

**Tahoe Donner Association
Operating Fund
2023 Budget**

Consolidated TDA

	2018	2019	2020	2021	2022	2022	2023	2023 Bdg vs 2022 F/cast	
	Actual	Actual	Actual	Actual	Budget	F/cast	Budget	Amount	Pctg
Revenue	13,353,048	14,695,518	9,456,871	13,248,144	15,574,969	16,088,400	17,587,856	1,499,456	9%
Cogs	(1,573,523)	(1,554,427)	(826,433)	(1,103,995)	(1,427,265)	(1,509,193)	(1,594,633)	(85,440)	-6%
Gross Margin	11,779,525	13,141,091	8,630,438	12,144,149	14,147,704	14,579,207	15,993,224	1,414,016	10%
Payroll Direct-Salary	(3,695,689)	(4,074,800)	(2,845,420)	(4,130,061)	(4,495,909)	(4,709,915)	(5,058,669)	(348,754)	-7%
Payroll Direct-Hourly	(6,057,749)	(6,212,676)	(4,322,779)	(5,622,916)	(6,750,521)	(6,856,730)	(7,335,218)	(478,488)	-7%
Payroll Direct-Total	(9,753,438)	(10,287,476)	(7,168,199)	(9,752,977)	(11,246,430)	(11,566,646)	(12,393,887)	(827,241)	-7%
Payroll Burden	(2,388,370)	(2,450,702)	(1,832,532)	(2,423,609)	(2,781,895)	(2,933,638)	(3,177,977)	(244,339)	-8%
Payroll	(12,141,808)	(12,738,178)	(9,000,731)	(12,176,586)	(14,028,325)	(14,500,284)	(15,571,864)	(1,071,580)	-7%
Expenses	(5,072,241)	(5,471,316)	(5,020,385)	(5,761,047)	(6,561,051)	(6,572,063)	(7,431,471)	(859,408)	-13%
NORBO	(5,434,524)	(5,068,403)	(5,390,678)	(5,793,484)	(6,441,672)	(6,493,139)	(7,010,111)	(516,972)	-8%
Overhead Alloc	-	172,514	197,000	197,000	320,717	320,000	390,597	70,597	22%
NOR	(5,434,524)	(4,895,889)	(5,193,678)	(5,596,484)	(6,120,955)	(6,173,139)	(6,619,514)	(446,375)	-7%
COGS %	-12%	-11%	-9%	-8%	-9%	-9%	-9%		
Payroll Direct %	-73%	-70%	-76%	-74%	-72%	-72%	-70%		
Payroll Burden % Payroll	-24%	-24%	-26%	-25%	-25%	-25%	-26%		
Net Result % to Revenue	-41%	-33%	-55%	-42%	-39%	-38%	-38%		

Tahoe Donner Association
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005 General

	2018	2019	2020	2021	2022	2022	2023	2023 Bdg vs 2022 F/cast	
	Actual	Actual	Actual	Actual	Budget	F/cast	Budget	Amount	Pctg
Revenue	-	-	295	-	-	-	-	-	0%
Cogs	-	-	-	-	-	-	-	-	0%
Gross Margin	-	-	295	-	-	-	-	-	0%
Payroll Direct-Salary	(36,824)	(71,240)	-	-	-	-	-	-	0%
Payroll Direct-Hourly	-	-	-	-	-	-	-	-	0%
Payroll Direct-Total	(36,824)	(71,240)	-	-	-	-	-	-	0%
Payroll Burden	(3,215)	(4,830)	(241)	-	-	-	-	-	0%
Payroll	(40,039)	(76,070)	(241)	-	-	-	-	-	0%
Expenses	(793,103)	(996,661)	(898,592)	(772,259)	(898,248)	(887,572)	(940,783)	(53,211)	-6%
NORBO	(833,142)	(1,072,731)	(898,538)	(772,259)	(898,248)	(887,572)	(940,783)	(53,211)	-6%
Overhead Alloc	-	(1,368,245)	197,000	197,000	-	-	-	-	0%
NOR	(833,142)	(2,440,976)	(701,538)	(575,259)	(898,248)	(887,572)	(940,783)	(53,211)	-6%
COGS %	0%	0%	0%	0%	0%	0%	0%		
Payroll Direct %	0%	0%	0%	0%	0%	0%	0%		
Payroll Burden % Payroll	-9%	-7%	0%	0%	0%	0%	0%		

Tahoe Donner Association
Operating Fund
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010 Administration

	2018	2019	2020	2021	2022	2022	2023	2023 Bdg vs 2022 F/cast	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>F/cast</u>	<u>Budget</u>	<u>Amount</u>	<u>Pctg</u>
Revenue	245,029	264,741	217,894	145,854	140,200	178,848	150,740	(28,108)	-16%
Cogs	-	-	-	-	-	-	-	-	#DIV/0!
Gross Margin	245,029	264,741	217,894	145,854	140,200	178,848	150,740	(28,108)	-16%
Payroll Direct-Salary	(541,114)	(723,847)	(228,102)	(755,339)	(534,945)	(582,606)	(619,924)	(37,318)	-6%
Payroll Direct-Hourly	(198,254)	(137,639)	(63,815)	(68,872)	(42,000)	(39,914)	(36,000)	3,914	10%
Payroll Direct-Total	(739,368)	(861,486)	(291,917)	(824,211)	(576,945)	(622,520)	(655,924)	(33,405)	-5%
Payroll Burden	(142,724)	(141,923)	(60,878)	(213,138)	(177,109)	(161,776)	(175,273)	(13,497)	-8%
Payroll	(882,092)	(1,003,409)	(352,795)	(1,037,349)	(754,054)	(784,296)	(831,197)	(46,902)	-6%
Expenses	(137,507)	(126,859)	(113,410)	(343,302)	(391,445)	(423,134)	(432,749)	(9,615)	-2%
NORBO	(774,570)	(865,527)	(248,311)	(1,234,798)	(1,005,299)	(1,028,582)	(1,113,206)	(84,625)	-8%
Overhead Alloc	-	865,527	-	-	-	-	-	-	#DIV/0!
NOR	(774,570)	-	(248,311)	(1,234,798)	(1,005,299)	(1,028,582)	(1,113,206)	(84,625)	-8%
COGS %	0%	0%	0%	0%	0%	0%	0%		
Payroll Direct %	-302%	-325%	-134%	-565%	-412%	-348%	-435%		
Payroll Burden % Payroll	-19%	-16%	-21%	-26%	-31%	-26%	-27%		

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015 Communications

	2018	2019	2020	2021	2022	2022	2023	2023 Bdg vs 2022 F/cast	
	Actual	Actual	Actual	Actual	Budget	F/cast	Budget	Amount	Pctg
Revenue	202,366	227,063	240,013	267,066	289,800	228,349	243,800	15,451	7%
Cogs	-	-	-	-	-	-	-	-	#DIV/0!
Gross Margin	202,366	227,063	240,013	267,066	289,800	228,349	243,800	15,451	7%
Payroll Direct-Salary	(282,872)	(215,573)	(240,540)	(234,735)	(247,553)	(245,934)	(255,943)	(10,009)	-4%
Payroll Direct-Hourly	(91,167)	(155,502)	(125,559)	(202,017)	(221,780)	(214,409)	(220,337)	(5,928)	-3%
Payroll Direct-Total	(374,039)	(371,075)	(366,099)	(436,752)	(469,333)	(460,343)	(476,280)	(15,937)	-3%
Payroll Burden	(68,458)	(80,460)	(88,377)	(103,140)	(120,392)	(118,680)	(143,241)	(24,561)	-21%
Payroll	(442,497)	(451,535)	(454,476)	(539,893)	(589,725)	(579,023)	(619,521)	(40,498)	-7%
Expenses	(253,676)	(186,674)	(148,085)	(216,009)	(222,815)	(210,757)	(231,600)	(20,843)	-10%
NORBO	(493,807)	(411,146)	(362,548)	(488,835)	(522,740)	(561,432)	(607,321)	(45,890)	-8%
Overhead Alloc	-	411,146	-	-	-	-	-	-	#DIV/0!
NOR	(493,807)	-	(362,548)	(488,835)	(522,740)	(561,432)	(607,321)	(45,890)	-8%
COGS %	0%	0%	0%	0%	0%	0%	0%		
Payroll Direct %	-185%	-163%	-153%	-164%	-162%	-202%	-195%		
Payroll Burden % Payroll	-18%	-22%	-24%	-24%	-26%	-26%	-30%		

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020 ASO

	2018	2019	2020	2021	2022	2022	2023	2023 Bdg vs 2022 F/cast	
	Actual	Actual	Actual	Actual	Budget	F/cast	Budget	Amount	%
Revenue	201,683	174,660	325,292	283,651	254,180	298,550	349,050	50,500	17%
Cogs	-	-	-	-	-	-	-	-	#DIV/0!
Gross Margin	201,683	174,660	325,292	283,651	254,180	298,550	349,050	50,500	17%
Payroll Direct-Salary	(68,658)	(68,477)	(71,287)	(69,787)	(77,397)	(42,545)	(128,376)	(85,831)	-202%
Payroll Direct-Hourly	(197,385)	(208,579)	(164,656)	(213,197)	(265,577)	(233,992)	(252,812)	(18,820)	-8%
Payroll Direct-Total	(266,043)	(277,056)	(235,943)	(282,983)	(342,974)	(276,537)	(381,188)	(104,651)	-38%
Payroll Burden	(79,474)	(83,093)	(75,779)	(73,574)	(72,768)	(86,478)	(115,353)	(28,875)	-33%
Payroll	(345,517)	(360,149)	(311,722)	(356,558)	(415,742)	(363,015)	(496,541)	(133,526)	-37%
Expenses	(31,049)	(29,051)	(28,674)	(49,170)	(41,569)	(47,489)	(72,470)	(24,981)	-53%
NORBO	(174,883)	(214,540)	(15,104)	(122,077)	(203,131)	(111,955)	(219,961)	(108,007)	-96%
Overhead Alloc	-	(112,959)	-	-	-	-	-	-	#DIV/0!
NOR	(174,883)	(327,499)	(15,104)	(122,077)	(203,131)	(111,955)	(219,961)	(108,007)	-96%
COGS %	0%	0%	0%	0%	0%	0%	0%		
Payroll Direct %	-132%	-159%	-73%	-100%	-135%	-93%	-109%		
Payroll Burden % Payroll	-30%	-30%	-32%	-26%	-21%	-31%	-30%		

