

Tahoe Donner Association

Resort Budget Model

2018 Budget - Annual

Draft

17-Oct-17

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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
2018 Budget - Annual

10/17/17 Draft

Budget Summary

	Operating Revenue	Cost of Goods Sold	Gross Margin (GM)	Operating Costs Payroll	Operating Costs Expense	Operating Costs Total (OCT)	2018 Budget	Operating Fund 2018			NOR Budget 2017	Fav (Unfav) NOR Change	
							NET OPERATING RESULTS (NOR)	2018 Budget per Property				B 2 B	B 2 B %
								# Properties>					
Private Amenities								6,473					
Trout Creek Recreation Center	\$ 968,000	\$ (32,000)	\$ 936,000	\$ (650,300)	\$ (285,100)	\$ (935,400)	\$ 600	\$ 145	\$ (145)	\$ 0	\$ (24,800)	\$ 25,400	102%
Beach Club Marina	672,000	(57,100)	614,900	(319,900)	(71,800)	(391,700)	223,200	95	(61)	34	242,700	(19,500)	-8%
Tennis Center	234,000	(38,200)	195,800	(131,500)	(42,900)	(174,400)	21,400	30	(27)	3	56,300	(34,900)	-62%
Aquatics	215,000	0	215,000	(115,800)	(162,100)	(277,900)	(62,900)	33	(43)	(10)	(75,600)	12,700	17%
Rec Programs & Day Camps	409,000	(4,000)	405,000	(256,000)	(170,600)	(426,600)	(21,600)	63	(66)	(3)	(8,600)	(13,000)	-151%
Total Private Amenities	2,498,000	(131,300)	2,366,700	(1,473,500)	(732,500)	(2,206,000)	160,700	366	(341)	25	190,000	(29,300)	-15%
Public Amenities													
Downhill Ski Area	3,152,000	(178,800)	2,973,200	(1,822,700)	(758,500)	(2,581,200)	392,000	459	(399)	61	85,000	307,000	361%
Cross Country Ski Area	915,000	(54,000)	861,000	(467,400)	(283,600)	(751,000)	110,000	133	(116)	17	18,100	91,900	508%
Snowplay	269,000	(7,400)	261,600	(115,500)	(42,600)	(158,100)	103,500	40	(24)	16	13,900	89,600	645%
Equestrian	212,000	(5,000)	207,000	(207,500)	(93,500)	(301,000)	(94,000)	32	(47)	(15)	(82,100)	(11,900)	-14%
Campground	61,000	0	61,000	(39,100)	(31,600)	(70,700)	(9,700)	9	(11)	(1)	(13,000)	3,300	25%
Trails	1,000	0	1,000	(131,700)	(17,000)	(148,700)	(147,700)	0	(23)	(23)	(148,600)	900	1%
Bikeworks	109,000	(39,000)	70,000	(50,900)	(17,500)	(68,400)	1,600	11	(11)	0	7,000	(5,400)	-77%
Golf	1,120,000	(61,000)	1,059,000	(903,900)	(317,100)	(1,221,000)	(162,000)	164	(189)	(25)	(144,800)	(17,200)	-12%
Summer Food and Beverage	237,000	(74,000)	163,000	(224,400)	(93,000)	(317,400)	(154,400)	25	(49)	(24)	(125,500)	(28,900)	-23%
Alder Creek Café	312,000	(108,000)	204,000	(278,200)	(50,500)	(328,700)	(124,700)	32	(51)	(19)	(96,200)	(28,500)	-30%
The Lodge	2,300,000	(706,000)	1,594,000	(1,370,500)	(412,500)	(1,783,000)	(189,000)	246	(275)	(29)	(198,000)	9,000	5%
Pizza on the Hill	524,000	(155,500)	368,500	(348,500)	(77,300)	(425,800)	(57,300)	57	(66)	(9)	(65,800)	8,500	13%
Total Public Amenities	9,212,000	(1,388,700)	7,823,300	(5,960,300)	(2,194,700)	(8,155,000)	(331,700)	1,209	(1,260)	(51)	(750,000)	418,300	56%
Total Amenities	11,710,000	(1,520,000)	10,190,000	(7,433,800)	(2,927,200)	(10,361,000)	(171,000)	1,574	(1,601)	(26)	(560,000)	389,000	69%
Homeowners Association													
General	0	0	0	(72,500)	(778,000)	(850,500)	(850,500)	-	(131)	(131)	(791,300)	(59,200)	-7%
Communications	213,000	0	213,000	(469,800)	(238,000)	(707,800)	(494,800)	33	(109)	(76)	(424,300)	(70,500)	-17%
Facility Administration	0	0	0	(615,800)	290,000	(325,800)	(325,800)	-	(50)	(50)	(257,500)	(68,300)	-27%
Administration	202,000	0	202,000	(583,900)	(115,000)	(698,900)	(496,900)	31	(108)	(77)	(551,400)	54,500	10%
MIS	0	0	0	(480,100)	(199,000)	(679,100)	(679,100)	-	(105)	(105)	(610,700)	(68,400)	-11%
Accounting	5,000	0	5,000	(722,600)	(75,400)	(798,000)	(793,000)	1	(123)	(123)	(771,000)	(22,000)	-3%
Human Resources	0	0	0	(262,200)	(112,000)	(374,200)	(374,200)	-	(58)	(58)	(320,000)	(54,200)	-17%
ASO	193,000	0	193,000	(393,700)	(26,000)	(419,700)	(226,700)	30	(65)	(35)	(159,900)	(66,800)	-42%
Member Services	32,000	0	32,000	(219,300)	(43,000)	(262,300)	(230,300)	5	(41)	(36)	(264,800)	34,500	13%
Forestry	5,000	0	5,000	(579,900)	(301,400)	(881,300)	(876,300)	1	(136)	(135)	(823,000)	(53,300)	-6%
Building Maintenance	0	0	0	(736,400)	(56,000)	(792,400)	(792,400)	-	(122)	(122)	(777,100)	(15,300)	-2%
Total Homeowners Association	650,000	0	650,000	(5,136,200)	(1,653,800)	(6,790,000)	(6,140,000)	100	(1,049)	(949)	(5,751,000)	(389,000)	-7%
TOTAL OPERATING FUND	\$12,360,000	\$ (1,520,000)	\$ 10,840,000	\$ (12,570,000)	\$ (4,581,000)	\$ (17,151,000)	\$ (6,311,000)	\$ 1,675	\$ (2,650)	\$ (975)	\$ (6,311,000)	\$ 0	0%
							\$ 0	change from \$975	\$ 0	0.0%			

