ~50% of typical year. Saly: only allocations Wages: None (range ops by Golf Maint crew) Expenses: standard utility allocations, misc nominal				
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:	30% 12 months, James--? Summer 6 months 70% \$ JOB 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				

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		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													
		125	OPS	AME	Public	Golf	Kuehne, Kevin															
							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	AllocOH	NOR	/ 18 h
1	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)	-	(815,249)	(45,292)
2	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)	-	(865,466)	(48,081)
3	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)	-	(889,805)	(49,434)
4	2018 Actual	17,276	-	(47.78)	-	0.0%	81,422	403,104	484,525	33,895	42%	75,122	19%	109,017	22%	593,542	0.0%	231,827	(825,369)	-	(825,369)	(45,854)
5	2019 Budget	18,000	-	(48.45)	-	0.0%	101,000	417,100	518,100	37,400	37%	85,700	21%	123,100	24%	641,200	0.0%	230,900	(872,100)	83,700	(955,800)	(48,450)
6	2019 Forecast(F)	13,800	-	(62.55)	-	0.0%	148,522	355,369	503,891	40,881	28%	75,618	21%	116,499	23%	620,391	0.0%	242,753	(863,143)	83,700	(946,843)	(47,952)
7	2020 Normalization	1,900	-	-	-	0.0%	3,978	10,131	14,109	819	21%	5,982	59%	6,801	48%	20,909	0.0%	(11,553)	(9,357)	-	(9,357)	
8	2020 Baseline(B)	15,700	-	(55.57)	-	0.0%	152,500	365,500	518,000	41,700	27%	81,600	22%	123,300	24%	641,300	0.0%	231,200	(872,500)	83,700	(956,200)	(48,472)
	% to 2019 Budget	-13%	0%	15%	0%	0%	51%	-12%	0%	11%	-26%	-5%	9%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	% to 2019 Forecast(F)	14%	0%	-11%	0%	0%	3%	3%	3%	2%	-1%	8%	5%	6%	3%	3%	0%	-5%	1%	0%	1%	1%
9	2020 Pricing/Costs	-	-	-	-	0.0%	-	-	-	2,400	29%	2,700	23%	5,100	25%	5,100	0.0%	3,000	(8,100)	-	(8,100)	
										5.8%		3.3%						1.3%				
10	2020 BOD or Capital	(15,700)	-	\$ 0	-	0.0%	(52,000)	(235,000)	(287,000)	(16,500)	32%	(54,200)	23%	(70,700)	25%	(357,700)	0.0%	(101,600)	459,300	-	459,300	
11	2020 Merit	-	-	-	-	0.0%	4,600	11,100	15,700	700	15%	1,800	16%	2,500	16%	18,200	0.0%	-	(18,200)	-	(18,200)	
							3.0%	3.0%														
12	2020 Ops/Strategic	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	-	-	
13	2020 Regulatory	-	-	-	-	0.0%	500	9,700	10,200	100	20%	2,200	23%	2,300	23%	12,500	0.0%	-	(12,500)	-	(12,500)	
14	2020 Other	-	-	-	-	0.0%	100	-	100	-	0%	-	0%	-	0%	100	0.0%	(2,300)	2,200	-	2,200	
15	2020 Budget	-	-	#DIV/0!	-	0.0%	105,700	151,300	257,000	28,400	27%	34,100	23%	62,500	24%	319,500	0.0%	130,300	(449,800)	83,700	(533,500)	(24,989)
	% to 2019 Budget	-100%	0%	#DIV/0!	0%	0%	5%	-64%	-50%	-24%	-27%	-60%	10%	-49%	2%	-50%	0%	-44%	-48%	0%	-44%	-48%
	% to 2019 Forecast(F)	-100%	0%	#DIV/0!	0%	0%	-29%	-57%	-49%	-31%	-2%	-55%	6%	-46%	5%	-49%	0%	-46%	-48%	0%	-44%	-48%

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:		2020 Budget	FTEs	2.0	4.0	6.0
125	7	Normalization	Salary: adj for vacant position in F'19 part of year and Exempt Act	NonExempt BDG	Wages: 3yr avg plus ca min wage impacts	Exp: 3yr avg, - anomalies \$5k
125	9	Pricing/Costs	Expense: inflation factor of fertilizers, pesticides, etc.			
125	10	BOD or Capital	Greens replacement and remodel year: Saly: CAPZ Jan-Aug 8Mths	Wages: adj for less course maint	Expenses: adj for less course maint	
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...			
125	14	Other				
125	G1	GenComment1:				
125	G2	GenComment2:				

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		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															
		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	AllocOH	NOR	CRR
1	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)	-	(79,790)	96%
2	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)	-	(63,905)	97%
3	2017 Actual	60,214	2,444,853	40.60	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)	-	(91,890)	96%
4	2018 Actual	53,550	2,534,642	47.33	725,279	28.6%	323,355	730,979	1,054,334	97,707	30%	197,468	27%	295,175	28%	1,349,509	53.2%	431,032	28,822	-	28,822	101%
5	2019 Budget	56,000	2,630,000	46.96	740,000	28.1%	332,600	717,400	1,050,000	110,600	33%	215,500	30%	326,100	31%	1,376,100	52.3%	433,900	80,000	417,000	(337,000)	89%
6	2019 Forecast(F)	52,425	2,625,179	50.07	744,966	28.4%	334,725	743,103	1,077,829	107,540	32%	222,470	30%	330,010	31%	1,407,839	53.6%	448,764	23,610	417,000	(393,390)	87%
7	2020 Normalization	975	36,821	37.77	5,734	15.6%	(25)	26,797	26,771	(40)	158%	5,430	20%	5,390	20%	32,161	87.3%	(8,264)	7,190	-	7,190	
8	2020 Baseline(B)	53,400	2,662,000	49.85	750,700	28.2%	334,700	769,900	1,104,600	107,500	32%	227,900	30%	335,400	30%	1,440,000	54.1%	440,500	30,800	417,000	(386,200)	87%
	% to 2019 Budget	-5%	1%	6%	1%	0%	1%	7%	5%	-3%	-3%	6%	-1%	3%	-2%	5%	3%	2%	-62%	0%	15%	-1%
	% to 2019 Forecast(F)	2%	1%	0%	1%	-1%	0%	4%	2%	0%	0%	2%	-1%	2%	-1%	2%	1%	-2%	30%	0%	-2%	0%
9	2020 Pricing/Costs		50,000	-	-	0.0%				(3,900)	31%	600	30%	(3,300)	30%	(3,300)	-6.6%	3,500	49,800	-	49,800	
			1.9%		0.0%	27.7%	<% after '8' driver			-3.6%		0.3%						0.8%				
10	2020 BOD or Capital		(375,000)	-	(67,500)	18.0%		(70,000)	(70,000)		0%	(10,800)	15%	(10,800)	15%	(80,800)	21.5%	(22,500)	(204,200)	-	(204,200)	
11	2020 Merit			-		0.0%	10,000	7,300	17,300	1,600	16%	1,200	16%	2,800	16%	20,100	0.0%	-	(20,100)	-	(20,100)	
							3.0%	0.9%														
12	2020 Ops/Strategic			-		0.0%	(40,000)	(15,000)	(55,000)	(12,400)	31%	(4,500)	30%	(16,900)	31%	(71,900)	0.0%	-	71,900	-	71,900	
13	2020 Regulatory			-		0.0%	2,200	32,600	34,800	700	32%	9,800	30%	10,500	30%	45,300	0.0%	-	(45,300)	-	(45,300)	
14	2020 Other			-		0.0%	1,400		1,400	400	29%		0%	400	29%	1,800	0.0%	(2,700)	900	-	900	
15	2020 Budget	53,400	2,337,000	43.76	683,200	29.2%	308,300	724,800	1,033,100	93,900	30%	224,200	31%	318,100	31%	1,351,200	57.8%	418,800	(116,200)	417,000	(533,200)	81%
	% to 2019 Budget	-5%	-11%	-7%	-8%	4%	-7%	1%	-2%	-15%	-8%	4%	3%	-2%	-1%	-2%	11%	-3%	-245%	0%	58%	-8%
	% to 2019 Forecast(F)	2%	-11%	-13%	-8%	3%	-8%	-2%	-4%	-13%	-5%	1%	3%	-4%	1%	-4%	8%	-7%	-592%	0%	36%	-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: 2020 Budget FTEs 4.5 21.6 26.1

128	7	Normalization	Rev/Cogs: 3yrAvg + 5% menu/10% Banq price increases	Saly: Wage: adj for min wage and volume
128	9	Pricing/Costs	Rev: targeted selective price increases	Exp: cc fees on Revenue
128	10	BOD or Capital	Remove Event tent Impact on 2020 (factoring 8 tent events OTB will occur)	
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: Saly:Reorg savings	Wages: efficiency goal (tent related) Exp:
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	
41.3%	2015Actual
41.5%	2016Actual
42.7%	2017Actual
41.6%	2018Actual
39.9%	2019Budget
41.1%	2019Forecast(F)
44.2%	2020Budget

45.2% 2019Budget Excld menu price increases

Tahoe Donner Association
working model
Resort Budget Model
2020 Budget - Annual

		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 RecFee		Payroll													
		130	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	AllocOH	NOR	CRR
1	2015 Actual	-	195,379	-	-	0.0%	-	90,171	90,171	-	0%	20,956	23%	20,956	23%	111,127	56.9%	126,463	(42,211)	-	(42,211)	82%
2	2016 Actual	-	213,363	-	-	0.0%	-	95,089	95,089	-	0%	21,247	22%	21,247	22%	116,336	54.5%	135,729	(38,703)	-	(38,703)	85%
3	2017 Actual	-	205,321	-	-	0.0%	-	59,965	59,965	-	0%	12,071	20%	12,071	20%	72,037	35.1%	144,577	(11,293)	-	(11,293)	95%
4	2018 Actual	-	226,025	-	-	0.0%	-	57,669	57,669	-	0%	11,323	20%	11,323	20%	68,992	30.5%	136,893	20,140	-	20,140	110%
5	2019 Budget	-	241,000	-	-	0.0%	-	88,400	88,400	-	0%	17,600	20%	17,600	20%	106,000	44.0%	146,400	(11,400)	197,800	(209,200)	54%
6	2019 Forecast(F)	-	253,150	-	-	0.0%	-	86,507	86,507	-	0%	16,072	19%	16,072	19%	102,579	40.5%	166,037	(15,465)	197,800	(213,265)	54%
7	2020 Normalization	-	(7,150)	-	-	0.0%	-	(507)	(507)	-	0%	(72)	14%	(72)	14%	(579)	8.1%	163	(6,735)	-	(6,735)	
8	2020 Baseline(B)	-	246,000	-	-	0.0%	-	86,000	86,000	-	0%	16,000	19%	16,000	19%	102,000	41.5%	166,200	(22,200)	197,800	(220,000)	53%
	% to 2019 Budget	0%	2%	0%	0%	0%	0%	-3%	-3%	0%	0%	-9%	-7%	-9%	-7%	-4%	-6%	14%	95%	0%	5%	-1%
	% to 2019 Forecast(F)	0%	-3%	0%	0%	0%	0%	-1%	-1%	0%	0%	0%	0%	0%	0%	-1%	2%	0%	44%	0%	3%	-3%
9	2020 Pricing/Costs		35,000	-	-	0.0%				-	0%	400	19%	400	19%	400	1.1%	2,000	32,600		32,600	
			14.2%		0.0%	0.0%		<% after '8' driver			0.0%		2.5%					1.2%				
10	2020 BOD or Capital		-	-	-	0.0%		-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	-	-	-
11	2020 Merit					0.0%		500	500	-	0%	100	20%	100	20%	600	0.0%	-	(600)	-	(600)	
						0.0%		0.6%														
12	2020 Ops/Strategic		-	-	-	0.0%		-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	-	-	-
13	2020 Regulatory		-	-	-	0.0%		4,000	4,000	-	0%	800	20%	800	20%	4,800	0.0%	-	(4,800)	-	(4,800)	
14	2020 Other		-	-	-	0.0%		-	-	-	0%	200	0%	200	0%	200	0.0%	(1,700)	1,500	-	1,500	
15	2020 Budget	-	281,000	-	-	0.0%	-	90,500	90,500	-	0%	17,500	19%	17,500	19%	108,000	38.4%	166,500	6,500	197,800	(191,300)	59%
	% to 2019 Budget	0%	17%	0%	0%	0%	0%	2%	2%	0%	0%	-1%	-3%	-1%	-3%	2%	-13%	14%	-157%	0%	-9%	11%
	% to 2019 Forecast(F)	0%	11%	0%	0%	0%	0%	5%	5%	0%	0%	9%	4%	9%	4%	5%	-5%	0%	-142%	0%	-10%	10%

