

Tahoe Donner Association

Resort Budget Model

2017 Budget - Annual

Draft

29-Sep-16

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40 count

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

**TAHOE DONNER ASSOCIATION
2017 Budget - Annual**

9/29/16 Draft

Budget Summary

	Operating Revenue	Cost of Goods Sold	Gross Margin (GM)	Operating Costs Payroll	Operating Costs Expense	Operating Costs Total (OCT)	2017 Budget	Operating Fund 2017			NOR Budget 2016	Fav (Unfav)	
							NET OPERATING RESULTS (NOR)	2017 Budget per Property				NOR Change	
								# Properties>	OCT /	NOR /		B 2 B	B 2 B %
Private Amenities													
Trout Creek Recreation Center	\$ 906,000	\$ (36,000)	\$ 870,000	\$ (627,900)	\$ (259,400)	\$ (887,300)	\$ (17,300)	\$ 134	\$ (137)	\$ (3)	\$ (15,200)	\$ (2,100)	-14%
Beach Club Marina	631,000	(50,200)	580,800	(272,200)	(64,800)	(337,000)	243,800	90	(52)	38	261,800	(18,000)	-7%
Tennis Center	257,000	(32,300)	224,700	(124,900)	(43,600)	(168,500)	56,200	35	(26)	9	55,200	1,000	2%
Aquatics	250,000	0	250,000	(145,800)	(181,300)	(327,100)	(77,100)	39	(51)	(12)	(54,700)	(22,400)	-41%
Rec Programs & Day Camps	418,000	(3,300)	414,700	(246,600)	(161,200)	(407,800)	6,900	64	(63)	1	(26,100)	33,000	126%
Total Private Amenities	2,462,000	(121,800)	2,340,200	(1,417,400)	(710,300)	(2,127,700)	212,500	362	(329)	33	221,000	(8,500)	-4%
Public Amenities													
Downhill Ski Area	2,187,000	(129,000)	2,058,000	(1,555,700)	(670,300)	(2,226,000)	(168,000)	318	(344)	(26)	(588,300)	420,300	71%
Cross Country Ski Area	700,000	(43,000)	657,000	(387,200)	(250,800)	(638,000)	19,000	101	(99)	3	(174,600)	193,600	111%
Snowplay	175,000	(6,200)	168,800	(103,300)	(40,500)	(143,800)	25,000	26	(22)	4	58,000	(33,000)	-57%
Equestrian	206,000	(5,000)	201,000	(198,200)	(86,300)	(284,500)	(83,500)	31	(44)	(13)	(83,200)	(300)	0%
Campground	57,000	0	57,000	(37,600)	(30,500)	(68,100)	(11,100)	9	(11)	(2)	(14,200)	3,100	22%
Trails	1,000	0	1,000	(134,800)	(16,000)	(150,800)	(149,800)	0	(23)	(23)	(116,000)	(33,800)	-29%
Bikeworks	95,000	(27,000)	68,000	(46,000)	(13,000)	(59,000)	9,000	11	(9)	1	6,100	2,900	48%
Golf	1,170,000	(69,000)	1,101,000	(929,200)	(321,900)	(1,251,100)	(150,100)	170	(193)	(23)	(197,300)	47,200	24%
Summer Food and Beverage	266,000	(74,000)	192,000	(214,000)	(99,600)	(313,600)	(121,600)	30	(48)	(19)	(110,400)	(11,200)	-10%
ACAC Food and Beverage	210,000	(70,000)	140,000	(193,300)	(33,000)	(226,300)	(86,300)	22	(35)	(13)	(17,900)	(68,400)	-382%
The Lodge	2,194,000	(667,000)	1,527,000	(1,340,600)	(384,400)	(1,725,000)	(198,000)	236	(266)	(31)	(108,900)	(89,100)	-82%
Pizza on the Hill	476,000	(143,000)	333,000	(327,400)	(69,600)	(397,000)	(64,000)	51	(61)	(10)	(83,300)	19,300	23%
Total Public Amenities	7,737,000	(1,233,200)	6,503,800	(5,467,300)	(2,015,900)	(7,483,200)	(979,400)	1,005	(1,156)	(151)	(1,430,000)	450,600	32%
Total Amenities	10,199,000	(1,355,000)	8,844,000	(6,884,700)	(2,726,200)	(9,610,900)	(766,900)	1,366	(1,485)	(118)	(1,209,000)	442,100	37%
Homeowners Association													
General	0	0	0	(75,200)	(706,500)	(781,700)	(781,700)	-	(121)	(121)	(767,500)	(14,200)	-2%
Communications	203,000	0	203,000	(369,300)	(241,500)	(610,800)	(407,800)	31	(94)	(63)	(468,300)	60,500	13%
Facility Administration	0	0	0	(531,000)	280,000	(251,000)	(251,000)	-	(39)	(39)	(265,000)	14,000	5%
Administration	190,000	0	190,000	(627,300)	(95,500)	(722,800)	(532,800)	29	(112)	(82)	(506,300)	(26,500)	-5%
MIS	0	0	0	(428,500)	(179,100)	(607,600)	(607,600)	-	(94)	(94)	(561,700)	(45,900)	-8%
Accounting	3,000	0	3,000	(713,600)	(60,900)	(774,500)	(771,500)	0	(120)	(119)	(756,500)	(15,000)	-2%
Human Resources	0	0	0	(212,200)	(107,000)	(319,200)	(319,200)	-	(49)	(49)	(318,800)	(400)	0%
ASO	168,000	0	168,000	(304,100)	(17,300)	(321,400)	(153,400)	26	(50)	(24)	(196,300)	42,900	22%
Member Services	32,000	0	32,000	(265,600)	(41,000)	(306,600)	(274,600)	5	(47)	(42)	(274,400)	(200)	0%
Forestry	5,000	0	5,000	(493,500)	(343,000)	(836,500)	(831,500)	1	(129)	(128)	(843,400)	11,900	1%
Building Maintenance	0	0	0	(722,000)	(53,000)	(775,000)	(775,000)	-	(120)	(120)	(783,800)	8,800	1%
Total Homeowners Association	601,000	0	601,000	(4,742,300)	(1,564,800)	(6,307,100)	(5,706,100)	93	(974)	(882)	(5,742,000)	35,900	1%
TOTAL OPERATING FUND	\$ 10,800,000	\$ (1,355,000)	\$ 9,445,000	\$(11,627,000)	\$ (4,291,000)	\$ (15,918,000)	\$ (6,473,000)	\$1,459	\$ (2,459)	\$ (1,000)	\$ (6,951,000)	\$ 478,000	7%
							\$ 478,000	change from \$1074	\$ 74	7%			

Tahoe Donner Association - Operating Fund

Budget 2017 Bdg 16 to Bdg 17 Chgs
9/29/2016 Draft

2016 Budget

	Revenue	Cogs	Payroll									Expense	N O R	Per Unit 6,472
			Payroll Direct			Payroll Burden			TOTAL PAYROLL					
			Salaries	Wages	S&W TL	BdnSaly	BdnWage	Burden TL						
	9,200,000	1,205,000	3,416,400	4,803,600	8,220,000	1,135,802	1,534,198	2,670,000	10,890,000	4,056,000	(6,951,000)	(1,074)		

changes presented as Increase (Decrease)

