

Tahoe Donner Association
Budget 2020
Burden Table - Health Insurance - Cost Distribution Table
 Updated 10/2/2019

NOTE: ALLOCATED positions - listed in Home dept only. No changes in Allocation% from 2017B to 2018B.
 SPLIT positions - listed proportionately, as applicable (and as indicated)

| Dept# | Dept Name | Budget Plan and Authorized' Full-Time Regular Positions [benefited] (FTYR) | | | | | | | | | | | | |
|--------------|--------------------------------|--|-------------|-------------|-------------|-------------|-------------|------------|------------|------------|-----------------------------|-------------|-------------|-------------|
| | | Budget 2019 | | | Budget 2020 | | | B2B Change | | | Budget 2020 - w/Allocations | | | |
| | | Exempt | Non-Ex | Total | Exempt | Non-Ex | Total | Exempt | Non-Ex | Total | Allocs | Exempt | Non-Ex | Total |
| 005 | General | - | - | - | - | - | - | - | - | - | 0.15 | 0.15 | - | 0.2 |
| 010 | Administration | 1.00 | 2.00 | 3.00 | 1.00 | 2.00 | 3.00 | - | - | - | (0.15) | 0.85 | 2.00 | 2.9 |
| 015 | Marketing/ComDep | 3.00 | 1.00 | 4.00 | 3.00 | 2.00 | 5.00 | - | 1.0 | 1.0 | - | 3.00 | 2.00 | 5.0 |
| 020 | ASO | 1.00 | 4.00 | 5.00 | 1.00 | 4.00 | 5.00 | - | - | - | - | 1.00 | 4.00 | 5.0 |
| 025 | MIS | 2.00 | 3.00 | 5.00 | 2.00 | 3.00 | 5.00 | - | - | - | - | 2.00 | 3.00 | 5.0 |
| 030 | Accounting | 2.00 | 5.00 | 7.00 | 3.00 | 5.00 | 8.00 | 1.0 | - | 1.0 | - | 3.00 | 5.00 | 8.0 |
| 035 | Human Resources | 2.00 | 1.00 | 3.00 | 2.00 | - | 2.00 | - | (1.0) | (1.0) | - | 2.00 | - | 2.0 |
| 040 | Member Services | 1.00 | 3.00 | 4.00 | 1.00 | 3.00 | 4.00 | - | - | - | - | 1.00 | 3.00 | 4.0 |
| 050 | Forestry | 2.00 | 1.00 | 3.00 | 2.00 | 2.00 | 4.00 | - | 1.0 | 1.0 | - | 2.00 | 2.00 | 4.0 |
| 051 | Trails | 1.00 | - | 1.00 | 1.00 | - | 1.00 | - | - | - | - | 1.00 | - | 1.0 |
| 060 | Marina | 0.50 | 0.50 | 1.00 | 0.50 | 0.50 | 1.00 | - | - | - | 0.30 | 0.80 | 0.50 | 1.3 |
| 080 | Equestrian | 0.50 | - | 0.50 | 0.50 | - | 0.50 | - | - | - | 0.20 | 0.70 | - | 0.7 |
| 090 | Tennis | - | - | - | - | - | - | - | - | - | 0.10 | 0.10 | - | 0.1 |
| 100 | Campground | - | - | - | - | - | - | - | - | - | 0.10 | 0.10 | - | 0.1 |
| 110 | Cross Country Center | 1.00 | - | 1.00 | 1.00 | - | 1.00 | - | - | - | 0.30 | 1.30 | - | 1.3 |
| 120 | Golf Course Operations | 0.65 | - | 0.65 | 0.65 | - | 0.65 | - | - | - | 0.10 | 0.75 | - | 0.8 |