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

		2020 Budget		FTEs	-	2.5	2.5	Trout and Aquatics - Combined				
Notes:								2015 Actual	1,081,153	495,970		26.7%
130	7 Normalization	Revenue: 3yr Avg + 5% for prior price increases		Payroll: 3yr avg + 5% min wage, plus instructor/lifeguard shortage woes		Expense: use F19 due to recpool winter & chemicals growth		2016 Actual	1,151,137	514,952		22.0%
130	9 Pricing/Costs	RecFee increase \$28,000, Swim Lessons estimated \$5,000, Daily Entry Fees +\$1 \$2,000						2017 Actual	1,205,934	508,814		23.5%
130	10 BOD or Capital							2018 Actual	1,302,725	519,029		21.0%
130	11 Merit	Salary per Master Budget Model, see note (S) above; Hourly per guideline max%, adj for CMW impact						2019 Budget	1,335,000	610,700		2.9%
130	12 Ops/Strategic							2019 Forecast(I)	1,348,551	603,127		4.2%
130	13 Regulatory	Wage: ca min wage impact						2020 Budget	1,502,000	628,200		
130	14 Other											
130	G1 GenComment1:	lifeguards - shortage/ROP issue resolved in 2019										
130	G2 GenComment2:	CHEMICALS cost increase 40+% in 2019, reseraching new vendor solutions.										

Tahoe Donner Association
working model
Resort Budget Model
2020 Budget - Annual

		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 RecFee		Payroll													
		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	AllocOH	NOR	CRR
1	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	-	46,078	105%
2	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	-	61,065	107%
3	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	-	126,585	114%
4	2018 Actual	144,809	1,076,701	7.44	27,108	2.5%	151,454	309,907	461,360	44,128	29%	81,963	26%	126,091	27%	587,452	54.6%	313,979	148,162	-	148,162	116%
5	2019 Budget	143,000	1,094,000	7.65	30,000	2.7%	164,500	357,800	522,300	49,100	30%	98,500	28%	147,600	28%	669,900	61.2%	301,000	93,100	280,700	(187,600)	85%
6	2019 Forecast(F)	139,000	1,095,401	7.88	20,461	1.9%	161,468	355,152	516,620	46,990	29%	92,385	26%	139,375	27%	655,995	59.9%	311,268	107,678	280,700	(173,022)	86%
7	2020 Normalization	-	4,599	-	4,539	98.7%	1,732	48	1,780	310	18%	15	32%	325	18%	2,105	45.8%	(268)	(1,778)	-	(1,778)	
8	2020 Baseline(B)	139,000	1,100,000	7.91	25,000	2.3%	163,200	355,200	518,400	47,300	29%	92,400	26%	139,700	27%	658,100	59.8%	311,000	105,900	280,700	(174,800)	86%
	% to 2019 Budget	-3%	1%	3%	-17%	-17%	-1%	-1%	-1%	-4%	-3%	-6%	-6%	-5%	-5%	-2%	-2%	3%	14%	0%	-7%	1%
	% to 2019 Forecast(F)	0%	0%	0%	22%	22%	1%	0%	0%	1%	0%	0%	0%	0%	0%	0%	0%	0%	-2%	0%	1%	0%
9	2020 Pricing/Costs		121,000	-	-	0.0%				2,900	31%	4,500	27%	7,400	28%	7,400	6.1%	4,800	108,800		108,800	
			11.0%		0.0%	2.0%	<% after '8' driver				6.1%		4.9%					1.5%				
10	2020 BOD or Capital		-	-	-	0.0%				-	0%	-	0%	-	0%	-	0.0%	-	-	-	-	
11	2020 Merit					0.0%	4,900	1,300	6,200	800	16%	200	15%	1,000	16%	7,200	0.0%	-	(7,200)	-	(7,200)	
							3.0%	0.4%														
12	2020 Ops/Strategic		-	-	-	0.0%				-	0%	-	0%	-	0%	-	0.0%	-	-	-	-	
13	2020 Regulatory		-	-	-	0.0%		13,000	13,000	-	0%	2,700	21%	2,700	21%	15,700	0.0%	-	(15,700)	-	(15,700)	
14	2020 Other		-	-	-	0.0%	100		100	-	0%	-	0%	-	0%	100	0.0%	(3,400)	3,300	-	3,300	
15	2020 Budget	139,000	1,221,000	9	25,000	2.0%	168,200	369,500	537,700	51,000	30%	99,800	27%	150,800	28%	688,500	56.4%	312,400	195,100	280,700	(85,600)	93%
	% to 2019 Budget	-3%	12%	15%	-17%	-25%	2%	3%	3%	4%	2%	1%	-2%	2%	-1%	3%	-8%	4%	110%	0%	-54%	9%
	% to 2019 Forecast(F)	0%	11%	11%	22%	10%	4%	4%	4%	9%	4%	8%	4%	8%	4%	5%	-6%	0%	81%	0%	-51%	8%

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
1,025,900 119%

Notes:

			2020 Budget	FTEs	2.4	9.3	11.7
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: +6000 unlimited fitness from \$449 to \$499, still low yield and \$88,000 Rec Fee increase impact, plus \$27,000 impact of increasing Daily Entry Fees +\$1 M G UG				
132	10	BOD or Capital					
132	11	Merit	Salary per Master Budget Model, see note (S) above; Hourly per guideline max%.adj for CMW impact below				
132	12	Ops/Strategic	?Janitorial wage rop				
132	13	Regulatory	CA Min Wage impact primarily fitness instructors & hosts impacts				
132	14	Other					
132	G1	GenComment1:	F2019 visits negatively impacted by record winter, particularly February.				
132	G2	GenComment2:	Salary includes AmnDir alloc.				

Tahoe Donner Association
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Resort Budget Model
2020 Budget - Annual

		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 Ferguson, Mercedes		Payroll														
		140	OPS	AME	Private	RecPoo	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	AllocOH	NOR	CRR	
1	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)	-	(58,166)	65%	
2	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)	-	(36,339)	84%	
3	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)	-	(20,427)	90%	
4	2018 Actual	-	181,645	-	1,650	0.9%	11,147	62,324	73,471	2,415	22%	16,407	26%	18,822	26%	92,293	50.8%	123,435	(35,732)	-	(35,732)	84%	
5	2019 Budget	-	180,000	-	4,000	2.2%	11,200	69,400	80,600	2,900	26%	19,800	29%	22,700	28%	103,300	57.4%	123,500	(50,800)	133,300	(184,100)	49%	
6	2019 Forecast(F)	-	199,328	-	2,037	1.0%	25,541	47,321	72,862	6,093	24%	14,072	30%	20,165	28%	93,027	46.7%	103,466	798	133,300	(132,502)	60%	
7	2020 Normalization	-	(9,328)	-	(37)	0.4%	(741)	1,979	1,238	(93)	13%	428	22%	335	27%	1,573	-16.9%	10,034	(20,898)	-	(20,898)		
8	2020 Baseline(B)	-	190,000	-	2,000	1.1%	24,800	49,300	74,100	6,000	24%	14,500	29%	20,500	28%	94,600	49.8%	113,500	(20,100)	133,300	(153,400)	55%	
	% to 2019 Budget	0%	6%	0%	-50%	-53%	121%	-29%	-8%	107%	-7%	-27%	3%	-10%	-2%	-8%	-13%	-8%	-60%	0%	-17%	12%	
	% to 2019 Forecast(F)	0%	-5%	0%	-2%	3%	-3%	4%	2%	-2%	1%	3%	-1%	2%	0%	2%	7%	10%	-2620%	0%	16%	-8%	
9	2020 Pricing/Costs	-	-	-	-	0.0%	-	-	-	200	25%	900	31%	1,100	29%	1,100	0.0%	-	(1,100)	-	(1,100)		
						0.0%					1.1%												
10	2020 BOD or Capital	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	-	-	-	
11	2020 Merit	-	-	-	-	0.0%	700	1,500	2,200	100	14%	200	13%	300	14%	2,500	0.0%	-	(2,500)	-	(2,500)		
12	2020 Ops/Strategic	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	-	-	-	
13	2020 Regulatory	-	-	-	-	0.0%	300	2,000	2,300	-	0%	600	30%	600	26%	2,900	0.0%	-	(2,900)	-	(2,900)		
14	2020 Other	-	-	-	-	0.0%	100	-	100	-	0%	-	0%	-	0%	100	0.0%	(1,100)	1,000	-	1,000		
15	2020 Budget	-	190,000	-	2,000	1.1%	25,900	52,800	78,700	6,300	24%	16,200	31%	22,500	29%	101,200	53.3%	112,400	(25,600)	133,300	(158,900)	54%	
	% to 2019 Budget	0%	6%	0%	-50%	-53%	131%	-24%	-2%	117%	-6%	-18%	8%	-1%	2%	-2%	-7%	-9%	-50%	0%	-14%	10%	
	% to 2019 Forecast(F)	0%	-5%	0%	-2%	3%	1%	12%	8%	3%	2%	15%	3%	12%	3%	9%	14%	9%	-3310%	0%	20%	-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: 2020 Budget FTEs 0.7 1.5 2.2

140	7	Normalization	3yr avgs, adj for misc																			
140	9	Pricing/Costs																				
140	10	BOD or Capital																				
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 july4th holiday..... [concert Rev \$140,000 (excl'd 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
2020 Budget - Annual

		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 Walker, David		Payroll															
141		OPS	AME	Public	Public	Payroll Direct				Payroll Burden				TOTAL										
Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%	PAYROLL	PR%R	Expense	NORBO	AllocOH	NOR	CRR				
1	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)	-	(2,008)	97%		
2	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)	-	(6,001)	94%		
3	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)	-	(2,733)	98%		
4	2018 Actual	-	106,887	-	33,280	31.1%	23,368	22,954	46,322	6,457	28%	4,064	18%	10,521	23%	56,843	53.2%	15,445	1,318	-	1,318	101%		
5	2019 Budget	-	117,000	-	39,000	33.3%	24,100	21,700	45,800	7,700	32%	4,000	18%	11,700	26%	57,500	49.1%	16,200	4,300	33,800	(29,500)	80%		
6	2019 Forecast(F)	-	134,410	-	48,795	36.3%	24,355	20,216	44,571	7,124	29%	3,446	17%	10,570	24%	55,142	41.0%	15,428	15,046	33,800	(18,754)	88%		
7	2020 Normalization	-	(410)	-	1,205	-293.7%	(355)	(16)	(371)	(124)	35%	(46)	286%	(170)	46%	(542)	132.0%	(428)	(646)	-	(646)			
8	2020 Baseline(B)	-	134,000	-	50,000	37.3%	24,000	20,200	44,200	7,000	29%	3,400	17%	10,400	24%	54,600	40.7%	15,000	14,400	33,800	(19,400)	87%		
	% to 2019 Budget	0%	15%	0%	28%	12%	0%	-7%	-3%	-9%	-9%	-15%	-9%	-11%	-8%	-5%	-17%	-7%	235%	0%	-34%	9%		
	% to 2019 Forecast(F)	0%	0%	0%	2%	3%	-1%	0%	-1%	-2%	0%	-1%	-1%	-2%	-1%	-1%	-1%	-3%	-4%	0%	3%	0%		
9	2020 Pricing/Costs		5,000	-	-	0.0%				400	31%	100	17%	500	25%	500	10.0%	-	4,500		4,500			
					0.0%	36.0%	<% after '8' driver				5.7%		2.9%					0.0%						
10	2020 BOD or Capital			-		0.0%					0%		0%		0%		0.0%	500	(500)	-	(500)			
11	2020 Merit			-		0.0%	700	600	1,300	100	14%	100	17%	200	15%	1,500	0.0%	-	(1,500)	-	(1,500)			
							2.9%	3.0%																
12	2020 Ops/Strategic			-		0.0%					0%		0%		0%		0.0%			-				
13	2020 Regulatory			-		0.0%		1,000	1,000		0%	200	20%	200	20%	1,200	0.0%		(1,200)	-	(1,200)			
14	2020 Other			-		0.0%	100		100		0%		0%		0%	100	0.0%		(100)	-	(100)			
15	2020 Budget	-	139,000	-	50,000	36.0%	24,800	21,800	46,600	7,500	30%	3,800	17%	11,300	24%	57,900	41.7%	15,500	15,600	33,800	(18,200)	88%		
	% to 2019 Budget	0%	19%	0%	28%	8%	3%	0%	2%	-3%	-5%	-5%	-5%	-3%	-5%	1%	-15%	-4%	263%	0%	-38%	11%		
	% to 2019 Forecast(F)	0%	3%	0%	2%	-1%	2%	8%	5%	5%	3%	10%	2%	7%	2%	5%	2%	0%	4%	0%	-3%	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: 2020 Budget FTEs - 0.6 0.6