ALL Merit 3.0%	1	-	-	92,750	134,000	226,750	14,600	21,100	35,700	262,450	-	(262,450)	(41)
ALL 3yr Avg Revenue/Normalization	2	742,000	120,000	-	122,500	122,500		25,000	25,000	147,500	62,900	411,600	64
ALL Price Increases	3	220,000	3,600	-	-	-	-	-	-	-	55,100	161,300	25
ALL FED/CA Law changes compliance	4	60,000	-	24,950	90,200	115,150	31,300	212,000	243,300	358,450	21,200	(319,650)	(49)
ALL Workers Compensation Increase	5	-	-	-	-	-	-	-	-	-	-	-	-
ALL Health Insurance increase 10%	6	-	-	-	-	-	41,000	41,000	82,000	82,000	-	(82,000)	(13)
ALL Health Insurance lower participation	7	-	-	-	-	-	(130,000)	(20,000)	(150,000)	(150,000)	-	150,000	23
Aquatics Winter Op Mths, Rec Pool	8	-	-	-	-	-	-	-	-	-	50,000	(50,000)	(8)
Trails Trail Rangers program	9	-	-	-	20,000	20,000	-	4,700	4,700	24,700	1,000	(25,700)	(4)
Trout Custodial back to Inhouse	10	-	-	-	45,000	45,000	-	12,300	12,300	57,300	(55,000)	(2,300)	(0)
DHSki Employee Housing	11	48,000	-	-	-	-	-	-	-	-	151,000	(103,000)	(16)
SMR F&B Employee Housing	12	33,000	-	-	-	-	-	-	-	-	46,000	(13,000)	(2)
IT add seasonal help/addrsss turnover	13	-	-	-	24,000	24,000	-	3,600	3,600	27,600	-	(27,600)	(4)
DHSki Other drivers	14	12,000	-	-	43,000	43,000	3,000	29,700	32,700	75,700	(200)	(63,500)	(10)
XCSki New Building Momentum/Growth	15	60,000	-	-	-	-	-	-	-	-	-	60,000	9
Forestry Land Asset Mastication to Reserves	16	-	-	-	-	-	-	-	-	-	(59,000)	59,000	9
ALL other changes, net		425,000	26,400	(97,100)	7,700	(89,400)	(55,702)	(3,598)	(59,300)	(148,700)	(38,000)	585,300	90
Net Changes		1,600,000	150,000	20,600	486,400	507,000	(95,802)	325,802	230,000	737,000	235,000	478,000	74
		17%	12%	1%	10%	6%	-8%	21%	9%	7%	6%	-7%	-7%
2017 Budget		10,800,000	1,355,000	3,437,000	5,290,000	8,727,000	1,040,000	1,860,000	2,900,000	11,627,000	4,291,000	(6,473,000)	(1,000)

Operating Fund

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- 1 Σ Merit average increases 3.0%, all employees for Bdg'17 (Bdg'16 3.0%)
 - 2 Amenity revenues generally @ 3yr average ('14,'15,'16) plus 3-6% for past years price changes Certain depts adjusted up/down from this depending on unique circumstances of operation trend.
 - 3 Overall price increase is ~2.2%. Pricing changes vary by amenity. Refer to rates schedules Budget Binder Section 3. Aquatics and Day Camps most notable (no ski)
For Expense, estimate cost increases in vendor supplies and utilities, etc. Net is 1.3% of all Expenses Baseline.
 - 4 CA MinWage and FED ACA and FED OT Law impacts Expense: 20,000 in Forestry, labor laws on Indepent Contractors Revenue: price increases to offset at F&Bs (some in Price Driver) /
 - 5 Workers Compensation flat to nominal increase overall, however increases/decreases vary by type of payroll. | While ACA rises total to 91 eligible, budget draft assuming 70p enroll.
 - 6 Health Insurance renewal incraсте of 10%
 - 7 Health Insurance reduced participation. While 85 positions currently authorized (70+15 ACA initial); ACA now 21, so 91 New Total. Previously a ~5% non-enrollment was utilized, however actual is closer to 15%.
 - 8 Cost savings of ~1% of Expenses, across majority of departments. Equates to closer to 3-7% of non-fixed (ex utilities, insurance) type expenses. | While ACA rises total to 91 eligible, budget draft assuming 70p enroll.
 - 9 Adding back trail rangers program | Turnover also impacts enrollment cost favorably
 - 10 Employee Shuttle - JV participation with other resorts to share in cost of service to shuttle employees from Reno.
 - 11 DHSki. Employee Housing - rent 2 houses year round and utilizing Chalet Cabin to address critical seasonal housing situation. - Winter DHSki cost
 - 12 Summer F&B. Employee Housing - rent 2 houses year round and utilizing Chalet Cabin to address critical seasonal housing situation. - Summer F&B
 - 13 IT. Continual IT demands driven by expansion of AV needs and overall technology increases
 - 14 DHSki. Net miscellaneous drivers impacts. See driver schedules for details.
 - 15 XCSki. Revenue growth driver beyond the 3yr average for new building momentum
 - 16 Forestry Land asset mastication moved to Reserves expenditure, consistent with other asset component major maintenance items.
- all other includes Switch from to exempt (salaried) non-exempt (hourly) due to job description changes and CA laws and FED exempt OT law change pending . Cost savings initiative ~ \$15,000.
Rev: Salaries & Wages: MbrSvs add \$5k chg Seasonal to FTYR BdWAG: 10k is MbrSvs item Expense: \$20k Contingency(General)

Tahoe Donner Association - Operating Fund

Budget 2017
B2B Changes by Dept
 9/29/2016 Draft

item	Department	Dept#	Revenue	Cogs	Payroll						Expense	N O R	Per Unit 6,473	
					Payroll Direct			Payroll Burden						TOTAL PAYROLL
					Salaries	Wages	S&W TL	BdnSaly	BdnWage	Burden TL				
2016 Budget			> 9,200,000	1,205,000	3,416,400	4,803,600	8,220,000	1,135,802	1,534,198	2,670,000	10,890,000	4,056,000	(6,951,000)	(1,074)
<i>changes presented as Increase (Decrease)</i>														
1	General	005	-	-	6,000	6,000	12,000	-	1,000	1,000	13,000	1,200	(14,200)	(2)
2	Admin	010	(45,000)	-	(53,500)	49,600	(3,900)	(19,900)	6,800	(13,100)	(17,000)	(1,500)	(26,500)	(4)
3	Mktg.ComDep	015	(4,000)	-	4,700	(51,100)	(46,400)	(3,700)	(11,800)	(15,500)	(61,900)	(2,600)	60,500	9
4	ASO	020	49,000	-	1,800	4,800	6,600	(2,100)	5,200	3,100	9,700	(3,600)	42,900	7
5	IT	025	-	-	6,500	29,500	36,000	(5,600)	(2,200)	(7,800)	28,200	17,700	(45,900)	(7)
6	ACG	030	2,000	-	19,300	8,600	27,900	(4,217)	(3,883)	(8,100)	19,800	(2,800)	(15,000)	(2)
7	HR	035	-	-	5,300	100	5,400	(6,585)	5,585	(1,000)	4,400	(4,000)	(400)	(0)
8	Member Services	040	1,000	-	5,500	(7,900)	(2,400)	(1,400)	2,400	1,000	(1,400)	2,600	(200)	(0)
9	Forestry	050	(7,000)	-	4,900	8,700	13,600	(6,600)	10,100	3,500	17,100	(36,000)	11,900	2
10	Trails	051	-	-	13,900	15,100	29,000	300	3,500	3,800	32,800	1,000	(33,800)	(5)
11	Marina	060	36,000	2,200	21,100	20,400	41,500	5,000	3,300	8,300	49,800	2,000	(18,000)	(3)
12	Equestrian	080	36,000	-	10,000	10,800	20,800	6,300	4,900	11,200	32,000	4,300	(300)	(0)
13	Tennis	090	(28,000)	(8,700)	(1,600)	(9,500)	(11,100)	(1,300)	(3,500)	(4,800)	(15,900)	(4,400)	1,000	0
14	Campground	100	7,000	-	4,100	400	4,500	-	(300)	(300)	4,200	(300)	3,100	0
15	Cross Country	110	295,000	13,000	(22,800)	73,300	50,500	(8,500)	17,600	9,100	59,600	28,800	193,600	30
16	Golf Ops	120	42,000	(9,000)	(30,400)	15,600	(14,800)	300	4,600	4,900	(9,900)	(2,900)	63,800	10
17	Golf Maint	125	-	-	8,300	9,100	17,400	(3,500)	18,600	15,100	32,500	(15,900)	(16,600)	(3)
18	The Lodge	128	219,000	49,000	(37,500)	153,500	116,000	(17,400)	121,600	104,200	220,200	38,900	(89,100)	(14)
19	Aquatics	130	44,000	-	-	6,500	6,500	-	(7,600)	(7,600)	(1,100)	67,500	(22,400)	(3)
20	Trout Creek	132	15,000	(2,000)	3,700	41,900	45,600	(3,500)	17,600	14,100	59,700	(40,600)	(2,100)	(0)
21	Recreation	140	13,000	1,300	(30,300)	25,600	(4,700)	(10,900)	400	(10,500)	(15,200)	(2,400)	29,300	5
22	Bikeworks	141	30,000	15,000	600	2,200	2,800	(700)	-	(700)	2,100	10,000	2,900	0
23	Day Camps	145	39,000	-	-	24,600	24,600	-	7,000	7,000	31,600	3,700	3,700	1
24	Pizza on the Hill	150	76,000	23,000	7,100	14,300	21,400	(2,900)	13,000	10,100	31,500	2,200	19,300	3
25	ACAC F&B	155	100,000	32,000	14,000	60,000	74,000	-	39,400	39,400	113,400	23,000	(68,400)	(11)
25	General Maint	160	-	-	4,700	10,200	14,900	(3,500)	(12,600)	(16,100)	(1,200)	(7,600)	8,800	1
26	Facility Admin/Risk	165	-	-	9,300	(3,000)	6,300	(7,000)	(3,900)	(10,900)	(4,600)	(9,400)	14,000	2
27	Summer F&B	170	61,000	2,000	12,000	500	12,500	7,500	(700)	6,800	19,300	50,900	(11,200)	(2)
28	DHS-F&B	180	D 63,000	19,000	10,200	(15,600)	(5,400)	4,200	6,100	10,300	4,900	(1,900)	41,000	6
29	Veh Maint	190	D -	-	-	-	-	-	-	-	-	-	-	-
30	DHS-Marketing	200	D -	-	-	-	-	-	-	-	-	-	-	-
31	DHS-Mtn Ops	210	D 48,000	-	4,600	(28,000)	(23,400)	800	24,200	25,000	1,600	108,600	(62,200)	(10)
32	DHS-Maint	211	D -	-	(23,000)	20,400	(2,600)	(13,700)	5,400	(8,300)	(10,900)	8,400	2,500	0
33	DHS-Snowmaking	212	D -	-	-	500	500	-	100	100	600	(600)	(0)	(0)
33	DHS-Retail	214	D 25,000	10,000	300	(900)	(600)	-	300	300	(300)	(500)	15,800	2
34	DHS-Rental	215	D 140,000	-	300	6,800	7,100	200	10,600	10,800	17,900	(3,300)	125,400	19
35	Snowplay	216	45,000	3,200	18,700	29,000	47,700	-	14,700	14,700	62,400	12,400	(33,000)	(5)
36	DHS-Ski School	220	D 22,000	-	21,700	(40,100)	(18,400)	2,100	25,100	27,200	8,800	(4,600)	17,800	3
37	DHS-Snowflakes	230	D -	-	-	-	-	-	-	-	-	-	-	-
38	DHS-Tickets	240	D 276,000	-	1,100	(5,500)	(4,400)	500	3,200	3,700	(700)	(3,300)	280,000	43
Net Changes			1,600,000 17%	150,000 12%	20,600 1%	486,400 10%	507,000 6%	(95,802) -8%	325,802 21%	230,000 9%	737,000 7%	235,000 6%	478,000 -7%	74 -7%

