

Tahoe Donner Association

Resort Budget Model

2018 Budget - Annual

Draft

11-Sep-17

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40 count

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	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

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005 General

		D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	X				
		DEPTNu	Group1	Group2	Group3	Group4	Group5 Etryre, Robb														0			
		005	OPS	HOA	HOA	Admin	Payroll Direct				Payroll Burden				TOTAL									
		AA Rev	OpRevenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSalY	BU%	BdnWage	BU%	Burden TL	BU%	PAYROLL	PR%R	Expense	NORBO	CRR				
1	2013 Actual	5,117,855	-	-	-	0.0%	31,448	-	31,448	7,982	25%	-	0%	7,982	25%	39,431	0.0%	573,229	(612,660)	0%				
2	2014 Actual	5,447,600	-	-	-	0.0%	32,936	-	32,936	7,128	22%	50	0%	7,178	22%	40,115	0.0%	444,927	(485,042)	0%				
3	2015 Actual	6,430,800	-	-	-	0.0%	33,671	-	33,671	9,470	28%	-	0%	9,470	28%	43,141	0.0%	600,217	(643,358)	0%				
4	2016 Actual	6,953,045	-	-	-	0.0%	35,774	-	35,774	8,109	23%	-	0%	8,109	23%	43,882	0.0%	594,778	(638,660)	0%				
5	2017 Budget	6,311,000	-	-	-	0.0%	52,800	12,000	64,800	8,000	15%	-	0%	8,000	12%	72,800	0.0%	718,500	(791,300)	0%				
6	2017 Forecast(F)	6,311,000	-	-	-	0.0%	45,294	4,000	49,294	5,692	13%	-	0%	5,692	12%	54,986	0.0%	782,919	(837,905)	0%				
7	2018 Normalization	-	-	-	-	0.0%	7,506	8,000	15,506	1,808	24%	-	0%	1,808	12%	17,314	0.0%	(50,919)	33,605					
8	2018 Baseline(B)	6,311,000	-	-	-	0.0%	52,800	12,000	64,800	7,500	14%	-	0%	7,500	12%	72,300	0.0%	732,000	(804,300)	0%				
	% to 2017 Budget	0%	0%	0%	0%	0%	0%	0%	0%	-6%	-6%	0%	0%	-6%	-6%	-1%	0%	2%	2%	0%				
	% to 2017 Forecast(F)	0%	0%	0%	0%	0%	17%	200%	31%	32%	13%	0%	0%	32%	0%	31%	0%	-7%	-4%	0%				
9	2018 Pricing/Costs	-	-	-	-	0.0%	-	-	-	200	15%	-	0%	200	12%	200	0.0%	5,000	(5,200)					
					0.0%	0.0%					2.7%		0.0%						0.7%					
10	2018 Capital Impact	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-					
11	2018 Merit	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-					
							0.0%	0.0%																
12	2018 Ops/Strategic	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-					
13	2018 Regulatory	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	10,000	(10,000)					
14	2018 Other	-	-	-	-	0.0%	-	-	-	(300)	0%	-	0%	(300)	0%	(300)	0.0%	20,000	(19,700)					
15	2018 Budget	6,311,000	-	\$0	-	0.0%	52,800	12,000	64,800	7,400	14%	-	0%	7,400	11%	72,200	0.0%	767,000	(839,200)	0%				
	% to 2017 Budget	0%	0.0%	0%	0%	0%	0%	0%	0%	-8%	-8%	0%	0%	-8%	-8%	-1%	0%	7%	6%	0%				
	% to 2017 Forecast(F)	0%	0.0%	0%	0%	0%	17%	200%	31%	30%	12%	0%	0%	30%	-1%	31%	0%	-2%	0%	0%				

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.

Notes:

005	7	Normalization	Expense: 3yr Avg Basline + 80,000 in fixed costs growth and 2015 and 2016 cost cuts. Includes C&R Revision costs estimate of \$50,000																
005	9	Pricing/Costs	Expense: 5% on utilities = \$3k + \$2k est. to cover all other (postage, etc)																
005	10	Capital Impact	Price/Cost: Burden = ER cost increase est in health ins, payroll taxes, workcomp, & 401k																
005	11	Merit	Salary per Master Budget Model, see note (S) above; Hourly per guideline max%. 18,000 Salary Payroll - PTO Accrual incr from 14k due to ACA impact																
005	12	Ops/Strategic	12,000 Wage Payroll - PTO Accrual incr from 6k due primarily to ACA impact																
005	13	Regulatory	Saly&Wage: ACA impact ripple to PTO			Exp: Ins 10% cost inc			Exp: includes C&Rs/ByLaws update (legal, mailing, other costs) \$50,000 incremental estimate										
005	14	Other	Exp: \$20,000 Contingency \$60k Legal - same as bdg '09 to bdg '17																
005	G1	GenComment1:	BDG'18 Expenses: \$82k Utilities/SR(+6k) , \$110k Insurance (+\$4), \$27k Audit/Tax, \$60k+\$50k Legal, \$35k Annual Mtg (+10k) , \$242 Taxes (property \$202, income \$40), \$10k Claims, \$15k Postage, \$15k Bad Debt, BoardExp \$30k (+15k), \$81k allover																
005	G2	GenComment2:	Annual Assessment Revenue EXCLUDED. Salaries are % of GM (consistent with prior years) and PTO Accrual. Wages are PTO Accrual. Details of G1 note subject of revision due to Note 13 cost savings target																

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010 Administration
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	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	X					
	DEPTNu	Group1	Group2	Group3	Group4	Group5 Etnyre, Robb		Payroll																
	010	OPS	HOA	HOA	Admin	Payroll Direct			Payroll Burden					TOTAL										
	Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%	PAYROLL	PR%R	Expense	NORBO	CRR					
1	2013 Actual	-	210,138	-	-	0.0%	417,577	145,375	562,952	87,656	21%	40,234	28%	127,890	23%	690,842	328.8%	92,710	(573,414)	27%				
2	2014 Actual	-	216,094	-	-	0.0%	507,336	134,945	642,280	104,032	21%	40,660	30%	144,692	23%	786,972	364.2%	87,505	(658,383)	25%				
3	2015 Actual	-	223,676	-	-	0.0%	458,513	140,385	598,898	97,955	21%	31,710	23%	129,665	22%	728,563	325.7%	96,567	(601,454)	27%				
4	2016 Actual	-	315,704	-	-	0.0%	495,579	208,777	704,356	91,481	18%	40,731	20%	132,212	19%	836,568	265.0%	100,557	(621,422)	34%				
5	2017 Budget	-	190,000	-	-	0.0%	321,900	184,300	506,200	78,300	24%	61,400	33%	139,700	28%	645,900	339.9%	95,500	(551,400)	26%				
6	2017 Forecast(F)	-	253,776	-	-	0.0%	332,432	174,806	507,238	75,835	23%	55,894	32%	131,728	26%	638,966	251.8%	107,742	(492,932)	34%				
7	2018 Normalization	-	(53,776)	-	-	0.0%	(14,032)	9,194	(4,838)	(2,835)	20%	6	0%	(2,828)	58%	(7,666)	14.3%	(2,642)	(43,468)					
8	2018 Baseline(B)	-	200,000	-	-	0.0%	318,400	184,000	502,400	73,000	23%	55,900	30%	128,900	26%	631,300	315.7%	105,100	(536,400)	27%				
	% to 2017 Budget	0%	5%	0%	0%	0%	-1%	0%	-1%	-7%	-6%	-9%	-9%	-8%	-7%	-2%	-7%	10%	-3%	6%				
	% to 2017 Forecast(F)	0%	-21%	0%	0%	0%	-4%	5%	-1%	-4%	1%	0%	-5%	-2%	-1%	-1%	25%	-2%	9%	-20%				
9	2018 Pricing/Costs	-	2,000	-	-	0.0%				1,800	23%	200	30%	2,000	26%	2,000	100.0%	1,000	(1,000)					
					0.0%	0.0%	<= after '8' driver			2.5%		0.4%						1.0%						
10	2018 Capital Impact	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-					
11	2018 Merit	-	-	-	-	0.0%	3,500	5,500	9,000	600	17%	900	16%	1,500	17%	10,500	0.0%	-	(10,500)					
							1.1%	3.0%																
12	2018 Ops/Strategic	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	10,000	(10,000)					
13	2018 Regulatory	-	-	-	-	0.0%	8,000	4,000	12,000	1,200	15%	600	15%	1,800	15%	13,800	0.0%	-	(13,800)					
14	2018 Other	-	-	-	-	0.0%	(900)	-	(900)	13,700	-1522%	5,200	0%	18,900	-2100%	18,000	0.0%	(1,100)	(16,900)					
15	2018 Budget	-	202,000	-	-	0.0%	329,000	193,500	522,500	90,300	27%	62,800	32%	153,100	29%	675,600	334.5%	115,000	(588,600)	26%				
	% to 2017 Budget	0%	6%	0%	0%	0%	2%	5%	3%	15%	13%	2%	-3%	10%	6%	5%	-2%	20%	7%	0%				
	% to 2017 Forecast(F)	0%	-20%	0%	0%	0%	-1%	11%	3%	19%	20%	12%	2%	16%	13%	6%	33%	7%	19%	-25%				

See Forecast Adjusments 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 0

Notes:

010	7	Normalization	Revenue: adj based on detailed review	Saly & Hrly: adj for incentive pool plan from Forecast, note mid2016 and prior exe asst was SalaryExempt position	Adj Wages for FMLA Leave in '17		
010	9	Pricing/Costs	Transfer Fee for 2018 \$395 proposed, up \$10/2.6%	\$205ASO \$190Adm beg in 2017, ACG CHG - Transfer Fee partially spit to ASOdept#020 (\$200 of the \$385 to ASO)	Expense: factor for inflation impacts		
010	10	Capital Impact			Price/Cost: Burden = ER cost increase est in health ins, payroll taxes, workcomp, & 401k		
010	11	Merit	Salary: Gm 1/2 yr impact; Pool no chg, see note (S) above; Wages per guideline max%	beg. With B'14: Incentive, 30% of Potential in Bdg 2014, increase potential TL \$45,000 lower %funded from 40% to 30%. B'16 increasing pool size for growth in FTYR.			
010	12	Ops/Strategic	Exp: workforce housing collaborative project	B'16	B'17	B'18	
010	13	Regulatory	WageStudy and ACA impact on Incentive Plan @ 30%	90,000	94,000	102,000	< Saly: Bonus Base Pool amount here (not tl bonus potential, but portion to be budgeted).
010	14	Other	beg in 2017, ACG CHG - Transfer Fee partially spit to ASOdept#020 (\$200 of the \$385 to ASO)	18,000	22,000	26,000	< Wage: Bonus Base Pool amount here (not tl bonus potential, but portion to be budgeted).
010	G1	GenComment1:	HrlyP: Loss Prevention (security) (2 FT 2080, 1PT)	108,000	116,000	128,000	< set Bonus Base Pool amount here (not total bonus potential, but portion to be budgeted).
010	G2	GenComment2:	Revenue: Interest Income (opfund), Lein Fees, Delinquency Fees, Transfer Fees.	Saly:Contingency	Wages: ExecAsst & Security (2 FT 2080, 1PT .	Expenses: Utilities and Bldg R&M etal for Northwoods building	

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015 Marketing.ComDep

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		D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	X					
		DEPTNu	Group1	Group2	Group3	Group4	Group5 Schwartz, Christina		Payroll																
		015	OPS	HOA	HOA	Admin	Payroll Direct			Payroll Burden				TOTAL											
		Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%	PAYROLL	PR%R	Expense	NORBO	CRR					
1	2013 Actual	-	171,171	-	-	0.0%	136,705	144,514	281,219	32,434	24%	36,547	25%	68,981	25%	350,200	204.6%	258,924	(437,953)	28%					
2	2014 Actual	-	209,636	-	-	0.0%	138,580	143,695	282,276	32,225	23%	33,660	23%	65,885	23%	348,160	166.1%	232,144	(370,668)	36%					
3	2015 Actual	-	197,557	-	-	0.0%	148,014	144,389	292,402	32,698	22%	31,673	22%	64,370	22%	356,773	180.6%	231,336	(390,552)	34%					
4	2016 Actual	-	178,278	-	-	0.0%	151,420	150,795	302,215	34,402	23%	32,242	21%	66,644	22%	368,859	206.9%	235,692	(426,273)	29%					
5	2017 Budget	-	203,000	-	-	0.0%	156,600	146,000	302,600	39,800	25%	38,800	27%	78,600	26%	381,200	187.8%	246,100	(424,300)	32%					
6	2017 Forecast(F)	-	185,419	-	-	0.0%	133,978	165,842	299,821	33,278	25%	35,489	21%	68,767	23%	368,587	198.8%	245,602	(428,770)	30%					
7	2018 Normalization	-	7,581	-	-	0.0%	67,032	(15,042)	51,989	13,422	20%	12,011	-80%	25,433	49%	77,423	1021.3%	(1,102)	(68,740)						
8	2018 Baseline(B)	-	193,000	-	-	0.0%	201,010	150,800	351,810	46,700	23%	47,500	31%	94,200	27%	446,010	231.1%	244,500	(497,510)	28%					
	% to 2017 Budget	0%	-5%	0%	0%	0%	28%	3%	16%	17%	-9%	22%	19%	20%	3%	17%	23%	-1%	17%	-14%					
	% to 2017 Forecast(F)	0%	4%	0%	0%	0%	50%	-9%	17%	40%	-6%	34%	47%	37%	17%	21%	16%	0%	16%	-7%					
9	2018 Pricing/Costs	-	-	-	-	0.0%	-	-	-	2,500	24%	700	32%	3,200	28%	3,200	0.0%	-	(3,200)						
		0.0%	0.0%	0.0%	0.0%	0.0%	<= after '8' driver			5.4%		1.5%						0.0%							
10	2018 Capital Impact	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-						
11	2018 Merit	-	-	-	-	0.0%	5,990	4,500	10,490	1,000	17%	700	16%	1,700	16%	12,190	0.0%	-	(12,190)						
							3.0%	3.0%																	
12	2018 Ops/Strategic	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	10,000	(10,000)						
13	2018 Regulatory	-	-	-	-	0.0%	2,800	-	2,800	700	25%	-	0%	700	25%	3,500	0.0%	-	(3,500)						
14	2018 Other	-	-	-	-	0.0%	-	-	-	(2,500)	0%	(5,200)	0%	(7,700)	0%	(7,700)	0.0%	(2,400)	10,100						
15	2018 Budget	-	193,000	-	-	0.0%	209,800	155,300	365,100	48,400	23%	43,700	28%	92,100	25%	457,200	236.9%	252,100	(516,300)	27%					
	% to 2017 Budget	0%	-5%	0%	0%	0%	34%	6%	21%	22%	-9%	13%	6%	17%	-3%	20%	26%	2%	22%	-16%					
	% to 2017 Forecast(F)	0%	4%	0%	0%	0%	57%	-6%	22%	45%	-7%	23%	31%	34%	10%	24%	19%	3%	20%	-10%					

See Forecast Adjusments 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

0

Notes:

015	7	Normalization	Rev: 3yrAvg, low growth due to digital world shift.	Saly: addback for vacancies	Wages adj for DOM vacance wage backfilling	Exp- 3yrAvg + digital driver'16 & adj for adv changes												Bdg'16	Bdg'17	Bdg'18			
015	9	Pricing/Costs	Rev: no planned TDNews advertising price increase, at this time.																				
015	10	Capital Impact																					
015	11	Merit	Salary per Master Budget Model, see note (S) above; Hourly per guideline max%.																				
015	12	Ops/Strategic	Exp: chamber collaborative																				
015	13	Regulatory	Saly: comp wage impacts, mgr postion																				
015	14	Other	Exp: co-wide target % savings																				
015	G1	GenComment1:																					
015	G2	GenComment2:	Revenue: Advertising Revenues; TDNews, Weekly eNews, Summer Fun Guide																				
			Target 40%-45% Advertising ratio in TDNews...max 50%.																				
																		FTR total	4	4	4		
																			'17moved to Lodge	PT Sales	1	-	-
																			part time	1	1	1	