- 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 BOD or Capital organic growth; growth in newer 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 E BIKES Status?
- 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

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145 Day Camp

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		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 McPhai, Cari		Payroll													
145		OPS	AME	Private	RecPoo	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	AllocOH	NOR	CRR		
1	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	-	53,471	137%
2	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	-	34,064	120%
3	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	-	33,688	118%
4	2018 Actual	-	256,667	-	-	0.0%	22,667	119,545	142,213	7,670	34%	22,916	19%	30,587	22%	172,799	67.3%	52,634	31,234	-	31,234	114%
5	2019 Budget	-	275,000	-	-	0.0%	23,700	129,800	153,500	8,800	37%	25,200	19%	34,000	22%	187,500	68.2%	51,400	36,100	67,000	(30,900)	90%
6	2019 Forecast(F)	-	247,234	-	-	0.0%	15,437	141,651	157,088	5,966	39%	25,681	18%	31,647	20%	188,735	76.3%	44,099	14,400	67,000	(52,600)	82%
7	2020 Normalization	-	19,766	-	-	0.0%	(37)	549	512	34	-92%	119	22%	153	30%	665	3.4%	6,501	12,600	-	12,600	
8	2020 Baseline(B)	-	267,000	-	-	0.0%	15,400	142,200	157,600	6,000	39%	25,800	18%	31,800	20%	189,400	70.9%	50,600	27,000	67,000	(40,000)	87%
	% to 2019 Budget	0%	-3%	0%	0%	0%	-35%	10%	3%	-32%	5%	2%	-7%	-6%	-9%	1%	4%	-2%	-25%	0%	29%	-3%
	% to 2019 Forecast(F)	0%	8%	0%	0%	0%	0%	0%	0%	1%	1%	0%	0%	0%	0%	0%	-7%	15%	88%	0%	-24%	5%
9	2020 Pricing/Costs		25,000	-	-	0.0%				500	42%	600	19%	1,100	21%	1,100	4.4%	1,000	22,900		22,900	
			9.4%		0.0%	0.0%				8.3%		2.3%						2.0%				
10	2020 BOD or Capital		-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	-	-	-
11	2020 Merit					0.0%	500	500	1,000	100	20%	100	20%	200	20%	1,200	0.0%	-	(1,200)	-	(1,200)	
							3.2%	0.4%														
12	2020 Ops/Strategic		-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	-	-	-
13	2020 Regulatory		-	-	-	0.0%	300	9,300	9,600	100	33%	1,700	18%	1,800	19%	11,400	0.0%	-	(11,400)	-	(11,400)	
14	2020 Other		-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	(500)	500	-	500	
15	2020 Budget	-	292,000	-	-	0.0%	16,200	152,000	168,200	6,700	41%	28,200	19%	34,900	21%	203,100	69.6%	51,100	37,800	67,000	(29,200)	91%
	% to 2019 Budget	0%	6%	0%	0%	0%	-32%	17%	10%	-24%	11%	12%	-4%	3%	-6%	8%	2%	-1%	5%	0%	-6%	1%
	% to 2019 Forecast(F)	0%	18%	0%	0%	0%	5%	7%	7%	12%	7%	10%	2%	10%	3%	8%	-9%	16%	163%	0%	-44%	10%

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: 2020 Budget FTEs 0.3 4.8 5.1

145 7 Normalization Rev: 3yr avg + 10% for past price increases wage growth includes Penalty hours costs and CA Min Wage impacts Expense: 3yr avg + \$4500 for program costs growth

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 BOD or Capital

145 11 Merit Salary per Master Budget Model, see note (S) above; Hourly per guideline max%, wage adjusted for CMW impact below

145 12 Ops/Strategic

145 13 Regulatory CA Min Wage impact...

145 14 Other

145 G1 GenComment1:

145 G2 GenComment2:

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		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 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	AllocOH	NOR	CRR	
1	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)	-	(52,629)	90%	
2	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)	-	(27,743)	95%	
3	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)	-	(71,261)	88%	
4	2018 Actual	-	590,922	-	175,579	29.7%	122,194	200,277	322,471	37,631	31%	44,791	22%	82,422	26%	404,893	68.5%	84,881	(74,431)	-	(74,431)	89%	
5	2019 Budget	-	603,000	-	166,600	27.6%	123,800	177,800	301,600	42,300	34%	44,400	25%	86,700	29%	388,300	64.4%	81,300	(33,200)	118,500	(151,700)	80%	
6	2019 Forecast(F)	-	469,962	-	133,541	28.4%	95,244	134,192	229,436	35,491	37%	32,012	24%	67,503	29%	296,939	63.2%	69,735	(30,252)	118,500	(148,752)	76%	
7	2020 Normalization	-	30,038	-	11,459	38.1%	19,956	8	19,964	4,009	20%	(12)	-152%	3,997	20%	23,961	79.8%	2,565	(7,948)	-	(7,948)		
8	2020 Baseline(B)	-	500,000	-	145,000	29.0%	115,200	134,200	249,400	39,500	34%	32,000	24%	71,500	29%	320,900	64.2%	72,300	(38,200)	118,500	(156,700)	76%	
	% to 2019 Budget	0%	-17%	0%	-13%	5%	-7%	-25%	-17%	-7%	0%	-28%	-5%	-18%	0%	-17%	0%	-11%	15%	0%	3%	-5%	
	% to 2019 Forecast(F)	0%	6%	0%	9%	2%	21%	0%	9%	11%	-8%	0%	0%	6%	-3%	8%	2%	4%	26%	0%	5%	0%	
9	2020 Pricing/Costs		15,000	-	-	0.0%				1,500	36%	(500)	23%	1,000	29%	1,000	6.7%	500	13,500		13,500		
			3.0%		0.0%	28.2%	<= after '8' driver				3.8%		-1.6%					0.7%					
10	2020 BOD or Capital		-	-	-	0.0%					0%		0%		0%		0.0%						
11	2020 Merit					0.0%	3,400	500	3,900	500	15%	100	20%	600	15%	4,500	0.0%		(4,500)		(4,500)		
							3.0%	0.4%															
12	2020 Ops/Strategic					0.0%	(10,400)		(10,400)	(3,700)	36%		0%	(3,700)	36%	(14,100)	0.0%		14,100			14,100	
13	2020 Regulatory					0.0%	1,800	6,600	8,400	600	33%	1,500	23%	2,100	25%	10,500	0.0%		(10,500)			(10,500)	
14	2020 Other					0.0%	(300)		(300)	(100)	33%		0%	(100)	33%	(400)	0.0%	(700)	1,100			1,100	
15	2020 Budget	-	515,000	-	145,000	28.2%	109,700	141,300	251,000	38,300	35%	33,100	23%	71,400	28%	322,400	62.6%	72,100	(24,500)	118,500	(143,000)	78%	
	% to 2019 Budget	0%	-15%	0%	-13%	2%	-11%	-21%	-17%	-9%	2%	-25%	-6%	-18%	-1%	-17%	-3%	-11%	-26%	0%	-6%	-2%	
	% to 2019 Forecast(F)	0%	10%	0%	9%	-1%	15%	5%	9%	8%	-6%	3%	-2%	6%	-3%	9%	-1%	3%	-19%	0%	-4%	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

		2020 Budget		FTEs	2.0	4.4	6.4	
150	7 Normalization	Rev:3yr Avg excld May/Oct	Cogs-3yr avg	Saly: adj for manager vacancy	Wage:	Expn: 3yr avg		
150	9 Pricing/Costs	Increase prices ~ 3%						
150	10 BOD or Capital							
150	11 Merit	Salary per Master Budget Model, see note (S) above; Hourly per guideline max%.						
150	12 Ops/Strategic	Saly: reorg savings	Wages:					
150	13 Regulatory	Wage: CA Min Wage increase						
150	14 Other							
150	G1 GenComment1:	Change for 2020 Budget is closed in shoulder seasons, particularly May and November.						
150	G2 GenComment2:							

S&W TL as a % of Revenue	
51%	2015Actual
46%	2016Actual
51%	2017Actual
55%	2018Actual
50%	2019Budget
49%	2019Forecast(F)
49%	2020Budget

Tahoe Donner Association
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155 Alder Cr Café
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		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 Casey, Joe		Payroll													
155		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	AllocOH	NOR	CRR		
1	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)	-	(11,459)	85%
2	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)	-	(42,353)	89%
3	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)	-	(104,902)	79%
4	2018 Actual	-	387,892	-	138,213	35.6%	73,224	152,621	225,845	19,533	27%	36,433	24%	55,966	25%	281,811	72.7%	77,397	(109,529)	-	(109,529)	78%
5	2019 Budget	-	450,000	-	144,000	32.0%	74,500	173,000	247,500	23,200	31%	44,600	26%	67,800	27%	315,300	70.1%	74,300	(83,600)	88,100	(171,700)	72%
6	2019 Forecast(F)	-	478,203	-	161,029	33.7%	74,195	174,514	248,709	21,710	29%	40,417	23%	62,127	25%	310,836	65.0%	79,964	(73,627)	88,100	(161,727)	75%
7	2020 Normalization	-	(35,203)	-	(13,029)	37.0%	105	(10,514)	(10,409)	(10)	-9%	(2,117)	20%	(2,127)	20%	(12,536)	35.6%	(964)	(8,673)	-	(8,673)	
8	2020 Baseline(B)	-	443,000	-	148,000	33.4%	74,300	164,000	238,300	21,700	29%	38,300	23%	60,000	25%	298,300	67.3%	79,000	(82,300)	88,100	(170,400)	72%
	% to 2019 Budget	0%	-2%	0%	3%	4%	0%	-5%	-4%	-6%	-6%	-14%	-9%	-12%	-8%	-5%	-4%	6%	-2%	0%	-1%	0%
	% to 2019 Forecast(F)	0%	-7%	0%	-8%	-1%	0%	-6%	-4%	0%	0%	-5%	1%	-3%	1%	-4%	4%	-1%	12%	0%	5%	-3%
9	2020 Pricing/Costs		20,000	-	-	0.0%				(700)	28%	(1,400)	23%	(2,100)	24%	(2,100)	-10.5%	1,000	21,100		21,100	
			4.5%		0.0%	32.0%		<% after '8' driver			-3.2%		-3.7%					1.3%				
10	2020 BOD or Capital			-		0.0%					0%		0%		0%		0%					
11	2020 Merit			-		0.0%	2,200	900	3,100	400	18%	100	11%	500	16%	3,600	0.0%		(3,600)		(3,600)	
							3.0%	0.5%														
12	2020 Ops/Strategic		80,000	-	20,000	25.0%	(11,400)	16,000	4,600	(3,200)	28%	3,600	23%	400	9%	5,000	6.3%	4,000	51,000		51,000	
13	2020 Regulatory			-		0.0%		7,700	7,700		0%	1,700	22%	1,700	22%	9,400	0.0%		(9,400)		(9,400)	
14	2020 Other			-		0.0%	100		100		0%		0%		0%	100	0.0%	(800)	700		700	
15	2020 Budget	-	543,000	-	168,000	30.9%	65,200	188,600	253,800	18,200	28%	42,300	22%	60,500	24%	314,300	57.9%	83,200	(22,500)	88,100	(110,600)	83%
	% to 2019 Budget	0%	21%	0%	17%	-3%	-12%	9%	3%	-22%	-10%	-5%	-13%	-11%	-13%	0%	-17%	12%	-73%	0%	-36%	15%
	% to 2019 Forecast(F)	0%	14%	0%	4%	-8%	-12%	8%	2%	-16%	-5%	5%	-3%	-3%	-5%	1%	-11%	4%	-69%	0%	-32%	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: 2020 Budget FTEs 1.0 5.9 6.9