2017 Budget

2017 Budget			> 10,800,000	1,355,000	3,437,000	5,290,000	8,727,000	1,040,000	1,860,000	2,900,000	11,627,000	4,291,000	(6,473,000)	(1,000)
Check row, s/b all zeros			-	-	0	(0)	(0)	-	(0)	(0)	(0)	0	0	0
Downhill Ski depts	Σ	D	574,000	29,000	15,200	(62,400)	(47,200)	(5,900)	75,000	69,100	21,900	102,800	420,300	# 65

Operating Fund

ref # here

**TAHOE DONNER ASSOCIATION
2017 Budget - Annual**

9/29/16 Draft

Budget Summary

	Operating Revenue	Cost of Goods Sold	Gross Margin (GM)	Operating Costs Payroll	Operating Costs Expense	Operating Costs Total (OCT)	2017 Budget	Operating Fund 2017			NOR Forecast 2016	Fav (Unfav) NOR Change	
							NET OPERATING RESULTS (NOR)	2017 Budget per Property				B 2 F	B 2 F %
								# Properties>	OCT /	NOR /			
Private Amenities													
Trout Creek Recreation Center	\$ 906,000	\$ (36,000)	\$ 870,000	\$ (627,900)	\$ (259,400)	\$ (887,300)	\$ (17,300)	\$ 134	\$ (137)	\$ (3)	\$ 22,249	\$ (39,549)	-178%
Beach Club Marina	631,000	(50,200)	580,800	(272,200)	(64,800)	(337,000)	243,800	90	(52)	38	267,909	(24,109)	-9%
Tennis Center	257,000	(32,300)	224,700	(124,900)	(43,600)	(168,500)	56,200	35	(26)	9	46,040	10,160	22%
Aquatics	250,000	0	250,000	(145,800)	(181,300)	(327,100)	(77,100)	39	(51)	(12)	(51,375)	(25,725)	-50%
Rec Programs & Day Camps	418,000	(3,300)	414,700	(246,600)	(161,200)	(407,800)	6,900	64	(63)	1	5,230	1,670	32%
Total Private Amenities	2,462,000	(121,800)	2,340,200	(1,417,400)	(710,300)	(2,127,700)	212,500	362	(329)	33	290,054	(77,554)	-27%
Public Amenities													
Downhill Ski Area	2,187,000	(129,000)	2,058,000	(1,555,700)	(670,300)	(2,226,000)	(168,000)	318	(344)	(26)	313,402	(481,403)	-154%
Cross Country Ski Area	700,000	(43,000)	657,000	(387,200)	(250,800)	(638,000)	19,000	101	(99)	3	121,236	(102,236)	-84%
Snowplay	175,000	(6,200)	168,800	(103,300)	(40,500)	(143,800)	25,000	26	(22)	4	159,449	(134,449)	-84%
Equestrian	206,000	(5,000)	201,000	(198,200)	(86,300)	(284,500)	(83,500)	31	(44)	(13)	(78,510)	(4,990)	-6%
Campground	57,000	0	57,000	(37,600)	(30,500)	(68,100)	(11,100)	9	(11)	(2)	(8,152)	(2,948)	-36%
Trails	1,000	0	1,000	(134,800)	(16,000)	(150,800)	(149,800)	0	(23)	(23)	(102,673)	(47,127)	-46%
Bikeworks	95,000	(27,000)	68,000	(46,000)	(13,000)	(59,000)	9,000	11	(9)	1	582	8,418	1445%
Golf	1,170,000	(69,000)	1,101,000	(929,200)	(321,900)	(1,251,100)	(150,100)	170	(193)	(23)	(143,600)	(6,500)	-5%
Summer Food and Beverage	266,000	(74,000)	192,000	(214,000)	(99,600)	(313,600)	(121,600)	30	(48)	(19)	(86,323)	(35,277)	-41%
ACAC Food and Beverage	210,000	(70,000)	140,000	(193,300)	(33,000)	(226,300)	(86,300)	22	(35)	(13)	(32,936)	(53,364)	-162%
The Lodge	2,194,000	(667,000)	1,527,000	(1,340,600)	(384,400)	(1,725,000)	(198,000)	236	(266)	(31)	(64,294)	(133,706)	-208%
Pizza on the Hill	476,000	(143,000)	333,000	(327,400)	(69,600)	(397,000)	(64,000)	51	(61)	(10)	(33,029)	(30,971)	-94%
Total Public Amenities	7,737,000	(1,233,200)	6,503,800	(5,467,300)	(2,015,900)	(7,483,200)	(979,400)	1,005	(1,156)	(151)	45,153	(1,024,553)	-2269%
Total Amenities	10,199,000	(1,355,000)	8,844,000	(6,884,700)	(2,726,200)	(9,610,900)	(766,900)	1,366	(1,485)	(118)	335,206	(1,102,107)	-329%
Homeowners Association													
General	0	0	0	(75,200)	(706,500)	(781,700)	(781,700)	-	(121)	(121)	(731,180)	(50,520)	-7%
Communications	203,000	0	203,000	(369,300)	(241,500)	(610,800)	(407,800)	31	(94)	(63)	(461,237)	53,437	12%
Facility Administration	0	0	0	(531,000)	280,000	(251,000)	(251,000)	-	(39)	(39)	(240,824)	(10,176)	-4%
Administration	190,000	0	190,000	(627,300)	(95,500)	(722,800)	(532,800)	29	(112)	(82)	(545,525)	12,724	2%
MIS	0	0	0	(428,500)	(179,100)	(607,600)	(607,600)	-	(94)	(94)	(584,380)	(23,220)	-4%
Accounting	3,000	0	3,000	(713,600)	(60,900)	(774,500)	(771,500)	0	(120)	(119)	(737,226)	(34,274)	-5%
Human Resources	0	0	0	(212,200)	(107,000)	(319,200)	(319,200)	-	(49)	(49)	(302,046)	(17,154)	-6%
ASO	168,000	0	168,000	(304,100)	(17,300)	(321,400)	(153,400)	26	(50)	(24)	(165,522)	12,122	7%
Member Services	32,000	0	32,000	(265,600)	(41,000)	(306,600)	(274,600)	5	(47)	(42)	(217,881)	(56,719)	-26%
Forestry	5,000	0	5,000	(493,500)	(343,000)	(836,500)	(831,500)	1	(129)	(128)	(767,769)	(63,731)	-8%
Building Maintenance	0	0	0	(722,000)	(53,000)	(775,000)	(775,000)	-	(120)	(120)	(707,901)	(67,099)	-9%
Total Homeowners Association	601,000	0	601,000	(4,742,300)	(1,564,800)	(6,307,100)	(5,706,100)	93	(974)	(882)	(5,461,491)	(244,610)	-4%
TOTAL OPERATING FUND	\$ 10,800,000	\$ (1,355,000)	\$ 9,445,000	\$(11,627,000)	\$ (4,291,000)	\$ (15,918,000)	\$ (6,473,000)	\$1,459	\$ (2,459)	\$ (1,000)	\$ (5,126,284)	\$ (1,346,716)	-26%