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025 MIS

	2018	2019	2020	2021	2022	2022	2023	2023 Bdg vs 2022 F/cast	
	Actual	Actual	Actual	Actual	Budget	F/cast	Budget	Amount	Pctg
Revenue	-	-	-	-	-	-	-	-	0%
Cogs	-	-	-	-	-	-	-	-	0%
Gross Margin	-	-	-	-	-	-	-	-	0%
Payroll Direct-Salary	(229,909)	(233,518)	(230,030)	(263,082)	(271,860)	(273,573)	(284,493)	(10,920)	-4%
Payroll Direct-Hourly	(151,159)	(144,527)	(123,277)	(143,743)	(239,898)	(244,219)	(258,575)	(14,356)	-6%
Payroll Direct-Total	(381,068)	(378,045)	(353,307)	(406,825)	(511,758)	(517,792)	(543,068)	(25,276)	-5%
Payroll Burden	(86,205)	(90,985)	(89,391)	(74,191)	(94,405)	(124,050)	(126,213)	(2,163)	-2%
Payroll	(467,273)	(469,030)	(442,698)	(481,016)	(606,163)	(641,842)	(669,280)	(27,439)	-4%
Expenses	(164,533)	(144,167)	(160,178)	(222,064)	(224,644)	(169,581)	(191,210)	(21,629)	-13%
NORBO	(631,806)	(613,197)	(602,876)	(703,080)	(830,807)	(811,422)	(860,490)	(49,068)	-6%
Overhead Alloc	-	613,197	-	-	-	-	-	-	0%
NOR	(631,806)	-	(602,876)	(703,080)	(830,807)	(811,422)	(860,490)	(49,068)	-6%
COGS %	0%	0%	0%	0%	0%	0%	0%		
Payroll Direct %	0%	0%	0%	0%	0%	0%	0%		
Payroll Burden % Payroll	-23%	-24%	-25%	-18%	-18%	-24%	-23%		

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030 Accounting

	2018	2019	2020	2021	2022	2022	2023	2023 Bdg vs 2022 F/cast	
	Actual	Actual	Actual	Actual	Budget	F/cast	Budget	Amount	Pctg
Revenue	6,287	4,802	1,325	2	600	33	-	(33)	-100%
Cogs	-	-	-	-	-	-	-	-	#DIV/0!
Gross Margin	6,287	4,802	1,325	2	600	33	-	(33)	-100%
Payroll Direct-Salary	(277,109)	(303,621)	(150,000)	(343,275)	(333,815)	(355,749)	(339,679)	16,070	5%
Payroll Direct-Hourly	(269,660)	(283,777)	(209,347)	(245,334)	(291,070)	(265,125)	(301,467)	(36,342)	-14%
Payroll Direct-Total	(546,769)	(587,398)	(359,347)	(588,609)	(624,885)	(620,873)	(641,146)	(20,272)	-3%
Payroll Burden	(140,904)	(150,130)	(124,374)	(114,210)	(139,566)	(141,340)	(169,723)	(28,383)	-20%
Payroll	(687,673)	(737,528)	(483,721)	(702,819)	(764,451)	(762,213)	(810,868)	(48,655)	-6%
Expenses	(79,531)	(101,664)	(201,793)	(124,832)	(143,850)	(146,030)	(156,740)	(10,710)	-7%
NORBO	(760,917)	(834,390)	(684,189)	(827,649)	(907,701)	(908,211)	(967,608)	(59,398)	-7%
Overhead Alloc	-	834,390	-	-	-	-	-	-	#DIV/0!
NOR	(760,917)	-	(684,189)	(827,649)	(907,701)	(908,211)	(967,608)	(59,398)	-7%
COGS %	0%	0%	0%	0%	0%	0%	0%		
Payroll Direct %	-8697%	-12232%	-27121%	-31816678%	-104148%	-1890026%	0%		
Payroll Burden % Payroll	-26%	-26%	-35%	-19%	-22%	-23%	-26%		

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035 Human Resources

	2018	2019	2020	2021	2022	2022	2023	2023 Bdg vs 2022 F/cast	
	Actual	Actual	Actual	Actual	Budget	F/cast	Budget	Amount	Pctg
Revenue	-	-	-	-	-	-	-	-	0%
Cogs	-	-	-	-	-	-	-	-	0%
Gross Margin	-	-	-	-	-	-	-	-	0%
Payroll Direct-Salary	(166,795)	(217,163)	(190,453)	(209,378)	(186,876)	(172,535)	(241,341)	(68,806)	-40%
Payroll Direct-Hourly	(41,059)	(5,068)	(2,649)	(39,124)	(48,575)	(53,985)	(58,240)	(4,255)	-8%
Payroll Direct-Total	(207,854)	(222,231)	(193,102)	(248,502)	(235,451)	(226,520)	(299,581)	(73,061)	-32%
Payroll Burden	(45,842)	(43,444)	(41,591)	(58,142)	(73,266)	(71,616)	(88,817)	(17,201)	-24%
Payroll	(253,696)	(265,675)	(234,693)	(306,644)	(308,717)	(298,136)	(388,398)	(90,262)	-30%
Expenses	(120,269)	(118,073)	(95,220)	(151,475)	(164,240)	(157,043)	(161,000)	(3,957)	-3%
NORBO	(373,965)	(383,748)	(329,913)	(458,119)	(472,957)	(455,179)	(549,398)	(94,219)	-21%
Overhead Alloc	-	383,748	-	-	-	-	-	-	0%
NOR	(373,965)	-	(329,913)	(458,119)	(472,957)	(455,179)	(549,398)	(94,219)	-21%
COGS %	0%	0%	0%	0%	0%	0%	0%		
Payroll Direct %	0%	0%	0%	0%	0%	0%	0%		
Payroll Burden % Payroll	-22%	-20%	-22%	-23%	-31%	-32%	-30%		

Tahoe Donner Association
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040 Member Services

	2018	2019	2020	2021	2022	2022	2023	2023 Bdg vs 2022 F/cast	
	Actual	Actual	Actual	Actual	Budget	F/cast	Budget	Amount	Pctg
Revenue	32,379	29,865	19,722	27,712	32,897	17,475	28,994	11,519	66%
Cogs	-	15	-	-	-	-	-	-	0%
Gross Margin	32,379	29,880	19,722	27,712	32,897	17,475	28,994	11,519	66%
Payroll Direct-Salary	(60,341)	(63,818)	(59,384)	(80,717)	(67,592)	(69,695)	(70,373)	(678)	-1%
Payroll Direct-Hourly	(102,543)	(103,168)	(92,784)	(117,208)	(185,268)	(162,835)	(180,984)	(18,149)	-11%
Payroll Direct-Total	(162,884)	(166,986)	(152,168)	(197,925)	(252,860)	(232,529)	(251,357)	(18,827)	-8%
Payroll Burden	(46,544)	(58,235)	(55,838)	(93,969)	(112,889)	(101,495)	(108,067)	(6,572)	-6%
Payroll	(209,428)	(225,221)	(208,006)	(291,894)	(365,749)	(334,024)	(359,424)	(25,399)	-8%
Expenses	(35,242)	(28,107)	(18,441)	(36,407)	(34,596)	(43,059)	(42,859)	200	0%
NORBO	(212,291)	(223,448)	(206,725)	(300,589)	(367,448)	(359,608)	(373,288)	(13,680)	-4%
Overhead Alloc	-	223,448	-	-	-	-	-	-	0%
NOR	(212,291)	-	(206,725)	(300,589)	(367,448)	(359,608)	(373,288)	(13,680)	-4%
COGS %	0%	0%	0%	0%	0%	0%	0%		
Payroll Direct %	-503%	-559%	-772%	-714%	-769%	-1331%	-867%		
Payroll Burden % Payroll	-29%	-35%	-37%	-47%	-45%	-44%	-43%		

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050 Forestry

	2018	2019	2020	2021	2022	2022	2023	2023 Bdg vs 2022 F/cast	
	Actual	Actual	Actual	Actual	Budget	Fcast	Budget	Amount	%
Revenue	137,410	94,975	173,373	141,248	214,500	200,198	303,000	102,802	51%
Cogs	-	-	-	-	-	-	-	-	#DIV/0!
Gross Margin	137,410	94,975	173,373	141,248	214,500	200,198	303,000	102,802	51%
Payroll Direct-Salary	(93,006)	(171,395)	(234,398)	(272,928)	(279,176)	(302,236)	(357,550)	(55,314)	-18%
Payroll Direct-Hourly	(378,046)	(394,916)	(403,143)	(406,904)	(432,910)	(328,679)	(290,940)	37,739	11%
Payroll Direct-Total	(471,052)	(566,311)	(637,541)	(679,832)	(712,086)	(630,915)	(648,490)	(17,575)	-3%
Payroll Burden	(96,383)	(112,917)	(118,435)	(127,499)	(155,543)	(145,816)	(154,580)	(8,764)	-6%
Payroll	(567,435)	(679,228)	(755,976)	(807,330)	(867,629)	(776,731)	(803,070)	(26,339)	-3%
Expenses	(446,620)	(569,646)	(859,743)	(586,461)	(600,609)	(460,047)	(649,744)	(189,697)	-41%
NORBO	(876,645)	(1,153,899)	(1,442,346)	(1,252,544)	(1,253,738)	(1,036,580)	(1,149,814)	(113,234)	-11%
Overhead Alloc	-	(169,934)	-	-	-	-	-	-	#DIV/0!
NOR	(876,645)	(1,323,833)	(1,442,346)	(1,252,544)	(1,253,738)	(1,036,580)	(1,149,814)	(113,234)	-11%
COGS %	0%	0%	0%	0%	0%	0%	0%		
Payroll Direct %	-343%	-596%	-368%	-481%	-332%	-315%	-214%		
Payroll Burden % Payroll	-20%	-20%	-19%	-19%	-22%	-23%	-24%		