- 155 7 Normalization 3yr avg
- 155 9 Pricing/Costs Price increases - mainly/higher in Winter, including Peak Periods...3-5% in Summer
- 155 10 BOD or Capital
- 155 11 Merit Salary per Master Budget Model, see note (S) above; Hourly per guideline max%, Wage adj for CMW
- 155 12 Ops/Strategic Revenue: no Tent at Lodge pickup estimate and focused selling of ACAC by someone Saly: Reorg savings
- 155 13 Regulatory Wage: ca min wage impact
- 155 14 Other
- 155 G1 GenComment1:
- 155 G2 GenComment2:

S&W TL as a % of Revenue	
51%	2015Actual
50%	2016Actual
57%	2017Actual
58%	2018Actual
55%	2019Budget
52%	2019Forecast(F)
47%	2020Budget

Tahoe Donner Association
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2020 Budget - Annual
160 Maintenance

		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 Conners, Sean		Payroll													
		160	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	AllocOH	NOR	CRR
1	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)	-	(626,958)	0%
2	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)	-	(655,442)	0%
3	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)	-	(725,045)	0%
4	2018 Actual	-	-	-	-	0.0%	89,808	487,133	576,941	24,431	27%	143,571	29%	168,002	29%	744,943	0.0%	(8,798)	(736,144)	-	(736,144)	0%
5	2019 Budget	-	-	-	-	0.0%	94,400	498,200	592,600	26,200	28%	170,400	34%	196,600	33%	789,200	0.0%	36,400	(825,600)	(825,600)	-	#DIV/0!
6	2019 Forecast(F)	-	-	-	-	0.0%	89,414	496,296	585,711	23,577	26%	157,742	32%	181,319	31%	767,029	0.0%	4,112	(771,142)	(825,600)	54,458	0%
7	2020 Normalization	-	-	-	-	0.0%	(714)	4,004	3,289	(77)	11%	758	19%	681	21%	3,971	0.0%	27,288	(31,258)	-	(31,258)	0%
8	2020 Baseline(B)	-	-	-	-	0.0%	88,700	500,300	589,000	23,500	26%	158,500	32%	182,000	31%	771,000	0.0%	31,400	(802,400)	(825,600)	23,200	0%
	% to 2019 Budget	0%	0%	0%	0%	0%	-6%	0%	-1%	-10%	-5%	-7%	-7%	-7%	-7%	-2%	0%	-14%	-3%	0%	0%	#DIV/0!
	% to 2019 Forecast(F)	0%	0%	0%	0%	0%	-1%	1%	1%	0%	0%	0%	0%	0%	0%	1%	0%	664%	4%	0%	-57%	0%
9	2020 Pricing/Costs	-	-	-	-	0.0%	-	-	-	1,300	28%	9,700	34%	11,000	33%	11,000	0.0%	2,000	(13,000)	-	(13,000)	0%
						0.0%					5.5%		6.1%									
						0.0%																
10	2020 BOD or Capital	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	-	-	-
11	2020 Merit	-	-	-	-	0.0%	2,800	11,000	13,800	400	14%	1,800	16%	2,200	16%	16,000	0.0%	-	(16,000)	-	(16,000)	0%
						0.0%					3.2%		2.2%									
12	2020 Ops/Strategic	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	-	-	-
13	2020 Regulatory	-	-	-	-	0.0%	-	2,800	2,800	-	0%	10,900	389%	10,900	389%	13,700	0.0%	-	(13,700)	-	(13,700)	0%
14	2020 Other	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	(300)	300	-	300	0%
15	2020 Budget	-	-	-	-	0.0%	91,500	514,100	605,600	25,200	28%	180,900	35%	206,100	34%	811,700	0.0%	33,100	(844,800)	(825,600)	(19,200)	0%
	% to 2019 Budget	0%	0%	0%	0%	0%	-3%	3%	2%	-4%	-1%	6%	3%	5%	3%	3%	0%	-9%	2%	0%	0%	#DIV/0!
	% to 2019 Forecast(F)	0%	0%	0%	0%	0%	2%	4%	3%	7%	4%	15%	11%	14%	10%	6%	0%	705%	10%	0%	-135%	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: 2020 Budget FTEs 1.0 10.2 11.2

160	7	Normalization	Salry: adj for pto net	Wages: adj for winter 2018	Expense: adj for anomalies
160	9	Pricing/Costs			
160	10	BOD or Capital			
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...rates predominately now above compression impacts.	BURDEN- mechanic will be qualifying for Benefits due to Federal ACA	
160	14	Other			
160	G1	GenComment1:			
160	G2	GenComment2:			

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		D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X			
		DEPTNu	Group1	Group2	Group3	Group4	Group5 Rosenfeld, Annie		Payroll																
165		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	AllocOH	NOR	CRR					
1	2015 Actual	-	-	-	-	0.0%	298,763	49,766	348,529	70,463	24%	14,191	29%	84,655	24%	433,184	0.0%	(203,967)	(229,217)	-	(229,217)	0%			
2	2016 Actual	-	-	-	-	0.0%	320,892	88,423	409,315	71,485	22%	27,981	32%	99,465	24%	508,780	0.0%	(273,996)	(234,784)	-	(234,784)	0%			
3	2017 Actual	-	-	-	-	0.0%	359,321	99,873	459,194	72,079	20%	26,915	27%	98,994	22%	558,188	0.0%	(278,342)	(279,845)	-	(279,845)	0%			
4	2018 Actual	-	-	-	-	0.0%	408,573	106,119	514,691	77,164	19%	30,249	29%	107,413	21%	622,105	0.0%	(293,352)	(328,753)	-	(328,753)	0%			
5	2019 Budget	-	-	-	-	0.0%	468,900	51,900	520,800	102,900	22%	16,400	32%	119,300	23%	640,100	0.0%	(300,200)	(339,900)	(339,900)	-	#DIV/0!			
6	2019 Forecast(F)	-	-	-	-	0.0%	458,325	50,787	509,112	96,026	21%	16,583	33%	112,609	22%	621,721	0.0%	(301,250)	(320,471)	(339,900)	19,429	0%			
7	2020 Normalization	-	-	-	-	0.0%	(3,125)	13	(3,112)	(626)	20%	17	135%	(609)	20%	(3,721)	0.0%	850	2,871	-	2,871	0%			
8	2020 Baseline(B)	-	-	-	-	0.0%	455,200	50,800	506,000	95,400	21%	16,600	33%	112,000	22%	618,000	0.0%	(300,400)	(317,600)	(339,900)	22,300	0%			
	% to 2019 Budget	0%	0%	0%	0%	0%	-3%	-2%	-3%	-7%	-4%	1%	3%	-6%	-3%	-3%	0%	0%	-7%	0%	0%	#DIV/0!			
	% to 2019 Forecast(F)	0%	0%	0%	0%	0%	-1%	0%	-1%	-1%	0%	0%	0%	-1%	0%	-1%	0%	0%	-1%	0%	15%	0%			
9	2020 Pricing/Costs	-	-	-	-	0.0%	-	5,200	-	5,200	22%	1,100	35%	6,300	23%	6,300	0.0%	-	(6,300)	-	(6,300)	0%			
						0.0%		0.0%	<= after '8' driver																
10	2020 BOD or Capital	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	-	-	0%			
11	2020 Merit	-	-	-	-	0.0%	13,700	1,500	15,200	2,200	16%	200	13%	2,400	16%	17,600	0.0%	-	(17,600)	-	(17,600)	0%			
							3.0%	3.0%																	
12	2020 Ops/Strategic	-	-	-	-	0.0%	-	(5,200)	(5,200)	-	0%	(1,800)	35%	(1,800)	35%	(7,000)	0.0%	(10,000)	17,000	-	17,000	0%			
13	2020 Regulatory	-	-	-	-	0.0%	1,300	-	1,300	300	23%	-	0%	300	23%	1,600	0.0%	-	(1,600)	-	(1,600)	0%			
14	2020 Other	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	-	-	0%			
15	2020 Budget	-	-	-	-	0.0%	470,200	47,100	517,300	103,100	22%	16,100	34%	119,200	23%	636,500	0.0%	(310,400)	(326,100)	(339,900)	13,800	0%			
	% to 2019 Budget	0%	0%	0%	0%	0%	0%	-9%	-1%	0%	0%	-2%	8%	0%	1%	-1%	0%	3%	-4%	0%	0%	#DIV/0!			
	% to 2019 Forecast(F)	0%	0%	0%	0%	0%	3%	-7%	2%	7%	5%	-3%	5%	6%	4%	2%	0%	3%	2%	0%	-29%	0%			
See Forecast Adjustments Schedule for ADJ to Aug-Dec Bdg																2019 Budget		24,800	Exp b4 Cap Alloc						
(F) Forecast - Actual (Jan-Jul) + Budget (Aug-Dec) + - ADJ																(N) Normalization - adjust Forecast for known non-recurring Actuals/Forecast									
(B) Baseline - includes rounding																2020 Budget		24,600	Exp b4 Cap Alloc						
Notes:																2020 Budget		FTEs	4.0	1.0	5.0				
165	7	Normalization	saly: adj for pto net charge / rop ytd f17 and reorg change				wages: adj for pto/other				Exp: adj back to budget 2017 level				273,000	280,000	7,000								
165	9	Pricing/Costs													42,000	45,000	3,000								
165	10	BOD or Capital													315,000	325,000	10,000								
165	11	Merit	Salary per Master Budget Model, see note (S) above; Hourly per guideline max%.				Wage merit,								SUBJECT TO CHG										
165	12	Ops/Strategic	Wages: Reorg savings		Expense: Increase credit to capital funds of 3%										due to ALLOC OH CALC										
165	13	Regulatory					Charge out To Capital Funds:(Credit in Expense)				B16	B17	B18	B19	B20	chg									
165	14	Other					Development Fund				175,000	180,000	185,000	191,000	197,000	6,000									
165	G1	GenComment1:					Replacement Reserve Fund				120,000	125,000	130,000	134,000	138,000	4,000									
165	G2	GenComment2:									295,000	305,000	315,000	325,000	335,000	10,000									