		F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	Z	AA	
		DeptNu	Group1	Group2	Group3	Group4	Group5															
		PICK ONLY ONE (1) of the six available Filters ABOVE. List Drop Down is available for each Filter option field.						Payroll														Per
Filter Selected:	Ops	Payroll Direct					Payroll Burden					TOTAL				TL Units						
Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%	PAYROLL	PR%R	Expense	NORBO	CRR	6473			
Operating Fund																						
1	2013 Actual	6,471	9,505,010	\$ 1,469	1,173,523	12.3%	2,976,487	4,374,337	7,350,824	797,963	27%	1,066,811	24%	1,864,774	25.4%	9,215,598	97.0%	4,093,016	(4,977,127)	66%	\$ (768.91)	
2	2014 Actual	6,472	7,679,177	\$ 1,187	1,053,163	13.7%	3,161,961	3,574,240	6,736,201	885,654	28%	1,044,019	29%	1,929,673	28.6%	8,665,874	112.8%	3,059,877	(5,099,736)	60%	\$ (787.85)	
3	2015 Actual	6,472	8,681,083	\$ 1,341	1,198,759	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%	3,742,666	(5,600,748)	61%	\$ (865.25)	
4	2016 Budget	6,472	9,200,000	\$ 1,422	1,205,000	13.1%	3,416,400	4,803,600	8,220,000	1,135,802	33%	1,534,198	32%	2,670,000	32.5%	10,890,000	118.4%	4,056,000	(6,951,000)	57%	\$ (1,073.85)	
5	2016 Forecast(F)	6,473	11,966,000	\$ 1,849	1,493,000	12.5%	3,401,200	5,253,600	8,654,800	1,009,100	30%	1,605,500	31%	2,614,600	30.2%	11,269,400	94.2%	4,329,884	(5,126,284)	70%	\$ (791.95)	
6	2017 Normalization	-	(2,024,000)	-	(168,000)	8.3%	(82,339)	(327,500)	(409,839)	(11,500)	14%	(39,800)	12%	(51,300)	13%	(461,139)	22.8%	(210,985)	(1,183,877)	241%	\$ (182.89)	
7	2017 Baseline(B)	6,473	9,942,000	\$ 1,536	1,325,000	13.3%	3,318,861	4,926,100	8,244,961	997,600	30%	1,565,700	32%	2,563,300	31.1%	10,808,261	108.7%	4,118,900	(6,310,161)	61%	\$ (974.84)	
	% to 2016 Budget	0%	8%	8%	10%	2%	-3%	3%	0%	-12%	-10%	2%	0%	-4%	-4%	-1%	-8%	2%	-9%	7%	-9%	
	% to 2016 Forecast(F)	0%	-17%	-17%	-11%	7%	-2%	-6%	-5%	-1%	1%	-2%	4%	-2%	3%	-4%	15%	-5%	23%	-13%	23%	
8	2017 Pricing/Costs	-	220,000	-	3,600	1.6%	-	-	-	18,700	0%	(4,600)	0%	14,100	0%	14,100	6.4%	55,100	147,200	302%	\$ 22.74	
					0.3%	13.1%	<% after '8' driver				1.9%		-0.3%					1.3%				
9	2017 Capital Impact	-	455,000	-	25,000	5.5%	-	6,500	6,500	-	0%	2,400	37%	2,400	37%	8,900	2.0%	(74,200)	495,300	-1129%	\$ 76.52	
10	2017 Merit	-	-	-	-	0.0%	92,750	134,000	226,750	14,600	16%	21,100	16%	35,700	16%	262,450	0.0%	-	(262,450)	0%	\$ (40.55)	
							2.8%	2.7%	2.8%													
11	2017 Ops/Strategic A	-	123,000	-	1,400	1.1%	-	132,600	132,600	-	0%	63,200	48%	63,200	48%	195,800	159.2%	133,100	(207,300)	37%	\$ (32.03)	
12	2017 Regulatory	-	60,000	-	-	0.0%	24,950	90,200	115,150	31,300	125%	212,000	235%	243,300	211%	358,450	597.4%	71,200	(369,650)	14%	\$ (57.11)	
13	2017 Other	-	-	-	-	0.0%	439	600	1,039	(22,200)	-5055%	200	33%	(22,000)	-2117%	(20,961)	0.0%	(13,100)	34,061	0%	\$ 5.26	
14	2017 Budget	6,473	10,800,000	\$ 1,668	1,355,000	12.5%	3,437,000	5,290,000	8,727,000	1,040,000	30.3%	1,860,000	35.2%	2,900,000	33.2%	11,627,000	107.7%	4,291,000	(6,473,000)	63%	\$ (1,000.00)	
	% to 2016 Budget	0%	17%	17%	12%	-4%	1%	3%	6%	-8%	-9%	21%	10%	9%	2%	7%	-9%	6%	-7%	10%	-7%	
	% to 2016 Forecast(F)	0%	-10%	-10%	-9%	1%	1%	1%	1%	3%	2%	16%	15%	11%	10%	3%	14%	-1%	26%	-11%	26%	
See Forecast Adjustments Schedule for ADJ to Sep-Dec Bdg																						
(N) Normalization - adjust Forecast for known non-recurring Actuals/Forecast																						
(F) Forecast - Actual (Jan-Aug) + Budget (Sep-Dec) + - ADJ																						
(B) Baseline - includes rounding																						
(S) Salaries reviewed/input via Senior Mgmt master plan. Grid Ref 14I will mirror.																						
B 2 B Change		1,600,000	150,000	20,600	486,400	507,000	(95,802)	325,802	230,000	737,000	235,000	478,000	74									
		17%	12%	1%	10%	6%	-8%	21%	9%	7%	6%	-7%	-7%									

Other* Salary

94,000	FTR Base Bonus (010 Admin) (18k is 010Wage)
18,000	FTR Salary PTO Accrual (005 Gen)
20,000	Tennis Pro Commissions (090 Tennis)
-	Rounding (030Acg)
132,000	Total Other Salary Direct

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

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

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

a 1% blanket %savings for B'17 has been applied to all depts.