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051 Trails

	2018	2019	2020	2021	2022	2022	2023	2023 Bdg vs 2022 F/cast	
	Actual	Actual	Actual	Actual	Budget	F/cast	Budget	Amount	%
Revenue	504	2,832	1,127	396	1,012	40	-	(40)	-100%
Cogs	-	-	-	-	-	-	-	-	0%
Gross Margin	504	2,832	1,127	396	1,012	40	-	(40)	-100%
Payroll Direct-Salary	(22,873)	(63,635)	(54,770)	(70,114)	(143,905)	(113,601)	(141,591)	(27,990)	-25%
Payroll Direct-Hourly	(76,029)	(41,919)	(48,737)	(53,015)	(87,368)	(11,791)	(50,437)	(38,646)	-328%
Payroll Direct-Total	(98,902)	(105,554)	(103,507)	(123,130)	(231,273)	(125,392)	(192,028)	(66,636)	-53%
Payroll Burden	(21,642)	(24,269)	(17,516)	(26,532)	(33,747)	(17,555)	(34,679)	(17,124)	-98%
Payroll	(120,544)	(129,823)	(121,023)	(149,662)	(265,020)	(142,947)	(226,707)	(83,760)	-59%
Expenses	(27,760)	(15,238)	15,530	(25,139)	(27,575)	(17,494)	(28,702)	(11,208)	-64%
NORBO	(147,800)	(142,229)	(104,366)	(174,405)	(291,583)	(160,401)	(255,409)	(95,008)	-59%
Overhead Alloc	-	(56,241)	-	-	-	-	-	-	0%
NOR	(147,800)	(198,470)	(104,366)	(174,405)	(291,583)	(160,401)	(255,409)	(95,008)	-59%
COGS %	0%	0%	0%	0%	0%	0%	0%		
Payroll Direct %	-19623%	-3727%	-9184%	-31093%	-22853%	-313481%	0%		
Payroll Burden % Payroll	-22%	-23%	-17%	-22%	-15%	-14%	-18%		

Tahoe Donner Association
Operating Fund
2023 Budget

060 Marina

	2018	2019	2020	2021	2022	2022	2023	2023 Bdg vs 2022 F/cast	
	Actual	Actual	Actual	Actual	Budget	F/cast	Budget	Amount	Pctg
Revenue	678,416	680,754	464,555	748,131	723,207	641,519	828,477	186,958	29%
Cogs	(52,259)	(51,486)	(13,138)	(54,585)	(69,300)	(62,906)	(87,170)	(24,264)	-39%
Gross Margin	626,157	629,268	451,417	693,546	653,907	578,613	741,307	162,694	28%
Payroll Direct-Salary	(96,708)	(94,103)	(68,505)	(70,775)	(66,266)	(67,441)	(71,195)	(3,754)	-6%
Payroll Direct-Hourly	(145,553)	(145,470)	(77,364)	(166,830)	(181,045)	(188,224)	(212,114)	(23,890)	-13%
Payroll Direct-Total	(242,261)	(239,573)	(145,869)	(237,605)	(247,311)	(255,665)	(283,309)	(27,644)	-11%
Payroll Burden	(53,328)	(52,353)	(31,485)	(49,502)	(50,150)	(50,009)	(55,480)	(5,471)	-11%
Payroll	(295,589)	(291,926)	(177,354)	(287,107)	(297,461)	(305,674)	(338,789)	(33,115)	-11%
Expenses	(85,137)	(72,705)	(62,743)	(99,663)	(106,544)	(104,085)	(120,140)	(16,055)	-15%
NORBO	245,431	264,637	211,320	306,776	249,902	168,854	282,378	113,524	67%
Overhead Alloc	-	-	-	-	-	-	-	-	0%
NOR	245,431	264,637	211,320	306,776	249,902	168,854	282,378	113,524	67%
COGS %	-8%	-8%	-3%	-7%	-10%	-10%	-11%		
Payroll Direct %	-36%	-35%	-31%	-32%	-34%	-40%	-34%		
Payroll Burden % Payroll	-22%	-22%	-22%	-21%	-20%	-20%	-20%		

Tahoe Donner Association
Operating Fund
2023 Budget

080 Equestrian

	2018	2019	2020	2021	2022	2022	2023	2023 Bdg vs 2022 F/cast	
	Actual	Actual	Actual	Actual	Budget	F/cast	Budget	Amount	Pctg
Revenue	227,394	238,635	78,689	140,341	144,200	143,777	157,400	13,623	9%
Cogs	(6,040)	(7,731)	-	(1,165)	(600)	(636)	(720)	(84)	-13%
Gross Margin	221,354	230,904	78,689	139,177	143,600	143,141	156,680	13,539	9%
Payroll Direct-Salary	(77,987)	(81,955)	(26,506)	(60,996)	(56,338)	(56,661)	(59,521)	(2,861)	-5%
Payroll Direct-Hourly	(80,395)	(90,078)	(56,440)	(70,122)	(66,981)	(79,541)	(86,642)	(7,101)	-9%
Payroll Direct-Total	(158,382)	(172,033)	(82,946)	(131,118)	(123,319)	(136,202)	(146,163)	(9,962)	-7%
Payroll Burden	(44,680)	(42,136)	(18,585)	(44,815)	(33,678)	(33,594)	(39,516)	(5,922)	-18%
Payroll	(203,062)	(214,169)	(101,531)	(175,933)	(156,997)	(169,796)	(185,679)	(15,884)	-9%
Expenses	(102,857)	(108,325)	(88,445)	(120,200)	(102,708)	(111,247)	(116,440)	(5,193)	-5%
NORBO	(84,565)	(91,590)	(111,287)	(156,956)	(116,105)	(137,902)	(145,439)	(7,537)	-5%
Overhead Alloc	-	(69,186)	-	-	-	-	-	-	0%
NOR	(84,565)	(160,776)	(111,287)	(156,956)	(116,105)	(137,902)	(145,439)	(7,537)	-5%
COGS %	-3%	-3%	0%	-1%	0%	0%	0%		
Payroll Direct %	-70%	-72%	-105%	-93%	-86%	-95%	-93%		
Payroll Burden % Payroll	-28%	-24%	-22%	-34%	-27%	-25%	-27%		

Tahoe Donner Association
Operating Fund
2022 Budget

090 Tennis

	2018	2019	2020	2021	2022	2022	2023	2023 Bdg vs 2022 F/cast	
	Actual	Actual	Actual	Actual	Budget	F/cast	Budget	Amount	Pctg
Revenue	222,645	308,059	352,123	402,908	447,490	420,464	504,946	84,482	20%
Cogs	(31,801)	(35,643)	(28,553)	(28,830)	(29,824)	(31,920)	(30,219)	1,701	5%
Gross Margin	190,844	272,416	323,570	374,078	417,666	388,544	474,727	86,184	22%
Payroll Direct-Salary	(75,709)	(68,410)	(82,587)	(101,007)	(98,358)	(96,676)	(102,662)	(5,986)	-6%
Payroll Direct-Hourly	(57,656)	(60,918)	(89,921)	(159,815)	(150,827)	(162,682)	(166,255)	(3,573)	-2%
Payroll Direct-Total	(133,365)	(129,328)	(172,508)	(260,822)	(249,185)	(259,358)	(268,917)	(9,559)	-4%
Payroll Burden	(22,702)	(20,595)	(23,758)	(37,430)	(32,420)	(32,044)	(36,965)	(4,921)	-15%
Payroll	(156,067)	(149,923)	(196,266)	(298,252)	(281,605)	(291,402)	(305,882)	(14,479)	-5%
Expenses	(55,926)	(50,132)	(31,427)	(45,679)	(56,590)	(59,889)	(79,776)	(19,887)	-33%
NORBO	(21,149)	72,361	95,877	30,146	79,471	37,253	89,070	51,817	139%
Overhead Alloc	-	(82,029)	-	-	-	-	-	-	0%
NOR	(21,149)	(9,668)	95,877	30,146	79,471	37,253	89,070	51,817	139%
COGS %	-14%	-12%	-8%	-7%	-7%	-8%	-6%		
Payroll Direct %	-60%	-42%	-49%	-65%	-56%	-62%	-53%		
Payroll Burden % Payroll	-17%	-16%	-14%	-14%	-13%	-12%	-14%		

Tahoe Donner Association
Operating Fund
2023 Budget

100 Campground

	2018	2019	2020	2021	2022	2022	2023	2023 Bdg v 2022 F/cast	
	Actual	Actual	Actual	Actual	Budget	F/cast	Budget	Amount	Pctg
Revenue	86,757	95,813	119,887	116,461	117,750	112,047	118,750	6,703	6%
Cogs	-	-	-	-	-	-	-	-	0%
Gross Margin	86,757	95,813	119,887	116,461	117,750	112,047	118,750	6,703	6%
Payroll Direct-Salary	(25,021)	(28,982)	(29,523)	(35,047)	(31,796)	(33,594)	(36,791)	(3,196)	-10%
Payroll Direct-Hourly	(9,585)	(12,461)	(12,194)	(13,950)	(14,880)	(15,080)	(11,880)	3,200	21%
Payroll Direct-Total	(34,606)	(41,443)	(41,717)	(48,998)	(46,676)	(48,674)	(48,671)	4	0%
Payroll Burden	(6,470)	(6,624)	(6,270)	(7,598)	(9,105)	(8,062)	(8,468)	(406)	-5%
Payroll	(41,076)	(48,067)	(47,987)	(56,595)	(55,781)	(56,737)	(57,139)	(402)	-1%
Expenses	(35,618)	(37,850)	(37,023)	(39,715)	(39,278)	(42,642)	(44,940)	(2,298)	-5%
NORBO	10,063	9,896	34,877	20,151	22,691	12,668	16,671	4,003	-32%
Overhead Alloc	-	(32,374)	-	-	-	-	-	-	0%
NOR	10,063	(22,478)	34,877	20,151	22,691	12,668	16,671	4,003	-32%
COGS %	0%	0%	0%	0%	0%	0%	0%		
Payroll Direct %	-40%	-43%	-35%	-42%	-40%	-43%	-41%		
Payroll Burden % Payroll	-19%	-16%	-15%	-16%	-20%	-17%	-17%		