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		DEPTNu	Group1	Group2	Group3	Group4	Group5															
		170	OPS	AME	Public	FAB	LodgeSmrFnB		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	AllocOH	NOR	CRR		
1	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)	-	(103,585)	66%
2	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)	-	(86,145)	73%
3	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)	-	(130,475)	65%
4	2018 Actual	-	258,217	-	71,188	27.6%	35,546	100,291	135,837	10,639	30%	18,759	19%	29,398	22%	165,235	64.0%	82,578	(60,784)	-	(60,784)	81%
5	2019 Budget	-	270,000	-	70,000	25.9%	36,900	119,600	156,500	19,000	51%	22,100	18%	41,100	26%	197,600	73.2%	90,400	(88,000)	51,200	(139,200)	66%
6	2019 Forecast(F)	-	229,581	-	64,761	28.2%	35,275	96,641	131,917	14,850	42%	17,747	18%	32,597	25%	164,514	71.7%	75,768	(75,462)	51,200	(126,662)	64%
7	2020 Normalization	-	24,419	-	4,239	17.4%	(75)	9,959	9,883	(50)	66%	1,953	20%	1,903	19%	11,786	48.3%	6,332	2,062	-	2,062	
8	2020 Baseline(B)	-	254,000	-	69,000	27.2%	35,200	106,600	141,800	14,800	42%	19,700	18%	34,500	24%	176,300	69.4%	82,100	(73,400)	51,200	(124,600)	67%
	% to 2019 Budget	0%	-6%	0%	-1%	5%	-5%	-11%	-9%	-22%	-18%	-11%	0%	-16%	-7%	-11%	-5%	-9%	-17%	0%	-10%	2%
	% to 2019 Forecast(F)	0%	11%	0%	7%	-4%	0%	10%	7%	0%	0%	11%	1%	6%	-2%	7%	-3%	8%	-3%	0%	-2%	4%
9	2020 Pricing/Costs		5,000	-	-	0.0%				(200)	41%	(500)	18%	(700)	24%	(700)	-14.0%	-	5,700		5,700	
			2.0%		0.0%	26.6%	<% after '8' driver				-1.4%		-2.5%					0.0%				
10	2020 BOD or Capital		(100,000)	-	(30,000)	30.0%		(30,000)	(30,000)		0%	(5,400)	18%	(5,400)	18%	(35,400)	35.4%	(10,000)	(24,600)	-	(24,600)	
11	2020 Merit					0.0%	1,100	700	1,800	200	18%	100	14%	300	17%	2,100	0.0%	-	(2,100)	-	(2,100)	
							3.1%	0.7%														
12	2020 Ops/Strategic					0.0%	(10,500)	-	(10,500)	(4,400)	42%	-	0%	(4,400)	42%	(14,900)	0.0%	-	14,900	-	14,900	
13	2020 Regulatory					0.0%	1,200	3,400	4,600	500	42%	600	18%	1,100	24%	5,700	0.0%	-	(5,700)	-	(5,700)	
14	2020 Other					0.0%	100	-	100	-	0%	-	0%	-	0%	100	0.0%	(800)	700	-	700	
15	2020 Budget		159,000		39,000	24.5%	27,100	80,700	107,800	10,900	40%	14,500	18%	25,400	24%	133,200	83.8%	71,300	(84,500)	51,200	(135,700)	54%
	% to 2019 Budget	0%	-41%	0%	-44%	-5%	-27%	-33%	-31%	-43%	-22%	-34%	-3%	-38%	-10%	-33%	14%	-21%	-4%	0%	-3%	-18%
	% to 2019 Forecast(F)	0%	-31%	0%	-40%	-13%	-23%	-16%	-18%	-27%	-4%	-18%	-2%	-22%	-5%	-19%	17%	-6%	12%	0%	7%	-16%

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:		2020 Budget	FTEs	0.5	2.6	3.1
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
170	9 Pricing/Costs	Rev: Price increase of 5%				74% 2015Actual
170	10 BOD or Capital	Golf closure due to capital projects, impact on this Dept				67% 2016Actual
170	11 Merit	Salary per Master Budget Model, see note (S) above; Hourly per guideline max%.				71% 2017Actual
170	12 Ops/Strategic	Saly: Reorg savings				53% 2018Actual
170	13 Regulatory	Wage:CAMIn wage increase, beyond Merit				58% 2019Budget
170	14 Other					57% 2019Forecast(F)
170	G1 GenComment1:	Salary: F&B Director Allocation, new beg, in 2017				68% 2020Budget
170	G2 GenComment2:	Rev: \$22k EE housing SMR months JE1s, Exp: \$22k EE housing costs SMR months				

Revenue Mix		S&W % REV		Expense Mix	
Lunch	25%	2016Actual	67.4%	EE Meals	5,000 7%
SnackBar	38%	2017Actual	71.3%	Linen Service	4,000 6%
Pool BBQ	25%	2018Actual	52.6%	Paper Products	10,000 14%
Food Truck	4%	2019Budget	58.0%	Mktg Discounts	9,000 13%
EE Housing	8%	2019Forecast(F)	57.5%	CC Fees	6,000 8%
		2020Budget	67.8%	Contra Lodge	14,000 20%
				All Other	23,300 33%
				Total Bdg	71,300 100%

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		DEPTNu	Group1	Group2	Group3	Group4	Group5																
		180	OPS	AME	Public	DSL	Kovach, Ali																
		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	AllocOH	NOR	CRR			
1	2015 Actual	16,524	155,344	9.40	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)	-	(12,201)	93%	
2	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	-	109,376	131%	
3	2017 Actual	47,516	456,172	9.60	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	-	92,548	125%	
4	2018 Actual	38,809	379,890	9.79	113,830	30.0%	53,973	90,462	144,434	17,174	32%	23,662	26%	40,835	28%	185,269	48.8%	38,400	42,390	-	42,390	113%	
5	2019 Budget	45,000	481,000	10.69	137,000	28.5%	56,900	94,500	151,400	19,900	35%	27,400	29%	47,300	31%	198,700	41.3%	43,600	101,700	-	101,700	127%	
6	2019 Forecast(F)	44,667	469,765	10.52	126,736	27.0%	55,315	101,744	157,060	18,525	33%	27,381	27%	45,906	29%	202,966	43.2%	45,097	94,966	-	94,966	125%	
7	2020 Normalization	(667)	(3,765)	5.65	(1,736)	46.1%	(15)	(3,744)	(3,760)	(25)	162%	(681)	18%	(706)	19%	(4,466)	118.6%	(1,297)	3,734	-	3,734		
8	2020 Baseline(B)	44,000	466,000	10.59	125,000	26.8%	55,300	98,000	153,300	18,500	33%	26,700	27%	45,200	29%	198,500	42.6%	43,800	98,700	-	98,700	127%	
	% to 2019 Budget	-2%	-3%	-1%	-9%	-6%	-3%	4%	1%	-7%	-4%	-3%	-6%	-4%	-6%	0%	3%	0%	-3%	0%	-3%	0%	
	% to 2019 Forecast(F)	-1%	-1%	1%	-1%	-1%	0%	-4%	-2%	0%	0%	-2%	1%	-2%	1%	-2%	-1%	-3%	4%	0%	4%	1%	
9	2020 Pricing/Costs		23,000	-	4,400	19.1%			(1,000)	32%	(1,900)	25%	(2,900)	28%	(2,900)	-12.6%	1,000	20,500			20,500		
			4.9%		3.5%	26.5%		<= after '8' driver		-5.4%		-7.1%					2.3%						
10	2020 BOD or Capital	1,000	10,000	\$ 10	2,600	26.0%	-	500	500	-	0%	100	20%	100	20%	600	6.0%	500	6,300	-	6,300		
11	2020 Merit					0.0%	1,700	900	2,600	300	18%	100	11%	400	15%	3,000	0.0%	-	(3,000)	-	(3,000)		
						3.1%	0.9%																
12	2020 Ops/Strategic	-				0.0%	(10,300)	-	(10,300)	(3,300)	32%	-	0%	(3,300)	32%	(13,600)	0.0%	-	13,600	-	13,600		
13	2020 Regulatory	-				0.0%	-	5,300	5,300	-	0%	1,300	25%	1,300	25%	6,600	0.0%	-	(6,600)	-	(6,600)		
14	2020 Other	-				0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	(400)	400	-	400		
			0.0%																				
15	2020 Budget	45,000	499,000	\$ 11.09	132,000	26.5%	46,700	104,700	151,400	14,500	31%	26,300	25%	40,800	27%	192,200	38.5%	44,900	129,900	-	129,900	135%	
	% to 2019 Budget	0%	4%	4%	-4%	-7%	-18%	11%	0%	-27%	-11%	-4%	-13%	-14%	-14%	-3%	-7%	3%	-4%	28%	0%	28%	7%
	% to 2019 Forecast(F)	1%	6%	5%	4%	-2%	-16%	3%	-4%	-22%	-7%	-4%	-7%	-11%	-8%	-5%	-11%	0%	37%	0%	37%	8%	

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	2,938	0	2020 Budget	FTEs	0.6	3.3	3.9	0%								(1,029)	(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 BOD or Capital																					
180	11 Merit																					
180	12 Ops/Strategic	reorg savings																				
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																				

S&W TL as a % of Revenue
45% 2015Actual
25% 2016Actual
30% 2017Actual
38% 2018Actual
31% 2019Budget
33% 2019Forecast(F)
30% 2020Budget

Tahoe Donner Association
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Resort Budget Model
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		D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	
		DEPTNu	Group1	Group2	Group3	Group4	Group5 n/a		Payroll														
		190	OPS	HOA	HOA	MiscOp	Payroll Direct					Payroll Burden				TOTAL							
		Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%	PAYROLL	PR%R	Expense	NORBO	AllocOH	NOR	CRR	
1	2015 Actual	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	-	-	#DIV/0!	
2	2016 Actual	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	-	-	#DIV/0!	
3	2017 Actual	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	-	-	#DIV/0!	
4	2018 Actual	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	-	-	#DIV/0!	
5	2019 Budget	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	-	-	#DIV/0!	
6	2019 Forecast(F)	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	-	-	#DIV/0!	
7	2020 Normalization	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	-	-	#DIV/0!	
8	2020 Baseline(B)	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	-	-	#DIV/0!	
	% to 2019 Budget	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	#DIV/0!
	% to 2019 Forecast(F)	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	#DIV/0!
9	2020 Pricing/Costs	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	-	-	#DIV/0!	
						0.0%	0.0%	<%= after '8' driver			0.0%		0.0%										
10	2020 BOD or Capital	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	-	-	#DIV/0!	
11	2020 Merit	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	-	-	#DIV/0!	
						0.0%	0.0%	0.0%			0.0%		0.0%										
12	2020 Ops/Strategic	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	-	-	#DIV/0!	
13	2020 Regulatory	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	-	-	#DIV/0!	
14	2020 Other	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	-	-	#DIV/0!	
15	2020 Budget	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	-	-	#DIV/0!	
	% to 2019 Budget	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	#DIV/0!
	% to 2019 Forecast(F)	0%	0%	0%	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!	2020 Budget	FTEs	#N/A	#N/A	#N/A	#DIV/0!
190 7 Normalization	Expense: addbacks for timing and reorg impact in '11, see row 12							
190 9 Pricing/Costs								
190 10 BOD or Capital								
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:								