Tahoe Donner Association - Operating Fund

Budget 2018
B2B Changes by Dept
 10/17/2017 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					
2017 Budget			> 11,000,000	1,360,000	3,484,000	5,272,000	8,756,000	1,096,000	1,804,000	2,900,000	11,656,000	4,295,000	(6,311,000)	(975)	
<i>changes presented as Increase (Decrease)</i>															
1	General	005	-	-	-	-	-	(300)	-	(300)	(300)	59,500	(59,200)	(9)	
2	Admin	010	12,000	-	7,100	(42,800)	(35,700)	(2,800)	(23,500)	(26,300)	(62,000)	19,500	54,500	8	
3	Mktg.ComDep	015	10,000	-	66,700	12,700	79,400	9,300	(100)	9,200	88,600	(8,100)	(70,500)	(11)	
4	ASO	020	25,000	-	2,900	60,000	62,900	-	20,200	20,200	83,100	8,700	(66,800)	(10)	
5	IT	025	-	-	22,000	14,500	36,500	4,200	7,800	12,000	48,500	19,900	(68,400)	(11)	
6	ACG	030	2,000	-	7,200	13,100	20,300	(800)	(8,100)	(8,900)	11,400	12,600	(22,000)	(3)	
7	HR	035	-	-	23,800	18,300	42,100	6,400	700	7,100	49,200	5,000	(54,200)	(8)	
8	Member Services	040	-	-	2,500	(30,600)	(28,100)	(200)	(8,200)	(8,400)	(36,500)	2,000	34,500	5	
9	Forestry	050	-	-	18,900	62,000	80,900	6,700	7,300	14,000	94,900	(41,600)	(53,300)	(8)	
10	Trails	051	-	-	1,200	800	2,000	2,200	(6,100)	(3,900)	(1,900)	1,000	900	0	
11	Marina	060	41,000	6,900	6,400	29,500	35,900	500	10,200	10,700	46,600	7,000	(19,500)	(3)	
12	Equestrian	080	6,000	-	3,500	9,600	13,100	500	(2,900)	(2,400)	10,700	7,200	(11,900)	(2)	
13	Tennis	090	(23,000)	5,900	4,400	2,000	6,400	500	(200)	300	6,700	(700)	(34,900)	(5)	
14	Campground	100	4,000	-	600	(100)	500	(200)	-	(200)	300	400	3,300	1	
15	Cross Country	110	215,000	11,000	10,700	68,700	79,400	1,500	5,400	6,900	86,300	25,800	91,900	14	
16	Golf Ops	120	(50,000)	(8,000)	2,400	(3,200)	(800)	(900)	(6,800)	(7,700)	(8,500)	2,200	(35,700)	(6)	
17	Golf Maint	125	-	-	4,000	1,300	5,300	400	(17,200)	(16,800)	(11,500)	(7,000)	18,500	3	
18	The Lodge	128	106,000	39,000	24,900	32,300	57,200	5,000	(32,300)	(27,300)	29,900	28,100	9,000	1	
19	Aquatics	130	(35,000)	-	-	(19,600)	(19,600)	-	(8,900)	(8,900)	(28,500)	(19,200)	12,700	2	
20	Trout Creek	132	62,000	(4,000)	6,700	16,000	22,700	(2,700)	(5,000)	(7,700)	15,000	25,600	25,400	4	
21	Recreation	140	-	700	1,300	3,100	4,400	(900)	(1,100)	(2,000)	2,400	(1,200)	(1,900)	(0)	
22	Bikeworks	141	14,000	12,000	700	2,700	3,400	(100)	600	500	3,900	3,500	(5,400)	(1)	
23	Day Camps	145	(9,000)	-	23,000	(17,900)	5,100	10,200	(13,800)	(3,600)	1,500	600	(11,100)	(2)	
24	Pizza on the Hill	150	48,000	12,500	5,200	19,200	24,400	500	(5,600)	(5,100)	19,300	7,700	8,500	1	
25	ACAC F&B	155	102,000	38,000	5,300	63,700	69,000	(2,500)	6,400	3,900	72,900	19,600	(28,500)	(4)	
26	General Maint	160	-	-	(10,700)	30,100	19,400	(1,800)	(5,300)	(7,100)	12,300	3,000	(15,300)	(2)	
27	Facility Admin/Risk	165	-	-	65,300	8,600	73,900	7,100	(2,700)	4,400	78,300	(10,000)	(68,300)	(11)	
28	Summer F&B	170	(29,000)	-	2,700	4,100	6,800	4,800	(3,100)	1,700	8,500	(8,600)	(28,900)	(4)	
29	DHS-F&B	180	D	107,000	29,800	3,900	22,100	26,000	(200)	7,200	7,000	33,000	8,300	35,900	6
30	Veh Maint	190	D	-	-	-	-	-	-	-	-	-	-	-	
31	DHS-Marketing	200	D	-	-	-	-	-	-	-	-	-	-	-	
32	DHS-Mtn Ops	210	D	2,000	-	8,400	82,600	91,000	-	10,000	10,000	101,000	85,600	(184,600)	(29)
33	DHS-Maint	211	D	-	-	900	8,200	9,100	900	(10,300)	(9,400)	(300)	600	(300)	(0)
34	DHS-Snowmaking	212	D	-	-	-	6,600	6,600	-	1,100	1,100	7,700	-	(7,700)	(1)
35	DHS-Retail	214	D	38,000	15,000	900	2,600	3,500	-	(2,100)	(2,100)	1,400	3,000	18,600	3
36	DHS-Rental	215	D	173,000	-	900	13,300	14,200	-	(2,400)	(2,400)	11,800	6,000	155,200	24
37	Snowplay	216	D	94,000	1,200	3,600	6,600	10,200	(1,000)	(6,100)	(7,100)	3,100	100	89,600	14
38	DHS-Ski School	220	D	71,000	-	26,500	79,700	106,200	5,100	13,300	18,400	124,600	5,600	(59,200)	(9)
39	DHS-Snowflakes	230	D	-	-	-	-	-	-	-	-	-	-	-	
40	DHS-Tickets	240	D	374,000	-	200	10,200	10,400	(400)	600	200	10,600	14,300	349,100	54
Net Changes			1,360,000	160,000	354,000	590,000	944,000	51,000	(81,000)	(30,000)	914,000	286,000	0	0	
			12%	12%	10%	11%	11%	5%	-4%	-1%	8%	7%	0%	0%	
2018 Budget			> 12,360,000	1,520,000	3,838,000	5,862,000	9,700,000	1,147,000	1,723,000	2,870,000	12,570,000	4,581,000	(6,311,000)	(975)	
Check row, s/b all zeros			(0)	-	-	-	-	-	-	-	-	0	(0)	(0)	
Downhill Ski depts			D	765,000	44,800	41,700	225,300	267,000	5,400	17,400	22,800	289,800	123,400	307,000	47