Tahoe Donner Association
Operating Fund
2023 Budget

110 Cross Country Center

	2018	2019	2020	2021	2022	2022	2023	2023 Bdg vs 2022 F/cast	
	Actual	Actual	Actual	Actual	Budget	F/cast	Budget	Amount	%
Revenue	957,163	1,381,116	1,265,594	1,590,310	1,484,508	1,937,531	2,073,128	135,597	7%
Cogs	(72,782)	(85,840)	(70,893)	(103,497)	(94,600)	(96,142)	(118,600)	(22,458)	-23%
Gross Margin	884,381	1,295,276	1,194,701	1,486,813	1,389,908	1,739,258	1,954,528	113,139	7%
Payroll Direct-Salary	(132,691)	(118,260)	(73,159)	(128,417)	(126,658)	(127,500)	(132,105)	(4,605)	-4%
Payroll Direct-Hourly	(237,326)	(360,572)	(305,881)	(296,393)	(361,850)	(366,578)	(418,107)	(51,529)	-14%
Payroll Direct-Total	(370,017)	(478,832)	(379,040)	(424,810)	(488,508)	(499,806)	(550,212)	(50,406)	-10%
Payroll Burden	(81,505)	(89,294)	(69,162)	(77,097)	(81,310)	(103,261)	(121,342)	(18,081)	-18%
Payroll	(451,522)	(568,126)	(448,202)	(501,907)	(569,818)	(603,067)	(671,554)	(68,486)	-11%
Expenses	(234,855)	(309,209)	(266,394)	(298,868)	(402,605)	(381,346)	(446,064)	(64,718)	-17%
NORBO	198,004	417,941	480,105	686,038	417,485	754,845	836,910	82,065	11%
Overhead Alloc	-	-	-	-	-	-	-	-	0%
NOR	198,004	417,941	480,105	686,038	417,485	754,845	836,910	82,065	11%
COGS %	-8%	-6%	-6%	-7%	-6%	-6%	-6%		
Payroll Direct %	-39%	-35%	-30%	-27%	-33%	-33%	-27%		
Payroll Burden % Payroll	-22%	-19%	-18%	-18%	-17%	-17%	-22%		
Net Result % to Revenue	21%	30%	38%	43%	28%	39%	40%		

Tahoe Donner Association
Operating Fund
2023 Budget

120 Golf Course Operations

	2018	2019	2020	2021	2022	2022	2023	2023 Bdg vs 2022 F/cast	
	Actual	Actual	Actual	Actual	Budget	F/cast	Budget	Amount	Pctg
Revenue	1,102,824	706,521	86,618	1,536,980	1,517,410	1,525,015	1,611,663	86,648	6%
Cogs	(62,154)	(49,814)	(411)	(57,808)	(56,400)	(70,749)	(70,100)	649	1%
Gross Margin	1,040,670	656,707	86,207	1,479,172	1,461,010	1,454,266	1,541,563	87,297	6%
Payroll Direct-Salary	(49,119)	(51,079)	(23,676)	(90,426)	(141,600)	(142,907)	(144,198)	(1,291)	-1%
Payroll Direct-Hourly	(126,817)	(111,046)	(24,330)	(160,759)	(162,759)	(163,417)	(164,721)	(1,304)	-1%
Payroll Direct-Total	(175,936)	(162,125)	(48,006)	(251,186)	(304,359)	(306,324)	(308,919)	(2,595)	-1%
Payroll Burden	(42,326)	(39,319)	(13,842)	(53,127)	(81,392)	(73,449)	(79,582)	(6,133)	-8%
Payroll	(218,262)	(201,444)	(61,848)	(304,313)	(385,751)	(379,773)	(388,501)	(8,728)	-2%
Expenses	(110,187)	(94,105)	(36,934)	(148,390)	(147,284)	(150,487)	(170,947)	(20,460)	-14%
NORBO	712,221	361,158	(12,575)	1,026,468	927,975	924,006	982,115	58,109	6%
Overhead Alloc	-	(132,189)	-	-	-	-	-	-	0%
NOR	712,221	228,969	(12,575)	1,026,468	927,975	924,006	982,115	58,109	6%
COGS %	-6%	-7%	0%	-4%	-4%	-5%	-4%		
Payroll Direct %	-16%	-23%	-55%	-16%	-20%	-20%	-19%		
Payroll Burden % Payroll	-24%	-24%	-29%	-21%	-27%	-24%	-26%		

Tahoe Donner Association
Operating Fund
2023 Budget

125 Golf Course Maintenance

	2018	2019	2020	2021	2022	2022	2023	2023 Bdg vs 2022 F/cast	
	Actual	Actual	Actual	Actual	Budget	F/cast	Budget	Amount	Pctg
Revenue	-	-	-	-	-	-	-	-	0%
Cogs	-	-	-	-	-	-	-	-	0%
Gross Margin	-	-	-	-	-	-	-	-	0%
Payroll Direct-Salary	(81,422)	(143,247)	(86,327)	(169,547)	(185,370)	(186,544)	(195,300)	(8,756)	-5%
Payroll Direct-Hourly	(399,759)	(392,105)	(134,419)	(315,926)	(343,918)	(412,894)	(470,425)	(57,531)	-14%
Payroll Direct-Total	(481,181)	(535,352)	(220,746)	(485,473)	(529,288)	(599,438)	(665,725)	(66,287)	-11%
Payroll Burden	(108,415)	(111,469)	(57,849)	(125,529)	(144,109)	(152,852)	(177,014)	(24,161)	-16%
Payroll	(589,596)	(646,821)	(278,595)	(611,002)	(673,397)	(752,290)	(842,739)	(90,448)	-12%
Expenses	(235,772)	(238,511)	(238,364)	(378,855)	(353,237)	(386,925)	(403,961)	(17,036)	-4%
NORBO	(825,368)	(885,332)	(516,959)	(989,857)	(1,026,634)	(1,139,215)	(1,246,700)	(107,484)	-9%
Overhead Alloc	-	-	-	-	-	-	-	-	0%
NOR	(825,368)	(885,332)	(516,959)	(989,857)	(1,026,634)	(1,139,215)	(1,246,700)	(107,484)	-9%
COGS %	0%	0%	0%	0%	0%	0%	0%		
Payroll Direct %	0%	0%	0%	0%	0%	0%	0%		
Payroll Burden % Payroll	-23%	-21%	-26%	-26%	-27%	-25%	-27%		

Tahoe Donner Association
Operating Fund
2023 Budget

128 The Lodge

	2018	2019	2020	2021	2022	2022	2023	2023 Bdg vs 2022 F/cast	
	Actual	Actual	Actual	Actual	Budget	F/cast	Budget	Amount	Pctg
Revenue	2,534,642	2,540,702	1,296,388	1,647,102	2,045,088	1,937,942	2,095,717	157,775	8%
Cogs	(725,279)	(719,422)	(430,600)	(552,312)	(612,310)	(658,900)	(687,600)	(28,700)	-4%
Gross Margin	1,809,363	1,821,280	865,788	1,094,790	1,432,778	1,279,042	1,408,117	129,075	10%
Payroll Direct-Salary	(323,355)	(327,130)	(228,023)	(410,902)	(450,101)	(478,191)	(481,784)	(3,593)	-1%
Payroll Direct-Hourly	(730,979)	(711,252)	(505,370)	(600,207)	(572,274)	(749,642)	(745,141)	4,501	1%
Payroll Direct-Total	(1,054,334)	(1,038,382)	(733,393)	(1,011,108)	(1,022,375)	(1,227,833)	(1,226,925)	908	0%
Payroll Burden	(295,175)	(309,468)	(228,722)	(342,816)	(339,532)	(430,261)	(430,932)	(671)	0%
Payroll	(1,349,509)	(1,347,850)	(962,115)	(1,353,924)	(1,361,907)	(1,658,094)	(1,657,857)	238	0%
Expenses	(431,032)	(431,795)	(326,072)	(381,195)	(370,640)	(420,954)	(411,421)	9,533	2%
NORBO	28,822	41,635	(422,399)	(640,330)	(299,769)	(800,006)	(661,161)	138,846	17%
Overhead Alloc	-	(393,776)	-	-	-	-	-	-	0%
NOR	28,822	(352,141)	(422,399)	(640,330)	(299,769)	(800,006)	(661,161)	138,846	17%
COGS %	-29%	-28%	-33%	-34%	-30%	-34%	-33%		
Payroll Direct %	-42%	-41%	-57%	-61%	-50%	-63%	-59%		
Payroll Burden % Payroll	-28%	-30%	-31%	-34%	-33%	-35%	-35%		