9/29/2016 Draft

Ops Operating Fund

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

		D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	X	Y
		DeptNu	Group1	Group2	Group3	Group4	Group5														
				HOA																	
		PICK ONLY ONE (1) of the six available Filters ABOVE. A																	Per		
		LOOKUP Report (1)																	TL Units		
		List Drop Down is available for each Filter option field.																			
		Payroll Direct							Payroll Burden							TOTAL					
Filter Selected:	HOA	Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%	PAYROLL	PR%R	Expense	NORBO	CRR	6473
1	2013 Actual	6,471	603,212	\$ 93	-	0.0%	1,634,369	1,536,355	3,170,724	414,035	25%	432,453	28%	846,488	27%	4,017,212	666.0%	1,676,004	(5,090,003)	11%	\$ (786.34)
2	2014 Actual	6,472	576,499	\$ 89	-	0.0%	1,754,304	1,420,351	3,174,655	425,067	24%	423,667	30%	848,734	27%	4,023,389	697.9%	1,138,664	(4,585,554)	11%	\$ (708.41)
3	2015 Actual	6,472	607,293	\$ 94	-	0.0%	1,811,727	1,512,671	3,324,398	443,902	25%	411,894	27%	855,797	26%	4,180,194	688.3%	1,544,748	(5,117,649)	11%	\$ (790.61)
4	2016 Budget	6,472	605,000	\$ 93	-	0.0%	1,823,700	1,764,000	3,587,700	532,002	29%	616,498	35%	1,148,500	32%	4,736,200	782.8%	1,610,800	(5,742,000)	10%	\$ (887.07)
5	2016 Forecast(F)	6,473	629,306	\$ 97	(58)	0.0%	1,890,147	1,714,069	3,604,215	473,255	25%	520,489	30%	993,744	28%	4,597,960	730.6%	1,492,895	(5,461,491)	10%	\$ (843.73)
6	2017 Normalization	-	(22,306)	-	58	-0.3%	(110,146)	77,231	(32,914)	(19,355)	18%	43,811	57%	24,456	-74%	(8,459)	37.9%	44,005	(57,910)	-63%	\$ (8.95)
7	2017 Baseline(B)	6,473	607,000	\$ 94	-	0.0%	1,780,000	1,791,300	3,571,300	453,900	26%	564,300	32%	1,018,200	29%	4,589,500	756.1%	1,536,900	(5,519,400)	10%	\$ (852.68)
	% to 2016 Budget	0%	0%	0%	0%	0%	-2%	2%	0%	-15%	-13%	-8%	-10%	-11%	-11%	-3%	-3%	-5%	-4%	4%	-4%
	% to 2016 Forecast(F)	0%	-4%	-4%	-100%	-100%	-6%	5%	-1%	-4%	2%	8%	4%	2%	3%	0%	3%	3%	1%	-4%	1%
8	2017 Pricing/Costs	-	-	-	-	0.0%	-	-	-	8,600	0%	4,900	0%	13,500	0%	13,500	0.0%	13,100	(26,600)	0%	\$ (4.11)
						0.0%	0.0%	<% after '8' driver		1.9%		0.9%						0.9%			
9	2017 Capital Impact	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	(59,000)	59,000	0%	\$ 9.11
10	2017 Merit	-	-	-	-	0.0%	47,600	53,600	101,200	7,600	16%	8,500	16%	16,100	16%	117,300	0.0%	-	(117,300)	0%	\$ (18.12)
							2.7%	3.0%													
11	2017 Ops/Strategic A	-	(6,000)	-	-	0.0%	-	29,000	29,000	-	0%	15,100	52%	15,100	52%	44,100	-735.0%	(8,000)	(42,100)	-17%	\$ (6.50)
12	2017 Regulatory	-	-	-	-	0.0%	10,000	10,000	20,000	1,600	16%	41,600	416%	43,200	216%	63,200	0.0%	70,000	(133,200)	0%	\$ (20.58)
13	2017 Other	-	-	-	-	0.0%	599	(64,400)	(63,801)	(300)	-50%	(21,200)	33%	(21,500)	34%	(85,301)	0.0%	11,800	73,501	0%	\$ 11.35
14	2017 Budget	6,473	601,000	\$ 93	-	0.0%	1,838,199	1,819,500	3,657,699	471,400	26%	613,200	34%	1,084,600	29.7%	4,742,299	789.1%	1,564,800	(5,706,099)	10%	\$ (881.52)
	% to 2016 Budget	0%	-1%	-1%	0%	0%	1%	3%	2%	-11%	-12%	-1%	-4%	-6%	-7%	0%	1%	-3%	-1%	0%	-1%
	% to 2016 Forecast(F)	0%	-4%	-4%	-100%	-100%	-3%	6%	1%	0%	2%	18%	11%	9%	8%	3%	8%	5%	4%	-8%	4%

See Forecast Adjustments Schedule for ADJ to Sep-Dec Bdg

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

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

(B) Baseline - includes rounding

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

- HOA 6 Normalization:
- HOA 8 Price/Cost:
- HOA 9 Capital:
- HOA 10 Merit:
- HOA 11 Organizational:
- HOA 12 Operational
- HOA 13 Other:
- HOA G1 GenComment1:
- HOA G2 GenComment2:

9/29/2016 Draft

HOA

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

		D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	X	Y	
		DeptNu	Group1	Group2	Group3	Group4	Group5															
					Public			back to Index														
		PICK ONLY ONE (1) of the six available Filters ABOVE. A						Payroll														Per
		LOOKUP Report (1) List Drop Down is available for each Filter option field.						Payrol Direct				Payroll Burden				TOTAL						TL Units
Filter Selected:	Public	Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%	PAYROLL	PR%R	Expense	NORBO	CRR	6473	
Public Amenities																						
1	2013 Actual	-	6,780,521	-	1,044,609	15.4%	1,021,899	2,162,032	3,183,930	309,700	30%	487,747	23%	797,447	25%	3,981,377	58.7%	1,754,686	(151)	100%	\$ (0.02)	
2	2014 Actual	-	4,859,858	-	924,255	19.0%	1,078,267	1,558,700	2,636,967	377,429	35%	458,988	29%	836,417	32%	3,473,384	71.5%	1,356,078	(893,860)	84%	\$ (138.09)	
3	2015 Actual	-	5,803,283	-	1,069,004	18.4%	1,177,550	1,872,247	3,049,797	380,556	32%	569,073	30%	949,629	31%	3,999,426	68.9%	1,553,048	(818,195)	88%	\$ (126.40)	
4	2016 Budget	-	6,252,000	-	1,076,000	17.2%	1,270,200	2,358,300	3,628,500	498,100	39%	718,700	30%	1,216,800	34%	4,845,300	77.5%	1,760,700	(1,430,000)	81%	\$ (220.92)	
5	2016 Forecast(F)	-	8,915,795	-	1,373,153	15.4%	1,209,275	2,826,271	4,035,546	446,332	37%	908,148	32%	1,354,481	34%	5,390,027	60.5%	2,107,463	45,153	101%	\$ 6.98	
6	2017 Normalization	-	(1,953,796)	-	(169,953)	8.7%	62,825	(404,572)	(341,746)	14,868	24%	(83,448)	21%	(68,581)	20%	(410,327)	21.0%	(236,764)	(1,136,753)	239%	\$ (175.61)	
7	2017 Baseline(B)	-	6,962,000	-	1,203,200	17.3%	1,272,100	2,421,700	3,693,800	461,200	36%	824,700	34%	1,285,900	35%	4,979,700	71.5%	1,870,700	(1,091,600)	86%	\$ (168.64)	
	% to 2016 Budget	0%	11%		12%	0%	0%	3%	2%	-7%	-8%	15%	12%	6%	4%	3%	-8%	6%	-24%	6%	-24%	
	% to 2016 Forecast(F)	0%	-22%		-12%	12%	5%	-14%	-8%	3%	-2%	-9%	6%	-5%	4%	-8%	18%	-11%	-2518%	-14%	-2518%	
8	2017 Pricing/Costs	-	149,000	-	3,600	2.4%	-	-	-	8,400	0%	(8,800)	0%	(400)	0%	(400)	-0.3%	34,000	111,800	401%	\$ 17.27	
					0.3%	17.0%	<% after '8' driver				1.8%		-1.1%					1.8%				
9	2017 Capital Impact	-	455,000	-	25,000	5.5%	-	6,500	6,500	-	0%	2,400	37%	2,400	37%	8,900	2.0%	(15,200)	436,300	2433%	\$ 67.40	
10	2017 Merit	-	-	-	-	0.0%	37,150	60,000	97,150	5,800	16%	9,400	16%	15,200	16%	112,350	0.0%	-	(112,350)	0%	\$ (17.36)	
							2.9%	2.5%														
11	2017 Ops/Strategic A	-	111,000	-	1,400	1.3%	-	39,600	39,600	-	0%	31,500	80%	31,500	80%	71,100	64.1%	143,100	(104,600)	51%	\$ (16.16)	
12	2017 Regulatory	-	60,000	-	-	0.0%	14,050	66,700	80,750	29,500	210%	142,000	213%	171,500	212%	252,250	420.4%	1,200	(193,450)	24%	\$ (29.89)	
13	2017 Other	-	-	-	-	0.0%	(39,900)	85,200	45,300	(31,300)	78%	29,400	35%	(1,900)	-4%	43,400	0.0%	(17,900)	(25,500)	0%	\$ (3.94)	
14	2017 Budget	-	7,737,000	-	1,233,200	15.9%	1,283,400	2,679,700	3,963,100	473,600	37%	1,030,600	38%	1,504,200	38.0%	5,467,300	70.7%	2,015,900	(979,400)	89%	\$ (151.31)	
	% to 2016 Budget	0%	24%		15%	-7%	1%	14%	9%	-5%	-6%	43%	26%	24%	13%	13%	-9%	14%	-32%	9%	-32%	
	% to 2016 Forecast(F)	0%	-13%		-10%	3%	6%	-5%	-2%	6%	0%	13%	20%	11%	13%	1%	17%	-4%	-2269%	-12%	-2269%	