Operating Fund

ref # here

**TAHOE DONNER ASSOCIATION
2018 Budget - Annual**

10/17/17 Draft

Budget Summary

	Operating Revenue	Cost of Goods Sold	Gross Margin (GM)	Operating Costs Payroll	Operating Costs Expense	Operating Costs Total (OCT)	2018 Budget	Operating Fund 2018			NOR Forecast 2017	Fav (Unfav)	
							NET OPERATING RESULTS (NOR)	2018 Budget per Property				NOR Change	
								# Properties>	GM /	OCT /	NOR /	B 2 F	B 2 F %
Private Amenities													
Trout Creek Recreation Center	\$ 968,000	\$ (32,000)	\$ 936,000	\$ (650,300)	\$ (285,100)	\$ (935,400)	\$ 600	\$ 145	\$ (145)	\$ 0	\$ 108,379	\$ (107,779)	-99%
Beach Club Marina	672,000	(57,100)	614,900	(319,900)	(71,800)	(391,700)	223,200	95	(61)	34	245,656	(22,456)	-9%
Tennis Center	234,000	(38,200)	195,800	(131,500)	(42,900)	(174,400)	21,400	30	(27)	3	(2,871)	24,271	845%
Aquatics	215,000	0	215,000	(115,800)	(162,100)	(277,900)	(62,900)	33	(43)	(10)	(40,419)	(22,481)	-56%
Rec Programs & Day Camps	409,000	(4,000)	405,000	(256,000)	(170,600)	(426,600)	(21,600)	63	(66)	(3)	2,630	(24,230)	-921%
Total Private Amenities	2,498,000	(131,300)	2,366,700	(1,473,500)	(732,500)	(2,206,000)	160,700	366	(341)	25	313,375	(152,675)	-49%
Public Amenities													
Downhill Ski Area	3,152,000	(178,800)	2,973,200	(1,822,700)	(758,500)	(2,581,200)	392,000	459	(399)	61	673,541	(281,541)	-42%
Cross Country Ski Area	915,000	(54,000)	861,000	(467,400)	(283,600)	(751,000)	110,000	133	(116)	17	240,917	(130,917)	-54%
Snowplay	269,000	(7,400)	261,600	(115,500)	(42,600)	(158,100)	103,500	40	(24)	16	162,517	(59,017)	-36%
Equestrian	212,000	(5,000)	207,000	(207,500)	(93,500)	(301,000)	(94,000)	32	(47)	(15)	(100,295)	6,295	6%
Campground	61,000	0	61,000	(39,100)	(31,600)	(70,700)	(9,700)	9	(11)	(1)	(14,279)	4,579	32%
Trails	1,000	0	1,000	(131,700)	(17,000)	(148,700)	(147,700)	0	(23)	(23)	(145,111)	(2,589)	-2%
Bikeworks	109,000	(39,000)	70,000	(50,900)	(17,500)	(68,400)	1,600	11	(11)	0	(4,764)	6,364	134%
Golf	1,120,000	(61,000)	1,059,000	(903,900)	(317,100)	(1,221,000)	(162,000)	164	(189)	(25)	(234,326)	72,326	31%
Summer Food and Beverage	237,000	(74,000)	163,000	(224,400)	(93,000)	(317,400)	(154,400)	25	(49)	(24)	(124,880)	(29,520)	-24%
Alder Creek Café	312,000	(108,000)	204,000	(278,200)	(50,500)	(328,700)	(124,700)	32	(51)	(19)	(120,499)	(4,200)	-3%
The Lodge	2,300,000	(706,000)	1,594,000	(1,370,500)	(412,500)	(1,783,000)	(189,000)	246	(275)	(29)	(162,972)	(26,028)	-16%
Pizza on the Hill	524,000	(155,500)	368,500	(348,500)	(77,300)	(425,800)	(57,300)	57	(66)	(9)	(63,342)	6,042	10%
Total Public Amenities	9,212,000	(1,388,700)	7,823,300	(5,960,300)	(2,194,700)	(8,155,000)	(331,700)	1,209	(1,260)	(51)	106,507	(438,207)	-411%
Total Amenities	11,710,000	(1,520,000)	10,190,000	(7,433,800)	(2,927,200)	(10,361,000)	(171,000)	1,574	(1,601)	(26)	419,882	(590,882)	-141%
Homeowners Association													
General	0	0	0	(72,500)	(778,000)	(850,500)	(850,500)	-	(131)	(131)	(837,905)	(12,595)	-2%
Communications	213,000	0	213,000	(469,800)	(238,000)	(707,800)	(494,800)	33	(109)	(76)	(428,770)	(66,030)	-15%
Facility Administration	0	0	0	(615,800)	290,000	(325,800)	(325,800)	-	(50)	(50)	(278,788)	(47,012)	-17%
Administration	202,000	0	202,000	(583,900)	(115,000)	(698,900)	(496,900)	31	(108)	(77)	(492,932)	(3,968)	-1%
MIS	0	0	0	(480,100)	(199,000)	(679,100)	(679,100)	-	(105)	(105)	(623,586)	(55,514)	-9%
Accounting	5,000	0	5,000	(722,600)	(75,400)	(798,000)	(793,000)	1	(123)	(123)	(716,059)	(76,941)	-11%
Human Resources	0	0	0	(262,200)	(112,000)	(374,200)	(374,200)	-	(58)	(58)	(343,073)	(31,127)	-9%
ASO	193,000	0	193,000	(393,700)	(26,000)	(419,700)	(226,700)	30	(65)	(35)	(143,811)	(82,889)	-58%
Member Services	32,000	0	32,000	(219,300)	(43,000)	(262,300)	(230,300)	5	(41)	(36)	(220,030)	(10,270)	-5%
Forestry	5,000	0	5,000	(579,900)	(301,400)	(881,300)	(876,300)	1	(136)	(135)	(957,176)	80,876	8%
Building Maintenance	0	0	0	(736,400)	(56,000)	(792,400)	(792,400)	-	(122)	(122)	(733,789)	(58,611)	-8%
Total Homeowners Association	650,000	0	650,000	(5,136,200)	(1,653,800)	(6,790,000)	(6,140,000)	100	(1,049)	(949)	(5,775,919)	(364,081)	-6%
TOTAL OPERATING FUND	\$ 12,360,000	\$ (1,520,000)	\$ 10,840,000	\$(12,570,000)	\$ (4,581,000)	\$ (17,151,000)	\$ (6,311,000)	\$1,675	\$ (2,650)	\$ (975)	\$ (5,356,037)	\$ (954,963)	-18%