| 125 | Golf Course Maintenance | 2.00 | 1.00 | 3.00 | 2.00 | 1.00 | 3.00 | - | - | - | - | 2.00 | 1.00 | 3.0 |
| 128 | The Lodge | 5.50 | 7.00 | 12.50 | 4.50 | 6.00 | 10.50 | (1.0) | (1.0) | (2.0) | - | 4.50 | 6.00 | 10.5 |
| 130 | Aquatics | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 132 | Trout Creek Recreation Center | 2.00 | 3.00 | 5.00 | 2.00 | 3.00 | 5.00 | - | - | - | 0.40 | 2.40 | 3.00 | 5.4 |
| 140 | Recreation | - | 0.67 | 0.67 | - | 0.67 | 0.67 | - | - | - | 0.10 | 0.10 | 0.67 | 0.8 |
| 141 | Bikeworks | 0.33 | - | 0.33 | 0.33 | - | 0.33 | - | - | - | - | 0.33 | - | 0.3 |
| 145 | Day Camp | 0.50 | - | 0.50 | 0.50 | - | 0.50 | - | - | - | - | 0.50 | - | 0.5 |
| 150 | Pizza on the Hill | 2.00 | 1.00 | 3.00 | 2.00 | 1.00 | 3.00 | - | - | - | - | 2.00 | 1.00 | 3.0 |
| 155 | Alder Creek Café | 1.00 | 1.00 | 2.00 | 1.00 | 1.00 | 2.00 | - | - | - | - | 1.00 | 1.00 | 2.0 |
| 160 | Maintenance | 1.00 | 8.00 | 9.00 | 1.00 | 9.00 | 10.00 | - | 1.0 | 1.0 | - | 1.00 | 9.00 | 10.0 |
| 165 | Facility Administration | 4.00 | 1.00 | 5.00 | 4.00 | 1.00 | 5.00 | - | - | - | - | 4.00 | 1.00 | 5.0 |
| 170 | Summer Food and Beverage | 0.50 | - | 0.50 | 0.50 | - | 0.50 | - | - | - | - | 0.50 | - | 0.5 |
| 180 | Winter Food and Beverage | 0.50 | 0.50 | 1.00 | 0.50 | 0.50 | 1.00 | - | - | - | 0.10 | 0.60 | 0.50 | 1.1 |
| 190 | Vehicle Maintenance | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 200 | Marketing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 210 | Mountain Operations | 4.00 | - | 4.00 | 4.00 | - | 4.00 | - | - | - | (2.40) | 1.60 | - | 1.6 |
| 211 | Mtn Lift & Vehicle Maintenance | - | 3.00 | 3.00 | - | 3.00 | 3.00 | - | - | - | 0.10 | 0.10 | 3.00 | 3.1 |
| 212 | Snowmaking | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 214 | Ski Retail | - | 0.50 | 0.50 | - | 0.50 | 0.50 | - | - | - | 0.10 | 0.10 | 0.50 | 0.6 |
| 215 | Ski Rental | - | - | - | - | - | - | - | - | - | 0.10 | 0.10 | - | 0.1 |
| 216 | Snowplay | - | 0.33 | 0.33 | - | 0.33 | 0.33 | - | - | - | 0.10 | 0.10 | 0.33 | 0.4 |
| 220 | Ski School | 1.52 | - | 1.52 | 1.52 | - | 1.52 | - | - | - | 0.20 | 1.72 | - | 1.7 |
| 230 | Snowflakes | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 240 | Ticket Office Administration | - | - | - | - | - | - | - | - | - | 0.10 | 0.10 | - | 0.1 |
| Total | | 42.5 | 47.5 | 90.0 | 42.5 | 48.5 | 91.0 | - | 1.0 | 1.0 | 0.00 | 42.5 | 48.5 | 91.0 |