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		DEPTNu	Group1	Group2	Group3	Group4	Group5 Walker, Sheryl																	
		020	OPS	HOA	HOA	Admin	Payroll						TOTAL											
							Payroll Direct			Payroll Burden				PAYROLL										
		Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%	PR%R	Expense	NORBO	CRR					
1	2013 Actual	-	87,803	-	-	0.0%	33,617	89,543	123,160	14,771	44%	29,674	33%	44,445	36%	167,605	190.9%	18,923	(98,725)	47%				
2	2014 Actual	-	105,933	-	-	0.0%	51,435	96,785	148,219	14,018	27%	30,327	31%	44,345	30%	192,564	181.8%	14,237	(100,869)	51%				
3	2015 Actual	-	123,951	-	-	0.0%	56,237	118,446	174,683	14,799	26%	30,510	26%	45,309	26%	219,992	177.5%	16,577	(112,618)	52%				
4	2016 Actual	-	119,238	-	-	0.0%	56,542	137,226	193,768	15,329	27%	49,684	36%	65,013	34%	258,781	217.0%	17,647	(157,190)	43%				
5	2017 Budget	-	168,000	-	-	0.0%	58,400	164,800	223,200	18,400	32%	69,000	42%	87,400	39%	310,600	184.9%	17,300	(159,900)	51%				
6	2017 Forecast(F)	-	166,852	-	-	0.0%	60,808	155,038	215,846	15,728	26%	55,012	35%	70,740	33%	286,586	171.8%	24,077	(143,811)	54%				
7	2018 Normalization	-	(18,852)	-	-	0.0%	(1,308)	4,962	3,654	(28)	2%	5,988	121%	5,960	163%	9,614	-51.0%	(2,177)	(26,289)					
8	2018 Baseline(B)	-	148,000	-	-	0.0%	59,500	160,000	219,500	15,700	26%	61,000	38%	76,700	35%	296,200	200.1%	21,900	(170,100)	47%				
	% to 2017 Budget	0%	-12%	0%	0%	0%	2%	-3%	-2%	-15%	-16%	-12%	-9%	-12%	-11%	-5%	8%	27%	6%	-9%				
	% to 2017 Forecast(F)	0%	-11%	0%	0%	0%	-2%	3%	2%	0%	2%	11%	7%	8%	7%	3%	17%	-9%	18%	-13%				
9	2018 Pricing/Costs		(23,000)	-	-	0.0%				1,000	28%	2,100	39%	3,100	36%	3,100	-13.5%	300	(26,400)					
			-16%		0.0%	0.0%	<= after '8' driver				6.4%	3.4%						1.4%						
10	2018 Capital Impact		-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	3,000	(3,000)					
11	2018 Merit					0.0%	1,800	4,800	6,600	300	17%	800	17%	1,100	17%	7,700	0.0%	-	(7,700)					
							3.0%	3.0%																
12	2018 Ops/Strategic		-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%		-					
13	2018 Regulatory		-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%		-					
14	2018 Other		-	-	-	0.0%	-	-	-	100	0%	2,100	0%	2,200	0%	2,200	0.0%	(200)	(2,000)					
15	2018 Budget	-	125,000	-	-	0.0%	61,300	164,800	226,100	17,100	28%	66,000	40%	83,100	37%	309,200	247.4%	25,000	(209,200)	37%				
	% to 2017 Budget	0%	-26%	0%	0%	0%	5%	0%	1%	-7%	-11%	-4%	-4%	-5%	-6%	0%	34%	45%	31%	-27%				
	% to 2017 Forecast(F)	0%	-25%	0%	0%	0%	1%	6%	5%	9%	8%	20%	13%	17%	12%	8%	44%	4%	45%	-30%				

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

0

Notes:

020	7	Normalization	Rev: Detail review, due to Acg change in '17.	Salary: adj out PTO net incr	Wages: adj for vacancy in F'17	Exp: 3yr Avg + \$2500 for current trends (excluded vehicle R&M \$4000 charge in '17)
020	9	Pricing/Costs	plus \$2000 for Transfer Fee increase from \$385 to \$395, ASO portion \$5 increase to \$205. Less \$30,000 for Minor Projects, Plus \$5000 for new construction increase			
020	10	Capital Impact	Exp: cc fees expense for new POS LLAMA software			
020	11	Merit				
020	12	Ops/Strategic	Eliminate small project fees for services provided.			
020	13	Regulatory				
020	14	Other				
020	G1	GenComment1:	ACG note - Fines not fully recognized in Revenue Bdg'17 note----- Eliminated small project fees for services provided and beg. In '17 ASO receives \$200 of \$385 Transfer Fee charge.			
020	G2	GenComment2:	Revenue- \$70k TransferFees, \$50k Permit Fees, \$20k Inspection fees, \$6k Fines, \$4k other Continued scope of work shifted from Permits/Arch review to Defensible Space enforcement efforts and increasing CCR compliance proactive.			

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		D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	X			
		DEPTNu	Group1	Group2	Group3	Group4	Group5 Cottrell, Miah		Payroll											TOTAL			
		025	OPS	HOA	HOA	Admin	Payroll Direct			Payroll Burden				PAYROLL		PR%R	Expense	NORBO	CRR				
Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%										
1	2013 Actual	-	-	-	-	0.0%	176,560	84,105	260,665	41,215	23%	19,769	24%	60,984	23%	321,648	0.0%	156,075	(477,723)	0%			
2	2014 Actual	-	-	-	-	0.0%	183,196	96,407	279,603	38,582	21%	27,495	29%	66,077	24%	345,680	0.0%	172,325	(518,005)	0%			
3	2015 Actual	-	-	-	-	0.0%	189,722	105,837	295,559	39,739	21%	28,042	26%	67,781	23%	363,340	0.0%	193,274	(556,614)	0%			
4	2016 Actual	-	-	-	-	0.0%	205,905	116,346	322,252	41,362	20%	29,365	25%	70,727	22%	392,978	0.0%	186,516	(579,495)	0%			
5	2017 Budget	-	-	-	-	0.0%	204,200	142,100	346,300	45,200	22%	40,100	28%	85,300	25%	431,600	0.0%	179,100	(610,700)	0%			
6	2017 Forecast(F)	-	-	-	-	0.0%	215,634	132,340	347,974	43,203	20%	32,229	24%	75,431	22%	423,405	0.0%	200,181	(623,586)	0%			
7	2018 Normalization	-	-	-	-	0.0%	3,966	9,960	13,926	798	20%	1,971	20%	2,769	20%	16,695	0.0%	1,119	(17,814)				
8	2018 Baseline(B)	-	-	-	-	0.0%	219,600	142,300	361,900	44,000	20%	34,200	24%	78,200	22%	440,100	0.0%	201,300	(641,400)	0%			
	% to 2017 Budget	0%	0%	0%	0%	0%	8%	0%	5%	-3%	-9%	-15%	-15%	-8%	-12%	2%	0%	12%	5%	0%			
	% to 2017 Forecast(F)	0%	0%	0%	0%	0%	2%	8%	4%	2%	0%	6%	-1%	4%	0%	4%	0%	1%	3%	0%			
9	2018 Pricing/Costs	-	-	-	-	0.0%				1,900	21%	1,400	25%	3,300	23%	3,300	0.0%	2,700	(6,000)				
					0.0%	0.0%	<= after '8' driver			4.3%		4.1%						1.3%					
10	2018 Capital Impact	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-				
11	2018 Merit	-	-	-	-	0.0%	6,600	4,300	10,900	1,100	17%	700	16%	1,800	17%	12,700	0.0%	-	(12,700)				
							3.0%	3.0%															
12	2018 Ops/Strategic	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-				
13	2018 Regulatory	-	-	-	-	0.0%	-	10,000	10,000	-	0%	1,500	15%	1,500	15%	11,500	0.0%	-	(11,500)				
14	2018 Other	-	-	-	-	0.0%	-	-	-	-	0%	1,600	0%	1,600	0%	1,600	0.0%	(2,000)	400				
15	2018 Budget	-	-	-	-	0.0%	226,200	156,600	382,800	47,000	21%	39,400	25%	86,400	23%	469,200	0.0%	202,000	(671,200)	0%			
	% to 2017 Budget	0%	0%	0%	0%	0%	11%	10%	11%	4%	-6%	-2%	-11%	1%	-8%	9%	0%	13%	10%	0%			
	% to 2017 Forecast(F)	0%	0%	0%	0%	0%	5%	18%	10%	9%	4%	22%	3%	15%	4%	11%	0%	1%	8%	0%			

See Forecast Adjusments 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

0

Notes:

025	7	Normalization	Salaries - adj for current rop/pto impacts	Wages - adj for vacancy most of summer	EXP: 3yr avg, normalize for ATT over-charges in 2016, adj for trends...+8000 over 3yr avg
025	9	Pricing/Costs			
025	10	Capital Impact			
025	11	Merit	Salary per Master Budget Model, see note (S) above; Hourly per guideline max%. Wage Merit adj for proration RandyP.		
025	12	Ops/Strategic	wages:		
025	13	Regulatory	wages to address CA min wage increase and compression, market rop issues beyond Merit		
025	14	Other			
025	G1	GenComment1:			
025	G2	GenComment2:	2013 and 2014 and 2015 and 2016 and 2017 actual payroll had turnover throughout the year (vacancies).		

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		D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	X	
		DEPTNu	Group1	Group2	Group3	Group4	Group5														
		030	OPS	HOA	HOA	Admin	Stahlhofer, Lilian														
								Payroll													
								Payroll Direct			Payroll Burden						TOTAL				
		Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%	PAYROLL	PR%R	Expense	NORBO	CRR	
1	2013 Actual	-	1,990	-	-	0.0%	221,798	234,011	455,810	62,790	28%	77,502	33%	140,291	31%	596,101	#####	64,109	(658,219)	0%	
2	2014 Actual	-	1,672	-	-	0.0%	228,716	220,534	449,249	60,524	26%	68,754	31%	129,279	29%	578,528	#####	59,599	(636,455)	0%	
3	2015 Actual	-	2,175	-	-	0.0%	241,902	227,786	469,688	74,671	31%	66,341	29%	141,012	30%	610,700	#####	58,332	(666,856)	0%	
4	2016 Actual	-	5,100	-	-	0.0%	251,491	259,396	510,887	67,873	27%	72,261	28%	140,134	27%	651,021	#####	77,192	(723,113)	1%	
5	2017 Budget	-	3,000	-	-	0.0%	267,100	265,100	532,200	79,500	30%	99,500	38%	179,000	34%	711,200	#####	62,800	(771,000)	0%	
6	2017 Forecast(F)	-	5,510	-	-	0.0%	257,614	250,499	508,113	71,945	28%	79,607	32%	151,552	30%	659,665	#####	61,904	(716,059)	1%	
7	2018 Normalization	-	(510)	-	-	0.0%	9,186	15,001	24,187	1,755	19%	2,993	20%	4,748	20%	28,935	-5675.3%	2,996	(32,441)		
8	2018 Baseline(B)	-	5,000	-	-	0.0%	266,800	265,500	532,300	73,700	28%	82,600	31%	156,300	29%	688,600	#####	64,900	(748,500)	1%	
	% to 2017 Budget	0%	67%	0%	0%	0%	0%	0%	0%	-7%	-7%	-17%	-17%	-13%	-13%	-3%	-42%	3%	-3%	71%	
	% to 2017 Forecast(F)	0%	-9%	0%	0%	0%	4%	6%	5%	2%	-1%	4%	-2%	3%	-2%	4%	15%	5%	5%	-13%	
9	2018 Pricing/Costs	-	-	-	-	0.0%				1,900	28%	3,800	33%	5,700	30%	5,700	0.0%	200	(5,900)		
					0.0%	0.0%	<= after '8' driver				2.6%	4.6%						0.3%			
10	2018 Capital Impact	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-		
11	2018 Merit	-	-	-	-	0.0%	8,000	8,000	16,000	1,300	16%	1,300	16%	2,600	16%	18,600	0.0%	-	(18,600)		
							3.0%	3.0%													
12	2018 Ops/Strategic	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-		
13	2018 Regulatory	-	-	-	-	0.0%	-	5,000	5,000	-	0%	1,600	32%	1,600	32%	6,600	0.0%	-	(6,600)		
14	2018 Other	-	-	-	-	0.0%	(100)	100	-	(200)	200%	700	700%	500	0%	500	0.0%	(100)	(400)		
15	2018 Budget	-	5,000	-	-	0.0%	274,700	278,600	553,300	76,700	28%	90,000	32%	166,700	30%	720,000	#####	65,000	(780,000)	1%	
	% to 2017 Budget	0%	67%	0%	0%	0%	3%	5%	4%	-4%	-6%	-10%	-14%	-7%	-10%	1%	-39%	4%	1%	64%	
	% to 2017 Forecast(F)	0%	-9%	0%	0%	0%	7%	11%	9%	7%	0%	13%	2%	10%	1%	9%	20%	5%	9%	-17%	

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

0

Notes:

030	7	Normalization	Rev: adj to match A'16 and F'17 (3yr avg is \$4k, but have had ATM growth)	Salaries: add-back for vacancies in F'17	Wages: add-back for vacancies in F'17.	Expense: adj to 3yr avg
030	9	Pricing/Costs				
030	10	Capital Impact			Digitize Project - NME for 201x - ACG part of Phase2 (post ASO)....no dollar impacts, expect to gain office space and increase efficiencies.	
030	11	Merit	Salary per Master Budget Model, see note (S) above; Hourly per guideline max%.			
030	12	Ops/Strategic				
030	13	Regulatory	Wage - compression impact of CA Min Wage increases			2 FTR Salaried DoF, Controller
030	14	Other	roundings for co-wide by component			5 FTR Hourly SA, AP, AR, PR, Purch
030	G1	GenComment1:	Revenue= ATM machines and BreakRoom machine.			1 SEAS Hourly Sales Audit/CashRoom
030	G2	GenComment2:	IN HOUSE on ACA Compliance currently, est. savings of \$25,000-\$30,000 per year.			

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035 Human Resources

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		D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	X			
		DEPTNu	Group1	Group2	Group3	Group4	Group5 Rosenfeld, Annie		Payroll											TOTAL			
		035	OPS	HOA	HOA	Admin	Payroll Direct			Payroll Burden				PAYROLL		PR%R	Expense	NORBO	CRR				
Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%										
1	2013 Actual	-	-	-	-	0.0%	84,230	52,747	136,977	20,138	24%	16,784	32%	36,922	27%	173,899	0.0%	92,889	(266,787)	0%			
2	2014 Actual	-	-	-	-	0.0%	86,401	44,758	131,159	18,314	21%	13,531	30%	31,844	24%	163,003	0.0%	70,788	(233,791)	0%			
3	2015 Actual	-	-	-	-	0.0%	103,090	40,102	143,192	20,540	20%	12,572	31%	33,112	23%	176,305	0.0%	97,404	(273,708)	0%			
4	2016 Actual	-	-	-	-	0.0%	143,412	18,886	162,298	34,291	24%	4,568	24%	38,859	24%	201,157	0.0%	106,649	(307,806)	0%			
5	2017 Budget	-	-	-	-	0.0%	148,900	16,000	164,900	39,900	27%	8,200	51%	48,100	29%	213,000	0.0%	107,000	(320,000)	0%			
6	2017 Forecast(F)	-	-	-	-	0.0%	133,264	28,434	161,697	34,169	26%	7,605	27%	41,774	26%	203,472	0.0%	139,602	(343,073)	0%			
7	2018 Normalization	-	-	-	-	0.0%	40,036	(34)	40,003	8,031	20%	(5)	15%	8,026	20%	48,028	0.0%	(27,602)	(20,427)				
8	2018 Baseline(B)	-	-	-	-	0.0%	173,300	28,400	201,700	42,200	24%	7,600	27%	49,800	25%	251,500	0.0%	112,000	(363,500)	0%			
	% to 2017 Budget	0%	0%	0%	0%	0%	16%	78%	22%	6%	-9%	-7%	-48%	4%	-15%	18%	0%	5%	14%	0%			
	% to 2017 Forecast(F)	0%	0%	0%	0%	0%	30%	0%	25%	24%	-5%	0%	0%	19%	-4%	24%	0%	-20%	6%	0%			
9	2018 Pricing/Costs	-	-	-	-	0.0%				1,900	25%	(100)	26%	1,800	26%	1,800	0.0%	1,100	(2,900)				
					0.0%	0.0%	<= after '8' driver			4.5%		-1.3%						1.0%					
10	2018 Capital Impact	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-				
11	2018 Merit	-	-	-	-	0.0%	5,200	900	6,100	800	15%	100	11%	900	15%	7,000	0.0%	-	(7,000)				
							3.0%	3.2%															
12	2018 Ops/Strategic	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-				
13	2018 Regulatory	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-				
14	2018 Other	-	-	-	-	0.0%	-	-	-	(2,300)	0%	1,200	0%	(1,100)	0%	(1,100)	0.0%	(1,100)	2,200				
15	2018 Budget	-	-	-	-	0.0%	178,500	29,300	207,800	42,600	24%	8,800	30%	51,400	25%	259,200	0.0%	112,000	(371,200)	0%			
	% to 2017 Budget	0%	0%	0%	0%	0%	20%	83%	26%	7%	-11%	7%	-41%	7%	-15%	22%	0%	5%	16%	0%			
	% to 2017 Forecast(F)	0%	0%	0%	0%	0%	34%	3%	29%	25%	-7%	16%	12%	23%	-4%	27%	0%	-20%	8%	0%			

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

0

Notes:

035	7	Normalization	Salaries: ADJ for extended vacancy (Dir) and new RoP for New Dir Wage: no adj for overage to b'17 (req labor) Expense: adj to B'17, cost cuts in 2014, and 2015 and 2017 temp labor	Top 5 Expense Items:				
035	9	Pricing/Costs		Item	Mix%	Bdg 2017	Bdg 2018	Chg
035	10	Capital Impact		EE Rel/Recru	23%	25,000	30,000	5k/20%
035	11	Merit	Salary per Master Budget Model, see note (S) above; Hourly per guideline max%.	EE Training	14%	15,000	15,000	0k/0%
035	12	Ops/Strategic		PreEmpl Tests	19%	20,000	20,000	0k/0%
035	13	Regulatory	in b'17 aca impact, 0.5 positions	BeniAdminHRB	15%	16,000	16,000	0k/0%
035	14	Other		EAP Services	9%	10,000	10,000	0k/0%
035	G1	GenComment1:	Wages 1 FT clerical asst incld for enrollement/office coverage	All Other	20%	21,000	21,000	0k/0%
035	G2	GenComment2:		TOTAL	100%	107,000	112,000	5k/5%