		F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	Z	AA	
		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:	Ops	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%	3,742,662	(5,600,744)	61%	\$ (865.25)	
4	2016 Actual	6,473	12,771,029	\$ 1,973	1,552,910	12.2%	3,498,098	5,432,040	8,930,137	949,189	27%	1,532,262	28%	2,481,451	27.8%	11,411,588	89.4%	4,310,140	(4,503,609)	74%	\$ (695.75)	
5	2017 Budget	6,473	11,000,000	\$ 1,699	1,360,000	12.4%	3,484,000	5,272,000	8,756,000	1,096,000	31%	1,804,000	34%	2,900,000	33.1%	11,656,000	106.0%	4,295,000	(6,311,000)	64%	\$ (974.97)	
6	2017 Forecast(F)	6,473	12,968,376	\$ 2,003	1,594,645	12.3%	3,507,778	5,775,211	9,282,989	984,497	28%	1,767,862	31%	2,752,359	29.6%	12,035,348	92.8%	4,694,419	(5,356,037)	71%	\$ (827.44)	
7	2018 Normalization	-	(1,137,376)	-	(86,246)	7.6%	137,032	(313,011)	(175,979)	21,503	16%	(64,462)	21%	(42,959)	24%	(218,938)	19.2%	(214,419)	(617,773)	219%	\$ (95.44)	
8	2018 Baseline(B)	6,473	11,831,000	\$ 1,828	1,508,400	12.7%	3,644,810	5,462,200	9,107,010	1,006,000	28%	1,703,400	31%	2,709,400	29.8%	11,816,410	99.9%	4,480,000	(5,973,810)	66%	\$ (922.88)	
	% to 2017 Budget	0%	8%	8%	11%	3%	5%	4%	4%	-8%	-12%	-6%	-9%	-7%	-10%	1%	-6%	4%	-5%	5%	-5%	
	% to 2017 Forecast(F)	0%	-9%	-9%	-5%	4%	4%	-5%	-2%	2%	-2%	-4%	2%	-2%	0%	-2%	8%	-5%	12%	-6%	12%	
9	2018 Pricing/Costs	-	393,000	-	3,400	0.9%	-	-	-	83,700	0%	(103,000)	0%	(19,300)	0%	(19,300)	-4.9%	79,800	329,100	615%	\$ 50.84	
					0.2%	12.4%	<% after '8' driver			8.3%		-6.0%						1.8%				
10	2018 Capital Impact	-	92,000	-	8,200	8.9%	-	38,000	38,000	-	0%	13,200	35%	13,200	35%	51,200	55.7%	8,200	24,400	136%	\$ 3.77	
11	2018 Merit	-	-	-	-	0.0%	101,690	149,100	250,790	16,200	16%	23,900	16%	40,100	16%	290,890	0.0%	-	(290,890)	0%	\$ (44.94)	
							2.8%	2.7%	2.8%													
12	2018 Ops/Strategic	-	27,000	-	-	0.0%	18,700	108,000	126,700	4,500	24%	36,500	34%	41,000	32%	167,700	621.1%	(14,600)	(126,100)	18%	\$ (19.48)	
13	2018 Regulatory	-	17,000	-	-	0.0%	27,300	151,000	178,300	12,000	44%	60,000	40%	72,000	40%	250,300	1472.4%	50,300	(283,600)	6%	\$ (43.81)	
14	2018 Other	-	-	-	-	0.0%	45,500	(46,300)	(800)	24,600	54%	(11,000)	24%	13,600	-1700%	12,800	0.0%	(22,700)	9,900	0%	\$ 1.53	
15	2018 Budget	6,473	12,360,000	\$ 1,909	1,520,000	12.3%	3,838,000	5,862,000	9,700,000	1,147,000	29.9%	1,723,000	29.4%	2,870,000	29.6%	12,570,000	101.7%	4,581,000	(6,311,000)	66%	\$ (974.97)	
	% to 2017 Budget	0%	12%	12%	12%	-1%	10%	3%	11%	5%	-5%	-4%	-14%	-1%	-11%	8%	-4%	7%	0%	4%	0%	
	% to 2017 Forecast(F)	0%	-5%	-5%	-5%	0%	9%	2%	4%	17%	6%	-3%	-4%	4%	0%	4%	10%	-2%	18%	-6%	18%	

See Forecast Adjustments Schedule for ADJ to Sep-Dec Bdg

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

- var to Burden Recom

(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	1,360,000	160,000	354,000	590,000	944,000	51,000	(81,000)	(30,000)	914,000	286,000	0	0
	12%	12%	10%	11%	11%	5%	-4%	-1%	8%	7%	0%	0%

	2018Budget	2017Budget
Operating Revenue	12,360,000 66%	11,000,000 64%
Assessment Revenue	6,311,000 34%	6,311,000 36%
Total Operating Costs (Revenue Requirement)	18,671,000 100%	17,311,000 100%

Salary Budget Model	Other *	Salary Total
3,685,495	152,505	3,838,000

- Other* Salary
- 10,000 CA wage law, tips and exempt compliance impact
- 102,000 FTR Base Bonus (010 Admin) (18k is 010Wage)
- 18,000 FTR Salary PTO Accrual (005 Gen)
- 23,000 Tennis Pro Commissions (090 Tennis)
- (495) Rounding (030Acg)
- 152,505 Total Other Salary Direct