See Forecast Adjustments Schedule for ADJ to Sep-Dec Bdg

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

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

(B) Baseline - includes rounding

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

- Public 6 Normalization:
- Public 8 Price/Cost:
- Public 9 Capital:
- Public 10 Merit:
- Public 11 Organizational:
- Public 12 Operational
- Public 13 Other:
- Public G1 GenComment1:
- Public G2 GenComment2:

9/29/2016 Draft

Public Public Amenities

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

		D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	X	Y	
		DeptNu	Group1	Group2	Group3	Group4	Group5															
					Private			back to Index														
		PICK ONLY ONE (1) of the six available Filters ABOVE. A					Payroll														Per	
		LOOKUP Report (1)					Payrol Direct		Payroll Burden						TOTAL						TL Units	
Filter Selected:	Private	Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%	PAYROLL	PR%R	Expense	NORBO	CRR	6473	
Private Amenities																						
1	2013 Actual	278,631	2,121,277	\$ 8	128,914	6.1%	320,220	675,950	996,170	74,229	23%	146,611	22%	220,839	22%	1,217,009	57.4%	662,326	113,028	106%	\$ 17.46	
2	2014 Actual	199,407	2,242,790	\$ 11	128,750	5.7%	329,390	595,189	924,579	83,158	25%	161,364	27%	244,522	26%	1,169,101	52.1%	565,302	379,637	120%	\$ 58.65	
3	2015 Actual	-	2,270,509	-	129,918	5.7%	313,893	616,526	930,419	83,884	27%	146,482	24%	230,366	25%	1,160,785	51.1%	644,704	335,102	117%	\$ 51.77	
4	2016 Budget	207,000	2,343,000	\$ 11	129,000	5.5%	322,500	681,300	1,003,800	105,700	33%	199,000	29%	304,700	30%	1,308,500	55.8%	684,500	221,000	110%	\$ 34.14	
5	2016 Forecast(F)	204,701	2,420,898	\$ 12	119,905	5.0%	301,778	713,260	1,015,039	89,513	30%	176,862	25%	266,375	26%	1,281,414	52.9%	729,526	290,054	114%	\$ 44.81	
6	2017 Normalization	1,299	(47,898)	\$ -37	1,895	-4.0%	(35,018)	(160)	(35,179)	(7,013)	20%	(162)	101%	(7,175)	20%	(42,354)	88.4%	(18,226)	10,786	82%	\$ 1.67	
7	2017 Baseline(B)	206,000	2,373,000	\$ 12	121,800	5.1%	266,800	713,100	979,900	82,500	31%	176,700	25%	259,200	26%	1,239,100	52.2%	711,300	300,800	115%	\$ 46.47	
	% to 2016 Budget	0%	1%		-6%	-7%	-17%	5%	-2%	-22%	-6%	-11%	-15%	-15%	-13%	-5%	-7%	4%	36%	4%	36%	
	% to 2016 Forecast(F)	1%	-2%		2%	4%	-12%	0%	-3%	-8%	4%	0%	0%	-3%	1%	-3%	-1%	-2%	4%	1%	4%	
8	2017 Pricing/Costs	-	71,000	-	-	0.0%	-	-	-	1,700	0%	(700)	0%	1,000	0%	1,000	1.4%	8,000	62,000	789%	\$ 9.58	
					0.0%	5.0%	<% after '8' driver				2.1%	-0.4%						1.1%				
9	2017 Capital Impact	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	#DIV/0!	\$ -	
10	2017 Merit	-	-	-	-	0.0%	8,000	20,400	28,400	1,200	15%	3,200	16%	4,400	15%	32,800	0.0%	-	(32,800)	0%	\$ (5.07)	
							3.0%	2.9%														
11	2017 Ops/Strategic A	-	18,000	-	-	0.0%	-	64,000	64,000	-	0%	16,600	26%	16,600	26%	80,600	447.8%	(2,000)	(60,600)	23%	\$ (9.36)	
12	2017 Regulatory	-	-	-	-	0.0%	900	13,500	14,400	200	22%	28,400	210%	28,600	199%	43,000	0.0%	-	(43,000)	0%	\$ (6.64)	
13	2017 Other	-	-	-	-	0.0%	39,740	(20,200)	19,540	9,400	24%	(8,000)	40%	1,400	7%	20,940	0.0%	(7,000)	(13,940)	0%	\$ (2.15)	
14	2017 Budget	206,000	2,462,000	\$ 12	121,800	4.9%	315,440	790,800	1,106,240	95,000	30%	216,200	27%	311,200	28.1%	1,417,440	57.6%	710,300	212,460	109%	\$ 32.82	
	% to 2016 Budget	0%	5%		-6%	-10%	-2%	16%	10%	-10%	-8%	9%	-6%	2%	-7%	8%	3%	4%	-4%	-1%	-4%	
	% to 2016 Forecast(F)	1%	2%		2%	0%	5%	11%	9%	6%	2%	22%	10%	17%	7%	11%	9%	-3%	-27%	-4%	-27%	

See Forecast Adjustments Schedule for ADJ to Sep-Dec Bdg

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

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- Private 6 Normalization:
- Private 8 Price/Cost:
- Private 9 Capital:
- Private 10 Merit:
- Private 11 Organizational:
- Private 12 Operational
- Private 13 Other:
- Private G1 GenComment1:
- Private G2 GenComment2:

9/29/2016 Draft

Private Private Amenities

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

		D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	X	Y	
		DeptNu	Group1	Group2	Group3	Group4	Group5															
							back to Index															
		PICK ONLY ONE (1) of the six available Filters ABOVE. List Drop Down is available for each Filter option field.					Payroll															Per
LOOKUP Report (1)		Payroll Direct					Payroll Burden					TOTAL					TL Units					
Filter Selected:	DSL	Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%	PAYROLL	PR%R	Expense	NORBO	CRR	6473	
Downhill Ski																						
1	2013 Actual	38,063	2,365,245	\$ 62	131,735	5.6%	285,992	703,831	989,824	97,815	34%	209,511	30%	307,326	31%	1,297,149	54.8%	545,377	390,983	120%	\$ 60.40	
2	2014 Actual	8,171	614,440	\$ 75.2	40,872	6.7%	278,801	288,618	567,420	129,370	46%	138,325	48%	267,694	47%	835,114	135.9%	364,095	(625,640)	50%	\$ (96.65)	
3	2015 Actual	16,317	1,127,909	\$ 69.1	66,063	5.9%	255,158	410,121	665,279	111,415	44%	184,571	45%	295,986	44%	961,265	85.2%	466,359	(365,778)	76%	\$ (56.51)	
4	2016 Budget	27,000	1,613,000	\$ 59.7	100,000	6.2%	306,800	790,500	1,097,300	150,200	49%	286,300	36%	436,500	40%	1,533,800	95.1%	567,500	(588,300)	73%	\$ (90.89)	
5	2016 Forecast(F)	43,234	3,036,368	\$ 70.2	184,628	6.1%	314,361	946,508	1,260,869	144,186	46%	387,865	41%	532,051	42%	1,792,920	59.0%	745,418	313,402	112%	\$ 48.42	
6	2017 Normalization	(19,234)	(1,358,368)	\$ 71	(75,228)	5.5%	(1,261)	(280,608)	(281,869)	(286)	23%	(56,265)	20%	(56,551)	20%	(338,420)	24.9%	(181,918)	(762,803)	228%	\$ (117.84)	
7	2017 Baseline(B)	24,000	1,678,000	\$ 70	109,400	6.5%	313,100	665,900	979,000	143,900	46%	331,600	50%	475,500	49%	1,454,500	86.7%	563,500	(449,400)	79%	\$ (69.43)	
% to 2016 Budget		-11%	4%	17%	9%	5%	2%	-16%	-11%	-4%	-6%	16%	37%	9%	22%	-5%	-9%	-1%	-24%	8%	-24%	
% to 2016 Forecast(F)		-44%	-45%	0%	-41%	7%	0%	-30%	-22%	0%	0%	-15%	22%	-11%	15%	-19%	47%	-24%	-243%	-29%	-243%	
8	2017 Pricing/Costs	-	76,000	-	3,600	4.7%	-	-	-	2,200	0%	(3,000)	0%	(800)	0%	(800)	-1.1%	15,200	58,000	422%	\$ 8.96	
						3.3%	6.4% < after '8' driver					1.5%	-0.9%									2.7%
9	2017 Capital Impact	6,000	373,000	\$ 62	15,000	4.0%	-	3,000	3,000	-	0%	1,500	50%	1,500	50%	4,500	1.2%	(200)	353,700	1933%	\$ 54.64	
10	2017 Merit	-	-	-	-	0.0%	9,400	19,200	28,600	1,400	15%	3,000	16%	4,400	15%	33,000	0.0%	-	(33,000)	0%	\$ (5.10)	
								3.0%	2.9%													
11	2017 Ops/Strategic A	-	60,000	-	1,000	1.7%	-	15,000	15,000	-	0%	5,200	35%	5,200	35%	20,200	33.7%	96,000	(57,200)	51%	\$ (8.84)	
12	2017 Regulatory	-	-	-	-	0.0%	-	25,000	25,000	3,000	0%	23,000	92%	26,000	104%	51,000	0.0%	-	(51,000)	0%	\$ (7.88)	
13	2017 Other	-	-	-	-	0.0%	(500)	-	(500)	(6,200)	1240%	-	0%	(6,200)	1240%	(6,700)	0.0%	(4,200)	10,900	0%	\$ 1.68	
14	2017 Budget	30,000	2,187,000	\$ 72.9	129,000	5.9%	322,000	728,100	1,050,100	144,300	45%	361,300	50%	505,600	48.1%	1,555,700	71.1%	670,300	(168,000)	93%	\$ (25.95)	
% to 2016 Budget		11%	36%	22%	29%	-5%	5%	-8%	-4%	-4%	-8%	26%	37%	16%	21%	1%	-25%	18%	-71%	27%	-71%	
% to 2016 Forecast(F)		-31%	-28%	4%	-30%	-3%	2%	-23%	-17%	0%	-2%	-7%	21%	-5%	14%	-13%	20%	-10%	-154%	-17%	-154%	

See Forecast Adjustments Schedule for ADJ to Sep-Dec Bdg

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

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

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

(B) Baseline - includes rounding

93%

Notes: If Filter equals a Department, notes are

DSL	6	Normalization:	see NotesFilter page
DSL	8	Price/Cost:	see NotesFilter page
DSL	9	Capital:	see NotesFilter page
DSL	10	Merit:	see NotesFilter page
DSL	11	Organizational:	see NotesFilter page
DSL	12	Operational:	see NotesFilter page
DSL	13	Other:	see NotesFilter page
DSL	G1	GenComment1:	see NotesFilter page
DSL	G2	GenComment2:	see NotesFilter page

DHSki - Total Skier Visits - Calendar Year																	ADJ	Target/Budget						
														5yr Avg	4yr Avg	3yr Avg	Factor	2016B						
														2008A	2009A	2010A	2011A	2012A	2013A	2014A	2015F			
	1	11,229	11,921	13,199	14,384	1,364	13,130	548	-	5,885	3,761	4,559	9.0%	6,400										
	2	14,668	13,812	16,264	16,386	8,317	15,434	2,075	-	8,442	6,457	5,836	8.0%	9,100										
	3	12,763	9,605	11,167	8,263	6,764	7,974	-	-	4,600	3,685	2,658	8.0%	5,000										
	4	2,081	3,388	5,547	5,389	5,301	89	-	-	2,156	1,348	30	5.0%	2,300										
	12	11,406	14,671	14,817	289	11,032	1,436	-	5,500	3,651	4,492	2,312	15.0%	4,200										
	TI	52,147	53,397	60,994	44,711	32,778	38,063	2,623	5,500	24,735	19,741	15,395	9.2%	27,000										

000 TSV
- 3yr avg (F'15, A'14, A'13)
+ drought detune +13%
phones support & Group sales
snowmaking impact
Budget 2015
- 4yr avg (F'14, A'13, A'12, A'11)

DSL Downhill Ski

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

		D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	X	Y	
		DeptNu	Group1	Group2	Group3	Group4	Group5															
						Golf																
		PICK ONLY ONE (1) of the six available Filters ABOVE. List Drop Down is available for each Filter option field.						Payroll														Per
LOOKUP Report (1)								Payrol Direct				Payroll Burden				TOTAL						TL Units
Filter Selected:	Golf	Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%	PAYROLL	PR%R	Expense	NORBO	CRR	6473	
Golf Course																						
1	2013 Actual	18,047	1,072,970	\$ 59	81,900	7.6%	214,787	497,432	712,219	67,648	31%	90,234	18%	157,883	22%	870,102	81.1%	387,206	(266,238)	80%	\$ (41.13)	
2	2014 Actual	18,548	1,139,086	\$ 61	69,377	6.1%	182,385	455,826	638,211	62,164	34%	101,418	22%	163,582	26%	801,794	70.4%	344,467	(76,553)	94%	\$ (11.83)	
3	2015 Actual	19,667	1,109,002	\$ 56	64,383	5.8%	208,632	451,901	660,533	57,208	27%	105,017	23%	162,225	25%	822,758	74.2%	311,904	(90,043)	92%	\$ (13.91)	
4	2016 Budget	20,000	1,128,000	\$ 56	78,000	6.9%	213,100	489,400	702,500	72,500	34%	131,600	27%	204,100	29%	906,600	80.4%	340,700	(197,300)	85%	\$ (30.48)	
5	2016 Forecast(F)	19,667	1,144,214	\$ 58	71,891	6.3%	180,627	508,605	689,232	59,326	33%	135,105	27%	194,431	28%	883,663	77.2%	332,260	(143,600)	89%	\$ (22.18)	
6	2017 Normalization	(267)	8,786	\$ -33	(2,891)	-32.9%	15,098	(14,505)	593	2,974	20%	(2,905)	20%	69	12%	662	7.5%	(1,060)	12,075	-267%	\$ 1.87	
7	2017 Baseline(B)	19,400	1,153,000	\$ 59	69,000	6.0%	195,725	494,100	689,825	62,300	32%	132,200	27%	194,500	28%	884,325	76.7%	331,200	(131,525)	90%	\$ (20.32)	
	% to 2016 Budget	-3%	2%	5%	-12%	-13%	-8%	1%	-2%	-14%	-6%	0%	0%	-5%	-3%	-2%	-5%	-3%	-33%	5%	-33%	
	% to 2016 Forecast(F)	-1%	1%	2%	-4%	-5%	8%	-3%	0%	5%	-3%	-2%	1%	0%	0%	0%	-1%	0%	-8%	1%	-8%	
8	2017 Pricing/Costs	-	10,000	-	-	0.0%	-	-	-	1,600	0%	(1,200)	0%	400	0%	400	4.0%	3,500	6,100	256%	\$ 0.94	
					0.0%	5.9%	<% after '8' driver			2.6%		-0.9%						1.1%				
9	2017 Capital Impact	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	(8,500)	8,500	0%	\$ 1.31	
10	2017 Merit	-	-	-	-	0.0%	5,600	15,000	20,600	900	16%	2,400	16%	3,300	16%	23,900	0.0%	-	(23,900)	0%	\$ (3.69)	
							2.9%	3.0%														
11	2017 Ops/Strategic A	100	7,000	\$ 70	-	0.0%	-	-	-	-	0%	20,000	0%	20,000	0%	20,000	285.7%	-	(13,000)	35%	\$ (2.01)	
12	2017 Regulatory	-	-	-	-	0.0%	300	5,000	5,300	7,100	2367%	1,400	28%	8,500	160%	13,800	0.0%	-	(13,800)	0%	\$ (2.13)	
13	2017 Other	-	-	-	-	0.0%	(10,625)	-	(10,625)	(2,600)	24%	-	0%	(2,600)	24%	(13,225)	0.0%	(4,300)	17,525	0%	\$ 2.71	
14	2017 Budget	19,500	1,170,000	\$ 60	69,000	5.9%	191,000	514,100	705,100	69,300	36%	154,800	30%	224,100	31.8%	929,200	79.4%	321,900	(150,100)	89%	\$ (23.19)	
	% to 2016 Budget	-3%	4%	6%	-12%	-15%	-10%	5%	0%	-4%	7%	18%	12%	10%	9%	2%	-1%	-6%	-24%	4%	-24%	
	% to 2016 Forecast(F)	-1%	2%	3%	-4%	-6%	6%	1%	2%	17%	10%	15%	13%	15%	13%	5%	3%	-3%	5%	0%	5%	
		42,000 B2B Rev Chg		(N) Normalization - adjust Forecast for known non-recurring Actuals/Forecast														89%				
		(B) Baseline - includes rounding																				