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		D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	X
		DEPTNu	Group1	Group2	Group3	Group4	Group5 Sonder, Chelle													
		040	OPS	HOA	HOA	Admin														
							Payroll								TOTAL					
							Payroll Direct			Payroll Burden					PAYROLL		PR%R	Expense	NORBO	CRR
Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%							
1	2013 Actual	-	26,673	-	-	0.0%	40,343	114,014	154,357	15,108	37%	23,742	21%	38,849	25%	193,206	724.3%	38,393	(204,926)	12%
2	2014 Actual	-	31,064	-	-	0.0%	46,440	112,664	159,104	13,480	29%	29,855	26%	43,335	27%	202,439	651.7%	32,335	(203,709)	13%
3	2015 Actual	-	27,445	-	-	0.0%	48,539	105,841	154,380	13,160	27%	29,125	28%	42,285	27%	196,665	716.6%	36,412	(205,632)	12%
4	2016 Actual	-	36,743	-	-	0.0%	55,049	86,737	141,786	14,790	27%	24,863	29%	39,653	28%	181,439	493.8%	39,201	(183,897)	17%
5	2017 Budget	-	32,000	-	-	0.0%	55,600	141,000	196,600	18,000	32%	41,200	29%	59,200	30%	255,800	799.4%	41,000	(264,800)	11%
6	2017 Forecast(F)	-	33,240	-	-	0.0%	57,073	105,175	162,248	15,281	27%	31,262	30%	46,543	29%	208,791	628.1%	44,479	(220,030)	13%
7	2018 Normalization	-	(1,240)	-	-	0.0%	(673)	25	(648)	(81)	12%	38	153%	(43)	7%	(691)	55.7%	(1,079)	530	
8	2018 Baseline(B)	-	32,000	-	-	0.0%	56,400	105,200	161,600	15,200	27%	31,300	30%	46,500	29%	208,100	650.3%	43,400	(219,500)	13%
	% to 2017 Budget	0%	0%	0%	0%	0%	1%	-25%	-18%	-16%	-17%	-24%	2%	-21%	-4%	-19%	-19%	6%	-17%	18%
	% to 2017 Forecast(F)	0%	-4%	0%	0%	0%	-1%	0%	0%	-1%	1%	0%	0%	0%	0%	0%	4%	-2%	0%	-3%
9	2018 Pricing/Costs	-	-	-	-	0.0%				1,000	29%	1,500	31%	2,500	30%	2,500	0.0%	-	(2,500)	
				0.0%	0.0%	<= after '8' driver				6.6%		4.8%						0.0%		
10	2018 Capital Impact	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	
11	2018 Merit	-	-	-	-	0.0%	1,700	3,200	4,900	300	18%	500	16%	800	16%	5,700	0.0%	-	(5,700)	
							3.0%	3.0%												
12	2018 Ops/Strategic	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	
13	2018 Regulatory	-	-	-	-	0.0%	-	2,000	2,000	-	0%	600	30%	600	30%	2,600	0.0%	-	(2,600)	
14	2018 Other	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	(400)	400	
15	2018 Budget	-	32,000	-	-	0.0%	58,100	110,400	168,500	16,500	28%	33,900	31%	50,400	30%	218,900	684.1%	43,000	(229,900)	12%
	% to 2017 Budget	0%	0%	0%	0%	0%	4%	-22%	-14%	-8%	-12%	-18%	5%	-15%	-1%	-14%	-14%	5%	-13%	13%
	% to 2017 Forecast(F)	0%	-4%	0%	0%	0%	2%	5%	4%	8%	6%	8%	3%	8%	4%	5%	9%	-3%	4%	-7%

See Forecast Adjusments 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 0

Notes:

040	7	Normalization	Rev: 3yr Avg	Salaries:	Wages: adjust for vacancies	?ADD BACK MORE FOR 2017B added payroll	Exp: 3yr avg plus \$3400 for current trends
040	9	Pricing/Costs					
040	10	Capital Impact					
040	11	Merit	Salary per Master Budget Model, see note (S) above; Hourly per guideline max%.				
040	12	Ops/Strategic	Wages:	Exp:			
040	13	Regulatory	Wages: ca min wage impact ripple				
040	14	Other					
040	G1	GenComment1:					
040	G2	GenComment2:	Revenue: \$12,000 Retail Merchandise \$13,000 RV/Boat Storage \$7,000 Misc Other				

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		D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	X				
		DEPTNu	Group1	Group2	Group3	Group4	Group5 Houdyschell, Bill																	
		050	OPS	HOA	HOA	MiscOp	Payroll						TOTAL											
							Payroll Direct			Payroll Burden				PAYROLL										
Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%	PR%R	Expense	NORBO	CRR							
1	2013 Actual	-	105,437	-	-	0.0%	152,338	255,595	407,933	42,968	28%	46,472	18%	89,440	22%	497,373	471.7%	506,062	(897,997)	11%				
2	2014 Actual	-	12,100	-	-	0.0%	129,544	195,175	324,718	41,945	32%	40,302	21%	82,247	25%	406,965	3363.3%	176,644	(571,509)	2%				
3	2015 Actual	-	32,489	-	-	0.0%	136,949	209,647	346,596	42,638	31%	43,317	21%	85,956	25%	432,552	1331.4%	410,617	(810,681)	4%				
4	2016 Actual	-	57,616	-	-	0.0%	149,377	272,409	421,786	45,517	30%	57,624	21%	103,141	24%	524,927	911.1%	376,727	(844,037)	6%				
5	2017 Budget	-	5,000	-	-	0.0%	146,300	232,300	378,600	46,600	32%	59,800	26%	106,400	28%	485,000	9700.0%	343,000	(823,000)	1%				
6	2017 Forecast(F)	-	7,620	-	-	0.0%	156,534	271,399	427,933	45,535	29%	66,516	25%	112,052	26%	539,985	7086.4%	424,812	(957,176)	1%				
7	2018 Normalization	-	(2,620)	-	-	0.0%	3,866	(40,999)	(37,133)	765	20%	(8,216)	20%	(7,452)	20%	(44,585)	1701.7%	(80,812)	122,776					
8	2018 Baseline(B)	-	5,000	-	-	0.0%	160,400	230,400	390,800	46,300	29%	58,300	25%	104,600	27%	495,400	9908.0%	344,000	(834,400)	1%				
	% to 2017 Budget	0%	0%	0%	0%	0%	10%	-1%	3%	-1%	-9%	-3%	-2%	-2%	-5%	2%	2%	0%	1%	-1%				
	% to 2017 Forecast(F)	0%	-34%	0%	0%	0%	2%	-15%	-9%	2%	-1%	-12%	3%	-7%	2%	-8%	40%	-19%	-13%	-25%				
9	2018 Pricing/Costs	-	-	-	-	0.0%				1,700	30%	(400)	25%	1,300	27%	1,300	0.0%	20,000	(21,300)					
					0.0%	0.0%	<= after '8' driver			3.7%		-0.7%						5.8%						
10	2018 Capital Impact	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-					
11	2018 Merit	-	-	-	-	0.0%	4,800	6,900	11,700	800	17%	1,100	16%	1,900	16%	13,600	0.0%	-	(13,600)					
							3.0%	3.0%																
12	2018 Ops/Strategic	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-					
13	2018 Regulatory	-	-	-	-	0.0%	-	7,000	7,000	-	0%	1,800	26%	1,800	26%	8,800	0.0%	-	(8,800)					
14	2018 Other	-	-	-	-	0.0%	-	-	-	-	0%	(3,400)	0%	(3,400)	0%	(3,400)	0.0%	-	3,400					
15	2018 Budget	-	5,000	-	-	0.0%	165,200	244,300	409,500	48,800	30%	57,400	23%	106,200	26%	515,700	#####	364,000	(874,700)	1%				
	% to 2017 Budget	0%	0%	0%	0%	0%	13%	5%	8%	5%	-7%	-4%	-9%	0%	-8%	6%	6%	6%	6%	-6%				
	% to 2017 Forecast(F)	0%	-34%	0%	0%	0%	6%	-10%	-4%	7%	2%	-14%	-4%	-5%	-1%	-4%	46%	-14%	-9%	-28%				

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

0

Notes:

050	7	Normalization	Rev: ...only Firewood rev\$, Grants infl priors and are TBD	Salaries-adj for BenG change in alloc,	Wages-offest for BenG change	Expense: adj for cost cutting in prior years and accrual in '17F, ie back to budget for Baseline
050	9	Pricing/Costs	Exp: economic continued impacts on contractor pricing			
050	10	Capital Impact				
050	11	Merit	Salary per Master Budget Model, see note (S) above; Hourly per guideline max%.			
050	12	Ops/Strategic				
050	13	Regulatory	Wage: ca min wage/economy impacts on RoP	Expense:		
050	14	Other				
050	G1	GenComment1:	DISCUSSION Mastication of common costs, with outsourcing impact on costs in significant increase			
050	G2	GenComment2:	Plantation- 8 year cycle of mastication			

Tahoe Donner Association
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		D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	X						
		DEPTNu	Group1	Group2	Group3	Group4	Group5 Thayer, Christina																			
		051	OPS	AME	Public	Public	Payroll						Payroll				TOTAL									
		Payroll Direct					Payroll Burden							TOTAL												
Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%	PAYROLL	PR%R	Expense	NORBO	CRR								
1	2013 Actual	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	#DIV/0!						
2	2014 Actual	-	-	-	-	0.0%	35,802	11,704	47,506	15,531	43%	6,203	53%	21,734	46%	69,240	0.0%	(4,993)	(64,248)	0%						
3	2015 Actual	-	103	-	-	0.0%	36,166	13,231	49,397	16,012	44%	2,755	21%	18,767	38%	68,164	#####	2,013	(70,074)	0%						
4	2016 Actual	-	307	-	-	0.0%	45,129	30,615	75,744	16,705	37%	6,435	21%	23,140	31%	98,884	#####	10,584	(109,161)	0%						
5	2017 Budget	-	1,000	-	-	0.0%	51,500	50,500	102,000	20,600	40%	11,000	22%	31,600	31%	133,600	#####	16,000	(148,600)	1%						
6	2017 Forecast(F)	-	260	-	-	0.0%	51,614	49,812	101,426	20,883	40%	5,581	11%	26,464	26%	127,889	#####	17,481	(145,111)	0%						
7	2018 Normalization	-	740	-	-	0.0%	(414)	(12)	(426)	(83)	20%	419	-3573%	336	-79%	(89)	-12.1%	(481)	1,311							
8	2018 Baseline(B)	-	1,000	-	-	0.0%	51,200	49,800	101,000	20,800	41%	6,000	12%	26,800	27%	127,800	#####	17,000	(143,800)	1%						
	% to 2017 Budget	0%	0%	0%	0%	0%	-1%	-1%	-1%	1%	2%	-45%	-45%	-15%	-14%	-4%	-4%	6%	-3%	3%						
	% to 2017 Forecast(F)	0%	285%	0%	0%	0%	-1%	0%	0%	0%	0%	8%	8%	1%	2%	0%	-74%	-3%	-1%	286%						
9	2018 Pricing/Costs	-	-	-	-	0.0%				1,000	43%	(100)	12%	900	27%	900	0.0%	-	(900)							
					0.0%	0.0%	<= after '8' driver				4.8%		-1.7%						0.0%							
10	2018 Capital Impact	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-							
11	2018 Merit	-	-	-	-	0.0%	1,500	1,500	3,000	200	13%	200	13%	400	13%	3,400	0.0%	-	(3,400)							
							2.9%	3.0%																		
12	2018 Ops/Strategic	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-							
13	2018 Regulatory	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-							
14	2018 Other	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-							
15	2018 Budget	-	1,000	-	-	0.0%	52,700	51,300	104,000	22,000	42%	6,100	12%	28,100	27%	132,100	#####	17,000	(148,100)	1%						
	% to 2017 Budget	0%	0%	0%	0%	0%	2%	2%	2%	7%	4%	-45%	-45%	-11%	-13%	-1%	-1%	6%	0%	0%						
	% to 2017 Forecast(F)	0%	285%	0%	0%	0%	2%	3%	3%	5%	3%	9%	6%	6%	4%	3%	-73%	-3%	2%	275%						

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

0

Notes:

- 051 7 Normalization saly, exp: adj for cost recovery in prior years...ie back to bdg
- 051 9 Pricing/Costs Trail fee discussion
- 051 10 Capital Impact
- 051 11 Merit
- 051 12 Ops/Strategic
- 051 13 Regulatory
- 051 14 Other
- 051 G1 GenComment1: Major trail improvements to be Replacement Reserve Capital each yr. Trail Rangers removed from Budget 2016, back in for Budget 2017, and to continue in 2018 Budget.
- 051 G2 GenComment2: Manager: Jan-Mar and Dec...split 50% to XC and 50% to Trails

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		D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	X			
		DEPTNu	Group1	Group2	Group3	Group4	Group5 RecFee		Payroll											TOTAL			
		060	OPS	AME	Private	Private	Payroll Direct			Payroll Burden				TOTAL									
		Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%	PAYROLL	PR%R	Expense	NORBO	CRR			
1	2013 Actual	42,137	517,815	12.29	37,229	7.2%	63,421	81,697	145,118	14,777	23%	14,352	18%	29,129	20%	174,247	33.7%	65,793	240,546	187%			
2	2014 Actual	44,058	568,723	12.91	45,323	8.0%	62,052	92,068	154,120	14,594	24%	20,750	23%	35,343	23%	189,464	33.3%	56,890	277,046	195%			
3	2015 Actual	40,454	591,086	14.61	50,995	8.6%	61,972	99,592	161,564	15,343	25%	24,158	24%	39,501	24%	201,065	34.0%	68,329	270,696	184%			
4	2016 Actual	40,504	627,652	15.50	48,733	7.8%	68,058	119,091	187,149	17,527	26%	29,431	25%	46,958	25%	234,107	37.3%	71,171	273,641	177%			
5	2017 Budget	41,000	631,000	15.39	50,200	8.0%	92,100	124,400	216,500	27,000	29%	29,800	24%	56,800	26%	273,300	43.3%	64,800	242,700	163%			
6	2017 Forecast(F)	43,000	645,772	15.02	55,945	8.7%	82,928	137,530	220,458	21,071	25%	33,547	24%	54,618	25%	275,076	42.6%	69,095	245,656	161%			
7	2018 Normalization	(2,000)	7,228	(3.61)	1,155	16.0%	12,672	(4,630)	8,042	2,529	20%	(947)	20%	1,582	20%	9,624	133.1%	905	(4,456)				
8	2018 Baseline(B)	41,000	653,000	15.93	57,100	8.7%	95,600	132,900	228,500	23,600	25%	32,600	25%	56,200	25%	284,700	43.6%	70,000	241,200	159%			
	% to 2017 Budget	0%	3%	3%	14%	10%	4%	7%	6%	-13%	-16%	9%	2%	-1%	-6%	4%	1%	8%	-1%	-2%			
	% to 2017 Forecast(F)	-5%	1%	6%	2%	1%	15%	-3%	4%	12%	-3%	-3%	1%	3%	-1%	3%	2%	1%	-2%	-2%			
9	2018 Pricing/Costs		33,000	-	-	0.0%			-	700	25%	(500)	24%	200	25%	200	0.6%	500	32,300				
			5.1%		0.0%	8.3%	<% after '8' driver				3.0%	-1.5%						0.7%					
10	2018 Capital Impact	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-				
11	2018 Merit					0.0%	2,900	4,000	6,900	500	17%	600	15%	1,100	16%	8,000	0.0%	-	(8,000)				
							3.0%	3.0%															
12	2018 Ops/Strategic					0.0%	-	10,000	10,000	-	0%	2,400	24%	2,400	24%	12,400	0.0%	2,000	(14,400)				
13	2018 Regulatory					0.0%	-	7,000	7,000	-	0%	1,700	24%	1,700	24%	8,700	0.0%	-	(8,700)				
14	2018 Other					0.0%	-	-	-	1,600	0%	200	0%	1,800	0%	1,800	0.0%	(700)	(1,100)				
15	2018 Budget	41,000	686,000	\$ 17	57,100	8.3%	98,500	153,900	252,400	26,400	27%	37,000	24%	63,400	25%	315,800	46.0%	71,800	241,300	154%			
	% to 2017 Budget	0%	9%	9%	14%	5%	7%	24%	17%	-2%	-9%	24%	0%	12%	-4%	16%	6%	11%	-1%	-5%			
	% to 2017 Forecast(F)	-5%	6%	11%	2%	-4%	19%	12%	14%	25%	5%	10%	-1%	16%	1%	15%	8%	4%	-2%	-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

0

Notes:

060	7	Normalization	visits: 3yr avg less 300 for row 9 change impact Rev: 3yr Avg + 5% Saly/Wage-adj fo note to right >	17F - asst mgr exempt position was vacant, backfilled somewhat with nonexempt
060	9	Pricing/Costs	Rev: see fee schedule ... estimate +\$30,000 Guest change (est 25% of Guest not with Member). \$3,000 all other	136 # of operating days
060	10	Capital Impact		Payroll Direct % REV
060	11	Merit	Salary per Master Budget Model, see note (S) above; Hourly per guideline max%.	PD/OpDay
060	12	Ops/Strategic	Wage: parking boat trailers area etal management labor add Exp: signage improvements, guest change, other	Operating Schedule/Notes
060	13	Regulatory	CA Min Wage impact...chg \$10.50 to 11.00 eff 1/1/2018, ~ \$5,000 + \$2k wage issues, esp in Kitchen, compression	2013Actual 28.0% \$ 1,067 5/1 payroll start, Mgr and Asst Mgr
060	14	Other		2014Actual 27.1% \$ 1,133 5/26 Fri, opens (SOP open Fri before MemDay)
060	G1	GenComment1:		2015Actual 27.3% \$ 1,188 5/29 Mon, Memorial Day
060	G2	GenComment2:	Salary includes AmnDir alloc.	2016Actual 29.8% \$ 1,376 9/4 Mon, labor day
				2017Budget 34.3% \$ 1,592 10/8 Sun, last day (SOP close after 1st Sunday in Oct which is 10/1...add a week
				2018Budget 36.8% \$ 1,856 10/31, payroll end, Mgr and Asst Mgr

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		D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	X				
		DEPTNu	Group1	Group2	Group3	Group4	Group5 tbd		Payroll												TOTAL			
		080	OPS	AME	Public	Public	Payroll Direct			Payroll Burden				TOTAL										
		Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%	PAYROLL	PR%R	Expense	NORBO	CRR				
1	2013 Actual	3,999	140,891	35.23	4,730	3.4%	51,629	62,619	114,247	16,274	32%	14,399	23%	30,673	27%	144,920	102.9%	85,756	(94,515)	60%				
2	2014 Actual	1,074	12,918	12.03	-	0.0%	38,907	29,471	68,378	12,208	31%	7,951	27%	20,159	29%	88,537	685.4%	50,869	(126,488)	9%				
3	2015 Actual	3,546	147,932	41.72	3,393	2.3%	58,098	60,530	118,628	14,434	25%	17,937	30%	32,371	27%	150,999	102.1%	74,017	(80,477)	65%				
4	2016 Actual	4,079	186,780	45.79	4,694	2.5%	65,803	67,757	133,560	16,931	26%	23,139	34%	40,070	30%	173,630	93.0%	91,905	(83,449)	69%				
5	2017 Budget	4,500	206,000	45.78	5,000	2.4%	71,900	74,600	146,500	25,300	35%	25,000	34%	50,300	34%	196,800	95.5%	86,300	(82,100)	72%				
6	2017 Forecast(F)	4,200	196,558	46.80	5,450	2.8%	72,724	78,767	151,491	24,032	33%	25,237	32%	49,269	33%	200,759	102.1%	90,644	(100,295)	66%				
7	2018 Normalization	-	442	-	(450)	-101.7%	476	33	509	68	14%	(37)	-111%	31	6%	541	122.3%	356	(5)					
8	2018 Baseline(B)	4,200	197,000	46.90	5,000	2.5%	73,200	78,800	152,000	24,100	33%	25,200	32%	49,300	32%	201,300	102.2%	91,000	(100,300)	66%				
	% to 2017 Budget	-7%	-4%	2%	0%	5%	2%	6%	4%	-5%	-6%	1%	-5%	-2%	-6%	2%	7%	5%	22%	-7%				
	% to 2017 Forecast(F)	0%	0%	0%	-8%	-8%	1%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%				
9	2018 Pricing/Costs		10,000	-	-	0.0%			-	200	33%	(400)	31%	(200)	32%	(200)	-2.0%	2,900	7,300					
			5.1%		0.0%	2.4%	<= after '8' driver				0.8%	-1.6%						3.2%						
10	2018 Capital Impact	100	5,000	\$ 50	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	500	4,500					
11	2018 Merit					0.0%	2,200	2,400	4,600	400	18%	400	17%	800	17%	5,400	0.0%	-	(5,400)					
							3.0%	3.0%																
12	2018 Ops/Strategic	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-					
13	2018 Regulatory				-	0.0%	-	3,000	3,000	-	0%	900	30%	900	30%	3,900	0.0%	-	(3,900)					
14	2018 Other	-	-	-	-	0.0%	-	-	-	200	0%	400	0%	600	0%	600	0.0%	(900)	300					
15	2018 Budget	4,300	212,000	\$ 49	5,000	2.4%	75,400	84,200	159,600	24,900	33%	26,500	31%	51,400	32%	211,000	99.5%	93,500	(97,500)	68%				
	% to 2017 Budget	-4%	3%	8%	0%	-3%	5%	13%	9%	-2%	-6%	6%	-6%	2%	-6%	7%	4%	8%	19%	-4%				
	% to 2017 Forecast(F)	2%	8%	5%	-8%	-15%	4%	7%	5%	4%	0%	5%	-2%	4%	-1%	5%	-3%	3%	-3%	3%				

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

0

Notes:

080	7	Normalization	Rev= used 2017 as new normal, base line	Payroll: use 2017F as minwage impacts/compression impacts	Expense: use 2017, as trend of winter season storage, hay costs, disposal costs not a 3yr avg
080	9	Pricing/Costs	Rev: trail rides, camps and boarding increases; see fee schedule draft	Exp: hay costs volatile, disposal fees likely increase	
080	10	Capital Impact	add \$5000 revenue growth due to campus improvements [in b'17 added \$7000 Rev, adding four(4) premium boarding stall larger 24'x24' (standard is 12'x24'), not fully realized in '17]		
080	11	Merit	Salary per Master Budget Model, see note (S) above; Hourly per guideline max%.		
080	12	Ops/Strategic			
080	13	Regulatory	CA Min Wage impact...chg \$10.50 to 11.00 effective 1/1/2018, ~ \$3000		
080	14	Other			
080	G1	GenComment1:	competitor pricing analytic done		
080	G2	GenComment2:	Salary includes AmnDir alloc. Closed on Tues/Wed for trail rides.	Horse fleet/herd size; 23 currently working horses, B' 18 Target is 25 horses, 25 working.	

Tahoe Donner Association
working model
Resort Budget Model
2018 Budget - Annual
090 Tennis

		D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	X					
		DEPTNu	Group1	Group2	Group3	Group4	Group5 RecFee																		
		090	OPS	AME	Private	Private	Payroll Direct				Payroll Burden				TOTAL										
		Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%	PAYROLL	PR%R	Expense	NORBO	CRR					
1	2013 Actual	21,953	215,392	9.81	42,548	19.8%	71,992	49,388	121,380	10,375	14%	9,061	18%	19,436	16%	140,816	65.4%	54,951	(22,923)	90%					
2	2014 Actual	20,124	250,613	12.45	35,867	14.3%	63,245	37,120	100,365	11,178	18%	8,820	24%	19,998	20%	120,363	48.0%	45,127	49,255	124%					
3	2015 Actual	18,667	290,157	15.54	42,061	14.5%	67,854	48,329	116,183	11,698	17%	11,199	23%	22,897	20%	139,080	47.9%	43,782	65,234	129%					
4	2016 Actual	16,797	253,474	15.09	30,657	12.1%	68,052	41,680	109,732	11,342	17%	9,116	22%	20,458	19%	130,191	51.4%	40,796	51,830	126%					
5	2017 Budget	17,000	257,000	15.12	32,300	12.6%	61,500	42,800	104,300	11,200	18%	9,300	22%	20,500	20%	124,800	48.6%	43,600	56,300	128%					
6	2017 Forecast(F)	17,100	222,333	13.00	38,180	17.2%	66,992	51,605	118,596	11,947	18%	11,959	23%	23,906	20%	142,502	64.1%	44,522	(2,871)	99%					
7	2018 Normalization	400	10,667	26.67	20	0.2%	(2,992)	(10,005)	(12,996)	(647)	22%	(1,959)	20%	(2,606)	20%	(15,602)	-146.3%	(1,522)	27,771						
8	2018 Baseline(B)	17,500	233,000	13.31	38,200	16.4%	64,000	41,600	105,600	11,300	18%	10,000	24%	21,300	20%	126,900	54.5%	43,000	24,900	112%					
	% to 2017 Budget	3%	-9%	-12%	18%	30%	4%	-3%	1%	1%	-3%	8%	11%	4%	3%	2%	12%	-1%	-56%	-13%					
	% to 2017 Forecast(F)	2%	5%	2%	0%	-5%	-4%	-19%	-11%	-5%	-1%	-16%	4%	-11%	0%	-11%	-15%	-3%	-967%	13%					
9	2018 Pricing/Costs		4,000	-	-	0.0%				100	18%	(200)	24%	(100)	20%	(100)	-2.5%	300	3,800						
			1.7%		0.0%	16.1%	<% after '8' driver			0.9%		-2.0%						0.7%							
10	2018 Capital Impact		-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-						
11	2018 Merit					0.0%	1,900	1,200	3,100	300	16%	200	17%	500	16%	3,600	0.0%	-	(3,600)						
							3.0%	2.9%																	
12	2018 Ops/Strategic		-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-						
13	2018 Regulatory		-	-	-	0.0%	-	2,000	2,000	-	0%	500	25%	500	25%	2,500	0.0%		(2,500)						
14	2018 Other		-	-	-	0.0%	-	-	-	400	0%	300	0%	700	0%	700	0.0%	(400)	(300)						
15	2018 Budget	17,500	237,000	\$ 14	38,200	16.1%	65,900	44,800	110,700	12,100	18%	10,800	24%	22,900	21%	133,600	56.4%	42,900	22,300	110%					
	% to 2017 Budget	3%	-8%	-10%	18%	28%	7%	5%	6%	8%	1%	16%	11%	12%	5%	7%	16%	-2%	-60%	-14%					
	% to 2017 Forecast(F)	2%	7%	4%	0%	-6%	-2%	-13%	-7%	1%	3%	-10%	4%	-4%	3%	-6%	-12%	-4%	-877%	12%					

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

0

Notes:

090	7	Normalization	Rev: 3yr avg + 3% for prior years price increases less 15k for rec fee net loss in Rev in '16	Payroll: 3yr avg + 5% for minwage/competiv wage past pressurs	Expense: 3yr Average
090	9	Pricing/Costs	Rev: Guest card rate +\$8, with estimated 25% of guest entries, \$4000 impact. nominal to no changes otherwise		
090	10	Capital Impact			
090	11	Merit	Salary per Master Budget Model, see note (S) above; Hourly per guideline max%.		Hourly Commissions TL = \$0 in Wages. (asst pros are not EE's and their comms not in this #, as AP Chcks charged against Rev.)
090	12	Ops/Strategic			
090	13	Regulatory	CA MinWage impact		
090	14	Other			
090	G1	GenComment1:	Salary includes AmnDir alloc. 10% 12mths.	ProCommissions (non-director) are net against revenue, as not employees.	
090	G2	GenComment2:	Salary includes Pro's Commission Budget ----->>>	23,000	ProEE (saly) Commission Budget (\$20,000 B'17) increased based on both A'16 and F'17 closer to 23k

Tahoe Donner Association
working model
Resort Budget Model
2018 Budget - Annual
100 Campground
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		D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	X			
		DEPTNu	Group1	Group2	Group3	Group4	Group5 Johnson, Carol																
		100	OPS	AME	Public	MiscOp	Payroll																
							Payroll Direct				Payroll Burden				TOTAL								
		Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%	PAYROLL	PR%R	Expense	NORBO	CRR			
1	2013 Actual	1,423	45,927	32.28	-	0.0%	17,176	8,713	25,889	3,397	20%	1,694	19%	5,090	20%	30,980	67.5%	31,905	(16,958)	73%			
2	2014 Actual	1,537	52,044	33.86	-	0.0%	17,143	8,693	25,836	3,500	20%	1,919	22%	5,419	21%	31,255	60.1%	29,751	(8,962)	85%			
3	2015 Actual	1,559	52,729	33.82	-	0.0%	18,139	8,829	26,967	3,970	22%	2,193	25%	6,163	23%	33,130	62.8%	31,250	(11,651)	82%			
4	2016 Actual	1,737	59,042	33.99	-	0.0%	19,865	9,273	29,138	3,654	18%	1,905	21%	5,560	19%	34,697	58.8%	31,073	(6,728)	90%			
5	2017 Budget	1,500	57,000	38.00	-	0.0%	22,600	9,200	31,800	5,200	23%	1,800	20%	7,000	22%	38,800	68.1%	31,200	(13,000)	81%			
6	2017 Forecast(F)	1,600	56,779	35.49	-	0.0%	23,912	8,844	32,756	4,994	21%	1,879	21%	6,873	21%	39,629	69.8%	31,428	(14,279)	80%			
7	2018 Normalization	-	1,221	-	-	0.0%	(712)	(44)	(756)	(94)	13%	21	-47%	(73)	10%	(829)	-67.9%	(128)	2,179				
8	2018 Baseline(B)	1,600	58,000	36.25	-	0.0%	23,200	8,800	32,000	4,900	21%	1,900	22%	6,800	21%	38,800	66.9%	31,300	(12,100)	83%			
	% to 2017 Budget	7%	2%	-5%	0%	0%	3%	-4%	1%	-6%	-8%	6%	10%	-3%	-3%	0%	-2%	0%	-7%	2%			
	% to 2017 Forecast(F)	0%	2%	2%	0%	0%	-3%	0%	-2%	-2%	1%	1%	2%	-1%	1%	-2%	-4%	0%	-15%	4%			
9	2018 Pricing/Costs		3,000	-	-	0.0%				100	22%	-	22%	100	22%	100	3.3%	600	2,300				
			5.2%		0.0%	0.0%	<= after '8' driver				2.0%	0.0%						1.9%					
10	2018 Capital Impact		-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-				
11	2018 Merit					0.0%	700	300	1,000	100	14%	-	0%	100	10%	1,100	0.0%	-	(1,100)				
							3.0%	3.4%															
12	2018 Ops/Strategic		-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-				
13	2018 Regulatory		-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-				
14	2018 Other		-	-	-	0.0%	(700)	-	(700)	300	-43%	(200)	0%	100	-14%	(600)	0.0%	(300)	900				
15	2018 Budget	1,600	61,000	\$ 38	-	0.0%	23,200	9,100	32,300	5,400	23%	1,700	19%	7,100	22%	39,400	64.6%	31,600	(10,000)	86%			
	% to 2017 Budget	7%	7%	0%	0%	0%	3%	-1%	2%	4%	1%	-6%	-5%	1%	0%	2%	-5%	1%	-23%	6%			
	% to 2017 Forecast(F)	0%	7%	7%	0%	0%	-3%	3%	-1%	8%	11%	-10%	-12%	3%	5%	-1%	-7%	1%	-30%	8%			

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

0

Notes:

100	7	Normalization	Rev-normz to 3yr Avg + 3% for past price increases. Exp-normz for non-recurring to 3yr Avg	
100	9	Pricing/Costs	specific price changes, see fee schedule	...[.]consistent with 2016 Budget and Actual operating plan
100	10	Capital Impact		<u>2018 Budget - Annual Operating Schedule/Notes</u>
100	11	Merit	Salary per Master Budget Model, see note (S) above; Hourly per guideline max%.	6/1 payroll start, CJ and DJ
100	12	Ops/Strategic		6/9 FRI campground opens
100	13	Regulatory		9/4 MON labor day
100	14	Other		9/12 MON campground last day (checkouts)
100	G1	GenComment1:	Reserve America software new for 2018, to pass service fees on to consumer	9/15 payroll end for CJ and DJ
100	G2	GenComment2:	Salary includes AmnDir alloc. Mktg: oppty with coupons to campers for...pizza, lodge, bike rental	