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		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 McClendon, Robby		Payroll													
		200	OPS	AME	Public	DSL	Payroll Direct				Payroll Burden				TOTAL							
		Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%	PAYROLL	PR%R	Expense	NORBO	AllocOH	NOR	CRR
1	2015 Actual	16,524	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	131,480	(131,480)	-	(131,480)	0%
2	2016 Actual	48,152	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	116,044	(116,044)	-	(116,044)	0%
3	2017 Actual	47,516	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	67,209	(67,209)	-	(67,209)	0%
4	2018 Actual	38,809	703	0.02	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	59,192	(58,489)	-	(58,489)	1%
5	2019 Budget	45,000	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	86,000	(86,000)	-	(86,000)	0%
6	2019 Forecast(F)	44,667	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	58,703	(58,703)	-	(58,703)	0%
7	2020 Normalization	(667)	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	2,297	(2,297)	-	(2,297)	0%
8	2020 Baseline(B)	44,000	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	61,000	(61,000)	-	(61,000)	0%
	% to 2019 Budget	-2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	-29%	-29%	0%	-29%	0%
	% to 2019 Forecast(F)	-1%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	4%	4%	0%	4%	0%
9	2020 Pricing/Costs	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	2,000	(2,000)	-	(2,000)	0%
						0.0%	0.0%	<% after '8' driver			0.0%		0.0%					3.3%				
10	2020 BOD or Capital	1,000	-	\$ 0	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	5,000	(5,000)	-	(5,000)	0%
11	2020 Merit	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	-	-	0%
						0.0%	0.0%	0.0%			0.0%		0.0%									
12	2020 Ops/Strategic	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	-	-	0%
13	2020 Regulatory	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	-	-	0%
14	2020 Other	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	-	-	0%
15	2020 Budget	45,000	-	\$ 0	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	68,000	(68,000)	-	(68,000)	0%
	% to 2019 Budget	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	-21%	-21%	0%	-21%	0%
	% to 2019 Forecast(F)	1%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	16%	16%	0%	16%	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	2020 Budget	FTEs	#DIV/0!	(19,652)	(0)
200 7 Normalization	Expense adj to F'19 level					
200 9 Pricing/Costs						
200 10 BOD or Capital	new snowmaking 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
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		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 McClendon, Robby		Payroll													
210		OPS	AME	Public	DSL	Payroll Direct				Payroll Burden				TOTAL								
210 DHSki Mtn Operations		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	2015 Actual	16,524	-	-	-	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)	-	(589,175)	0%
2	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)	-	(1,122,846)	1%
3	2017 Actual	47,516	67,863	1.43	-	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)	-	(1,197,140)	5%
4	2018 Actual	38,809	95,743	2.47	-	0.0%	130,893	361,732	492,625	47,015	36%	77,832	22%	124,846	25%	617,471	644.9%	525,760	(1,047,489)	-	(1,047,489)	8%
5	2019 Budget	45,000	50,000	1.11	-	0.0%	132,500	426,900	559,400	45,800	35%	98,500	23%	144,300	26%	703,700	1407.4%	587,800	(1,241,500)	482,900	(1,724,400)	3%
6	2019 Forecast(F)	44,667	85,493	1.91	-	0.0%	137,351	417,389	554,740	49,022	36%	85,473	20%	134,496	24%	689,236	806.2%	643,438	(1,247,181)	482,900	(1,730,081)	5%
7	2020 Normalization	(667)	4,507	(6.76)	-	0.0%	(2,251)	(3,389)	(5,640)	(522)	23%	(673)	20%	(1,196)	21%	(6,836)	-151.7%	(38,438)	49,781	-	49,781	
8	2020 Baseline(B)	44,000	90,000	2.05	-	0.0%	135,100	414,000	549,100	48,500	36%	84,800	20%	133,300	24%	682,400	758.2%	605,000	(1,197,400)	482,900	(1,680,300)	5%
	% to 2019 Budget	-2%	80%	84%	0%	0%	2%	-3%	-2%	6%	4%	-14%	-11%	-8%	-6%	-3%	-46%	3%	-4%	0%	-3%	80%
	% to 2019 Forecast(F)	-1%	5%	7%	0%	0%	-2%	-1%	-1%	-1%	1%	-1%	0%	-1%	0%	-1%	-6%	-6%	-4%	0%	-3%	8%
9	2020 Pricing/Costs	-	-	-	-	0.0%	-	-	-	(3,600)	33%	(6,900)	19%	(10,500)	22%	(10,500)	0.0%	10,000	500	-	500	
					0.0%	0.0%	<= after '8' driver				-7.4%		-8.1%									1.7%
10	2020 BOD or Capital	1,000	-	\$ 0	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	-	-	
11	2020 Merit	-	-	-	-	0.0%	4,100	6,400	10,500	700	17%	1,000	16%	1,700	16%	12,200	0.0%	-	(12,200)	-	(12,200)	
							3.0%	1.5%														
12	2020 Ops/Strategic	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	-	-	
13	2020 Regulatory	-	-	-	-	0.0%	-	16,200	16,200	-	0%	2,600	16%	2,600	16%	18,800	0.0%	5,000	(23,800)	-	(23,800)	
14	2020 Other	-	-	-	-	0.0%	100	-	100	-	0%	-	0%	-	0%	100	0.0%	(6,100)	6,000	-	6,000	
15	2020 Budget	45,000	90,000	\$ 2	-	0.0%	139,300	436,600	575,900	45,600	33%	81,500	19%	127,100	22%	703,000	781.1%	613,900	(1,226,900)	482,900	(1,709,800)	5%
	% to 2019 Budget	0%	80%	80%	0%	0%	5%	2%	3%	0%	-5%	-17%	-19%	-12%	-14%	0%	-44%	4%	-1%	0%	-1%	77%
	% to 2019 Forecast(F)	1%	5%	4%	0%	0%	1%	5%	4%	-7%	-8%	-5%	-9%	-5%	-9%	2%	-3%	-5%	-2%	0%	-1%	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:	Baseline vs 3YrAvg	34,521	0	2020 Budget	FTEs	1.6	11.4	13.0	0%								57,891	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 BOD or Capital																				
210	11 Merit	Salary per Master Budget Model, see note (S) above; Hourly per guideline max%, Hrly Wages adj for those in MinWage bump row 13																			
210	12 Ops/Strategic																				
210	13 Regulatory	Saly: compwage adj SAM% Wage:CAMWage to 12.00 effective 1/1/2019, +\$1.00, \$12,000 direct and \$8000 compression Exp: Insurance																			
210	14 Other																				
210	G1 GenComment1:																				
210	G2 GenComment2:	Unit = Total Skier Visits																			

Tahoe Donner Association
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		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 McClendon, Robby		Payroll													
211		OPS	AME	Public	DSL	Payroll Direct				Payroll Burden				TOTAL								
211 DHSki Mtn Maint(Lifts)		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	2015 Actual	16,524	-	-	-	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)	-	(170,016)	0%
2	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)	-	(286,625)	0%
3	2017 Actual	47,516	-	-	-	0.0%	9,040	153,002	162,042	3,734	41%	62,843	41%	66,577	41%	228,619	0.0%	865	(229,484)	-	(229,484)	0%
4	2018 Actual	38,809	-	-	-	0.0%	10,538	157,701	168,239	3,060	29%	50,125	32%	53,185	32%	221,424	0.0%	(2,764)	(218,660)	-	(218,660)	0%
5	2019 Budget	45,000	-	-	-	0.0%	11,100	157,500	168,600	3,000	27%	55,200	35%	58,200	35%	226,800	0.0%	3,400	(230,200)	-	(230,200)	0%
6	2019 Forecast(F)	44,667	-	-	-	0.0%	10,810	169,882	180,691	3,127	29%	59,677	35%	62,804	35%	243,495	0.0%	1,578	(245,073)	-	(245,073)	0%
7	2020 Normalization	(667)	-	-	-	0.0%	490	(1,882)	(1,391)	73	15%	(377)	20%	(304)	22%	(1,695)	0.0%	322	1,373	-	1,373	0%
8	2020 Baseline(B)	44,000	-	-	-	0.0%	11,300	168,000	179,300	3,200	28%	59,300	35%	62,500	35%	241,800	0.0%	1,900	(243,700)	-	(243,700)	0%
	% to 2019 Budget	-2%	0%	0%	0%	0%	2%	7%	6%	7%	5%	7%	1%	7%	1%	7%	0%	-44%	6%	0%	6%	0%
	% to 2019 Forecast(F)	-1%	0%	0%	0%	0%	5%	-1%	-1%	2%	-2%	-1%	0%	0%	0%	-1%	0%	20%	-1%	0%	-1%	0%
9	2020 Pricing/Costs	-	-	-	-	0.0%	-	(4,800)	-14%	(1,300)	35%	(6,100)	31%	(6,100)	0.0%	-	0.0%	6,100	-	6,100	-	6,100
					0.0%	0.0%	<%= after '8' driver															
10	2020 BOD or Capital	1,000	-	\$ 0	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	-	-	-
11	2020 Merit	-	-	-	-	0.0%	300	5,000	5,300	-	0%	800	16%	800	15%	6,100	0.0%	-	(6,100)	-	(6,100)	0%
							2.7%	3.0%														
12	2020 Ops/Strategic	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	-	-	-
13	2020 Regulatory	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	-	-	-
14	2020 Other	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	-	-	-
15	2020 Budget	45,000	-	\$ 0	-	0.0%	11,600	173,000	184,600	(1,600)	-14%	58,800	34%	57,200	31%	241,800	0.0%	1,900	(243,700)	-	(243,700)	0%
	% to 2019 Budget	0%	0%	0%	0%	0%	5%	10%	9%	-153%	-151%	7%	-3%	-2%	-10%	7%	0%	-44%	6%	0%	6%	0%
	% to 2019 Forecast(F)	1%	0%	0%	0%	0%	7%	2%	2%	-151%	-148%	-1%	-3%	-9%	-11%	-1%	0%	20%	-1%	0%	-1%	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!	2020 Budget	FTEs	0.1	3.1	3.2	0%								(5,802)	54				
211	7	Normalization																				
211	9	Pricing/Costs																				
211	10	BOD or Capital																				
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																			

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		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 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	AllocOH	NOR	CRR	
1	2015 Actual	16,524	-	-	-	0.0%	-	937	937	-	0%	135	14%	135	14%	1,072	0.0%	7,972	(9,044)	-	(9,044)	0%	
2	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)	-	(34,825)	0%	
3	2017 Actual	47,516	-	-	-	0.0%	-	13,597	13,597	-	0%	4,525	33%	4,525	33%	18,122	0.0%	19,439	(37,561)	-	(37,561)	0%	
4	2018 Actual	38,809	-	-	-	0.0%	-	11,170	11,170	-	0%	2,820	25%	2,820	25%	13,990	0.0%	55,962	(69,952)	-	(69,952)	0%	
5	2019 Budget	45,000	-	-	-	0.0%	-	24,700	24,700	-	0%	8,700	35%	8,700	35%	33,400	0.0%	53,200	(86,600)	-	(86,600)	0%	
6	2019 Forecast(F)	44,667	-	-	-	0.0%	-	24,903	24,903	-	0%	8,740	35%	8,740	35%	33,642	0.0%	55,371	(89,014)	-	(89,014)	0%	
7	2020 Normalization	(667)	-	-	-	0.0%	(903)	(903)	-	0%	(540)	60%	(540)	60%	(1,442)	0.0%	(2,171)	3,614	-	3,614			
8	2020 Baseline(B)	44,000	-	-	-	0.0%	-	24,000	24,000	-	0%	8,200	34%	8,200	34%	32,200	0.0%	53,200	(85,400)	-	(85,400)	0%	
	% to 2019 Budget	-2%	0%	0%	0%	0%	0%	-3%	-3%	0%	0%	-6%	-3%	-6%	-3%	-4%	0%	0%	-1%	0%	-1%	0%	
	% to 2019 Forecast(F)	-1%	0%	0%	0%	0%	0%	-4%	-4%	0%	0%	-6%	-3%	-6%	-3%	-4%	0%	-4%	-4%	0%	-4%	0%	
9	2020 Pricing/Costs	-	-	-	0.0%	0.0%	<% after '8' driver	-	-	0%	(800)	31%	(800)	31%	(800)	0.0%	-	800	-	800			
																		0.0%					
10	2020 BOD or Capital	1,000	-	\$ 0	-	0.0%	-	15,000	15,000	-	0%	3,000	20%	3,000	20%	18,000	0.0%	25,000	(43,000)	-	(43,000)		
11	2020 Merit	-	-	-	0.0%	0.0%	-	400	400	-	0%	100	25%	100	25%	500	0.0%	-	(500)	-	(500)		
12	2020 Ops/Strategic	-	-	-	0.0%	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	-	-		
13	2020 Regulatory	-	-	-	0.0%	0.0%	-	400	400	-	0%	100	25%	100	25%	500	0.0%	-	(500)	-	(500)		
14	2020 Other	-	-	-	0.0%	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	-	-		
15	2020 Budget	45,000	-	\$ 0	-	0.0%	-	39,800	39,800	-	0%	10,600	27%	10,600	27%	50,400	0.0%	78,200	(128,600)	-	(128,600)	0%	
	% to 2019 Budget	0%	0%	0%	0%	0%	0%	61%	61%	0%	0%	22%	-24%	22%	-24%	51%	0%	47%	48%	0%	48%	0%	
	% to 2019 Forecast(F)	1%	0%	0%	0%	0%	0%	60%	60%	0%	0%	21%	-24%	21%	-24%	50%	0%	41%	44%	0%	44%	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!	2020 Budget	FTEs	0.8	0.8	0%	18,339	0	
212 7 Normalization	the 2015 Forecast is for ~30days of operation. reset to zero for baseline.									
212 9 Pricing/Costs										
212 10 BOD or Capital	Snowmaking DHS Eagle in DF Plan for 2020 (was in 2019B), impacts Dec'20.									
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:										