| | | | |
|------------------|----|--------------------|----|
| ACA | 5 | Bdg'19 Plan | 91 |
| | | ACA potential | 4 |
| Total Authorized | 95 | Board Authz FTR TL | 95 |

DRAFT 10/2/2019

source for this WorkSheet is in
 the '000 0Payroll Control Master' WorkBook

Tahoe Donner Association
Exempt and NonExempt Employees FTE PROJECTION (2080 Hours Basis)

2020 Budget

| Department | 2019 Forecast | | | 2020 Budget | | | Total Change | % Chg | Comments |
|---|---------------|-----------|--------------|-------------|-----------|--------------|---------------|-------|--|
| | NonExempt | Exempt* | Total | NonExempt | Exempt* | Total | | | |
| Private Amenities | 25 | 5 | 29 | 25 | 4 | 29 | (0.5) | -2% | |
| Trout Creek Rec Ctr | 9.2 | 2.4 | 11.6 | 9.3 | 2.4 | 11.7 | 0.1 | 1% | |
| Aquatics | 2.6 | - | 2.6 | 2.5 | - | 2.5 | (0.1) | -5% | |
| Beach Club Marina | 4.8 | 0.9 | 5.7 | 4.9 | 0.8 | 5.7 | 0.0 | 0% | |
| Tennis Center | 1.9 | 0.6 | 2.5 | 1.6 | 0.6 | 2.2 | (0.3) | -10% | |
| Day Camps | 4.8 | 0.5 | 5.3 | 4.8 | 0.5 | 5.3 | (0.1) | -1% | |
| Recreation Programs | 1.6 | 0.1 | 1.7 | 1.5 | 0.1 | 1.6 | (0.1) | -8% | |
| Public Amenities | 102 | 21 | 123 | 90 | 20 | 111 | (12.6) | -10% | |
| Downhill Ski Area | 35.5 | 4.8 | 40.3 | 35.2 | 4.8 | 40.0 | (0.2) | -1% | volume up 20% less 0.5(1.0inWin) SS efficiency goal |
| Cross Country Ski Area | 9.3 | 1.3 | 10.6 | 8.7 | 1.3 | 10.0 | (0.7) | -6% | volume up 20% 18F to 19B changing Supervisor from Exempt to NonExempt |
| Snowplay | 2.3 | 0.2 | 2.5 | 2.3 | 0.1 | 2.4 | (0.0) | -1% | |
| Golf Operations | 3.9 | 0.8 | 4.6 | 0.5 | 0.8 | 1.3 | (3.3) | -72% | efficiency goal |
| Golf Maintenance | 10.1 | 2.0 | 12.1 | 3.9 | 2.0 | 5.9 | (6.1) | -51% | efficiency goal. GM Supv changed starting F18 to NonExempt not Exempt still FYTR |
| Campground | 0.4 | 0.6 | 1.0 | 0.4 | 0.6 | 1.0 | (0.0) | -3% | |
| Equestrian | 2.9 | 1.2 | 4.1 | 2.9 | 1.2 | 4.1 | (0.0) | -1% | |
| Bikeworks | 0.6 | 0.3 | 0.9 | 0.6 | 0.3 | 1.0 | 0.0 | 4% | |
| Trails | 0.9 | 0.8 | 1.6 | 1.2 | 1.0 | 2.2 | 0.6 | 35% | Add to Trails, was in XC |
| The Lodge | 22.6 | 4.8 | 27.4 | 21.6 | 4.5 | 26.1 | (1.4) | -5% | efficiency goal, Exempt -.3 (other -.7 spread throughout other F&B depts) |
| Summer Food and Bev | 3.6 | 0.6 | 4.2 | 2.6 | 0.5 | 3.1 | (1.0) | -24% | |
| Pizza on the Hill | 5.0 | 2.2 | 7.1 | 4.4 | 2.0 | 6.4 | (0.7) | -10% | efficiency goal |
| Alder Creek Café | 5.5 | 1.2 | 6.7 | 6.0 | 1.0 | 7.0 | 0.3 | 4% | banq ev growth |
| Amenities Total | 127 | 25 | 153 | 115 | 25 | 139 | (13.1) | -9% | |
| | | | | | | | | 0% | |
| HOA & Amenities Support Services | 42 | 19 | 61 | 45 | 20 | 65 | 4.0 | 7% | |
| General | - | 0.2 | 0.2 | - | 0.2 | 0.2 | - | 0% | |
| Administration | 1.7 | 0.9 | 2.5 | 0.7 | 0.9 | 1.6 | (1.0) | -38% | |
| Communications | 2.5 | 3.0 | 5.5 | 2.7 | 3.0 | 5.7 | 0.2 | 3% | |
| Information Tech | 3.1 | 2.0 | 5.1 | 3.5 | 2.0 | 5.5 | 0.4 | 7% | |
| Accounting | 6.0 | 2.0 | 8.0 | 5.9 | 3.0 | 8.9 | 0.9 | 12% | FA+1p is Exempt position |
| Human Resources | 0.4 | 2.0 | 2.4 | - | 2.0 | 2.0 | (0.4) | -18% | |
| Architectural Standards | 4.5 | 1.0 | 5.5 | 4.9 | 1.0 | 5.9 | 0.4 | 7% | vacancies in 1st half of 2019 |
| Member Services | 2.8 | 1.0 | 3.8 | 2.8 | 1.0 | 3.8 | 0.0 | 1% | |
| Risk & Facility Admin | 1.0 | 4.0 | 5.0 | 1.0 | 4.0 | 5.0 | (0.0) | 0% | |
| Forestry | 9.9 | 2.0 | 11.9 | 13.2 | 2.0 | 15.2 | 3.3 | 28% | slow start to 2019, not at '19B. 2020B adding another DFCoord and more Crew |
| Maintenance | 10.0 | 1.0 | 11.0 | 10.2 | 1.0 | 11.2 | 0.2 | 2% | |
| Total FTEs | 169 | 44 | 213.5 | 160 | 45 | 204.4 | (9.1) | -4% | |