Tahoe Donner Association
working model
Resort Budget Model

2018 Budget - Annual

110 Cross Country Center

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		D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	X					
		DEPTNu	Group1	Group2	Group3	Group4	Group5 Jones, Sally		Payroll																
		110	OPS	AME	Public	Public	Payroll Direct			Payroll Burden				TOTAL											
		Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%	PAYROLL	PR%R	Expense	NORBO	CRR					
1	2013 Actual	24,246	692,335	28.55	50,200	7.3%	105,933	180,667	286,600	27,689	26%	35,330	20%	63,019	22%	349,619	50.5%	201,026	91,490	115%					
2	2014 Actual	8,489	438,906	51.70	19,290	4.4%	115,514	75,769	191,283	34,536	30%	17,981	24%	52,517	27%	243,799	55.5%	95,216	80,600	122%					
3	2015 Actual	10,171	435,764	42.84	37,527	8.6%	119,315	113,177	232,493	33,977	28%	26,655	24%	60,632	26%	293,125	67.3%	130,758	(25,646)	94%					
4	2016 Actual	30,230	978,088	32.35	65,781	6.7%	102,789	273,770	376,558	31,851	31%	61,443	22%	93,294	25%	469,852	48.0%	238,207	204,248	126%					
5	2017 Budget	21,000	700,000	33.33	43,000	6.1%	119,500	183,500	303,000	36,600	31%	41,500	23%	78,100	26%	381,100	54.4%	257,800	18,100	103%					
6	2017 Forecast(F)	26,635	1,070,587	40.19	56,453	5.3%	121,547	269,906	391,453	33,641	28%	58,496	22%	92,137	24%	483,590	45.2%	289,627	240,917	129%					
7	2018 Normalization	(4,335)	(200,587)	46.27	(2,453)	1.2%	953	(29,906)	(28,953)	159	17%	(5,996)	20%	(5,837)	20%	(34,790)	17.3%	(16,627)	(146,717)						
8	2018 Baseline(B)	22,300	870,000	39.01	54,000	6.2%	122,500	240,000	362,500	33,800	28%	52,500	22%	86,300	24%	448,800	51.6%	273,000	94,200	112%					
	% to 2017 Budget	6%	24%	17%	26%	1%	3%	31%	20%	-8%	-10%	27%	-3%	10%	-8%	18%	-5%	6%	420%	9%					
	% to 2017 Forecast(F)	-16%	-19%	-3%	-4%	18%	1%	-11%	-7%	0%	0%	-10%	1%	-6%	1%	-7%	14%	-6%	-61%	-13%					
9	2018 Pricing/Costs		45,000	-	-	0.0%				1,600	29%	(800)	22%	800	24%	800	1.8%	8,200	36,000						
			5.2%		0.0%	5.9%	<= after '8' driver			4.7%		-1.5%						3.0%							
10	2018 Capital Impact	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-						
11	2018 Merit					0.0%	3,700	7,200	10,900	600	16%	1,200	17%	1,800	17%	12,700	0.0%	-	(12,700)						
							3.0%	3.0%																	
12	2018 Ops/Strategic					0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-						
13	2018 Regulatory					0.0%	4,000	5,000	9,000	600	15%	1,100	22%	1,700	19%	10,700	0.0%	5,000	(15,700)						
14	2018 Other					0.0%	-	-	-	(4,900)	0%	-	0%	(4,900)	0%	(4,900)	0.0%	(2,700)	7,600						
15	2018 Budget	22,300	915,000	\$ 41.03	54,000	5.9%	130,200	252,200	382,400	31,700	24%	54,000	21%	85,700	22%	468,100	51.2%	283,500	109,400	114%					
	% to 2017 Budget	6%	31%	23%	26%	-4%	9%	37%	26%	-13%	-21%	30%	-5%	10%	-13%	23%	-6%	10%	504%	11%					
	% to 2017 Forecast(F)	-16%	-15%	2%	-4%	12%	7%	-7%	-2%	-6%	-12%	-8%	-1%	-7%	-5%	-3%	13%	-2%	-55%	-12%					

See Forecast Adjusments Schedule for ADJ to Sep-Dec Bdg

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

114%

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

(B) Baseline - includes rounding

0

Notes:	Baseline vs 3YrAvg	221,581	0	90,757	33%	101,133	0
110	7 Normalization	nrmz rev to 3yr avg+5% for prior 2yrs price incrs		Wages: 3yrAvg + 10,000 for prior years CAMinWage increases		Exp: 3yr avg plus 32k for snwml/ccfees/othe	
110	9 Pricing/Costs	Rev: avg ~5% overall price increase, Public Focus		Expense: est.3% cost increase over Baseline		125	
110	10 Capital Impact					EASTER: 3/31/13 4/20/14 4/5/15 3/27/16 4/16/17 4/1/18	
110	11 Merit					4/8/2018 Sun, last day budgeted for 2017/2018 season	
110	12 Ops/Strategic	Exp: net impact, advertising changes/digital content, overall co, net change 0.				12/1/2017 Sat, opening day budgeted for 2018/2019 season	
110	13 Regulatory	Saly: CompWage adj	Wage: CA MWimpact...chg \$10.50 to 11.00 eff 1/1/2018	Exp: Ins 10% cost inc		Thanksgiving is as early as it gets in 2018, on 11/22/2018.	
110	14 Other					utilities incr s/b nominal	
110	G1 GenComment1:					? Status of: Sponsoring JR NATIONALS	
110	G2 GenComment2:	Salary includes AmnDir/asstDoO/4mths50%TrailsMgr alloc.				2018Budget 41.8% \$ 3,059 Rev Mix: 29% Pass, 38% DailyTix, 8% Retail (merchd), 20% Rental, 5% Lessons, 0% Other	

Tahoe Donner Association
working model
Resort Budget Model

2018 Budget - Annual

120 Golf Course Operations

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		D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	X			
		DEPTNu	Group1	Group2	Group3	Group4	Group5 Murtagh, James		Payroll											TOTAL			
		120	OPS	AME	Public	Golf	Payroll Direct			Payroll Burden				PAYROLL		PR%R	Expense	NORBO	CRR				
		Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%								
1	2013 Actual	18,910	1,072,970	56.74	81,900	7.6%	90,556	116,067	206,623	26,794	30%	21,560	19%	48,354	23%	254,977	23.8%	95,712	640,381	248%			
2	2014 Actual	20,526	1,139,086	55.49	69,377	6.1%	66,664	105,219	171,883	20,347	31%	24,865	24%	45,211	26%	217,095	19.1%	79,517	773,097	311%			
3	2015 Actual	19,944	1,109,002	55.61	64,383	5.8%	74,429	115,865	190,293	13,570	18%	28,319	24%	41,889	22%	232,182	20.9%	87,232	725,206	289%			
4	2016 Actual	19,494	1,119,109	57.41	58,706	5.2%	33,094	130,525	163,619	8,363	25%	34,109	26%	42,472	26%	206,091	18.4%	87,390	766,921	318%			
5	2017 Budget	20,000	1,170,000	58.50	69,000	5.9%	46,300	139,100	185,400	19,700	43%	35,600	26%	55,300	30%	240,700	20.6%	84,600	775,700	297%			
6	2017 Forecast(F)	18,000	1,020,298	56.68	58,906	5.8%	45,671	122,635	168,306	16,622	36%	30,851	25%	47,473	28%	215,779	21.1%	91,238	654,374	279%			
7	2018 Normalization	1,100	83,702	76.09	2,094	2.5%	1,629	6,365	7,994	278	17%	1,349	21%	1,627	20%	9,621	11.5%	(2,638)	74,626				
8	2018 Baseline(B)	19,100	1,104,000	57.80	61,000	5.5%	47,300	129,000	176,300	16,900	36%	32,200	25%	49,100	28%	225,400	20.4%	88,600	729,000	294%			
	% to 2017 Budget	-5%	-6%	-1%	-12%	-6%	2%	-7%	-5%	-14%	-16%	-10%	-2%	-11%	-7%	-6%	-1%	5%	-6%	-1%			
	% to 2017 Forecast(F)	6%	8%	2%	4%	-4%	4%	5%	5%	2%	-2%	4%	-1%	3%	-1%	4%	-3%	-3%	11%	6%			
9	2018 Pricing/Costs	11,000	-	-	-	0.0%	-	-	-	-	36%	(500)	25%	(500)	28%	(500)	-4.5%	500	11,000				
		1.0%			0.0%	5.5%	<= after '8' driver				0.0%	-1.6%						0.6%					
10	2018 Capital Impact	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-				
11	2018 Merit	-	-	-	-	0.0%	1,400	3,900	5,300	200	14%	600	15%	800	15%	6,100	0.0%	-	(6,100)				
							3.0%	3.0%															
12	2018 Ops/Strategic	100	7,000	\$ 70	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	7,000				
13	2018 Regulatory	-	-	-	-	0.0%	-	3,000	3,000	-	0%	700	23%	700	23%	3,700	0.0%	-	(3,700)				
14	2018 Other	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	(1,900)	1,900				
15	2018 Budget	19,200	1,122,000	\$ 58.44	61,000	5.4%	48,700	135,900	184,600	17,100	35%	33,000	24%	50,100	27%	234,700	20.9%	87,200	739,100	293%			
	% to 2017 Budget	-4%	-4%	0%	-12%	-8%	5%	-2%	0%	-13%	-17%	-7%	-5%	-9%	-9%	-2%	2%	3%	-5%	-1%			
	% to 2017 Forecast(F)	7%	10%	3%	4%	-6%	7%	11%	10%	3%	-4%	7%	-3%	6%	-4%	9%	-1%	-4%	13%	5%			

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

0

Notes:

120	7	Normalization	Rnds: 3yr Avg, Rev: 3yr avg + 2% growth Wages - 3yr avg + 5% for pys min wage increases Exp: 3yr avg
120	9	Pricing/Costs	price/volume specifics TBD, also see row13 'Other' price increases of 1%..... TL via Price Increases.
120	10	Capital Impact	
120	11	Merit	Salary per Master Budget Model, see note (S) above; Hourly per guideline max%.
120	12	Ops/Strategic	Group golf growth, June & Sept
120	13	Regulatory	CA Min Wage impact...chg \$10.50 to 11.00 effective 1/1/2018, ~ \$3000
120	14	Other	Range: May 18 Fri - Oct 14 Sun, daily Memorial day is 5/28 in 2018
120	G1	GenComment1:	Course Open: May 18 Fri for season. Closing Date Sunday 10/14/2018. 10/15 Mon - EE Tourny (comp rounds)
120	G2	GenComment2:	beg. With B'15, dropped DoG 10%alloc to 125

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		D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	X
		DEPTnu	Group1	Group2	Group3	Group4	Group5		Kuehne, Kevin											
		125	OPS	AME	Public	Golf	Payroll Direct						Payroll Burden						TOTAL	
		Unit	Revenue	NOR / Round	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%	PAYROLL	PR%R	Expense	NORBO	/ 18 h
1	2013 Actual	18,910	-	(47.94)	-	0.0%	124,231	381,365	505,596	40,854	33%	68,674	18%	109,528	22%	615,125	0.0%	291,494	(906,618)	(50,368)
2	2014 Actual	20,526	-	(41.39)	-	0.0%	115,721	350,607	466,328	41,817	36%	76,554	22%	118,371	25%	584,699	0.0%	264,951	(849,649)	(47,203)
3	2015 Actual	19,944	-	(40.88)	-	0.0%	134,203	336,037	470,240	43,638	33%	76,698	23%	120,336	26%	590,576	0.0%	224,673	(815,249)	(45,292)
4	2016 Actual	19,494	-	(44.40)	-	0.0%	143,996	364,459	508,456	45,898	32%	84,707	23%	130,604	26%	639,060	0.0%	226,406	(865,466)	(48,081)
5	2017 Budget	20,000	-	(46.03)	-	0.0%	144,700	375,000	519,700	49,700	34%	113,800	30%	163,500	31%	683,200	0.0%	237,300	(920,500)	(51,139)
6	2017 Forecast(F)	18,000	-	(49.37)	-	0.0%	141,281	372,744	514,025	44,369	31%	102,478	27%	146,847	29%	660,872	0.0%	227,828	(888,699)	(49,372)
7	2018 Normalization	1,100	-	-	-	0.0%	2,819	(9,744)	(6,925)	631	22%	(1,878)	19%	(1,247)	18%	(8,172)	0.0%	(1,528)	9,699	(48,833)
8	2018 Baseline(B)	19,100	-	(46.02)	-	0.0%	144,100	363,000	507,100	45,000	31%	100,600	28%	145,600	29%	652,700	0.0%	226,300	(879,000)	(48,833)
	% to 2017 Budget	-5%	0%	0%	0%	0%	0%	-3%	-2%	-9%	-9%	-12%	-9%	-11%	-9%	-4%	0%	-5%	-5%	-5%
	% to 2017 Forecast(F)	6%	0%	-7%	0%	0%	2%	-3%	-1%	1%	-1%	-2%	1%	-1%	1%	-1%	0%	-1%	-1%	-1%
9	2018 Pricing/Costs	-	-	-	-	0.0%	-	-	-	1,900	33%	(500)	28%	1,400	29%	1,400	0.0%	3,000	(4,400)	(48,833)
					0.0%	0.0%	<= after '8' driver			4.2%		-0.5%						1.3%		
10	2018 Capital Impact	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	(48,833)
11	2018 Merit	-	-	-	-	0.0%	4,300	11,000	15,300	700	16%	1,800	16%	2,500	16%	17,800	0.0%	-	(17,800)	(48,833)
							3.0%	3.0%												
12	2018 Ops/Strategic	100	-	\$ 0	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	(48,833)
13	2018 Regulatory	-	-	-	-	0.0%	300	2,000	2,300	100	33%	600	30%	700	30%	3,000	0.0%	-	(3,000)	(48,833)
14	2018 Other	-	-	-	-	0.0%	-	-	-	(2,700)	0%	4,500	0%	1,800	0%	1,800	0.0%	(2,300)	500	(48,833)
15	2018 Budget	19,200	-	(47.07)	-	0.0%	148,700	376,000	524,700	45,000	30%	107,000	28%	152,000	29%	676,700	0.0%	227,000	(903,700)	(50,206)
	% to 2017 Budget	-4%	0%	2%	0%	0%	3%	0%	1%	-9%	-12%	-6%	-6%	-7%	-8%	-1%	0%	-4%	-2%	-2%
	% to 2017 Forecast(F)	7%	0%	-5%	0%	0%	5%	1%	2%	1%	-4%	4%	4%	4%	1%	2%	0%	0%	2%	2%

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

0

Notes:

125	7	Normalization	Salary: adj for vacant position in F'17 part of year	Wages: 3yr avg plus \$10,000 for prior years ca min wage impacts compression	Exp: 3yr avg
125	9	Pricing/Costs	Expense: inflation factor of fertilizers, pesticides, etc.		
125	10	Capital Impact			
125	11	Merit	Salary per Master Budget Model, see note (S) above; Hourly per guideline max%.		
125	12	Ops/Strategic			
125	13	Regulatory	Wage: CA Min Wage impact...chg \$10.50 to 11.00 effective 1/1/2018, ~ \$2,000 (none at MinWage, but some are close, and compression/market will impact)		
125	14	Other			
125	G1	GenComment1:			
125	G2	GenComment2:			

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		D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	X
		DEPTNu	Group1	Group2	Group3	Group4	Group5													
		128	OPS	AME	Public	FAB	LodgeSmrFnB													
		Covers					Payroll Direct			Payroll Burden					TOTAL					
		Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%	PAYROLL	PR%R	Expense	NORBO	CRR
1	2013 Actual	47,776	1,825,480	38.21	592,279	32.4%	264,838	417,288	682,127	74,401	28%	88,107	21%	162,508	24%	844,635	46.3%	361,519	27,047	102%
2	2014 Actual	48,313	2,001,709	41.43	625,873	31.3%	329,412	452,154	781,566	95,756	29%	132,714	29%	228,470	29%	1,010,036	50.5%	362,813	2,987	100%
3	2015 Actual	49,667	1,997,593	40.22	636,962	31.9%	336,207	488,445	824,652	96,460	29%	153,286	31%	249,746	30%	1,074,398	53.8%	366,022	(79,790)	96%
4	2016 Actual	60,496	2,312,246	38.22	716,951	31.0%	337,110	622,823	959,933	104,458	31%	165,329	27%	269,787	28%	1,229,720	53.2%	429,480	(63,905)	97%
5	2017 Budget	47,000	2,194,000	46.68	667,000	30.4%	304,500	642,300	946,800	107,100	35%	286,700	45%	393,800	42%	1,340,600	61.1%	384,400	(198,000)	92%
6	2017 Forecast(F)	54,000	2,360,495	43.71	733,488	31.1%	312,704	709,026	1,021,730	97,012	31%	249,067	35%	346,080	34%	1,367,810	57.9%	422,168	(162,972)	94%
7	2018 Normalization	700	(137,495)	(196.42)	(37,488)	27.3%	(2,604)	(42,026)	(44,630)	(512)	20%	(8,367)	20%	(8,880)	20%	(53,510)	38.9%	(6,268)	(40,228)	
8	2018 Baseline(B)	54,700	2,223,000	40.64	696,000	31.3%	310,100	667,000	977,100	96,500	31%	240,700	36%	337,200	35%	1,314,300	59.1%	415,900	(203,200)	92%
	% to 2017 Budget	16%	1%	-13%	4%	3%	2%	4%	3%	-10%	-12%	-16%	-19%	-14%	-17%	-2%	-3%	8%	3%	0%
	% to 2017 Forecast(F)	1%	-6%	-7%	-5%	1%	-1%	-6%	-4%	-1%	0%	-3%	3%	-3%	2%	-4%	2%	-1%	25%	-2%
9	2018 Pricing/Costs		30,000	-	-	0.0%				4,800	33%	(3,600)	36%	1,200	35%	1,200	4.0%	4,000	24,800	
			1.3%		0.0%	30.9%	<% after '8' driver			5.0%		-1.5%						1.0%		
10	2018 Capital Impact	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	
11	2018 Merit					0.0%	9,300	5,900	15,200	1,500	16%	900	15%	2,400	16%	17,600	0.0%	-	(17,600)	
							3.0%	0.9%												
12	2018 Ops/Strategic	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	
13	2018 Regulatory	-	-	-	-	0.0%	10,000	15,000	25,000	3,300	33%	5,300	35%	8,600	34%	33,600	0.0%	-	(33,600)	
14	2018 Other	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	(4,200)	4,200	
15	2018 Budget	54,700	2,253,000	\$ 41.19	696,000	30.9%	329,400	687,900	1,017,300	106,100	32%	243,300	35%	349,400	34%	1,366,700	60.7%	415,700	(225,400)	91%
	% to 2017 Budget	16%	3%	-12%	4%	2%	8%	7%	7%	-1%	-8%	-15%	-21%	-11%	-17%	2%	-1%	8%	14%	-1%
	% to 2017 Forecast(F)	1%	-5%	-6%	-5%	-1%	5%	-3%	0%	9%	4%	-2%	1%	1%	0%	5%	-2%	38%	-3%	