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

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

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

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

10/17/2017 Draft Ops Operating Fund

		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				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:	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 Actual	6,473	712,678	\$ 110	-	0.0%	1,963,906	1,733,526	3,697,432	454,276	23%	467,997	27%	922,273	25%	4,619,706	648.2%	1,465,090	(5,372,118)	12%	\$ (829.93)	
5	2017 Budget	6,473	601,000	\$ 93	-	0.0%	1,836,900	1,823,100	3,660,000	490,900	27%	617,800	34%	1,108,700	30%	4,768,700	793.5%	1,583,300	(5,751,000)	9%	\$ (888.46)	
6	2017 Forecast(F)	6,473	652,417	\$ 101	-	0.0%	1,839,951	1,841,921	3,681,872	447,620	24%	540,347	29%	987,967	27%	4,669,840	715.8%	1,758,496	(5,775,919)	10%	\$ (892.31)	
7	2018 Normalization	-	(46,417)	-	-	0.0%	124,959	(66,721)	58,238	18,980	15%	(15,247)	23%	3,733	6%	61,970	-133.5%	(118,096)	9,709	83%	\$ 1.50	
8	2018 Baseline(B)	6,473	606,000	\$ 94	-	0.0%	1,964,900	1,775,200	3,740,100	466,600	24%	525,100	30%	991,700	27%	4,731,800	780.8%	1,640,400	(5,766,200)	10%	\$ (890.81)	
	% to 2017 Budget	0%	1%	1%	0%	0%	7%	-3%	2%	-5%	-11%	-15%	-13%	-11%	-12%	-1%	-2%	4%	0%	1%	0%	
	% to 2017 Forecast(F)	0%	-7%	-7%	0%	0%	7%	-4%	2%	4%	-2%	-3%	1%	0%	-1%	1%	9%	-7%	0%	-6%	0%	
9	2018 Pricing/Costs	-	24,000	-	-	0.0%	-	-	-	35,500	0%	14,200	0%	49,700	0%	49,700	207.1%	33,800	(59,500)	29%	\$ (9.19)	
					0.0%	0.0%	<% after '8' driver			7.6%		2.7%						2.1%				
10	2018 Capital Impact	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	3,000	(3,000)	0%	\$ (0.46)	
11	2018 Merit	-	-	-	-	0.0%	51,490	53,100	104,590	8,300	16%	8,500	16%	16,800	16%	121,390	0.0%	-	(121,390)	0%	\$ (18.75)	
							2.6%	3.0%														
12	2018 Ops/Strategic	-	20,000	-	-	0.0%	18,700	98,000	116,700	4,500	24%	34,300	35%	38,800	33%	155,500	777.5%	(56,600)	(78,900)	20%	\$ (12.19)	
13	2018 Regulatory	-	-	-	-	0.0%	8,000	43,000	51,000	1,200	15%	22,300	52%	23,500	46%	74,500	0.0%	30,000	(104,500)	0%	\$ (16.14)	
14	2018 Other	-	-	-	-	0.0%	(500)	(300)	(800)	2,600	-520%	1,500	-500%	4,100	-513%	3,300	0.0%	3,200	(6,500)	0%	\$ (1.00)	
15	2018 Budget	6,473	650,000	\$ 100	-	0.0%	2,042,590	1,969,000	4,011,590	518,700	25%	605,900	31%	1,124,600	28.0%	5,136,190	790.2%	1,653,800	(6,139,990)	10%	\$ (948.55)	
	% to 2017 Budget	0%	8%	8%	0%	0%	11%	8%	10%	6%	-5%	-2%	-9%	1%	-7%	8%	0%	4%	7%	1%	7%	
	% to 2017 Forecast(F)	0%	0%	0%	0%	0%	11%	7%	9%	16%	4%	12%	5%	14%	4%	10%	10%	-6%	6%	-6%	6%	

See Forecast Adjustments Schedule for ADJ to Sep-Dec Bdg
 (F) Forecast - Actual (Jan-Aug) + Budget (Sep-Dec) + - ADJ

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

10/17/2017 Draft

HOA

		D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y
		DeptNu	Group1	Group2	Group3	Group4	Group5																
					Public			back to Index															
2018 Budget - Annual		PICK ONLY ONE (1) of the six available Filters ABOVE.					Payroll															Per	
LOOKUP Report (1)		List Drop Down is available for each Filter option field.					Payroll 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	AllocOH	NOR	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)	-	(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)	-	(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)	-	(818,195)	88%	\$(126.40)
4	2016 Actual	-	9,634,543	-	1,437,919	14.9%	1,236,703	2,999,504	4,236,207	415,167	34%	903,424	30%	1,318,591	31%	5,554,798	57.7%	2,118,876	522,951	-	522,951	106%	\$ 80.79
5	2017 Budget	-	7,937,000	-	1,238,200	15.6%	1,331,700	2,658,100	3,989,800	509,900	38%	957,800	36%	1,467,700	37%	5,457,500	68.8%	1,991,300	(750,000)	-	(750,000)	91%	\$(115.87)
6	2017 Forecast(F)	-	9,843,262	-	1,469,132	14.9%	1,350,176	3,195,599	4,545,775	455,813	34%	1,023,984	32%	1,479,797	33%	6,025,572	61.2%	2,242,051	106,507	-	106,507	101%	\$ 16.45
7	2018 Normalization	-	(1,053,262)	-	(92,033)	8.7%	5,224	(275,499)	(270,275)	1,087	21%	(55,084)	20%	(53,997)	20%	(324,272)	30.8%	(122,051)	(514,907)	-	(514,907)	196%	\$ (79.55)
8	2018 Baseline(B)	-	8,790,000	-	1,377,100	15.7%	1,355,400	2,920,100	4,275,500	456,900	34%	968,900	33%	1,425,800	33%	5,701,300	64.9%	2,120,000	(408,400)	-	(408,400)	96%	\$ (63.09)
	% to 2017 Budget	0%	11%		11%	0%	2%	10%	7%	-10%	-12%	1%	-8%	-3%	-9%	4%	-6%	6%	-46%		-46%	5%	-46%
	% to 2017 Forecast(F)	0%	-11%		-6%	5%	0%	-9%	-6%	0%	0%	-5%	4%	-4%	2%	-5%	6%	-5%	-483%		-483%	-5%	-483%
9	2018 Pricing/Costs	-	306,000	-	3,400	1.1%	-	-	-	40,800	0%	(101,900)	0%	(61,100)	0%	(61,100)	-20.0%	38,000	325,700	-	325,700	-1553%	\$ 50.32
					0.2%	15.2%	<% after '8' driver				8.9%	-10.5%						1.8%					
10	2018 Capital Impact	-	92,000	-	8,200	8.9%	-	38,000	38,000	-	0%	13,200	35%	13,200	35%	51,200	55.7%	5,200	27,400	-	27,400	142%	\$ 4.23
11	2018 Merit	-	-	-	-	0.0%	40,500	73,000	113,500	6,400	16%	11,800	16%	18,200	16%	131,700	0.0%	-	(131,700)	-	(131,700)	0%	\$ (20.35)
							3.0%	2.5%															
12	2018 Ops/Strategic	-	7,000	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	30,000	(23,000)	-	(23,000)	23%	\$ (3.55)
13	2018 Regulatory	-	17,000	-	-	0.0%	19,300	81,000	100,300	10,800	56%	26,100	32%	36,900	37%	137,200	807.1%	20,300	(140,500)	-	(140,500)	11%	\$ (21.71)
14	2018 Other	-	-	-	-	0.0%	23,000	(23,000)	-	10,600	46%	(10,600)	46%	-	0%	-	0.0%	(18,800)	18,800	-	18,800	0%	\$ 2.90
15	2018 Budget	-	9,212,000	-	1,388,700	15.1%	1,438,200	3,089,100	4,527,300	525,500	37%	907,500	29%	1,433,000	31.7%	5,960,300	64.7%	2,194,700	(331,700)	-	(331,700)	97%	\$ (51.24)
	% to 2017 Budget	0%	16%		12%	-3%	8%	16%	13%	3%	-5%	-18%	-2%	-14%	9%	-6%	10%	-56%	0%	-56%	6%	-56%	
	% to 2017 Forecast(F)	0%	-6%		-5%	1%	7%	-3%	0%	15%	8%	-11%	-8%	-3%	-3%	-1%	6%	-2%	-411%	0%	-411%	-5%	-411%