This is an Annual FTE Report, for FTE of a Seasonal operation, double it.

The majority of small decreases are primarily from removing majority of OT hours from Budget, a cost efficiency driver (in Normz to Baseline in base budget).

Exempt* - includes the following Seasonal (6month) Exempt Manager positions - 0.5 Tennis(mgr), 0.5 Campground (mgr), 0.5 Equestrian (mgr), 0.5 DHSki-Tickets(spv) - a total of 2.0 FTE Annual Basis add for Seasonal Exempt positions

Refer to Section F09 of monthly financial statements (reported every month) for FTE information, month, year to date, as well as, by month trends.

Refer to Budget 2019 Section G01, page 50 for Payroll Direct overview/drivers for 2019 Budget. G01p 51 52 and 53 for other key head count information including Full Time Year Round schedule.

Refer to G10 of Budget 2019 for 1 page per department historical financials perspective, as well as, roll-forward of drivers developing the 2019 Budget amounts.

Tahoe Donner Association
NonExempt Employees FTE PROJECTION (2080 Hours Basis)

2020 Budget

| Department | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2020B vs 2019F | | 2020B vs (3yr Avg) | |
|---|------------|------------|------------|------------|------------|------------|----------------|-------------|--------------------|-------------|
| | Actual | Actual | Actual | Actual | Forecast | BUDGET | Change | % Chg | Change | % Chg |
| Private Amenities | 24 | 25 | 24 | 24 | 25 | 25 | (0.4) | -1% | 0.1 | 0% |
| Trout Creek Rec Ctr | 8.4 | 8.4 | 8.7 | 8.9 | 9.2 | 9.3 | 0.1 | 1% | 0.4 | 4% |
| Aquatics | 3.3 | 3.2 | 1.8 | 1.8 | 2.6 | 2.5 | (0.1) | -5% | 0.4 | 19% |
| Beach Club Marina | 4.5 | 4.8 | 5.3 | 5.3 | 4.8 | 4.9 | 0.1 | 2% | (0.2) | -4% |
| Tennis Center | 2.3 | 1.8 | 1.9 | 2.0 | 1.9 | 1.6 | (0.3) | -13% | (0.3) | -16% |
| Day Camps | 3.9 | 4.1 | 4.4 | 4.5 | 4.8 | 4.8 | (0.1) | -1% | 0.2 | 5% |
| Recreation Programs | 1.3 | 2.7 | 2.0 | 1.7 | 1.6 | 1.5 | (0.1) | -9% | (0.3) | -17% |
| | | | | | | | | 0% | | 0% |
| Public Amenities | 71 | 104 | 108 | 102 | 102 | 90 | (12.1) | -12% | (13.8) | -13% |
| Downhill Ski Area | 13.5 | 31.7 | 34.6 | 32.5 | 35.5 | 35.2 | (0.2) | -1% | 1.0 | 3% |
| Cross Country Ski Area | 4.1 | 9.7 | 9.0 | 7.2 | 9.3 | 8.7 | (0.7) | -7% | 0.1 | 2% |