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

0

Notes:

128	7	Normalization	Rev/Cogs: 3yrAvg Saly: Wage: 3yr avg x 10% for min wage increase impact and adj for acg chg group sales position	Exp: 3yr avg + 10k for linen costs incr
128	9	Pricing/Costs	Price increase on Banquet menus primarily, see row 12 for regular menu price changes expectations, if food costs increase, menu prices to increase	
128	10	Capital Impact	Event Tent discussion	
128	11	Merit	Salary per Master Budget Model, see note (S) above; Hourly partial, not all ee's; see row 12	
128	12	Ops/Strategic	address Competitive ROP back of house, impact from Min Wage and Region pressures	
128	13	Regulatory	Saly: CA Exempt/TipLaws Wage:CA Min Wage impact...chg \$10.00 to 10.50 effective 1/1/2017, Raise prices ~ 1.5% overall to cover the increase. Ex: 600 Ccfees on Rev add/other	
128	14	Other	A '16 payroll hours were 49,970, if 100% impacted would equate to \$25,000	
128	G1	GenComment1:		
128	G2	GenComment2:	10,000 CA wage law, tips and exempt compliance impact	

S&W TL as a % of Revenue	
37.4%	2013Actual
39.0%	2014Actual
41.3%	2015Actual
41.5%	2016Actual
43.2%	2017Budget
43.3%	2017Forecast(F)
45.2%	2018Budget

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		D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	X			
		DEPTnu	Group1	Group2	Group3	Group4	Group5 RecFee																
		130	OPS	AME	Private	RecPoo	Payroll Direct				Payroll Burden				TOTAL								
		Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%	PAYROLL	PR%R	Expense	NORBO	CRR			
1	2013 Actual	-	205,110	-	-	0.0%	-	132,688	132,688	-	0%	23,132	17%	23,132	17%	155,821	76.0%	125,799	(76,510)	73%			
2	2014 Actual	-	209,747	-	-	0.0%	-	102,279	102,279	-	0%	31,085	30%	31,085	30%	133,363	63.6%	102,873	(26,489)	89%			
3	2015 Actual	-	195,379	-	-	0.0%	-	90,171	90,171	-	0%	20,956	23%	20,956	23%	111,127	56.9%	126,463	(42,211)	82%			
4	2016 Actual	-	213,363	-	-	0.0%	-	95,089	95,089	-	0%	21,247	22%	21,247	22%	116,336	54.5%	135,729	(38,703)	85%			
5	2017 Budget	-	250,000	-	-	0.0%	-	118,300	118,300	-	0%	26,000	22%	26,000	22%	144,300	57.7%	181,300	(75,600)	77%			
6	2017 Forecast(F)	-	204,626	-	-	0.0%	-	71,640	71,640	-	0%	14,730	21%	14,730	21%	86,370	42.2%	158,675	(40,419)	84%			
7	2018 Normalization	-	6,374	-	-	0.0%	-	18,360	18,360	-	0%	3,670	20%	3,670	20%	22,030	345.6%	1,625	(17,281)				
8	2018 Baseline(B)	-	211,000	-	-	0.0%	-	90,000	90,000	-	0%	18,400	20%	18,400	20%	108,400	51.4%	160,300	(57,700)	79%			
	% to 2017 Budget	0%	-16%	0%	0%	0%	0%	-24%	-24%	0%	0%	-29%	-7%	-29%	-7%	-25%	-11%	-12%	-24%	2%			
	% to 2017 Forecast(F)	0%	3%	0%	0%	0%	0%	26%	26%	0%	0%	25%	-1%	25%	-1%	26%	22%	1%	43%	-6%			
9	2018 Pricing/Costs	-	10,000	-	-	0.0%	-	-	-	-	0%	(300)	20%	(300)	20%	(300)	-3.0%	1,400	8,900				
			4.7%		0.0%	0.0%		<= after '8' driver			0.0%		-1.6%					0.9%					
10	2018 Capital Impact	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-				
11	2018 Merit	-	-	-	-	0.0%	-	2,700	2,700	-	0%	400	15%	400	15%	3,100	0.0%	-	(3,100)				
								0.0%	3.0%														
12	2018 Ops/Strategic	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-				
13	2018 Regulatory	-	-	-	-	0.0%	-	6,000	6,000	-	0%	1,200	20%	1,200	20%	7,200	0.0%	-	(7,200)				
14	2018 Other	-	-	-	-	0.0%	-	-	-	-	0%	200	0%	200	0%	200	0.0%	(1,600)	1,400				
15	2018 Budget	-	221,000	-	-	0.0%	-	98,700	98,700	-	0%	19,900	20%	19,900	20%	118,600	53.7%	160,100	(57,700)	79%			
	% to 2017 Budget	0%	-12%	0%	0%	0%	0%	-17%	-17%	0%	0%	-23%	-8%	-23%	-8%	-18%	-7%	-12%	-24%	3%			
	% to 2017 Forecast(F)	0%	8%	0%	0%	0%	0%	38%	38%	0%	0%	35%	-2%	35%	-2%	37%	27%	1%	43%	-5%			

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

0

Notes:

													Trout and Aquatics - Combined							
130	7 Normalization	Revenue: 3yr Avg + 3% for prior price increases Payroll: 3yr avg+ 5% min wage, plus instructor/lifeguard shortage woes Expense: use F17 due to recpool winter & chemicals growth											2013 Actual	1,088,846	530,271	11.6%				
130	9 Pricing/Costs	Pricing increases, primarily in Guests products. See fee schedule											2014 Actual	1,097,471	489,953	20.8%				
130	10 Capital Impact												2015 Actual	1,081,153	495,970	19.4%				
130	11 Merit	Salary per Master Budget Model, see note (S) above; Hourly per guideline max%.											2016 Actual	1,151,137	514,952	15.0%				
130	12 Ops/Strategic												2017 Budget	1,156,000	588,900	0.5%				
130	13 Regulatory	Wage: ca min wage up .50 in 2018, plus lead and comp wage pressures											2017 Forecast	1,199,059	524,902	12.8%				
130	14 Other												2018 Budget	1,206,000	592,000					
130	G1 GenComment1:	lifeguards - shortage with OldGreen, Greys, MartisCamp, etal high demand											Revenue		Labor	NOR chg				
130	G2 GenComment2:	supervisor, TBA											2018B vs 2013A	117,154	61,729	(19,754)				
																11%	12%			

Tahoe Donner Association
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132 Trout Creek Rec Center

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		D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	X		
		DEPTNu	Group1	Group2	Group3	Group4	Group5 RecFee															
		132	OPS	AME	Private	RecPool	Payroll						Payroll				TOTAL					
		Payroll Direct					Payroll Burden								TOTAL							
		Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%	PAYROLL	PR%R	Expense	NORBO	CRR		
1	2013 Actual	145,900	883,736	6.06	40,017	4.5%	136,810	260,773	397,583	42,906	31%	63,318	24%	106,224	27%	503,807	57.0%	265,849	74,064	109%		
2	2014 Actual	138,042	887,724	6.43	36,884	4.2%	144,004	243,670	387,674	44,450	31%	72,951	30%	117,401	30%	505,075	56.9%	245,307	100,458	113%		
3	2015 Actual	142,390	885,774	6.22	35,331	4.0%	144,895	260,904	405,799	42,789	30%	63,192	24%	105,982	26%	511,781	57.8%	292,585	46,078	105%		
4	2016 Actual	142,390	937,774	6.59	33,335	3.6%	159,741	260,122	419,863	44,303	28%	61,726	24%	106,029	25%	525,892	56.1%	317,482	61,065	107%		
5	2017 Budget	145,000	906,000	6.25	36,000	4.0%	152,400	318,200	470,600	52,600	35%	112,100	35%	164,700	35%	635,300	70.1%	259,500	(24,800)	97%		
6	2017 Forecast(F)	146,502	994,433	6.79	27,869	2.8%	157,633	295,629	453,262	45,274	29%	94,796	32%	140,070	31%	593,332	59.7%	264,852	108,379	112%		
7	2018 Normalization	498	(55,433)	(111.31)	4,131	-7.5%	(3,133)	24,971	21,838	(574)	18%	5,004	20%	4,430	20%	26,268	-47.4%	148	(85,979)			
8	2018 Baseline(B)	147,000	939,000	6.39	32,000	3.4%	154,500	320,600	475,100	44,700	29%	99,800	31%	144,500	30%	619,600	66.0%	265,000	22,400	102%		
	% to 2017 Budget	1%	4%	2%	-11%	-14%	1%	1%	1%	-15%	-16%	-11%	-12%	-12%	-13%	-2%	-6%	2%	-190%	5%		
	% to 2017 Forecast(F)	0%	-6%	-6%	15%	22%	-2%	8%	5%	-1%	1%	5%	-3%	3%	-2%	4%	11%	0%	-79%	-9%		
9	2018 Pricing/Costs		46,000	-	-	0.0%				2,100	30%	(500)	31%	1,600	31%	1,600	3.5%	4,800	39,600			
			4.9%		0.0%	3.2%	<= after '8' driver				4.7%	-0.5%						1.8%				
10	2018 Capital Impact		-	-	-	0.0%					0%		0%		0%		0.0%					
11	2018 Merit					0.0%	4,600	9,600	14,200	700	15%	1,500	16%	2,200	15%	16,400	0.0%		(16,400)			
							3.0%	3.0%														
12	2018 Ops/Strategic		-	-	-	0.0%					0%		0%		0%		0.0%					
13	2018 Regulatory		-	-	-	0.0%		4,000	4,000		0%	1,200	30%	1,200	30%	5,200	0.0%		(5,200)			
14	2018 Other		-	-	-	0.0%				(800)	0%	8,300	0%	7,500	0%	7,500	0.0%	(2,600)	(4,900)			
15	2018 Budget	147,000	985,000	\$7	32,000	3.2%	159,100	334,200	493,300	46,700	29%	110,300	33%	157,000	32%	650,300	66.0%	267,200	35,500	104%		
	% to 2017 Budget	1%	9%	7%	-11%	-18%	4%	5%	5%	-11%	-15%	-2%	-6%	-5%	-9%	2%	-6%	3%	-243%	7%		
	% to 2017 Forecast(F)	0%	-1%	-1%	15%	16%	1%	13%	9%	3%	2%	16%	3%	12%	3%	10%	11%	1%	-67%	-8%		

See Forecast Adjustments Schedule for ADJ to Sep-Dec Bdg

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

104%

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

(B) Baseline - includes rounding

0

Notes:

132	7	Normalization	REV: 3yr avg +500rounding....	Payroll. Adj for vacancies, host & Janitorial	Exp: hold at F17 level, to adj for janitorial change from contract expense to payroll in 2017
132	9	Pricing/Costs	Rev: Guest change estimate if 25% of Guests pay \$8 greater = \$46,000.	RecFee change?	
132	10	Capital Impact	? 2018 Construction impacts, if any		
132	11	Merit	Salary per Master Budget Model, see note (S) above; Hourly per guideline max%.		
132	12	Ops/Strategic	Host Supervisor \$4000. Janitorial Lead \$4000 & FTYR		
132	13	Regulatory	CA Min Wage impact...chg \$10.00 to 10.50 effective 1/1/2017 chg \$10.50 to 11.00 effective 1/1/2018, ~ \$4000 fitness instructors & hosts impacts		
132	14	Other			
132	G1	GenComment1:			
132	G2	GenComment2:	Salary includes AmnDir alloc.		

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	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	X				
	DEPTnu	Group1	Group2	Group3	Group4	Group5 Ferguson, Mercedes																	
140	OPS	AME	Private	RecPoo	Payroll												TOTAL						
						Payroll Direct						Payroll Burden						PAYROLL					
Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%	PR%R	Expense	NORBO	CRR						
1	2013 Actual	-	133,592	-	9,120	6.8%	47,997	73,957	121,953	6,171	13%	22,304	30%	28,475	23%	150,428	112.6%	110,485	(136,443)	49%			
2	2014 Actual	-	142,560	-	10,675	7.5%	60,089	45,974	106,063	12,935	22%	10,863	24%	23,798	22%	129,861	91.1%	75,472	(73,448)	66%			
3	2015 Actual	-	109,876	-	1,531	1.4%	39,172	29,680	68,852	14,053	36%	6,695	23%	20,748	30%	89,600	81.5%	76,912	(58,166)	65%			
4	2016 Actual	-	185,697	-	2,328	1.3%	1,638	79,979	81,617	6,558	400%	17,066	21%	23,624	29%	105,241	56.7%	114,467	(36,339)	84%			
5	2017 Budget	-	175,000	-	3,300	1.9%	9,400	67,100	76,500	3,800	40%	20,200	30%	24,000	31%	100,500	57.4%	122,900	(51,700)	77%			
6	2017 Forecast(F)	-	181,403	-	3,518	1.9%	10,099	65,157	75,255	2,572	25%	19,288	30%	21,860	29%	97,115	53.5%	111,000	(30,230)	86%			
7	2018 Normalization	-	(6,403)	-	482	-7.5%	301	43	345	128	42%	12	28%	140	41%	485	-7.6%	11,900	(19,270)				
8	2018 Baseline(B)	-	175,000	-	4,000	2.3%	10,400	65,200	75,600	2,700	26%	19,300	30%	22,000	29%	97,600	55.8%	122,900	(49,500)	78%			
	% to 2017 Budget	0%	0%	0%	21%	21%	11%	-3%	-1%	-29%	-36%	-4%	-2%	-8%	-7%	-3%	-3%	0%	-4%	1%			
	% to 2017 Forecast(F)	0%	-4%	0%	14%	18%	3%	0%	0%	5%	2%	0%	0%	1%	0%	0%	4%	11%	64%	-9%			
9	2018 Pricing/Costs	-	-	-	0.0%	2.3%	< after '8' driver	-	1,000	36%	(300)	29%	700	30%	700	0.0%	-	(700)					
				0.0%					37.0%		-1.6%						0.0%						
10	2018 Capital Impact	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-					
11	2018 Merit	-	-	-	0.0%	300	2,000	2,300	-	0%	300	15%	300	13%	2,600	0.0%	-	(2,600)					
						2.9%	3.1%																
12	2018 Ops/Strategic	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-					
13	2018 Regulatory	-	-	-	0.0%	-	3,000	3,000	-	0%	1,100	37%	1,100	37%	4,100	0.0%	-	(4,100)					
14	2018 Other	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	(1,200)	1,200					
15	2018 Budget	-	175,000	-	4,000	2.3%	10,700	70,200	80,900	3,700	35%	20,400	29%	24,100	30%	105,000	60.0%	121,700	(55,700)	76%			
	% to 2017 Budget	0%	0%	0%	21%	21%	14%	5%	6%	-3%	-14%	1%	-3%	0%	-5%	4%	4%	-1%	8%	-2%			
	% to 2017 Forecast(F)	0%	-4%	0%	14%	18%	6%	8%	8%	44%	36%	6%	-2%	10%	3%	8%	12%	10%	84%	-12%			

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

0

Notes:

140	7	Normalization	Keep at B17 Levels includes Truckee Thursdays shuttle and other incrementals. Factor concert similar to 2017 Bdg, not 2017 Forc
140	9	Pricing/Costs	'18 concerts dates - 7/6 Fri & 7/7 Sat 7/4 is on a Wed
140	10	Capital Impact	To increase prices and slightly lower volume: net similar rev costs and net net
140	11	Merit	Salary per Master Budget Model, see note (S) above; Hourly per guideline max%.
140	12	Ops/Strategic	Exp: net impact, advertising changes/digital content, overall co, net change 0.
140	13	Regulatory	CA Min Wage impact...chg \$10.50 to \$11.00 effective 1/1/2018, ~ \$3000
140	14	Other	NOTE- Wage: Manager in Winter change cost charge to Snowplay (Jan-Apr, NovDec) as 80+% of time in Winter is Snowplay
140	G1	GenComment1:	CONCERT - .continue with a 2nd and both at July4th holiday..... [concert Rev \$140,000 (excl 5k F&b), Payroll \$9k, Exp \$76k NET \$45k] [consistent with b'17]
140	G2	GenComment2:	Revenue B'17 & B'18 --- \$15k Spevents, \$140k Concerts, \$4k retail, \$16k Rentals/recprogrms