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

- 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:

10/17/2017 Draft

Public	Public Amenities
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Tahoe Donner Association
 working model
 Resort Budget Model
 2018 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																		
		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	209,990	2,121,277	\$ 10	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	202,224	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 Actual	-	2,423,811	-	115,053	4.7%	297,488	699,010	996,498	79,745	27%	160,841	23%	240,586	24%	1,237,084	51.0%	726,116	345,558	117%	\$	53.38	
5	2017 Budget	203,000	2,462,000	\$ 12	121,800	4.9%	315,400	790,800	1,106,200	95,200	30%	228,400	29%	323,600	29%	1,429,800	58.1%	720,400	190,000	108%	\$	29.35	
6	2017 Forecast(F)	206,602	2,472,697	\$ 12	125,513	5.1%	317,651	737,691	1,055,342	81,064	26%	203,530	28%	284,595	27%	1,339,936	54.2%	693,872	313,375	115%	\$	48.41	
7	2018 Normalization	(1,102)	(37,697)	\$ 34	5,787	-15.4%	6,849	29,209	36,058	1,436	21%	5,870	20%	7,305	20%	43,364	-115.0%	25,728	(112,575)	-50%	\$	(17.39)	
8	2018 Baseline(B)	205,500	2,435,000	\$ 12	131,300	5.4%	324,500	766,900	1,091,400	82,500	25%	209,400	27%	291,900	27%	1,383,300	56.8%	719,600	200,800	109%	\$	31.02	
	% to 2017 Budget	1%	-1%		8%	9%	3%	-3%	-1%	-13%	-16%	-8%	-5%	-10%	-9%	-3%	-2%	0%	6%	1%	6%		
	% to 2017 Forecast(F)	-1%	-2%		5%	6%	2%	4%	3%	2%	0%	3%	-1%	3%	-1%	3%	5%	4%	-36%	-5%	-36%		
9	2018 Pricing/Costs	-	63,000	-	-	0.0%	-	-	-	7,400	0%	(15,300)	0%	(7,900)	0%	(7,900)	-12.5%	8,000	62,900	63000%	\$	9.72	
					0.0%	5.3%	<% after '8' driver			9.0%		-7.3%						1.1%					
10	2018 Capital Impact	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	#DIV/0!	\$	-	
11	2018 Merit	-	-	-	-	0.0%	9,700	23,000	32,700	1,500	15%	3,600	16%	5,100	16%	37,800	0.0%	-	(37,800)	0%	\$	(5.84)	
							3.0%	3.0%															
12	2018 Ops/Strategic	-	-	-	-	0.0%	-	10,000	10,000	-	0%	2,200	22%	2,200	22%	12,200	0.0%	12,000	(24,200)	0%	\$	(3.74)	
13	2018 Regulatory	-	-	-	-	0.0%	-	27,000	27,000	-	0%	11,600	43%	11,600	43%	38,600	0.0%	-	(38,600)	0%	\$	(5.96)	
14	2018 Other	-	-	-	-	0.0%	23,000	(23,000)	-	11,400	50%	(1,900)	8%	9,500	0%	9,500	0.0%	(7,100)	(2,400)	0%	\$	(0.37)	
15	2018 Budget	205,500	2,498,000	\$ 12	131,300	5.3%	357,200	803,900	1,161,100	102,800	29%	209,600	26%	312,400	26.9%	1,473,500	59.0%	732,500	160,700	107%	\$	24.83	
	% to 2017 Budget	1%	1%		8%	6%	13%	2%	5%	8%	-5%	-8%	-10%	-3%	-8%	3%	2%	2%	-15%	-1%	-15%		
	% to 2017 Forecast(F)	-1%	1%		5%	4%	12%	9%	10%	27%	13%	3%	-5%	10%	0%	10%	9%	6%	-49%	-7%	-49%		

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

- 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:

10/17/2017 Draft

Private Private Amenities

		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															
		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 Actual	51,418	3,502,168	\$ 68.1	205,359	5.9%	329,308	1,006,677	1,335,985	135,599	41%	405,928	40%	541,527	41%	1,877,512	53.6%	751,504	667,793	124%	\$ 103.17	
5	2017 Budget	33,000	2,387,000	\$ 72.3	134,000	5.6%	322,000	755,100	1,077,100	146,000	45%	309,800	41%	455,800	42%	1,532,900	64.2%	635,100	85,000	104%	\$ 13.13	
6	2017 Forecast(F)	48,524	3,611,180	\$ 74.4	208,475	5.8%	323,097	1,079,330	1,402,426	129,345	40%	416,964	39%	546,310	39%	1,948,736	54.0%	780,428	673,541	123%	\$ 104.05	
7	2018 Normalization	(9,524)	(703,180)	\$ 74	(40,275)	5.7%	2,803	(174,130)	(171,326)	555	20%	(35,464)	20%	(34,910)	20%	(206,236)	29.3%	(81,928)	(374,741)	214%	\$ (57.89)	
8	2018 Baseline(B)	39,000	2,908,000	\$ 75	168,200	5.8%	325,900	905,200	1,231,100	129,900	40%	381,500	42%	511,400	42%	1,742,500	59.9%	698,500	298,800	111%	\$ 46.16	
	% to 2017 Budget	18%	22%	3%	26%	3%	1%	20%	14%	-11%	-12%	23%	3%	12%	-2%	14%	-7%	10%	252%	7%	252%	
	% to 2017 Forecast(F)	-20%	-19%	0%	-19%	0%	1%	-16%	-12%	0%	0%	-9%	9%	-6%	7%	-11%	11%	-10%	-56%	-9%	-56%	
9	2018 Pricing/Costs	-	164,000	-	3,400	2.1%	-	-	-	7,800	0%	(74,600)	0%	(66,800)	0%	(66,800)	-40.7%	16,800	210,600	-352%	\$ 32.54	
					2.0%	5.6%	<% after '8' driver				6.0%		-19.6%						2.4%			
10	2018 Capital Impact	1,000	80,000	\$ 80	7,200	9.0%	-	38,000	38,000	-	0%	13,200	35%	13,200	35%	51,200	64.0%	4,200	17,400	128%	\$ 2.69	
11	2018 Merit	-	-	-	-	0.0%	9,800	26,200	36,000	1,500	15%	4,200	16%	5,700	16%	41,700	0.0%	-	(41,700)	0%	\$ (6.44)	
							3.0%	2.9%														
12	2018 Ops/Strategic	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	30,000	(30,000)	0%	\$ (4.63)	
13	2018 Regulatory	-	-	-	-	0.0%	5,000	34,000	39,000	1,600	32%	13,500	40%	15,100	39%	54,100	0.0%	15,000	(69,100)	0%	\$ (10.68)	
14	2018 Other	-	-	-	-	0.0%	23,000	(23,000)	-	10,600	46%	(10,600)	46%	-	0%	-	0.0%	(6,000)	6,000	0%	\$ 0.93	
15	2018 Budget	40,000	3,152,000	\$ 78.8	178,800	5.7%	363,700	980,400	1,344,100	151,400	42%	327,200	33%	478,600	35.6%	1,822,700	57.8%	758,500	392,000	114%	\$ 60.56	
	% to 2017 Budget	21%	32%	9%	33%	1%	13%	30%	25%	4%	-8%	6%	-19%	5%	-16%	19%	-10%	19%	361%	10%	361%	
	% to 2017 Forecast(F)	-18%	-13%	6%	-14%	-2%	13%	-9%	-4%	17%	4%	-22%	-14%	-12%	-9%	-6%	7%	-3%	-42%	-7%	-42%	