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		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 McClendon, Robby		Payroll													
		214	OPS	AME	Public	DSL	Payroll Direct				Payroll Burden				TOTAL							
		Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%	PAYROLL	PR%R	Expense	NORBO	AllocOH	NOR	CRR
1	2015 Actual	16,524	47,940	2.90	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)	-	(6,903)	87%
2	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	-	27,131	123%
3	2017 Actual	47,516	164,857	3.47	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	-	39,976	132%
4	2018 Actual	38,809	135,533	3.49	58,807	43.4%	9,511	17,999	27,510	3,060	32%	8,793	49%	11,853	43%	39,363	29.0%	4,310	33,054	-	33,054	132%
5	2019 Budget	45,000	147,000	3.27	66,000	44.9%	11,100	21,600	32,700	3,000	27%	10,300	48%	13,300	41%	46,000	31.3%	6,300	28,700	-	28,700	124%
6	2019 Forecast(F)	44,667	155,677	3.49	65,386	42.0%	9,953	23,710	33,664	3,207	32%	10,152	43%	13,359	40%	47,023	30.2%	8,715	34,553	-	34,553	129%
7	2020 Normalization	(667)	(1,677)	2.51	1,614	-96.3%	47	(710)	(664)	(7)	-15%	(52)	7%	(59)	9%	(723)	43.1%	(1,415)	(1,153)	-	(1,153)	
8	2020 Baseline(B)	44,000	154,000	3.50	67,000	43.5%	10,000	23,000	33,000	3,200	32%	10,100	44%	13,300	40%	46,300	30.1%	7,300	33,400	-	33,400	128%
	% to 2019 Budget	-2%	5%	7%	2%	-3%	-10%	6%	1%	7%	18%	-2%	-8%	0%	-1%	1%	-4%	16%	16%	0%	16%	3%
	% to 2019 Forecast(F)	-1%	-1%	0%	2%	4%	0%	-3%	-2%	0%	-1%	-1%	3%	0%	2%	-2%	0%	-16%	-3%	0%	-3%	-1%
9	2020 Pricing/Costs	-	-	-	-	0.0%	-	-	-	(800)	24%	(400)	42%	(1,200)	37%	(1,200)	0.0%	100	1,100	-	1,100	
						0.0%					43.5%											
10	2020 BOD or Capital	1,000	6,000	\$ 6	3,000	50.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	3,000	-	3,000	
11	2020 Merit	-	-	-	-	0.0%	300	700	1,000	-	0%	100	14%	100	10%	1,100	0.0%	-	(1,100)	-	(1,100)	
12	2020 Ops/Strategic	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	-	-	
13	2020 Regulatory	-	-	-	-	0.0%	1,300	-	1,300	300	23%	-	0%	300	23%	1,600	0.0%	-	(1,600)	-	(1,600)	
14	2020 Other	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	(100)	100	-	100	
15	2020 Budget	45,000	160,000	\$ 3.56	70,000	43.8%	11,600	23,700	35,300	2,700	23%	9,800	41%	12,500	35%	47,800	29.9%	7,300	34,900	-	34,900	128%
	% to 2019 Budget	0%	9%	9%	6%	-3%	5%	10%	8%	-10%	-14%	-5%	-13%	-6%	-13%	4%	-5%	16%	22%	0%	22%	3%
	% to 2019 Forecast(F)	1%	3%	2%	7%	4%	17%	0%	5%	-16%	-28%	-3%	-3%	-6%	-11%	2%	-1%	-16%	1%	0%	1%	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	(1,074)	(0)	2020 Budget	FTEs	0.1	0.5	0.6	0%	(508)	(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 BOD or Capital	Snowmaking DHS Eagle in DF Plan for 2020 (was in 2019B), impacts Dec'20.										
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										
214 G2 GenComment2:	Unit = Total Skier Visits REV: includes merchandise sales and locker rentals										

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		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 McClendon, Robby		Payroll													
215		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	AllocOH	NOR	CRR		
1	2015 Actual	16,524	236,008	14.28	-	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	-	155,883	295%
2	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	-	591,997	456%
3	2017 Actual	47,516	719,275	15.14	(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	-	570,130	482%
4	2018 Actual	38,809	652,675	16.82	-	0.0%	10,538	90,056	100,594	3,060	29%	20,667	23%	23,728	24%	124,322	19.0%	12,764	515,589	-	515,589	476%
5	2019 Budget	45,000	800,000	17.78	-	0.0%	11,100	106,500	117,600	3,000	27%	25,800	24%	28,800	24%	146,400	18.3%	24,100	629,500	-	629,500	469%
6	2019 Forecast(F)	44,667	757,693	16.96	-	0.0%	10,810	112,308	123,118	3,347	31%	26,017	23%	29,364	24%	152,482	20.1%	24,187	581,024	-	581,024	429%
7	2020 Normalization	(667)	(12,693)	19.03	-	0.0%	490	(6,308)	(5,818)	53	11%	(1,317)	21%	(1,264)	22%	(7,082)	55.8%	(4,487)	(1,124)	-	(1,124)	
8	2020 Baseline(B)	44,000	745,000	16.93	-	0.0%	11,300	106,000	117,300	3,400	30%	24,700	23%	28,100	24%	145,400	19.5%	19,700	579,900	-	579,900	451%
	% to 2019 Budget	-2%	-7%	-5%	0%	0%	2%	0%	0%	13%	11%	-4%	-4%	-2%	-2%	-1%	7%	-18%	-8%	0%	-8%	-4%
	% to 2019 Forecast(F)	-1%	-2%	0%	0%	0%	5%	-6%	-5%	2%	-3%	-5%	1%	-4%	0%	-5%	-3%	-19%	0%	0%	0%	5%
9	2020 Pricing/Costs		40,000	-	-	0.0%				(1,800)	14%	(2,400)	21%	(4,200)	20%	(4,200)	-10.5%	1,200	43,000		43,000	
			5.4%		0.0%	0.0%	<%= after '8' driver				-52.9%		-9.7%					6.1%				
10	2020 BOD or Capital	1,000	25,000	\$ 25	-	0.0%		1,300	1,300		0%	300	23%	300	23%	1,600	6.4%	800	22,600	-	22,600	
11	2020 Merit					0.0%	300	700	1,000		0%	100	14%	100	10%	1,100	0.0%		(1,100)	-	(1,100)	
							2.7%	0.7%														
12	2020 Ops/Strategic	-	-	-	-	0.0%	-	-	-	-	0%		0%	-	0%	-	0.0%	-	-	-	-	
13	2020 Regulatory	-	-	-	-	0.0%	-	6,500	6,500	-	0%	1,400	22%	1,400	22%	7,900	0.0%	-	(7,900)	-	(7,900)	
14	2020 Other	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	(200)	200	-	200	
15	2020 Budget	45,000	810,000	\$ 18.00	-	0.0%	11,600	114,500	126,100	1,600	14%	24,100	21%	25,700	20%	151,800	18.7%	21,500	636,700	-	636,700	467%
	% to 2019 Budget	0%	1%	1%	0%	0%	5%	8%	7%	-47%	-49%	-7%	-13%	-11%	-17%	4%	2%	-11%	1%	0%	1%	0%
	% to 2019 Forecast(F)	1%	7%	6%	0%	0%	7%	2%	2%	-52%	-55%	-7%	-9%	-12%	-15%	0%	-7%	-11%	10%	0%	10%	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:	Baseline vs 3YrAvg	(33)	(0)	2020 Budget	FTEs	0.1	3.4	3.5	0%								(1,716)	(0)			
215	7	Normalization	Rev: 3yr avg and growth 5%	Wages: 3yr avg and adj for CMW impact on average	Expense: 3yr avg and adj for PPP/Pricing increases impact																
215	9	Pricing/Costs	Revenue: Estimated avg 5% increase, at SV/NS rates																		
215	10	BOD or Capital	Snowmaking DHS Eagle in DF Plan for 2020 (was in 2019B), impacts Dec'20.																		
215	11	Merit	Salary per Master Budget Model, see note (S) above; Hourly per guideline max%.																		
215	12	Ops/Strategic																			
215	13	Regulatory	Wage:CAMWage to 13.00 effective 1/1/2020																		
215	14	Other																			
215	G1	GenComment1:																			
215	G2	GenComment2:	Unit = Total Skier Visits																		

S&W TL as a % of Revenue	
13.7%	2016Actual
13.5%	2017Actual
15.4%	2018Actual
14.7%	2019Budget
16.2%	2019Forecast(F)
15.6%	2020Budget

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		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 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	AllocOH	NOR	CRR
1	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	-	74,943	246%
2	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	-	174,941	252%
3	2017 Actual	16,818	263,541	15.67	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	-	129,708	197%
4	2018 Actual	12,723	201,572	15.84	3,553	1.8%	22,837	49,725	72,562	4,819	21%	13,903	28%	18,722	26%	91,284	45.3%	34,168	72,567	-	72,567	156%
5	2019 Budget	18,000	282,000	15.67	4,000	1.4%	23,100	70,600	93,700	5,200	23%	19,100	27%	24,300	26%	118,000	41.8%	43,900	116,100	56,700	59,400	127%
6	2019 Forecast(F)	15,292	265,691	17.37	2,966	1.1%	21,783	71,071	92,854	4,901	22%	18,745	26%	23,646	25%	116,500	43.8%	41,406	104,819	56,700	48,119	122%
7	2020 Normalization	(292)	2,309	(7.91)	34	1.5%	17	(1,971)	(1,954)	(1)	-4%	(445)	23%	(446)	23%	(2,400)	-104.0%	(3,106)	7,781	-	7,781	
8	2020 Baseline(B)	15,000	268,000	17.87	3,000	1.1%	21,800	69,100	90,900	4,900	22%	18,300	26%	23,200	26%	114,100	42.6%	38,300	112,600	56,700	55,900	126%
	% to 2019 Budget	-17%	-5%	14%	-25%	-21%	-6%	-2%	-3%	-6%	0%	-4%	-2%	-5%	-2%	-3%	2%	-13%	-3%	0%	-6%	0%
	% to 2019 Forecast(F)	-2%	1%	3%	1%	0%	0%	-3%	-2%	0%	0%	-2%	0%	-2%	0%	-2%	-3%	-8%	7%	0%	16%	3%
9	2020 Pricing/Costs		8,000	-	-	0.0%				200	23%	600	27%	800	26%	800	10.0%	-	7,200		7,200	
			3.0%		0.0%	1.1%	<= after '8' driver			4.1%		3.3%						0.0%				
10	2020 BOD or Capital	1,000	20,000	\$ 20.00	-	0.0%	-	5,000	5,000	-	0%	1,400	28%	1,400	28%	6,400	32.0%	10,000	3,600	-	3,600	
11	2020 Merit					0.0%	800	300	1,100	100	13%	-	0%	100	9%	1,200	0.0%	-	(1,200)	-	(1,200)	
							3.7%	0.4%														
12	2020 Ops/Strategic				-	0.0%	(10,300)	-	(10,300)	(2,400)	23%	-	0%	(2,400)	23%	(12,700)	0.0%	-	12,700	-	12,700	
13	2020 Regulatory				-	0.0%	-	3,300	3,300	-	0%	400	12%	400	12%	3,700	0.0%	-	(3,700)	-	(3,700)	
14	2020 Other				-	0.0%	-		-	-	0%	-	0%	-	0%	-	0.0%	200	(200)	-	(200)	
15	2020 Budget	16,000	296,000	\$ 18.50	3,000	1.0%	12,300	77,700	90,000	2,800	23%	20,700	27%	23,500	26%	113,500	38.3%	48,500	131,000	56,700	74,300	134%
	% to 2019 Budget	-11%	5%	18%	-25%	-29%	-47%	10%	-4%	-46%	1%	8%	-2%	-3%	1%	-4%	-8%	10%	13%	0%	25%	5%
	% to 2019 Forecast(F)	5%	11%	6%	1%	-9%	-44%	9%	-3%	-43%	1%	10%	1%	-1%	3%	-3%	-13%	17%	25%	0%	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:	Baseline vs 3YrAvg	(5,133)	(0)	2020 Budget	FTEs	0.1	2.3	2.4	0%	(3,200)	(0)	
216 7 Normalization	Rev: 3yr avg, +10% for past price increases and PPP	Wages: used F2019, reflects CMW past years and adequate staffing, less \$2000 for volume decrease ('17 had staffing shortages)										
216 9 Pricing/Costs	Rev: Pricing at near MAX for the offering. \$5,000 2% daily prices M/G and \$3,000 Rec Fee impact											
216 10 BOD or Capital	Snowmaking impact on Dec2020, conservative.											
216 11 Merit	Salary per Master Budget Model, see note (S) above; Hourly per guideline max%.											
216 12 Ops/Strategic	reorg savings											
216 13 Regulatory	Wage-CAMWage impact											
216 14 Other												
216 G1 GenComment1:												
216 G2 GenComment2:	Pricing - Volume Mix: Member 26%, Guest 40%, Public 33%, Comp 1%	Revenue Mix: Member 0%, Guest 37%, Public 63%, Comp 0%										