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	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	X					
	DEPTnu	Group1	Group2	Group3	Group4	Group5 Walker, David		Payroll																
	141	OPS	AME	Public	Public	Payroll Direct						Payroll Burden						TOTAL						
	Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%	PAYROLL	PR%R	Expense	NORBO	CRR					
1	2013 Actual	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	#DIV/0!					
2	2014 Actual	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	#DIV/0!					
3	2015 Actual	-	65,424	-	21,098	32.2%	22,397	9,358	31,755	6,836	31%	2,245	24%	9,081	29%	40,836	62.4%	5,498	(2,008)	97%				
4	2016 Actual	-	86,888	-	28,589	32.9%	23,172	14,636	37,808	6,432	28%	2,720	19%	9,152	24%	46,960	54.0%	17,340	(6,001)	94%				
5	2017 Budget	-	95,000	-	27,000	28.4%	22,700	13,900	36,600	7,800	34%	2,600	19%	10,400	28%	47,000	49.5%	14,000	7,000	108%				
6	2017 Forecast(F)	-	99,912	-	37,595	37.6%	23,386	15,094	38,480	6,923	30%	3,131	21%	10,054	26%	48,534	48.6%	18,547	(4,764)	95%				
7	2018 Normalization	-	88	-	405	458.3%	(686)	6	(680)	(123)	18%	(31)	-504%	(154)	23%	(834)	-944.1%	(1,547)	2,064					
8	2018 Baseline(B)	-	100,000	-	38,000	38.0%	22,700	15,100	37,800	6,800	30%	3,100	21%	9,900	26%	47,700	47.7%	17,000	(2,700)	97%				
	% to 2017 Budget	0%	5%	0%	41%	34%	0%	9%	3%	-13%	-13%	19%	10%	-5%	-8%	1%	-4%	21%	-139%	-10%				
	% to 2017 Forecast(F)	0%	0%	0%	1%	1%	-3%	0%	-2%	-2%	1%	-1%	-1%	-2%	0%	-2%	-2%	-8%	-43%	2%				
9	2018 Pricing/Costs	-	2,000	-	-	0.0%	-	-	-	300	31%	-	21%	300	27%	300	15.0%	-	1,700					
					0.0%	37.3%	<= after '8' driver				4.4%	0.0%						0.0%						
10	2018 Capital Impact	-	7,000	-	1,000	14.3%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	500	5,500					
11	2018 Merit	-	-	-	-	0.0%	700	500	1,200	100	14%	100	20%	200	17%	1,400	0.0%	-	(1,400)					
							3.1%	3.3%																
12	2018 Ops/Strategic	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-					
13	2018 Regulatory	-	-	-	-	0.0%	-	1,000	1,000	-	0%	200	20%	200	20%	1,200	0.0%	-	(1,200)					
14	2018 Other	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-					
15	2018 Budget	-	109,000	-	39,000	35.8%	23,400	16,600	40,000	7,200	31%	3,400	20%	10,600	27%	50,600	46.4%	17,500	1,900	102%				
	% to 2017 Budget	0%	15%	0%	44%	26%	3%	19%	9%	-8%	-10%	31%	9%	2%	-7%	8%	-6%	25%	-73%	-6%				
	% to 2017 Forecast(F)	0%	9%	0%	4%	-5%	0%	10%	4%	4%	4%	9%	-1%	5%	1%	4%	-4%	-6%	-140%	7%				

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 0

Notes:	
141	7 Normalization not 3yr avg, as now spread out and new location.. Use 2016F as Baseline. Exp: higher for F16 due to alloc of portion of Utilities ~5000
141	9 Pricing/Costs rental price increases
141	10 Capital Impact yr3 in same location and in the new building; organic growth; growth in new facility, rentals and special events (ala fatbikes, bikefests, demodays, kids safety, clinics and other cycling programming)
141	11 Merit Salary per Master Budget Model, see note (S) above; Hourly per guideline max%.
141	12 Ops/Strategic
141	13 Regulatory CA Min Wage impact...chg \$10.50 to \$11.00 effective 1/1/2018, ~ \$1000
141	14 Other
141	G1 GenComment1: Starting in 2015, reclass in from 140/Recreation, to new 141/Bikeworks operation.
141	G2 GenComment2: DoSS../bikeworks Mgr...change from seasonal to FTYR.....4months Rec/BikeWorks (jun-sep) 8months DHSki (jan-may, oct-dec)

Rev Split B'17	
35,000	retail
45,000	rentals
5,000	tours
10,000	repairs
95,000	Total

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145 Day Camp
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		D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	X			
		DEPTNu	Group1	Group2	Group3	Group4	Group5 McPhal, Cari																
		145	OPS	AME	Private	RecPoo	Payroll						TOTAL										
		Payroll Direct					Payroll Burden						PAYROLL										
Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%	PR%R	Expense	NORBO	CRR						
1	2013 Actual	-	165,633	-	-	0.0%	-	77,448	77,448	-	0%	14,443	19%	14,443	19%	91,890	55.5%	39,449	34,294	126%			
2	2014 Actual	-	183,423	-	-	0.0%	-	74,078	74,078	-	0%	16,896	23%	16,896	23%	90,974	49.6%	39,634	52,815	140%			
3	2015 Actual	-	198,237	-	-	0.0%	-	87,851	87,851	-	0%	20,282	23%	20,282	23%	108,133	54.5%	36,633	53,471	137%			
4	2016 Actual	-	205,851	-	-	0.0%	-	103,049	103,049	15	0%	22,254	22%	22,269	22%	125,318	60.9%	46,470	34,064	120%			
5	2017 Budget	-	243,000	-	-	0.0%	-	120,000	120,000	600	0%	31,000	26%	31,600	26%	151,600	62.4%	48,300	43,100	122%			
6	2017 Forecast(F)	-	224,130	-	-	0.0%	-	116,131	116,131	200	0%	29,210	25%	29,410	25%	145,541	64.9%	45,729	32,861	117%			
7	2018 Normalization	-	(130)	-	-	0.0%	-	469	469	-	0%	90	19%	90	19%	559	-430.2%	2,671	(3,361)				
8	2018 Baseline(B)	-	224,000	-	-	0.0%	-	116,600	116,600	200	0%	29,300	25%	29,500	25%	146,100	65.2%	48,400	29,500	115%			
	% to 2017 Budget	0%	-8%	0%	0%	0%	0%	-3%	-3%	-67%	0%	-5%	-3%	-7%	-4%	-4%	5%	0%	-32%	-5%			
	% to 2017 Forecast(F)	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	6%	-10%	-2%			
9	2018 Pricing/Costs	-	12,000	-	-	0.0%	-	-	-	-	0%	(400)	25%	(400)	25%	(400)	-3.3%	1,000	11,400				
			5.4%		0.0%	0.0%	<= after '8' driver				0.0%	-1.4%						2.1%					
10	2018 Capital Impact	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-				
11	2018 Merit	-	-	-	-	0.0%	-	3,500	3,500	-	0%	600	17%	600	17%	4,100	0.0%	-	(4,100)				
						0.0%		3.0%															
12	2018 Ops/Strategic	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-				
13	2018 Regulatory	-	-	-	-	0.0%	-	5,000	5,000	-	0%	1,200	24%	1,200	24%	6,200	0.0%	-	(6,200)				
14	2018 Other	-	-	-	-	0.0%	-	-	-	600	0%	1,100	0%	1,700	0%	1,700	0.0%	(500)	(1,200)				
15	2018 Budget	-	236,000	-	-	0.0%	-	125,100	125,100	800	0%	31,800	25%	32,600	26%	157,700	66.8%	48,900	29,400	114%			
	% to 2017 Budget	0%	-3%	0%	0%	0%	0%	4%	4%	33%	0%	3%	-2%	3%	-1%	4%	7%	1%	-32%	-6%			
	% to 2017 Forecast(F)	0%	5%	0%	0%	0%	0%	8%	8%	300%	0%	9%	1%	11%	3%	8%	3%	7%	-11%	-3%			

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

0

Notes:

145	7	Normalization	use F17 as baseline	wage growth includes Penalty hours costs
145	9	Pricing/Costs	Rev: ~5% overall price increase, market analysis	Increased hours of programs in 2017, to continue in 2018
145	10	Capital Impact		
145	11	Merit	Salary per Master Budget Model, see note (S) above; Hourly per guideline max%.	
145	12	Ops/Strategic		
145	13	Regulatory	CA Min Wage impact...chg \$10.50 to 11.00 effective 1/1/2018, ~ \$5000; compression/market will impact	
145	14	Other		
145	G1	GenComment1:		
145	G2	GenComment2:	Cari MacPhail, Day Camp Supervisor	

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		D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	X			
		DEPTnu	Group1	Group2	Group3	Group4	Group5 Sedgwick, Jamie		Payroll											TOTAL			
		150	OPS	AME	Public	FAB	Payroll Direct			Payroll Burden				PAYROLL		PR%R	Expense	NORBO	CRR				
		Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%								
1	2013 Actual	-	308,785	-	116,583	37.8%	60,394	104,414	164,808	19,688	33%	20,556	20%	40,244	24%	205,053	66.4%	51,725	(64,576)	83%			
2	2014 Actual	-	347,020	-	108,255	31.2%	63,502	104,647	168,149	22,106	35%	24,869	24%	46,975	28%	215,124	62.0%	48,998	(25,357)	93%			
3	2015 Actual	-	473,254	-	134,980	28.5%	103,314	137,155	240,469	37,066	36%	35,025	26%	72,091	30%	312,560	66.0%	78,344	(52,629)	90%			
4	2016 Actual	-	518,060	-	155,956	30.1%	104,915	135,258	240,173	38,862	37%	35,095	26%	73,957	31%	314,130	60.6%	75,717	(27,743)	95%			
5	2017 Budget	-	476,000	-	143,000	30.0%	112,600	127,200	239,800	44,800	40%	44,600	35%	89,400	37%	329,200	69.2%	69,600	(65,800)	88%			
6	2017 Forecast(F)	-	505,194	-	160,637	31.8%	113,936	137,331	251,267	39,874	35%	40,519	30%	80,393	32%	331,660	65.6%	76,240	(63,342)	89%			
7	2018 Normalization	-	(1,194)	-	(5,137)	430.0%	565	(31)	533	126	22%	(19)	62%	107	20%	640	-53.6%	560	2,742				
8	2018 Baseline(B)	-	504,000	-	155,500	30.9%	114,500	137,300	251,800	40,000	35%	40,500	29%	80,500	32%	332,300	65.9%	76,800	(60,600)	89%			
	% to 2017 Budget	0%	6%	0%	9%	3%	2%	8%	5%	-11%	-12%	-9%	-16%	-10%	-14%	1%	-5%	10%	-8%	2%			
	% to 2017 Forecast(F)	0%	0%	0%	-3%	-3%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	1%	-4%	0%			
9	2018 Pricing/Costs		10,000	-	-	0.0%				2,100	37%	(600)	29%	1,500	33%	1,500	15.0%	1,000	7,500				
					0.0%	30.3%	<= after '8' driver				5.3%		-1.5%						1.3%				
10	2018 Capital Impact	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-				
11	2018 Merit					0.0%	3,300	4,100	7,400	500	15%	700	17%	1,200	16%	8,600	0.0%	-	(8,600)				
							2.9%	3.0%															
12	2018 Ops/Strategic	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-				
13	2018 Regulatory		10,000	-	-	0.0%	-	5,000	5,000	-	0%	1,500	30%	1,500	30%	6,500	65.0%	300	3,200				
14	2018 Other	-	-	-	-	0.0%	-	-	-	(3,300)	0%	3,900	0%	600	0%	600	0.0%	(800)	200				
15	2018 Budget	-	524,000	-	155,500	29.7%	117,800	146,400	264,200	39,300	33%	46,000	31%	85,300	32%	349,500	66.7%	77,300	(58,300)	90%			
	% to 2017 Budget	0%	10%	0%	9%	-1%	5%	15%	10%	-12%	-16%	3%	-10%	-5%	-13%	6%	-4%	11%	-11%	2%			
	% to 2017 Forecast(F)	0%	4%	0%	-3%	-7%	3%	7%	5%	-1%	-5%	14%	6%	6%	1%	5%	2%	1%	-8%	1%			

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

0

Notes:

150	7	Normalization	Rev:3yr Avg, Cogs-adj for rev adj and +5000 for margin erosion trend
150	9	Pricing/Costs	Increase prices ~ 2%, part A....see row 13 for part B -----overall ~ 4% price increase
150	10	Capital Impact	
150	11	Merit	Salary per Master Budget Model, see note (S) above; Hourly per guideline max%.
150	12	Ops/Strategic	
150	13	Regulatory	Rev: raise prices ~2% to cover > Wage:CA Min Wage impact...chg \$10.50 to \$11.00 effective 1/1/2018
150	14	Other	Pizza - 12,000 wage hours in 2016
150	G1	GenComment1:	
150	G2	GenComment2:	Salary includes allocation in from The Lodge (all years presented).

S&W TL as a % of Revenue	
53%	2013Actual
48%	2014Actual
51%	2015Actual
46%	2016Actual
50%	2017Budget
50%	2017Forecast(F)
50%	2018Budget

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	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	X					
	DEPTnu	Group1	Group2	Group3	Group4	Group5 Casey, Joe		Payroll																
155	OPS	AME	Public	FAB	Payroll Direct			Payroll Burden						TOTAL										
	Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%	PAYROLL	PR%R	Expense	NORBO	CRR					
1	2013 Actual	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	#DIV/0!					
2	2014 Actual	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	#DIV/0!					
3	2015 Actual	-	66,626	-	29,590	44.4%	-	34,261	34,261	-	0%	7,311	21%	7,311	21%	41,572	62.4%	6,922	(11,459)	85%				
4	2016 Actual	-	353,697	-	119,884	33.9%	10,319	167,005	177,324	2,454	24%	38,365	23%	40,820	23%	218,144	61.7%	58,022	(42,353)	89%				
5	2017 Budget	-	210,000	-	70,000	33.3%	61,500	85,500	147,000	27,500	45%	30,800	36%	58,300	40%	205,300	97.8%	30,900	(96,200)	69%				
6	2017 Forecast(F)	-	356,014	-	126,497	35.5%	64,095	162,228	226,323	21,882	34%	41,917	26%	63,800	28%	290,123	81.5%	59,893	(120,499)	75%				
7	2018 Normalization	-	(54,014)	-	(18,497)	34.2%	805	(22,228)	(21,423)	218	27%	(4,417)	20%	(4,200)	20%	(25,623)	47.4%	(9,893)	(0)					
8	2018 Baseline(B)	-	302,000	-	108,000	35.8%	64,900	140,000	204,900	22,100	34%	37,500	27%	59,600	29%	264,500	87.6%	50,000	(120,500)	71%				
	% to 2017 Budget	0%	44%	0%	54%	7%	6%	64%	39%	-20%	-24%	22%	-26%	2%	-27%	29%	-10%	62%	25%	4%				
	% to 2017 Forecast(F)	0%	-15%	0%	-15%	1%	1%	-14%	-9%	1%	0%	-11%	4%	-7%	3%	-9%	7%	-17%	0%	-4%				
9	2018 Pricing/Costs	-	3,000	-	-	0.0%	-	-	-	34%	(600)	26%	(600)	29%	(600)	-20.0%	1,000	2,600						
					0.0%	35.4%	<= after '8' driver			0.0%	-1.6%						2.0%							
10	2018 Capital Impact	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-						
11	2018 Merit	-	-	-	0.0%	1,900	4,200	6,100	300	16%	700	17%	1,000	16%	7,100	0.0%	-	(7,100)						
						2.9%	3.0%																	
12	2018 Ops/Strategic	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-						
13	2018 Regulatory	-	7,000	-	-	0.0%	-	5,000	-	0%	1,300	26%	1,300	26%	6,300	90.0%	-	700						
14	2018 Other	-	-	-	0.0%	-	-	-	3,500	0%	-	0%	3,500	0%	3,500	0.0%	(500)	(3,000)						
15	2018 Budget	-	312,000	-	108,000	34.6%	66,800	149,200	216,000	25,900	39%	38,900	26%	64,800	30%	280,800	90.0%	50,500	(127,300)	71%				
	% to 2017 Budget	0%	49%	0%	54%	4%	9%	75%	47%	-6%	-13%	26%	-28%	11%	-24%	37%	-8%	63%	32%	4%				
	% to 2017 Forecast(F)	0%	-12%	0%	-15%	-3%	4%	-8%	-5%	18%	14%	-7%	1%	2%	6%	-3%	10%	-16%	6%	-5%				

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

0

Notes:

155	7	Normalization	base detailed review, detune revenue mostly base on XC detune	85% of 2016A & 2017F Average	Rev and Wages and Expense
155	9	Pricing/Costs			
155	10	Capital Impact			
155	11	Merit	Salary per Master Budget Model, see note (S) above; Hourly per guideline max%.		
155	12	Ops/Strategic			
155	13	Regulatory	Rev: raise prices to coverCA MinWageimpact...chg \$10.50 to \$11.00 effective 1/1/2018. +\$5000 wages;		
155	14	Other			
155	G1	GenComment1:			
155	G2	GenComment2:	Salary: F&B Director Allocation, beg in 2017		

S&W TL as a % of Revenue	
#DIV/0!	2013Actual
#DIV/0!	2014Actual
51%	2015Actual
50%	2016Actual
70%	2017Budget
64%	2017Forecast(F)
69%	2018Budget