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 114%

Notes: If Filter equals a Department, notes are below. For all other Filter selections, refer to Notes Filter page.

- 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														to 3yr AVG		
														ADJ	Target/Budget	
	2009A	2010A	2011A	2012A	2013A	2014A	2015A	2016A	2017F	5yr Avg	4yr Avg	3yr Avg	Factor	2018B		
1	11,921	13,199	14,384	1,364	13,130	548	3,744	13,310	12,503	8,647	7,526	9,852	10.0%	10,800	Jan	
2	13,812	16,264	16,386	8,317	15,434	2,075	-	17,125	13,878	9,702	8,270	10,334	9.0%	11,300	Feb	
3	9,605	11,167	8,263	6,764	7,974	-	-	9,451	9,728	5,431	4,795	6,393	15.0%	7,400	Mar	
4	3,388	5,547	5,389	5,301	89	-	-	2,417	5,415	1,584	1,958	2,611	-5.0%	2,500	Apr	
12	1,575	14,817	289	11,032	1,436	5,548	12,264	9,115	7,000	7,073	8,482	9,460	6.0%	10,000	Dec	
TL	40,301	60,994	44,711	32,778	38,063	8,171	16,008	51,418	48,524	32,437	31,030	38,650	8.7%	42,000	Annual	

2018 Budget -- 42,000 TSV	
View 1	38,739 - 3yr avg (F'17, A'16, A'15)
	261 rounding/misc
	1,000 addtl snowmaking impact
	40,000 Budget 2018
View 2	32,484 - 5yr avg (F'17, A'16, A'15, A'14, A'13)
	6,000 snowmkg impact 18%
	3,516 market growth 11%
	42,000 Budget 2018

10/17/2017 Draft DSL Downhill Ski

		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)								Payroll 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	18,910	1,072,970	\$ 57	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	20,526	1,139,086	\$ 55	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	19,944	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 Actual	20,000	1,119,109	\$ 56	58,706	5.2%	177,090	494,984	672,075	54,261	31%	118,816	24%	173,077	26%	845,151	75.5%	313,796	(98,545)	92%	\$ (15.22)	
5	2017 Budget	20,000	1,170,000	\$ 59	69,000	5.9%	191,000	514,100	705,100	69,400	36%	149,400	29%	218,800	31%	923,900	79.0%	321,900	(144,800)	89%	\$ (22.37)	
6	2017 Forecast(F)	18,000	1,020,298	\$ 57	58,906	5.8%	186,952	495,379	682,331	60,991	33%	133,329	27%	194,320	28%	876,651	85.9%	319,066	(234,326)	81%	\$ (36.20)	
7	2018 Normalization	1,100	81,702	\$ 74	2,094	2.6%	4,448	(3,079)	1,369	909	20%	(529)	17%	380	28%	1,749	2.1%	(1,266)	79,126	3171%	\$ 12.22	
8	2018 Baseline(B)	19,100	1,102,000	\$ 58	61,000	5.5%	191,400	492,300	683,700	61,900	32%	132,800	27%	194,700	28%	878,400	79.7%	317,800	(155,200)	88%	\$ (23.98)	
	% to 2017 Budget	-5%	-6%	-1%	-12%	-6%	0%	-4%	-3%	-11%	-11%	-11%	-7%	-11%	-8%	-5%	1%	-1%	7%	-1%	7%	
	% to 2017 Forecast(F)	6%	8%	2%	4%	-4%	2%	-1%	0%	1%	-1%	0%	0%	0%	0%	0%	-7%	0%	-34%	8%	-34%	
9	2018 Pricing/Costs	-	11,000	-	-	0.0%	-	-	-	6,000	0%	(10,900)	0%	(4,900)	0%	(4,900)	-44.5%	3,500	12,400	-786%	\$ 1.92	
					0.0%	5.5%	<% after '8' driver				9.7%	-8.2%						1.1%				
10	2018 Capital Impact	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	#DIV/0!	\$ -	
11	2018 Merit	-	-	-	-	0.0%	5,700	14,900	20,600	900	16%	2,400	16%	3,300	16%	23,900	0.0%	-	(23,900)	0%	\$ (3.69)	
							3.0%	3.0%														
12	2018 Ops/Strategic	100	7,000	\$ 70	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	7,000	#DIV/0!	\$ 1.08	
13	2018 Regulatory	-	-	-	-	0.0%	300	5,000	5,300	100	33%	1,100	22%	1,200	23%	6,500	0.0%	-	(6,500)	0%	\$ (1.00)	
14	2018 Other	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	(4,200)	4,200	0%	\$ 0.65	
15	2018 Budget	19,200	1,120,000	\$ 58	61,000	5.4%	197,400	512,200	709,600	68,900	35%	125,400	24%	194,300	27.4%	903,900	80.7%	317,100	(162,000)	87%	\$ (25.03)	
	% to 2017 Budget	-4%	-4%	0%	-12%	-8%	3%	0%	1%	-1%	-4%	-16%	-16%	-11%	-12%	-2%	2%	-1%	12%	-2%	12%	
	% to 2017 Forecast(F)	7%	10%	3%	4%	-6%	6%	3%	4%	13%	7%	-6%	-9%	0%	-4%	3%	-6%	-1%	-31%	7%	-31%	
		(50,000) B2B Rev Chg				(N) Normalization - adjust Forecast for known non-recurring Actuals/Forecast														87%		
		(B) Baseline - includes rounding																				