| Snowplay | 0.7 | 1.7 | 1.5 | 1.6 | 2.3 | 2.3 | 0.1 | 4% | 0.5 | 30% |
| Golf Operations | 4.6 | 4.9 | 4.5 | 4.8 | 3.9 | 0.5 | (3.3) | -86% | (3.8) | -88% |
| Golf Maintenance | 10.9 | 11.4 | 11.6 | 11.2 | 10.1 | 3.9 | (6.1) | -61% | (7.0) | -64% |
| Campground | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | (0.0) | -8% | 0.0 | 3% |
| Equestrian | 2.2 | 2.4 | 2.7 | 2.6 | 2.9 | 2.9 | (0.0) | -1% | 0.1 | 5% |
| Bikeworks | 0.4 | 0.6 | 0.5 | 0.7 | 0.6 | 0.6 | 0.0 | 6% | 0.0 | 4% |
| Trails | 0.4 | 0.9 | 1.7 | 2.0 | 0.9 | 1.2 | 0.3 | 36% | (0.3) | -22% |
| The Lodge | 21.2 | 24.0 | 25.5 | 23.0 | 22.6 | 21.6 | (1.1) | -5% | (2.1) | -9% |
| Summer Food and Bev | 5.0 | 5.1 | 4.5 | 3.8 | 3.6 | 2.6 | (0.9) | -26% | (1.3) | -33% |
| Pizza on the Hill | 6.2 | 5.8 | 6.2 | 7.0 | 5.0 | 4.4 | (0.5) | -11% | (1.6) | -27% |
| Alder Creek Café | 1.1 | 5.9 | 5.5 | 5.3 | 5.5 | 6.0 | 0.4 | 8% | 0.5 | 9% |
| | | | | | | | | 0% | | 0% |
| Amenities Total | 94 | 129 | 132 | 126 | 127 | 115 | (12.4) | -10% | (13.7) | -11% |
| | | | | | | | | 0% | | 0% |
| HOA & Amenities Support Services | 35 | 39 | 43 | 43 | 42 | 45 | 3.0 | 7% | 2.3 | 5% |
| General | - | - | - | - | - | - | - | 0% | - | 0% |
| Administration | 1.9 | 2.9 | 2.7 | 2.3 | 1.7 | 0.7 | (1.0) | -57% | (1.5) | -68% |
| Communications | 3.0 | 3.1 | 3.2 | 1.5 | 2.5 | 2.7 | 0.2 | 7% | 0.3 | 11% |
| Information Tech | 2.5 | 2.7 | 2.8 | 3.3 | 3.1 | 3.5 | 0.4 | 12% | 0.4 | 14% |
| Accounting | 5.0 | 5.7 | 5.1 | 5.8 | 6.0 | 5.9 | (0.1) | -1% | 0.3 | 5% |
| Human Resources | 0.9 | 0.5 | 1.0 | 1.1 | 0.4 | - | (0.4) | -100% | (0.8) | -100% |
| Architectural Standards | 2.9 | 3.3 | 3.5 | 4.4 | 4.5 | 4.9 | 0.4 | 9% | 0.8 | 18% |
| Member Services | 2.5 | 2.4 | 2.7 | 2.8 | 2.8 | 2.8 | 0.0 | 1% | 0.1 | 2% |
| Risk & Facility Admin | 1.1 | 1.8 | 2.0 | 2.0 | 1.0 | 1.0 | (0.0) | -2% | (0.6) | -39% |
| Forestry | 6.0 | 7.7 | 9.6 | 9.8 | 9.9 | 13.2 | 3.3 | 34% | 3.5 | 36% |
| Maintenance | 9.0 | 8.9 | 10.1 | 10.3 | 10.0 | 10.2 | 0.2 | 2% | 0.1 | 1% |
| | | | | | | | | 0% | | 0% |
| Total FTEs, NonExempt | 129 | 168 | 175 | 169 | 169 | 160 | (9.4) | -6% | (11.4) | -7% |

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