Tahoe Donner Association
Operating Fund
2023 Budget

130 Aquatics

	2018	2019	2020	2021	2022	2022	2023	2023 Bdg vs 2022 F/cast	
	Actual	Actual	Actual	Actual	Budget	F/cast	Budget	Amount	Pctg
Revenue	226,025	250,755	61,082	70,039	279,695	276,681	365,891	89,210	127%
Cogs	-	-	-	-	-	-	-	-	0%
Gross Margin	226,025	250,755	61,082	70,039	279,695	276,681	365,891	89,210	127%
Payroll Direct-Salary	-	-	-	-	(5,805)	-	(6,066)	(6,066)	#DIV/0!
Payroll Direct-Hourly	(57,669)	(91,311)	(30,520)	(62,271)	(97,202)	(96,536)	(93,980)	2,556	4%
Payroll Direct-Total	(57,669)	(91,311)	(30,520)	(62,271)	(103,007)	(96,536)	(100,046)	(3,509)	-6%
Payroll Burden	(11,323)	(15,906)	(4,948)	(10,418)	(20,231)	(17,539)	(19,561)	(2,022)	-19%
Payroll	(68,992)	(107,217)	(35,468)	(72,689)	(123,238)	(114,075)	(119,607)	(5,531)	-8%
Expenses	(136,893)	(169,146)	(112,378)	(195,856)	(173,355)	(254,869)	(255,577)	(708)	0%
NORBO	20,140	(25,608)	(86,764)	(198,506)	(16,898)	(92,263)	(9,293)	82,970	42%
Overhead Alloc	-	-	-	-	-	-	-	-	0%
NOR	20,140	(25,608)	(86,764)	(198,506)	(16,898)	(92,263)	(9,293)	82,970	42%
COGS %	0%	0%	0%	0%	0%	0%	0%		
Payroll Direct %	-26%	-36%	-50%	-89%	-37%	-35%	-27%		
Payroll Burden % Payroll	-20%	-17%	-16%	-17%	-20%	-18%	-20%		

Tahoe Donner Association
Operating Fund
2023 Budget

132 Trout Creek Recreation Center

	2018	2019	2020	2021	2022	2022	2023	2023 Bdg vs 2022 F/cast	
	Actual	Actual	Actual	Actual	Budget	F/cast	Budget	Amount	Pctg
Revenue	1,076,701	1,059,738	607,188	1,180,820	1,088,485	1,111,245	1,339,285	228,040	21%
Cogs	(27,108)	(20,016)	(4,975)	(17,348)	(22,500)	(25,558)	(22,500)	3,058	12%
Gross Margin	1,049,593	1,039,722	602,213	1,163,472	1,065,985	1,085,687	1,316,785	231,098	21%
Payroll Direct-Salary	(151,454)	(161,646)	(117,093)	(184,855)	(155,679)	(159,710)	(163,108)	(3,398)	-2%
Payroll Direct-Hourly	(309,907)	(321,353)	(179,503)	(221,017)	(314,482)	(268,519)	(393,958)	(125,439)	-47%
Payroll Direct-Total	(461,361)	(482,999)	(296,596)	(405,872)	(470,161)	(428,229)	(557,066)	(128,837)	-30%
Payroll Burden	(126,091)	(123,480)	(85,156)	(69,590)	(101,697)	(104,881)	(127,835)	(22,954)	-22%
Payroll	(587,452)	(606,479)	(381,752)	(475,462)	(571,858)	(533,110)	(684,901)	(151,791)	-28%
Expenses	(313,979)	(311,992)	(275,854)	(332,222)	(344,873)	(365,089)	(448,815)	(83,726)	-23%
NORBO	148,162	121,251	(55,393)	355,787	149,254	187,489	183,069	(4,420)	-2%
Overhead Alloc	-	-	-	-	-	-	-	-	0%
NOR	148,162	121,251	(55,393)	355,787	149,254	187,489	183,069	(4,420)	-2%
COGS %	-3%	-2%	-1%	-1%	-2%	-2%	-2%		
Payroll Direct %	-43%	-46%	-49%	-34%	-43%	-39%	-42%		
Payroll Burden % Payroll	-27%	-26%	-29%	-17%	-22%	-24%	-23%		

Tahoe Donner Association
Operating Fund
2023 Budget

140 Recreation

	2018	2019	2020	2021	2022	2022	2023	2023 Bdg vs 2022 F/cast	
	Actual	Actual	Actual	Actual	Budget	F/cast	Budget	Amount	Pctg
Revenue	181,645	201,021	(44)	32,206	186,850	183,082	195,850	12,768	7%
Cogs	(1,650)	(1,469)	(24)	(1,106)	(1,440)	(1,408)	(1,440)	(32)	-2%
Gross Margin	179,995	199,552	(68)	31,100	185,410	181,674	194,410	12,736	7%
Payroll Direct-Salary	(11,147)	(22,112)	(15,646)	(15,035)	(22,309)	(22,194)	(23,569)	(1,375)	-6%
Payroll Direct-Hourly	(62,324)	(54,055)	(2,386)	(46,779)	(69,198)	(70,642)	(70,373)	269	0%
Payroll Direct-Total	(73,471)	(76,167)	(18,032)	(61,814)	(91,507)	(92,836)	(93,942)	(1,106)	-1%
Payroll Burden	(18,822)	(20,562)	(9,477)	(9,390)	(16,423)	(15,818)	(20,041)	(4,223)	-27%
Payroll	(92,293)	(96,729)	(27,509)	(71,204)	(107,930)	(108,654)	(113,983)	(5,329)	-5%
Expenses	(123,435)	(103,761)	(10,565)	(22,309)	(112,646)	(112,948)	(114,369)	(1,421)	-1%
NORBO	(35,733)	(938)	(38,142)	(62,414)	(35,166)	(39,928)	(33,942)	5,987	15%
Overhead Alloc	-	(120,559)	-	-	-	-	-	-	0%
NOR	(35,733)	(121,497)	(38,142)	(62,414)	(35,166)	(39,928)	(33,942)	5,987	15%
COGS %	-1%	-1%	55%	-3%	-1%	-1%	-1%		
Payroll Direct %	-40%	-38%	40982%	-192%	-49%	-51%	-48%		
Payroll Burden % Payroll	-26%	-27%	-53%	-15%	-18%	-17%	-21%		

Tahoe Donner Association
Operating Fund
2023 Budget

141 Bikeworks

	2018	2019	2020	2021	2022	2022	2023	2023 Bdg vs 2022 F/cast	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>F/cast</u>	<u>Budget</u>	<u>Amount</u>	<u>Pctg</u>
Revenue	106,887	134,638	172,177	143,339	168,350	141,107	173,400	32,293	23%
Cogs	(33,280)	(55,263)	(57,360)	(30,592)	(27,592)	(24,727)	(25,685)	(958)	-4%
Gross Margin	73,607	79,375	114,817	112,748	140,758	116,380	147,715	31,335	27%
Payroll Direct-Salary	(23,368)	(24,576)	(31,789)	(45,838)	(47,194)	(45,119)	(49,142)	(4,022)	-9%
Payroll Direct-Hourly	(22,954)	(19,517)	(16,459)	(36,578)	(42,624)	(41,435)	(44,832)	(3,397)	-8%
Payroll Direct-Total	(46,322)	(44,093)	(48,248)	(82,415)	(89,818)	(86,554)	(93,974)	(7,419)	-9%
Payroll Burden	(10,521)	(9,556)	(9,446)	(24,066)	(20,131)	(15,305)	(19,446)	(4,141)	-27%
Payroll	(56,843)	(53,649)	(57,694)	(106,481)	(109,949)	(101,859)	(113,419)	(11,560)	-11%
Expenses	(15,445)	(18,676)	(26,271)	(23,383)	(24,720)	(18,040)	(26,326)	(8,286)	-46%
NORBO	1,319	7,050	30,852	(17,116)	6,089	(3,520)	7,969	11,489	326%
Overhead Alloc	-	(29,745)	-	-	-	-	-	-	0%
NOR	1,319	(22,695)	30,852	(17,116)	6,089	(3,520)	7,969	11,489	326%
COGS %	-31%	-41%	-33%	-21%	-16%	-18%	-15%		
Payroll Direct %	-43%	-33%	-28%	-57%	-53%	-61%	-54%		
Payroll Burden % Payroll	-23%	-22%	-20%	-29%	-22%	-18%	-21%		

**Tahoe Donner Association
Operating Fund
2023 Budget**

145 Day Camp

	2018	2019	2020	2021	2022	2022	2023	2023 Bdg vs 2022 F/cast	
	Actual	Actual	Actual	Actual	Budget	F/cast	Budget	Amount	Pctg
Revenue	256,667	247,719	1,534	309,645	353,000	366,491	315,645	(50,846)	-14%
Cogs	-	-	-	-	-	-	-	-	0%
Gross Margin	256,667	247,719	1,534	309,645	353,000	366,491	315,645	(50,846)	-14%
Payroll Direct-Salary	(22,667)	(16,453)	(689)	910	(11,610)	(11,259)	188	11,447	102%
Payroll Direct-Hourly	(119,545)	(144,099)	(1,537)	(147,071)	(171,319)	(154,805)	(149,722)	5,083	3%
Payroll Direct-Total	(142,212)	(160,552)	(2,226)	(146,161)	(182,929)	(166,064)	(149,534)	16,530	10%
Payroll Burden	(30,587)	(32,243)	(3,837)	(35,966)	(33,585)	(29,785)	(30,706)	(921)	-3%
Payroll	(172,799)	(192,795)	(6,063)	(182,127)	(216,514)	(195,849)	(180,239)	15,610	8%
Expenses	(52,634)	(44,128)	(14,840)	(58,286)	(50,703)	(52,865)	(56,417)	(3,552)	-7%
NORBO	31,234	10,796	(19,369)	69,232	85,783	117,777	78,989	(38,788)	-33%
Overhead Alloc	-	(60,762)	-	-	-	-	-	-	0%
NOR	31,234	(49,966)	(19,369)	69,232	85,783	117,777	78,989	(38,788)	-33%
COGS %	0%	0%	0%	0%	0%	0%	0%		
Payroll Direct %	-55%	-65%	-145%	-47%	-52%	-45%	-47%		
Payroll Burden % Payroll	-22%	-20%	-172%	-25%	-18%	-18%	-21%		