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		D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	
		DEPTNu	Group1	Group2	Group3	Group4	Group5 David Walker		Payroll														
		220	OPS	AME	Public	DSL	Payroll Direct							Payroll Burden				TOTAL					
		Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%	PAYROLL	PR%R	Expense	NORBO	AllocOH	NOR	CRR	
1	2015 Actual	16,524	227,364	13.76	-	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	-	17,911	109%	
2	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	-	344,125	176%	
3	2017 Actual	47,516	885,472	18.64	-	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	-	314,824	155%	
4	2018 Actual	38,809	927,989	23.91	-	0.0%	112,240	310,646	422,886	39,028	35%	66,616	21%	105,644	25%	528,530	57.0%	10,203	389,255	-	389,255	172%	
5	2019 Budget	45,000	952,000	21.16	-	0.0%	115,500	312,100	427,600	42,600	37%	73,400	24%	116,000	27%	543,600	57.1%	22,200	386,200	-	386,200	168%	
6	2019 Forecast(F)	44,667	1,144,759	25.63	-	0.0%	117,791	359,050	476,841	41,193	35%	79,437	22%	120,630	25%	597,471	52.2%	14,782	532,507	-	532,507	187%	
7	2020 Normalization	(667)	(10,759)	16.13	-	0.0%	(2,791)	(5,050)	(7,841)	(593)	21%	(1,037)	21%	(1,630)	21%	(9,471)	88.0%	(182)	(1,107)	-	(1,107)		
8	2020 Baseline(B)	44,000	1,134,000	25.77	-	0.0%	115,000	354,000	469,000	40,600	35%	78,400	22%	119,000	25%	588,000	51.9%	14,600	531,400	-	531,400	188%	
	% to 2019 Budget	-2%	19%	22%	0%	0%	0%	13%	10%	-5%	-4%	7%	-6%	3%	-6%	8%	-9%	-34%	38%	0%	38%	12%	
	% to 2019 Forecast(F)	-1%	-1%	1%	0%	0%	-2%	-1%	-2%	-1%	1%	-1%	0%	-1%	0%	-2%	-1%	-1%	0%	0%	0%	1%	
9	2020 Pricing/Costs		100,000	-	-	0.0%				(1,800)	34%	(6,100)	20%	(7,900)	24%	(7,900)	-7.9%	3,000	104,900		104,900		
			8.8%		0.0%	0.0%	<%= after '8' driver				-4.4%		-7.8%					20.5%					
10	2020 BOD or Capital	1,000	40,000	\$ 40	-	0.0%		12,000	12,000		0%	2,500	21%	2,500	21%	14,500	36.3%	1,200	24,300	-	24,300		
11	2020 Merit					0.0%	3,500	600	4,100	600	17%	100	17%	700	17%	4,800	0.0%		(4,800)	-	(4,800)		
							3.0%	0.2%															
12	2020 Ops/Strategic	-	-	-	-	0.0%		(11,000)	(11,000)		0%	(2,200)	20%	(2,200)	20%	(13,200)	0.0%		13,200	-	13,200		
13	2020 Regulatory	-			-	0.0%	500	21,700	22,200	200	40%	4,400	20%	4,600	21%	26,800	0.0%		(26,800)	-	(26,800)		
14	2020 Other	-			-	0.0%	100		100		0%		0%		0%	100	0.0%		(100)	-	(100)		
15	2020 Budget	45,000	1,274,000	\$ 28.31	-	0.0%	119,100	377,300	496,400	39,600	33%	77,100	20%	116,700	24%	613,100	48.1%	18,800	642,100	-	642,100	202%	
	% to 2019 Budget	0%	34%	34%	0%	0%	3%	21%	16%	-7%	-10%	5%	-13%	1%	-13%	13%	-16%	-15%	66%	0%	66%	20%	
	% to 2019 Forecast(F)	1%	11%	10%	0%	0%	1%	5%	4%	-4%	-5%	-3%	-8%	-3%	-7%	3%	-8%	27%	21%	0%	21%	8%	

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	190,854	0	2020 Budget	FTEs	1.7	10.9	12.6	0%								(663)	(0)				
220	7 Normalization	Rev: 3yr avg + 15% for price growth and Peak Period Pricing		Wages: 3yr Avg +8% for CA MIN Wage prior years impact		Exp: 3yr Avg + \$2k for cc fees impact on PP Pricing revenue growth.																
220	9 Pricing/Costs	Rev: 9% avg price incr																				
220	10 BOD or Capital	Snowmaking DHS Eagle in DF Plan for 2020 (was in 2019B), impacts Dec'20.																				
220	11 Merit	Salary per Master Budget Model, see note (S) above; Hourly per guideline max%.																				
220	12 Ops/Strategic	Wages: labor efficiency goal 3% on Baseline																				
220	13 Regulatory	Wage:CAMWage increase impact, excluding Merit																				
220	14 Other																					
220	G1 GenComment1:																					
220	G2 GenComment2:	Unit = Total Skier Visits										See driver										

S&W TL as a % of Rev (220+230)
38.8% 2016Actual
46.8% 2017Actual
45.6% 2018Actual
44.9% 2019Budget
41.7% 2019Forecast(F)
39.0% 2020Budget

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		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 David Walker		Payroll														
		230	OPS	AME	Public	DSL	Payroll Direct							Payroll Burden				TOTAL					
		Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%	PAYROLL	PR%R	Expense	NORBO	AllocOH	NOR	CRR	
1	2015 Actual	16,524	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	-	-	#DIV/0!	
2	2016 Actual	48,152	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	-	-	#DIV/0!	
3	2017 Actual	47,516	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	-	-	#DIV/0!	
4	2018 Actual	38,809	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	-	-	#DIV/0!	
5	2019 Budget	45,000	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	-	-	#DIV/0!	
6	2019 Forecast(F)	44,667	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	-	-	#DIV/0!	
7	2020 Normalization	(667)	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	-	-	#DIV/0!	
8	2020 Baseline(B)	44,000	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	-	-	#DIV/0!	
	% to 2019 Budget	-2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	#DIV/0!	
	% to 2019 Forecast(F)	-1%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	#DIV/0!	
9	2020 Pricing/Costs	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	-	-	#DIV/0!	
		0.0%			0.0%	0.0%	<= after '8' driver				0.0%		0.0%							0.0%			#DIV/0!
10	2020 BOD or Capital	1,000	-	\$ 0	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	-	-	#DIV/0!	
11	2020 Merit	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	-	-	#DIV/0!	
						0.0%	0.0%	0.0%			0.0%		0.0%									#DIV/0!	
12	2020 Ops/Strategic	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	-	-	#DIV/0!	
13	2020 Regulatory	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	-	-	#DIV/0!	
14	2020 Other	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	-	-	#DIV/0!	
15	2020 Budget	45,000	-	\$ 0.00	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	-	-	#DIV/0!	
	% to 2019 Budget	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	#DIV/0!	
	% to 2019 Forecast(F)	1%	0%	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!	2020 Budget	FTEs	-	-	-	#DIV/0!													#DIV/0!
230	7	Normalization																				
230	9	Pricing/Costs																				
230	10	BOD or Capital																				
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
 #DIV/0! 2015Actual
 #DIV/0! 2016Actual
 #DIV/0! 2017Actual
 #DIV/0! 2019Budget
 #DIV/0! 2019Forecast(F)
 #DIV/0! 2020Budget

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		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															
		240	OPS	AME	Public	DSL	McClendon, Robby															
		4,782,000																				
		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	AllocOH	NOR	CRR
1	2015 Actual	16,524	461,252	27.91	-	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%
2	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%
3	2017 Actual	47,516	1,373,967	28.92	-	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%
4	2018 Actual	38,809	1,238,488	31.91	-	0.0%	38,667	56,048	94,715	9,370	24%	12,830	23%	22,200	23%	116,915	9.4%	53,480	1,068,093	-	1,068,093	727%
5	2019 Budget	45,000	1,465,000	32.56	-	0.0%	36,700	61,300	98,000	9,000	25%	16,500	27%	25,500	26%	123,500	8.4%	66,300	1,275,200	-	1,275,200	772%
6	2019 Forecast(F)	44,667	1,809,048	40.50	-	0.0%	38,526	59,092	97,618	9,527	25%	14,218	24%	23,746	24%	121,364	6.7%	64,746	1,622,938	-	1,622,938	972%
7	2020 Normalization	(667)	(40,048)	60.04	-	0.0%	1,874	8	1,882	373	20%	(18)	-234%	354	19%	2,236	-5.6%	(6,346)	(35,938)	-	(35,938)	
8	2020 Baseline(B)	44,000	1,769,000	40.20	-	0.0%	40,400	59,100	99,500	9,900	25%	14,200	24%	24,100	24%	123,600	7.0%	58,400	1,587,000	-	1,587,000	972%
	% to 2019 Budget	-2%	21%	23%	0%	0%	10%	-4%	2%	10%	0%	-14%	-11%	-5%	-7%	0%	-17%	-12%	24%	0%	24%	26%
	% to 2019 Forecast(F)	-1%	-2%	-1%	0%	0%	5%	0%	2%	4%	-1%	0%	0%	1%	0%	2%	4%	-10%	-2%	0%	-2%	0%
9	2020 Pricing/Costs		130,000	-	-	0.0%				(700)	23%	(700)	23%	(1,400)	23%	(1,400)	-1.1%	4,900	126,500			126,500
			7.3%		0.0%	0.0%	<% after '8' driver			-7.1%		-4.9%						8.4%				
10	2020 BOD or Capital	1,000	50,000	\$ 50	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	1,500	48,500	-		48,500
11	2020 Merit					0.0%	1,200	500	1,700	200	17%	100	20%	300	18%	2,000	0.0%	-	(2,000)	-		(2,000)
							3.0%	0.8%														
12	2020 Ops/Strategic					0.0%					0%		0%		0%		0.0%					
13	2020 Regulatory					0.0%		3,400	3,400		0%	800	24%	800	24%	4,200	0.0%		(4,200)	-		(4,200)
14	2020 Other					0.0%					0%		0%		0%		0.0%	(600)	600	-		600
15	2020 Budget	45,000	1,949,000	\$ 43.31	-	0.0%	41,600	63,000	104,600	9,400	23%	14,400	23%	23,800	23%	128,400	6.6%	64,200	1,756,400	-	1,756,400	1012%
	% to 2019 Budget	0%	33%	33%	0%	0%	13%	3%	7%	4%	-8%	-13%	-15%	-7%	-13%	4%	-22%	-3%	38%	0%	38%	31%
	% to 2019 Forecast(F)	1%	8%	7%	0%	0%	8%	7%	7%	-1%	-9%	1%	-5%	0%	-6%	6%	-2%	-1%	8%	0%	8%	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	266,724	0	2020 Budget	FTEs	0.6	1.8	2.4	0%								2,183	0			
240 7 Normalization	Skiers: 3yr Avg	Rev: 3yr Average plus 20% to factor prior years price increases and peak period pricing impacts										Expense: 3yr Avg plus \$5000 to cover CCFees impact of price increases and PP Pricing.									
240 9 Pricing/Costs	Lift Tickets/Season Passes pricing changes estimated impact, see Fee Schedule																				
240 10 BOD or Capital	Snowmaking DHS Eagle in DF Plan for 2020 (was in 2019B), impacts Dec'20.	1000 skiers conservative, at higher yield in Peak than season avg..										Expense 3% to cover CC fees.									
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	39,134 =5yr (calendar yr) average (2014A to 2018F)					44,826 =3yr (calendar yr) average (2015A to 2017A)					43,664 =3yr (calendar yr) average (2016A to 2018F)									