Golf Conisd. NOR METRICS

		/ Round	/ 18 Holes	/6472 PO units
Golf	2013Actual	\$ (14.1)	\$ (14,791)	\$ (41)
Golf	2014Actual	\$ (3.7)	\$ (4,253)	\$ (12)
Golf	2015Actual	\$ (4.5)	\$ (5,002)	\$ (14)
Golf	2017Budget	\$ (7.2)	\$ (8,044)	\$ (22)
Golf	2017Forecast(F)	\$ (13.0)	\$ (13,018)	\$ (36)
Golf	2018Budget	\$ (8.4)	\$ (9,000)	\$ (25)
Golf	G1 GenComment1:	72,326	31%	NOR - B'15 versus F'14
Golf	G2 GenComment2:	(17,200)	-12%	NOR - B'15 versus B'14

10/17/2017 Draft

Golf Golf Course

**TAHOE DONNER ASSOCIATION
2018 Budget - Annual**

Budget Summary

	REV Incr (Decr)			Cogs, Payroll Direct, Payroll Burden, and Expenses	TOC Incr (Decr)			Net			
	Operating Revenue	Revenue Change			TL Operating Costs (TOC)	Revenue Change		Operating Result (N O R)	NOR Incr (Decr)		
		B 2 B \$	B 2 B %			B 2 B \$	B 2 B %		B 2 B \$	B 2 B %	
Private Amenities											
Trout Creek Recreation Center	\$ 968,000	62,000	7%	\$ 967,400	36,600	4%	\$ 600	25,400	102%		Private Amenities
Beach Club Marina	672,000	41,000	6%	448,800	60,500	16%	223,200	(19,500)	-8%		Trout Creek Recreati
Tennis Center	234,000	(23,000)	-9%	212,600	11,900	6%	21,400	(34,900)	-62%		Beach Club Marina
Aquatics	215,000	(35,000)	-14%	277,900	(47,700)	-15%	(62,900)	12,700	17%		Tennis Center
Recreation Programs	175,000	-	0%	228,600	1,900	1%	(53,600)	(1,900)	-4%		Aquatics
Day Camps	234,000	(9,000)	-4%	202,000	2,100	1%	32,000	(11,100)	-26%		Recreation Programs
Total Private Amenities	2,498,000	36,000	1%	2,337,300	65,300	3%	160,700	(29,300)	-15%		Day Camps
											Total Private Amenit
Public Amenities											
Downhill Ski Area	3,152,000	765,000	32%	2,760,000	458,000	20%	392,000	307,000	361%		Public Amenities
Cross Country Ski Area	915,000	215,000	31%	805,000	123,100	18%	110,000	91,900	508%		Downhill Ski Area
Snowplay	269,000	94,000	54%	165,500	4,400	3%	103,500	89,600	645%		Cross Country Ski Ar
Equestrian	212,000	6,000	3%	306,000	17,900	6%	(94,000)	(11,900)	-14%		Snowplay
Campground	61,000	4,000	7%	70,700	700	1%	(9,700)	3,300	25%		Equestrian
Trails	1,000	-	0%	148,700	(900)	-1%	(147,700)	900	1%		Campground
Bikeworks	109,000	14,000	15%	107,400	19,400	22%	1,600	(5,400)	-77%		Trails
Golf	1,120,000	(50,000)	-4%	1,282,000	(32,800)	-2%	(162,000)	(17,200)	-12%		Bikeworks
Summer Food and Beverage	237,000	(29,000)	-11%	391,400	(100)	0%	(154,400)	(28,900)	-23%		Golf
Alder Creek Café	312,000	102,000	49%	436,700	130,500	43%	(124,700)	(28,500)	-30%		Summer Food and Beve
The Lodge	2,300,000	106,000	5%	2,489,000	97,000	4%	(189,000)	9,000	5%		Alder Creek Café
Pizza on the Hill	524,000	48,000	10%	581,300	39,500	7%	(57,300)	8,500	13%		The Lodge
Total Public Amenities	9,212,000	1,275,000	16%	9,543,700	856,700	10%	(331,700)	418,300	56%		Pizza on the Hill
											Total Public Ameniti
Total Amenities	11,710,000	1,311,000	13%	11,881,000	922,000	8%	(171,000)	389,000	69%		Total Amenities
Homeowners Association											
General	0	-		850,500	59,200	7%	(850,500)	(59,200)	-7%		Homeowners Associati
Marketing and Communications	213,000	10,000	5%	707,800	80,500	13%	(494,800)	(70,500)	-17%		General
Facility Administration	0	-		325,800	68,300	27%	(325,800)	(68,300)	-27%		Marketing and Commun
Administration	202,000	12,000	6%	698,900	(42,500)	-6%	(496,900)	54,500	10%		Facility Administrat
MIS	0	-		679,100	68,400	11%	(679,100)	(68,400)	-11%		Administration
Accounting	5,000	2,000	67%	798,000	24,000	3%	(793,000)	(22,000)	-3%		MIS
Human Resources	0	-		374,200	54,200	17%	(374,200)	(54,200)	-17%		Accounting
ASO	193,000	25,000	15%	419,700	91,800	28%	(226,700)	(66,800)	-42%		Human Resources
Member Services	32,000	-	0%	262,300	(34,500)	-12%	(230,300)	34,500	13%		ASO
Forestry	5,000	-	0%	881,300	53,300	6%	(876,300)	(53,300)	-6%		Member Services
Building Maintenance	0	-		792,400	15,300	2%	(792,400)	(15,300)	-2%		Forestry
Total Homeowners Association	650,000	49,000	8%	6,790,000	438,000	7%	(6,140,000)	(389,000)	-7%		Building Maintenance
											Total Homeowners Ass
TOTAL OPERATING FUND	\$ 12,360,000	\$ 1,360,000	12%	\$ 18,671,000	\$ 1,360,000	8%	\$ (6,311,000)	0	0%		TOTAL OPERATING FUND