Tahoe Donner Association
Operating Fund
2023 Budget

150 Pizza on the Hill

	2018	2019	2020	2021	2022	2022	2023	2023 Bdg vs 2022 F/cast	
	Actual	Actual	Actual	Actual	Budget	F/cast	Budget	Amount	Pctg
Revenue	590,922	344,562	-	19,240	490,190	481,633	535,280	53,647	11%
Cogs	(175,579)	(99,622)	-	(18,592)	(147,380)	(163,064)	(171,770)	(8,706)	-5%
Gross Margin	415,343	244,940	-	648	342,810	318,569	363,510	44,941	14%
Payroll Direct-Salary	(122,194)	(55,969)		(63,794)	(81,113)	(113,461)	(134,216)	(20,755)	-18%
Payroll Direct-Hourly	(200,277)	(124,233)		(24,199)	(154,160)	(284,397)	(158,880)	125,517	44%
Payroll Direct-Total	(322,471)	(180,202)	-	(87,993)	(235,273)	(397,859)	(293,096)	104,762	26%
Payroll Burden	(82,422)	(48,530)		(14,859)	(62,870)	(82,533)	(72,000)	10,533	13%
Payroll	(404,893)	(228,732)	-	(102,852)	(298,143)	(480,392)	(365,096)	115,296	24%
Expenses	(84,881)	(61,477)	(18,571)	(32,924)	(51,559)	(114,125)	(108,385)	5,740	5%
NORBO	(74,431)	(45,269)	(18,571)	(135,128)	(6,892)	(275,948)	(109,971)	165,977	60%
Overhead Alloc	-	(109,163)	-	-	-	-	-	-	#DIV/0!
NOR	(74,431)	(154,432)	(18,571)	(135,128)	(6,892)	(275,948)	(109,971)	165,977	60%
COGS %	-30%	-29%	0%	-97%	-30%	-34%	-32%		
Payroll Direct %	-55%	-52%	0%	-457%	-48%	-83%	-55%		
Payroll Burden % Payroll	-26%	-27%	0%	-17%	-27%	-21%	-25%		

Tahoe Donner Association
Operating Fund
2023 Budget

155 Alder Creek Café

	2018	2019	2020	2021	2022	2022	2023	2023 Bdg vs 2022 F/cast	
	Actual	Actual	Actual	Actual	Budget	F/cast	Budget	Amount	Pctg
Revenue	387,892	490,425	349,604	197,118	343,620	350,744	361,890	11,147	3%
Cogs	(138,213)	(164,450)	(116,757)	(66,180)	(108,515)	(110,073)	(116,125)	(6,052)	-5%
Gross Margin	249,679	325,975	232,847	130,938	235,105	240,670	245,765	5,095	2%
Payroll Direct-Salary	(73,224)	(70,764)	(31,722)	(9,476)	(51,375)	(19,500)	1	19,501	100%
Payroll Direct-Hourly	(152,621)	(183,962)	(199,413)	(127,677)	(102,158)	(166,000)	(172,367)	(6,367)	-4%
Payroll Direct-Total	(225,845)	(254,726)	(231,135)	(137,152)	(153,533)	(185,500)	(172,366)	13,134	7%
Payroll Burden	(55,966)	(56,017)	(55,775)	(27,615)	(41,207)	(35,843)	(42,811)	(6,968)	-19%
Payroll	(281,811)	(310,743)	(286,910)	(164,767)	(194,740)	(221,343)	(215,177)	6,166	3%
Expenses	(77,397)	(83,733)	(73,261)	(77,950)	(77,264)	(73,324)	(84,423)	(11,099)	-15%
NORBO	(109,529)	(68,501)	(127,324)	(111,779)	(36,899)	(53,998)	(53,835)	163	0%
Overhead Alloc	-	-	-	-	-	-	-	-	0%
NOR	(109,529)	(68,501)	(127,324)	(111,779)	(36,899)	(53,998)	(53,835)	163	0%
COGS %	-36%	-34%	-33%	-34%	-32%	-31%	-32%		
Payroll Direct %	-58%	-52%	-66%	-70%	-45%	-53%	-48%		
Payroll Burden % Payroll	-25%	-22%	-24%	-20%	-27%	-19%	-25%		

Tahoe Donner Association
Operating Fund
2023 Budget

160 Maintenance

	2018	2019	2020	2021	2022	2022	2023	2023 Bdg vs 2022 F/cast	
	Actual	Actual	Actual	Actual	Budget	F/cast	Budget	Amount	Pctg
Revenue	-	-	-	-	-	-	-	-	0%
Cogs	-	-	-	-	-	-	-	-	0%
Gross Margin	-	-	-	-	-	-	-	-	0%
Payroll Direct-Salary	(89,808)	(92,893)	(89,088)	(99,555)	(96,541)	(86,608)	-	86,608	100%
Payroll Direct-Hourly	(487,132)	(470,968)	(296,599)	(349,890)	(542,660)	(385,465)	(515,156)	(129,691)	-34%
Payroll Direct-Total	(576,940)	(563,861)	(385,687)	(449,445)	(639,201)	(472,073)	(515,156)	(43,083)	-9%
Payroll Burden	(168,002)	(164,700)	(139,748)	(148,354)	(164,588)	(129,995)	(145,994)	(15,999)	-12%
Payroll	(744,942)	(728,561)	(525,435)	(597,798)	(803,789)	(602,068)	(661,150)	(59,082)	-10%
Expenses	8,798	(21,106)	(34,189)	(18,438)	(56,388)	(41,556)	(71,588)	(30,032)	-72%
NORBO	(736,144)	(749,667)	(559,624)	(616,237)	(860,177)	(643,624)	(732,738)	(89,114)	-14%
Overhead Alloc	-	749,668	-	-	-	-	-	-	0%
NOR	(736,144)	1	(559,624)	(616,237)	(860,177)	(643,624)	(732,738)	(89,114)	-14%
COGS %	0%	0%	0%	0%	0%	0%	0%		
Payroll Direct %	0%	0%	0%	0%	0%	0%	0%		
Payroll Burden % Payroll	-29%	-29%	-36%	-33%	-26%	-28%	-28%		

Tahoe Donner Association
Operating Fund
2023 Budget

165 Facility Administration

	2018	2019	2020	2021	2022	2022	2023	2023 Bdg vs 2022 F/cast	
	Actual	Actual	Actual	Actual	Budget	F/cast	Budget	Amount	Pctg
Revenue	-	-	-	-	-	-	-	-	0%
Cogs	-	-	-	-	-	-	-	-	0%
Gross Margin	-	-	-	-	-	-	-	-	0%
Payroll Direct-Salary	(135,572)	(159,588)	(149,267)	(362,907)	(287,489)	(463,922)	(548,102)	(84,181)	-18%
Payroll Direct-Hourly	(106,118)	(61,053)	(90,189)	(144,102)	(174,200)	(144,768)	(184,179)	(39,411)	-27%
Payroll Direct-Total	(241,690)	(220,641)	(239,456)	(507,009)	(461,689)	(608,689)	(732,281)	(123,592)	-20%
Payroll Burden	(65,413)	(65,109)	(65,289)	(152,094)	(128,491)	(170,176)	(123,112)	47,063	28%
Payroll	(307,103)	(285,750)	(304,745)	(659,102)	(590,180)	(778,865)	(855,394)	(76,529)	-10%
Expenses	(21,648)	(29,665)	(30,282)	(58,722)	(86,513)	(76,044)	(85,067)	(9,023)	-12%
NORBO	(328,751)	(315,415)	(335,027)	(717,824)	(676,693)	(854,910)	(940,461)	(85,551)	-10%
Overhead Alloc	-	315,415		329,656	320,717	320,000	390,597	70,597	22%
NOR	(328,751)	-	(335,027)	(388,168)	(355,976)	(534,910)	(549,864)	(14,954)	-3%
COGS %	0%	0%	0%	0%	0%	0%	0%		
Payroll Direct %	0%	0%	0%	0%	0%	0%	0%		
Payroll Burden % Payroll	-27%	-30%	-27%	-30%	-28%	-28%	-17%		

Tahoe Donner Association
Operating Fund
2023 Budget

170 Summer Food and Beverage

	2018	2019	2020	2021	2022	2022	2023	2023 Bdg vs 2022 F/cast	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>F/cast</u>	<u>Budget</u>	<u>Amount</u>	<u>Pctg</u>
Revenue	258,217	201,526	8,664	204,860	253,400	248,826	282,400	33,574	13%
Cogs	(71,188)	(64,955)	(1,066)	(59,644)	(76,441)	(75,562)	(87,431)	(11,869)	-16%
Gross Margin	187,029	136,571	7,598	145,215	176,959	173,264	194,969	21,705	13%
Payroll Direct-Salary	(35,546)	(30,497)	(108)	(28,896)	(30,285)	(31,200)	(32,292)	(1,092)	-3%
Payroll Direct-Hourly	(100,292)	(101,143)	(4,289)	(71,766)	(83,829)	(86,389)	(103,629)	(17,240)	-20%
Payroll Direct-Total	(135,838)	(131,640)	(4,397)	(100,663)	(114,114)	(117,589)	(135,921)	(18,332)	-16%
Payroll Burden	(29,398)	(28,688)	(4,731)	(20,719)	(23,903)	(19,151)	(15,065)	4,086	21%
Payroll	(165,236)	(160,328)	(9,128)	(121,382)	(138,017)	(136,741)	(150,986)	(14,245)	-10%
Expenses	(82,578)	(67,941)	(35,235)	(33,674)	(74,530)	(72,149)	(79,025)	(6,876)	-10%
NORBO	(60,785)	(91,698)	(36,765)	(9,840)	(35,588)	(35,626)	(35,042)	584	2%
Overhead Alloc	-	(47,352)	-	-	-	-	-	-	0%
NOR	(60,785)	(139,050)	(36,765)	(9,840)	(35,588)	(35,626)	(35,042)	584	2%
COGS %	-28%	-32%	-12%	-29%	-30%	-30%	-31%		
Payroll Direct %	-53%	-65%	-51%	-49%	-45%	-47%	-48%		
Payroll Burden % Payroll	-22%	-22%	-108%	-21%	-21%	-16%	-11%		