Golf Consls. NOR METRICS

		/ Round	/ 18 Holes	/6472 PO units
Golf	2013Actual	\$ (14.8)	\$ (14,791)	\$ (41)
Golf	2014Actual	\$ (4.1)	\$ (4,253)	\$ (12)
Golf	2015Actual	\$ (4.6)	\$ (5,002)	\$ (14)
Golf	2016Budget	\$ (9.9)	\$ (10,961)	\$ (30)
Golf	2016Forecast(F)	\$ (7.3)	\$ (7,978)	\$ (22)
Golf	2017Budget	\$ (7.7)	\$ (8,339)	\$ (23)
Golf	G1 GenComment1:	(6,500)	-5%	NOR - B'15 versus F'14
Golf	G2 GenComment2:	47,200	24%	NOR - B'15 versus B'14

9/29/2016 Draft

Golf Golf Course

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

		D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	X	Y	
		DeptNu	Group1	Group2	Group3	Group4	Group5	back to Index														
		PICK ONLY ONE (1) of the six available Filters ABOVE. List Drop Down is available for each Filter option field.						Payroll														Per
LOOKUP Report (1)		Payrol Direct						Payroll Burden						TOTAL						TL Units		
Filter Selected:	RecFee	Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%	PAYROLL	PR%R	Expense	NORBO	CRR	6473	
	RecFee	Marina, Tennis, Aquatics, Trout				snowplay hybrid excluded																
1	2013 Actual	-	1,822,053	-	119,794	6.6%	272,223	524,546	796,769	68,057	25%	109,864	21%	177,922	22%	974,690	53.5%	512,392	215,177	113%	\$ 33.24	
2	2014 Actual	-	1,916,807	-	118,075	6.2%	269,301	475,137	744,438	70,223	26%	133,605	28%	203,827	27%	948,265	49.5%	450,197	400,270	126%	\$ 61.84	
3	2015 Actual	-	1,962,396	-	128,387	6.5%	274,721	498,995	773,717	69,830	25%	119,505	24%	189,336	24%	963,052	49.1%	531,159	339,797	121%	\$ 52.49	
4	2016 Budget	-	1,977,000	-	127,000	6.4%	282,800	544,400	827,200	86,600	31%	164,500	30%	251,100	30%	1,078,300	54.5%	524,600	247,100	114%	\$ 38.17	
5	2016 Forecast(F)	-	2,022,952	-	117,076	5.8%	300,097	531,195	831,292	81,208	27%	136,874	26%	218,081	26%	1,049,373	51.9%	571,680	284,824	116%	\$ 44.00	
6	2017 Normalization	-	(26,952)	-	1,424	-5.3%	(33,337)	(1,395)	(34,732)	(6,708)	20%	(373)	27%	(7,081)	20%	(41,813)	155.1%	(19,080)	32,516	45%	\$ 5.02	
7	2017 Baseline(B)	-	1,996,000	-	118,500	5.9%	266,800	529,800	796,600	74,500	28%	136,500	26%	211,000	26%	1,007,600	50.5%	552,600	317,300	119%	\$ 49.02	
	% to 2016 Budget	0%	1%		-7%	-8%	-6%	-3%	-4%	-14%	-9%	-17%	-15%	-16%	-13%	-7%	-7%	5%	28%	4%	28%	
	% to 2016 Forecast(F)	0%	-1%		1%	3%	-11%	0%	-4%	-8%	3%	0%	0%	-3%	1%	-4%	-3%	-3%	11%	2%	11%	
8	2017 Pricing/Costs	-	48,000	-	-	0.0%	-	-	-	1,500	0%	(200)	0%	1,300	0%	1,300	2.7%	7,000	39,700	578%	\$ 6.13	
					0.0%	5.8%	<% after '8' driver			2.0%		-0.1%						1.3%				
9	2017 Capital Impact	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	#DIV/0!	\$ -	
10	2017 Merit	-	-	-	-	0.0%	8,000	15,900	23,900	1,200	15%	2,500	16%	3,700	15%	27,600	0.0%	-	(27,600)	0%	\$ (4.26)	
							3.0%	3.0%														
11	2017 Ops/Strategic A	-	-	-	-	0.0%	-	50,000	50,000	-	0%	13,500	27%	13,500	27%	63,500	0.0%	(5,000)	(58,500)	0%	\$ (9.04)	
12	2017 Regulatory	-	-	-	-	0.0%	900	8,000	8,900	200	22%	22,000	275%	22,200	249%	31,100	0.0%	-	(31,100)	0%	\$ (4.80)	
13	2017 Other	-	-	-	-	0.0%	30,340	-	30,340	9,400	31%	-	0%	9,400	31%	39,740	0.0%	(5,500)	(34,240)	0%	\$ (5.29)	
14	2017 Budget	-	2,044,000	-	118,500	5.8%	306,040	603,700	909,740	86,800	28%	174,300	29%	261,100	28.7%	1,170,840	57.3%	549,100	205,560	111%	\$ 31.76	
	% to 2016 Budget	0%	3%		-7%	-10%	8%	11%	10%	0%	-7%	6%	-4%	4%	-5%	9%	5%	5%	-17%	-3%	-17%	
	% to 2016 Forecast(F)	0%	1%	#VALUE!	1%	0%	2%	14%	9%	7%	5%	27%	12%	20%	9%	12%	10%	-4%	-28%	-4%	-28%	

See Forecast Adjustments Schedule for ADJ to Sep-Dec Bdg

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

111%

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

(B) Baseline - includes rounding

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

- RecFee 6 Normalization:
- RecFee 8 Price/Cost:
- RecFee 9 Capital:
- RecFee 10 Merit:
- RecFee 11 Organizational:
- RecFee 12 Operational:
- RecFee 13 Other:
- RecFee G1 GenComment1:
- RecFee G2 GenComment2:

9/29/2016 Draft

RecFee

RecFee