Tahoe Donner Association
Operating Fund
2023 Budget

180 Winter Food and Beverage

	2018	2019	2020	2021	2022	2022	2023	2023 Bdg vs 2022 F/cast	
	Actual	Actual	Actual	Actual	Budget	F/cast	Budget	Amount	Pctg
Revenue	379,890	487,567	298,125	254,490	413,500	494,844	421,660	(73,184)	-15%
Cogs	(113,830)	(129,100)	(72,781)	(75,146)	(111,917)	(138,287)	(129,327)	8,960	6%
Gross Margin	266,060	358,467	225,344	179,344	301,583	356,557	292,333	(64,224)	-18%
Payroll Direct-Salary	(53,973)	(50,747)	(41,224)	(48,170)	(42,035)	(51,294)	(51,660)	(366)	-1%
Payroll Direct-Hourly	(90,461)	(101,319)	(77,888)	(58,425)	(105,034)	(164,442)	(134,550)	29,892	18%
Payroll Direct-Total	(144,434)	(152,066)	(119,112)	(106,595)	(147,069)	(215,736)	(186,210)	29,527	14%
Payroll Burden	(40,835)	(41,335)	(29,469)	(24,063)	(30,515)	(44,627)	(37,175)	7,452	17%
Payroll	(185,269)	(193,401)	(148,581)	(130,658)	(177,584)	(260,363)	(223,385)	36,979	14%
Expenses	(38,400)	(45,363)	(32,745)	(31,325)	(40,605)	(66,489)	(52,789)	13,700	21%
NORBO	42,391	119,703	44,018	17,361	83,394	29,705	16,159	(13,546)	-46%
Overhead Alloc	-	-	-	-	-	-	-	-	0%
NOR	42,391	119,703	44,018	17,361	83,394	29,705	16,159	(13,546)	-46%
COGS %	-30%	-26%	-24%	-30%	-27%	-28%	-31%		
Payroll Direct %	-38%	-31%	-40%	-42%	-36%	-44%	-44%		
Payroll Burden % Payroll	-28%	-27%	-25%	-23%	-21%	-21%	-20%		

Tahoe Donner Association
Operating Fund
2023 Budget

200 Marketing - Downhill

	2018	2019	2020	2021	2022	2022	2023	2023 Bdg vs 2022 F/cast	
	Actual	Actual	Actual	Actual	Budget	F/cast	Budget	Amount	Pctg
Revenue	703	-	-	-	-	-	-	-	0%
Cogs	-	-	-	-	-	-	-	-	0%
Gross Margin	703	-	-	-	-	-	-	-	0%
Payroll Direct-Salary	-	-	-	-	-	-	-	-	0%
Payroll Direct-Hourly	-	-	-	-	-	-	-	-	0%
Payroll Direct-Total	-	-	-	-	-	-	-	-	0%
Payroll Burden	-	-	-	-	-	-	-	-	0%
Payroll	-	-	-	-	-	-	-	-	0%
Expenses	(59,192)	(35,728)	(26,302)	(20,443)	(63,441)	(56,533)	(57,999)	(1,466)	-3%
NORBO	(58,489)	(35,728)	(26,302)	(20,443)	(63,441)	(56,533)	(57,999)	(1,466)	-3%
Overhead Alloc	-	-	-	-	-	-	-	-	0%
NOR	(58,489)	(35,728)	(26,302)	(20,443)	(63,441)	(56,533)	(57,999)	(1,466)	-3%
COGS %	0%	0%	0%	0%	0%	0%	0%		
Payroll Direct %	0%	0%	0%	0%	0%	0%	0%		
Payroll Burden % Payroll	0%	0%	0%	0%	0%	0%	0%		

**Tahoe Donner Association
Operating Fund
2023 Budget**

210 Mountain Operations

	2018	2019	2020	2021	2022	2022	2023	2023 Bdg vs 2022 F/cast	
	Actual	Actual	Actual	Actual	Budget	F/cast	Budget	Amount	Pctg
Revenue	95,743	98,536	71,520	29,721	104,340	116,250	162,500	46,250	40%
Cogs	-	-	-	-	-	-	-	-	0%
Gross Margin	95,743	98,536	71,520	29,721	104,340	116,250	162,500	46,250	40%
Payroll Direct-Salary	(130,892)	(139,855)	(127,772)	(136,697)	(151,802)	(154,946)	(164,110)	(9,164)	-6%
Payroll Direct-Hourly	(361,732)	(413,825)	(372,197)	(397,672)	(440,678)	(473,721)	(549,797)	(76,076)	-16%
Payroll Direct-Total	(492,624)	(553,680)	(499,969)	(534,369)	(592,480)	(628,667)	(713,907)	(85,240)	-14%
Payroll Burden	(124,846)	(128,756)	(103,893)	(135,842)	(163,722)	(171,040)	(189,022)	(17,982)	-11%
Payroll	(617,470)	(682,436)	(603,862)	(670,212)	(756,202)	(799,707)	(902,929)	(103,222)	-13%
Expenses	(525,760)	(629,838)	(541,739)	(608,509)	(750,662)	(785,474)	(902,415)	(116,942)	-15%
NORBO	(1,047,487)	(1,213,738)	(1,074,081)	(1,248,999)	(1,402,524)	(1,468,930)	(1,642,844)	(173,914)	-12%
Overhead Alloc	-	(456,783)	-	-	-	-	-	-	0%
NOR	(1,047,487)	(1,670,521)	(1,074,081)	(1,248,999)	(1,402,524)	(1,468,930)	(1,642,844)	(173,914)	-12%
COGS %	0%	0%	0%	0%	0%	0%	0%	-	0%
Payroll Direct %	-515%	-562%	-699%	-1798%	-568%	-541%	-439%		
Payroll Burden % Payroll	-25%	-23%	-21%	-25%	-28%	-27%	-26%		

Tahoe Donner Association
Operating Fund
2023 Budget

211 Lift Maintenance

	2018	2019	2020	2021	2022	2022	2023	2023 Bdg vs 2022 F/cas	
	Actual	Actual	Actual	Actual	Budget	F/cast	Budget	Amount	Pctg
Revenue	-	-	-	-	-	-	-	-	0%
Cogs	-	-	-	-	-	-	-	-	0%
Gross Margin	-	-	-	-	-	-	-	-	0%
Payroll Direct-Salary	(10,538)	(10,938)	(10,378)	(13,110)	(12,286)	(12,300)	(12,961)	(661)	-5%
Payroll Direct-Hourly	(157,700)	(173,372)	(140,042)	(160,755)	(195,000)	(200,521)	(208,259)	(7,738)	-4%
Payroll Direct-Total	(168,238)	(184,310)	(150,420)	(173,865)	(207,286)	(212,821)	(221,220)	(8,399)	-4%
Payroll Burden	(53,185)	(63,822)	(54,425)	(54,347)	(55,118)	(75,748)	(77,852)	(2,104)	-3%
Payroll	(221,423)	(248,132)	(204,845)	(228,211)	(262,404)	(288,569)	(299,072)	(10,503)	-4%
Expenses	2,764	(4,938)	(2,552)	(18,879)	(1,246)	(22,578)	(42,606)	(20,028)	-89%
NORBO	(218,659)	(253,070)	(207,397)	(247,090)	(263,650)	(311,147)	(341,679)	(30,532)	-10%
Overhead Alloc	-	-	-	-	-	-	-	-	0%
NOR	(218,659)	(253,070)	(207,397)	(247,090)	(263,650)	(311,147)	(341,679)	(30,532)	-10%
COGS %	0%	0%	0%	0%	0%	0%	0%		
Payroll Direct %	0%	0%	0%	0%	0%	0%	0%		
Payroll Burden % Payroll	-32%	-35%	-36%	-31%	-27%	-36%	-35%		

Tahoe Donner Association
Operating Fund
2022 Budget

212 Snowmaking

	2018	2019	2020	2021	2022	2022	2023	2023 Bdg vs 2022 F/cast	
	Actual	Actual	Actual	Actual	Budget	F/cast	Budget	Amount	Pctg
Revenue	-	-	-	-	-	-	-	-	0%
Cogs	-	-	-	-	-	-	-	-	0%
Gross Margin	-	-	-	-	-	-	-	-	0%
Payroll Direct-Salary	-	-	-	-	-	-	-	-	0%
Payroll Direct-Hourly	(11,170)	(779)	(1,647)	(6,925)	(23,357)	(12,380)	(16,153)	(3,773)	-30%
Payroll Direct-Total	(11,170)	(779)	(1,647)	(6,925)	(23,357)	(12,380)	(16,153)	(3,773)	-30%
Payroll Burden	(2,820)	(165)	(328)	(1,569)	(4,950)	(1,671)	(2,200)	(529)	-32%
Payroll	(13,990)	(944)	(1,975)	(8,494)	(28,307)	(14,051)	(18,353)	(4,302)	-31%
Expenses	(55,962)	(35,537)	(58,545)	(66,500)	(78,906)	(45,350)	(67,236)	(21,886)	-48%
NORBO	(69,952)	(36,481)	(60,520)	(74,994)	(107,213)	(59,401)	(85,589)	(26,188)	-44%
Overhead Alloc	-	-	-	-	-	-	-	-	0%
NOR	(69,952)	(36,481)	(60,520)	(74,994)	(107,213)	(59,401)	(85,589)	(26,188)	-44%
COGS %	0%	0%	0%	0%	0%	0%	0%	0%	
Payroll Direct %	0%	0%	0%	0%	0%	0%	0%	0%	
Payroll Burden % Payroll	-25%	-21%	-20%	-23%	-21%	-13%	-14%	-14%	

Tahoe Donner Association
Operating Fund
2023 Budget

214 Ski Retail

	2018	2019	2020	2021	2022	2022	2023	2023 Bdg vs 2022 F/cast	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>F/cast</u>	<u>Budget</u>	<u>Amount</u>	<u>Pctg</u>
Revenue	135,533	162,941	75,720	70,593	138,991	110,197	101,061	(9,136)	-8%
Cogs	(58,807)	(67,720)	(29,677)	(36,569)	(66,846)	(48,487)	(45,246)	3,241	7%
Gross Margin	76,726	95,221	46,043	34,024	72,145	61,710	55,815	(5,895)	-10%
Payroll Direct-Salary	(9,511)	(10,082)	(6,224)	(13,110)	(12,345)	(9,288)	(12,961)	(3,673)	-40%
Payroll Direct-Hourly	(17,999)	(21,443)	(20,256)	(19,746)	(24,628)	(25,753)	(27,774)	(2,021)	-8%
Payroll Direct-Total	(27,510)	(31,525)	(26,480)	(32,856)	(36,973)	(35,041)	(40,736)	(5,695)	-16%
Payroll Burden	(11,853)	(12,365)	(11,383)	(11,373)	(22,095)	(26,760)	(29,183)	(2,423)	-9%
Payroll	(39,363)	(43,890)	(37,863)	(44,230)	(59,068)	(61,801)	(69,918)	(8,117)	-13%
Expenses	(4,310)	(8,063)	(2,164)	(1,047)	(6,610)	(4,999)	(4,457)	542	11%
NORBO	33,053	43,268	6,016	(11,253)	6,467	(5,090)	(18,561)	(13,471)	-265%
Overhead Alloc	-	-	-	-	-	-	-	-	0%
NOR	33,053	43,268	6,016	(11,253)	6,467	(5,090)	(18,561)	(13,471)	-265%
COGS %	-43%	-42%	-39%	-52%	-48%	-44%	-45%		
Payroll Direct %	-20%	-19%	-35%	-47%	-27%	-32%	-40%		
Payroll Burden % Payroll	-43%	-39%	-43%	-35%	-60%	-76%	-72%		

Tahoe Donner Association
Operating Fund
2023 Budget

215 Ski Rental

	2018	2019	2020	2021	2022	2022	2023	2023 Bdg vs 2022 F/cast	
	Actual	Actual	Actual	Actual	Budget	F/cast	Budget	Amount	Pctg
Revenue	652,675	803,366	533,888	479,472	681,855	747,306	648,879	(98,427)	-13%
Cogs	-	-	-	-	-	-	-	-	0%
Gross Margin	652,675	803,366	533,888	479,472	681,855	747,306	648,879	(98,427)	-13%
Payroll Direct-Salary	(10,538)	(10,938)	(11,220)	(13,110)	(12,286)	(12,638)	(14,461)	(1,823)	-14%
Payroll Direct-Hourly	(90,056)	(107,438)	(70,167)	(58,649)	(111,490)	(88,650)	(92,895)	(4,245)	-5%
Payroll Direct-Total	(100,594)	(118,376)	(81,387)	(71,760)	(123,776)	(101,288)	(107,356)	(6,068)	-6%
Payroll Burden	(23,728)	(25,754)	(14,851)	(12,203)	(30,838)	(15,775)	(16,728)	(953)	-6%
Payroll	(124,322)	(144,130)	(96,238)	(83,962)	(154,614)	(117,063)	(124,084)	(7,021)	-6%
Expenses	(12,764)	(22,507)	(14,003)	(7,474)	(19,300)	(13,615)	(16,717)	(3,102)	-23%
NORBO	515,589	636,729	423,647	388,035	507,941	616,628	508,078	(108,550)	-18%
Overhead Alloc	-	-	-	-	-	-	-	-	0%
NOR	515,589	636,729	423,647	388,035	507,941	616,628	508,078	(108,550)	-18%
COGS %	0%	0%	0%	0%	0%	0%	0%		
Payroll Direct %	-15%	-15%	-15%	-15%	-18%	-14%	-17%		
Payroll Burden % Payroll	-24%	-22%	-18%	-17%	-25%	-16%	-16%		

Tahoe Donner Association
Operating Fund
2023 Budget

216 Snowplay

	2018	2019	2020	2021	2022	2022	2023	2023 Bdg vs 2022 F/cast	
	Actual	Budget	Actual	Actual	Budget	F/cast	Budget	Amount	Pctg
Revenue	201,572	244,046	153,021	311,593	299,131	271,913	309,876	37,962	14%
Cogs	(3,553)	(1,911)	(198)	(685)	(1,400)	(773)	(700)	73	9%
Gross Margin	198,019	242,135	152,823	310,909	297,731	271,140	309,176	38,035	14%
Payroll Direct-Salary	(22,837)	(17,330)	(13,356)	(14,961)	(22,309)	(19,935)	(23,569)	(3,634)	-18%
Payroll Direct-Hourly	(49,725)	(56,682)	(36,307)	(46,783)	(75,234)	(75,308)	(66,991)	8,317	11%
Payroll Direct-Total	(72,562)	(74,012)	(49,663)	(61,744)	(97,543)	(95,243)	(90,560)	4,683	5%
Payroll Burden	(18,722)	(18,511)	(11,868)	(13,172)	(19,985)	(20,559)	(24,145)	(3,586)	-17%
Payroll	(91,284)	(92,523)	(61,531)	(74,916)	(117,528)	(115,802)	(114,705)	1,097	1%
Expenses	(34,168)	(37,371)	(39,917)	(57,939)	(69,176)	(54,396)	(64,573)	(10,177)	-19%
NORBO	72,567	112,241	51,375	178,054	111,027	100,943	129,897	28,955	29%
Overhead Alloc	-	(51,232)	-	-	-	-	-	-	0%
NOR	72,567	61,009	51,375	178,054	111,027	100,943	129,897	28,955	29%
COGS %	-2%	-1%	0%	0%	0%	0%	0%		
Payroll Direct %	-36%	-30%	-32%	-20%	-33%	-35%	-29%		
Payroll Burden % Payroll	-26%	-25%	-24%	-21%	-20%	-22%	-27%		

**Tahoe Donner Association
Operating Fund
2023 Budget**

220 Ski School

	2018	2019	2020	2021	2022	2022	2023	2023 Bdg vs 2022 F/cast	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>F/cast</u>	<u>Budget</u>	<u>Amount</u>	<u>Pctg</u>
Revenue	927,989	1,219,134	912,692	741,808	1,101,030	1,108,201	1,295,630	187,429	17%
Cogs	-	-	-	-	-	-	-	-	0%
Gross Margin	927,989	1,219,134	912,692	741,808	1,101,030	1,108,201	1,295,630	187,429	17%
Payroll Direct-Salary	(112,240)	(115,145)	(86,259)	(102,674)	(102,422)	(102,260)	(106,420)	(4,160)	-4%
Payroll Direct-Hourly	(310,647)	(345,771)	(302,127)	(184,243)	(292,652)	(355,646)	(381,795)	(26,149)	-7%
Payroll Direct-Total	(422,887)	(460,916)	(388,386)	(286,917)	(395,074)	(457,906)	(488,215)	(30,309)	-7%
Payroll Burden	(105,644)	(110,799)	(90,078)	(62,821)	(70,595)	(84,800)	(99,337)	(14,537)	-17%
Payroll	(528,531)	(571,715)	(478,464)	(349,738)	(465,669)	(542,706)	(587,552)	(44,846)	-8%
Expenses	(10,203)	(9,203)	(6,490)	(1,055)	(54,717)	(21,268)	(54,482)	(33,214)	-156%
NORBO	389,255	638,216	427,738	391,016	580,644	544,227	653,595	109,369	20%
Overhead Alloc	-	-	-	-	-	-	-	-	0%
NOR	389,255	638,216	427,738	391,016	580,644	544,227	653,595	109,369	20%
COGS %	0%	0%	0%	0%	0%	0%	0%		
Payroll Direct %	-46%	-38%	-43%	-39%	-36%	-41%	-38%		
Payroll Burden % Payroll	-25%	-24%	-23%	-22%	-18%	-19%	-20%		

Tahoe Donner Association
Operating Fund
2023 Budget

240 Ticket Office Administration

	2018	2019	2020	2021	2022	2022	2023	2023 Bdg vs 2022 F/cast	
	Actual	Actual	Actual	Actual	Budget	F/cast	Budget	Amount	Pctg
Revenue	1,238,488	1,999,006	1,569,348	2,155,037	2,259,690	2,438,092	2,612,946	174,854	7%
Cogs	-	-	-	-	-	-	-	-	0%
Gross Margin	1,238,488	1,999,006	1,569,348	2,155,037	2,259,690	2,438,092	2,612,946	174,854	7%
Payroll Direct-Salary	(38,667)	(39,814)	(36,315)	(48,019)	(51,418)	(49,081)	(53,395)	(4,314)	-9%
Payroll Direct-Hourly	(56,048)	(61,356)	(41,367)	(37,380)	(61,636)	(45,947)	(44,849)	1,098	2%
Payroll Direct-Total	(94,715)	(101,170)	(77,682)	(85,399)	(113,054)	(95,028)	(98,244)	(3,216)	-3%
Payroll Burden	(22,200)	(22,860)	(15,737)	(15,831)	(19,570)	(18,292)	(20,520)	(2,228)	-12%
Payroll	(116,915)	(124,030)	(93,419)	(101,231)	(132,624)	(113,320)	(118,764)	(5,444)	-5%
Expenses	(53,480)	(72,371)	(68,474)	(128,665)	(95,360)	(134,389)	(136,660)	(2,272)	-2%
NORBO	1,068,093	1,802,605	1,407,455	1,925,141	2,031,706	2,190,383	2,357,521	167,138	8%
Overhead Alloc	-	-	-	-	-	-	-	-	0%
NOR	1,068,093	1,802,605	1,407,455	1,925,141	2,031,706	2,190,383	2,357,521	167,138	8%
COGS %	0%	0%	0%	0%	0%	0%	0%		
Payroll Direct %	-8%	-5%	-5%	-4%	-5%	-4%	-4%		
Payroll Burden % Payroll	-23%	-23%	-20%	-19%	-17%	-19%	-21%		