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	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	X					
	DEPTnu	Group1	Group2	Group3	Group4	Group5 Conners, Sean		Payroll																
160	OPS	HOA	HOA	MiscOp	Payroll Direct						Payroll Burden						TOTAL							
	Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%	PAYROLL	PR%R	Expense	NORBO	CRR					
1	2013 Actual	-	-	-	0.0%	69,117	371,947	441,065	24,656	36%	126,402	34%	151,058	34%	592,123	0.0%	63,963	(656,086)	0%					
2	2014 Actual	-	-	-	0.0%	67,401	333,226	400,626	25,224	37%	125,073	38%	150,297	38%	550,924	0.0%	39,802	(590,726)	0%					
3	2015 Actual	-	-	-	0.0%	96,327	370,471	466,798	27,768	29%	124,413	34%	152,182	33%	618,980	0.0%	7,978	(626,958)	0%					
4	2016 Actual	-	-	-	0.0%	98,466	394,531	492,997	29,639	30%	128,679	33%	158,318	32%	651,315	0.0%	4,127	(655,442)	0%					
5	2017 Budget	-	-	-	0.0%	102,500	423,500	526,000	32,100	31%	166,000	39%	198,100	38%	724,100	0.0%	53,000	(777,100)	0%					
6	2017 Forecast(F)	-	-	-	0.0%	93,638	455,785	549,423	28,022	30%	147,719	32%	175,741	32%	725,164	0.0%	8,624	(733,789)	0%					
7	2018 Normalization	-	-	-	0.0%	(4,638)	(29,985)	(34,623)	(922)	20%	(6,019)	20%	(6,941)	20%	(41,564)	0.0%	44,376	(2,811)						
8	2018 Baseline(B)	-	-	-	0.0%	89,000	425,800	514,800	27,100	30%	141,700	33%	168,800	33%	683,600	0.0%	53,000	(736,600)	0%					
	% to 2017 Budget	0%	0%	0%	0%	-13%	1%	-2%	-16%	-3%	-15%	-15%	-15%	-13%	-6%	0%	0%	-5%	0%					
	% to 2017 Forecast(F)	0%	0%	0%	0%	-5%	-7%	-6%	-3%	2%	-4%	3%	-4%	3%	-6%	0%	515%	0%	0%					
9	2018 Pricing/Costs	-	-	-	0.0%				1,300	32%	5,000	34%	6,300	34%	6,300	0.0%	3,500	(9,800)						
				0.0%	0.0%	<= after '8' driver				4.8%	3.5%						6.6%							
10	2018 Capital Impact	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-						
11	2018 Merit	-	-	-	0.0%	2,800	12,800	15,600	400	14%	2,000	16%	2,400	15%	18,000	0.0%	-	(18,000)						
						3.1%	3.0%																	
12	2018 Ops/Strategic	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-						
13	2018 Regulatory	-	-	-	0.0%	-	15,000	15,000	-	0%	5,200	35%	5,200	35%	20,200	0.0%	-	(20,200)						
14	2018 Other	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	(500)	500						
15	2018 Budget	-	-	-	0.0%	91,800	453,600	545,400	28,800	31%	153,900	34%	182,700	33%	728,100	0.0%	56,000	(784,100)	0%					
	% to 2017 Budget	0%	0%	0%	0%	-10%	7%	4%	-10%	0%	-7%	-13%	-8%	-11%	1%	0%	6%	1%	0%					
	% to 2017 Forecast(F)	0%	0%	0%	0%	-2%	0%	-1%	3%	5%	4%	5%	4%	5%	0%	0%	549%	7%	0%					

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

0

Notes:

- 160 7 Normalization Saly: adj for pto net Wages: adj for winter 2017 Expense: adj for anomalies in F17...back to Budget.
- 160 9 Pricing/Costs Expense: inflation factor of 7% on \$50,000...for utilites and misc portion of expenses. \$3500. Epxenses are \$161,000 before interdept charges of B'17 \$108,000...net \$53,000.
- 160 10 Capital Impact
- 160 11 Merit Salary per Master Budget Model, see note (S) above; Hourly per guideline max%. Wage Merit adj
- 160 12 Ops/Strategic
- 160 13 Regulatory CA Min Wage impact...chg \$10.50 to 11.00 effective 1/1/2018, ~ \$15,000 impact beyond merit, compression/labor market
- 160 14 Other
- 160 G1 GenComment1:
- 160 G2 GenComment2:

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	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	X					
	DEPTnu	Group1	Group2	Group3	Group4	Group5	Rosenfeld, Annie	Payroll												TOTAL				
	165	OPS	HOA	HOA	MiscOp	Payroll Direct			Payroll Burden					PAYROLL	PR%R	Expense	NORBO	CRR						
	Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%										
1	2013 Actual	-	-	-	0.0%	270,635	44,503	315,139	64,317	24%	15,328	34%	79,646	25%	394,784	0.0%	(189,273)	(205,511)	0%					
2	2014 Actual	-	-	-	0.0%	282,320	42,164	324,484	69,594	25%	13,961	33%	83,556	26%	408,040	0.0%	(191,643)	(216,397)	0%					
3	2015 Actual	-	-	-	0.0%	298,763	49,766	348,529	70,463	24%	14,191	29%	84,655	24%	433,184	0.0%	(203,967)	(229,217)	0%					
4	2016 Actual	-	-	-	0.0%	320,892	88,423	409,315	71,485	22%	27,981	32%	99,465	24%	508,780	0.0%	(273,996)	(234,784)	0%					
5	2017 Budget	-	-	-	0.0%	322,600	96,000	418,600	85,100	26%	33,800	35%	118,900	28%	537,500	0.0%	(280,000)	(257,500)	0%					
6	2017 Forecast(F)	-	-	-	0.0%	353,682	98,604	452,285	78,933	22%	29,014	29%	107,947	24%	560,232	0.0%	(281,445)	(278,788)	0%					
7	2018 Normalization	-	-	-	0.0%	4,718	(4)	4,715	867	18%	(14)	376%	853	18%	5,568	0.0%	1,445	(7,012)						
8	2018 Baseline(B)	-	-	-	0.0%	358,400	98,600	457,000	79,800	22%	29,000	29%	108,800	24%	565,800	0.0%	(280,000)	(285,800)	0%					
	% to 2017 Budget	0%	0%	0%	0%	11%	3%	9%	-6%	-16%	-14%	-16%	-8%	-16%	5%	0%	0%	11%	0%					
	% to 2017 Forecast(F)	0%	0%	0%	0%	1%	0%	1%	1%	0%	0%	0%	1%	0%	1%	0%	-1%	3%	0%					
9	2018 Pricing/Costs	-	-	-	0.0%				2,900	23%	1,600	31%	4,500	25%	4,500	0.0%	-	(4,500)						
				0.0%	0.0%	<= after '8' driver			3.6%		5.5%						0.0%							
10	2018 Capital Impact	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-						
11	2018 Merit	-	-	-	0.0%	10,800	3,000	13,800	1,700	16%	500	17%	2,200	16%	16,000	0.0%	-	(16,000)						
						3.0%	3.0%																	
12	2018 Ops/Strategic	-	-	-	0.0%	-	20,000	20,000	-	0%	6,200	31%	6,200	31%	26,200	0.0%	(10,000)	(16,200)						
13	2018 Regulatory	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-						
14	2018 Other	-	-	-	0.0%	-	-	-	1,400	0%	200	0%	1,600	0%	1,600	0.0%	-	(1,600)						
15	2018 Budget	-	-	-	0.0%	369,200	121,600	490,800	85,800	23%	37,500	31%	123,300	25%	614,100	0.0%	(290,000)	(324,100)	0%					
	% to 2017 Budget	0%	0%	0%	0%	14%	27%	17%	1%	-12%	11%	-12%	4%	-12%	14%	0%	4%	26%	0%					
	% to 2017 Forecast(F)	0%	0%	0%	0%	4%	23%	9%	9%	4%	29%	5%	14%	5%	10%	0%	3%	16%	0%					

See Forecast Adjusments 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

0

2017 Budget	25,000	Exp b4 Cap Alloc
2018 Budget	25,000	Exp b4 Cap Alloc

Notes:

165	7	Normalization	saly: adj for pto net charge / rop ytd f17	wages: adj for pto/other	Exp: adj back to budget 2017 level
165	9	Pricing/Costs			
165	10	Capital Impact			
165	11	Merit	Salary per Master Budget Model, see note (S) above; Hourly per guideline max%.		
165	12	Ops/Strategic	Wage: Reorg net impact (will be Salary, placeholder in Wage for draft)	Expense: Net change of capital charge credit(see below in red)	
165	13	Regulatory		Charge out To Capital:(Credit in Expense)	B13
165	14	Other		B14	B15
165	G1	GenComment1:		Development Fund	130,000
165	G2	GenComment2:		Replacement Reserve Fund	70,000
					130,000
					75,000
					120,000
					305,000
					315,000
					chg
					5,000
					5,000
					10,000

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	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	X					
	DEPTnu	Group1	Group2	Group3	Group4	Group5 LodgeSmrFnB		Payroll																
	170	OPS	AME	Public	FAB	Payroll Direct			Payroll Burden					TOTAL										
	Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%	PAYROLL	PR%R	Expense	NORBO	CRR					
1	2013 Actual	-	167,660	-	65,397	39.0%	21,149	153,816	174,965	2,787	13%	18,754	12%	21,541	12%	196,506	117.2%	57,422	(151,665)	53%				
2	2014 Actual	-	183,846	-	60,077	32.7%	16,802	120,883	137,685	2,259	13%	22,521	19%	24,780	18%	162,466	88.4%	50,552	(89,249)	67%				
3	2015 Actual	-	200,699	-	71,542	35.6%	20,125	127,754	147,879	3,177	16%	24,811	19%	27,988	19%	175,867	87.6%	56,874	(103,585)	66%				
4	2016 Actual	-	227,992	-	75,103	32.9%	21,203	132,381	153,583	3,959	19%	26,880	20%	30,839	20%	184,422	80.9%	54,612	(86,145)	73%				
5	2017 Budget	-	266,000	-	74,000	27.8%	33,200	141,900	175,100	13,000	39%	27,800	20%	40,800	23%	215,900	81.2%	101,600	(125,500)	68%				
6	2017 Forecast(F)	-	246,068	-	73,797	30.0%	35,087	132,870	167,957	11,232	32%	25,758	19%	36,990	22%	204,947	83.3%	92,203	(124,880)	66%				
7	2018 Normalization	-	(9,068)	-	203	-2.2%	(187)	4,030	3,843	(32)	17%	842	21%	810	21%	4,653	-51.3%	1,697	(15,620)					
8	2018 Baseline(B)	-	237,000	-	74,000	31.2%	34,900	136,900	171,800	11,200	32%	26,600	19%	37,800	22%	209,600	88.4%	93,900	(140,500)	63%				
	% to 2017 Budget	0%	-11%	0%	0%	12%	5%	-4%	-2%	-14%	-18%	-4%	-1%	-7%	-6%	-3%	9%	-8%	12%	-8%				
	% to 2017 Forecast(F)	0%	-4%	0%	0%	4%	-1%	3%	2%	0%	0%	3%	0%	2%	0%	2%	6%	2%	13%	-5%				
9	2018 Pricing/Costs	-	-	-	0.0%				-	-	32%	(400)	19%	(400)	22%	(400)	0.0%	-	400					
					0.0%						0.0%									0.0%				
10	2018 Capital Impact	-	-	-	0.0%				-	-	0%	-	0%	-	0%	-	0.0%	-	-					
11	2018 Merit				0.0%				1,000	4,100		700	17%	900	18%	6,000	0.0%	-	(6,000)					
									2.9%	3.0%														
12	2018 Ops/Strategic	-	-	-	0.0%				-	-	0%	-	0%	-	0%	-	0.0%	-	-					
13	2018 Regulatory	-	-	-	0.0%				5,000	5,000	0%	1,000	20%	6,000	120%	11,000	0.0%	-	(11,000)					
14	2018 Other	-	-	-	0.0%				-	1,700	0%	1,800	0%	3,500	0%	3,500	0.0%	(900)	(2,600)					
15	2018 Budget	-	237,000	-	74,000	31.2%	35,900	146,000	181,900	18,100	50%	29,700	20%	47,800	26%	229,700	96.9%	93,000	(159,700)	60%				
	% to 2017 Budget	0%	-11%	0%	0%	12%	8%	3%	4%	39%	29%	7%	4%	17%	13%	6%	19%	-8%	27%	-12%				
	% to 2017 Forecast(F)	0%	-4%	0%	0%	4%	2%	10%	8%	61%	57%	15%	5%	29%	19%	12%	16%	1%	28%	-10%				

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

0

Notes:

170	7	Normalization	Rev: 3yr Avg + 3% Exp: adj for 3yr avg plus ee housing new in '17	S&W TL as a % of Revenue		Revenue Mix		Wage Mix		Expense Mix		
170	9	Pricing/Costs	Rev/Cogs-margin improvement by cost controls and markups in key areas		104% 2013Actual	Lunch	34%		EE Meals	5,000	5%	
170	10	Capital Impact			75% 2014Actual	SnackBar	36%		Linen Service	3,000	3%	
170	11	Merit	Salary per Master Budget Model, see note (S) above; Hourly per guideline max%.		74% 2015Actual	Pool BBQ	25%		Paper Products	9,000	10%	
170	12	Ops/Strategic	Rev: EE housing SMR months JE1s, Exp: EE housing costs SMR months. Adv ep+2k		67% 2016Actual	Food Truck	5%		Mktg Discounts	7,000	8%	< discounts contra
170	13	Regulatory	Wage:CAMIn change		66% 2017Budget				CC Fees	6,000	6%	
170	14	Other			68% 2017Forecast(F)				Contra Lodge	14,000	15%	< consistent, +golf'16 \$3k
170	G1	GenComment1:	Salary: F&B Director Allocation, new for 2017	77% 2018Budget				All Other	49,000	53%	< ee Housing \$28k	
170	G2	GenComment2:	Rev: \$22k EE housing SMR months JE1s, Exp: \$28k EE housing costs SMR months					Total Bdg'17	93,000	100%		

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		D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	X						
		DEPTNu	Group1	Group2	Group3	Group4	Group5 Kovach, Ali		Payroll																	
		180	OPS	AME	Public	DSL	Payroll Direct			Payroll Burden				TOTAL												
		Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%	PAYROLL	PR%R	Expense	NORBO	CRR						
1	2013 Actual	38,063	293,241	7.70	87,542	29.9%	35,722	51,283	87,005	14,136	40%	12,457	24%	26,593	31%	113,598	38.7%	27,357	64,745	128%						
2	2014 Actual	8,171	81,406	9.96	24,985	30.7%	36,899	18,256	55,156	18,122	49%	8,352	46%	26,474	48%	81,629	100.3%	14,235	(39,444)	67%						
3	2015 Actual	16,317	155,344	9.52	44,209	28.5%	38,830	30,650	69,479	17,849	46%	14,547	47%	32,397	47%	101,876	65.6%	21,460	(12,201)	93%						
4	2016 Actual	43,234	463,249	10.71	141,452	30.5%	40,708	76,512	117,220	19,285	47%	31,443	41%	50,729	43%	167,949	36.3%	44,473	109,376	131%						
5	2017 Budget	33,000	288,000	8.73	89,000	30.9%	50,300	53,000	103,300	24,200	48%	21,200	40%	45,400	44%	148,700	51.6%	29,800	20,500	108%						
6	2017 Forecast(F)	48,524	451,492	9.30	134,900	29.9%	51,775	78,948	130,722	22,020	43%	28,891	37%	50,911	39%	181,633	40.2%	43,625	91,334	125%						
7	2018 Normalization	(12,524)	(76,492)	6.11	(22,700)	29.7%	325	(8,948)	(8,622)	80	25%	(1,791)	20%	(1,711)	20%	(10,333)	13.5%	(7,125)	(36,334)							
8	2018 Baseline(B)	36,000	375,000	10.42	112,200	29.9%	52,100	70,000	122,100	22,100	42%	27,100	39%	49,200	40%	171,300	45.7%	36,500	55,000	117%						
	% to 2017 Budget	9%	30%	19%	26%	-3%	4%	32%	18%	-9%	-12%	28%	-3%	8%	-8%	15%	-12%	22%	168%	9%						
	% to 2017 Forecast(F)	-26%	-17%	12%	-17%	0%	1%	-11%	-7%	0%	0%	-6%	6%	-3%	3%	-6%	14%	-16%	-40%	-7%						
9	2018 Pricing/Costs		10,000	-	3,600	36.0%				600	44%	(400)	38%	200	40%	200	2.0%	1,000	5,200							
			2.7%		3.2%	30.1%		<= after '8' driver			2.7%		-1.5%					2.7%								
10	2018 Capital Impact	3,000	30,000	\$ 10	9,000	30.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	1,000	20,000							
11	2018 Merit					0.0%	1,600	2,100	3,700	300	19%	300	14%	600	16%	4,300	0.0%	-	(4,300)							
							3.1%	3.0%																		
12	2018 Ops/Strategic	-				0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-							
13	2018 Regulatory	-				0.0%	500	3,000	3,500	200	40%	1,100	37%	1,300	37%	4,800	0.0%	-	(4,800)							
14	2018 Other	-				0.0%	-	-	-	(2,800)	0%	(5,800)	0%	(8,600)	0%	(8,600)	0.0%	(400)	9,000							
			0.0%																							
15	2018 Budget	39,000	415,000	\$ 10.64	124,800	30.1%	54,200	75,100	129,300	20,400	38%	22,300	30%	42,700	33%	172,000	41.4%	38,100	80,100	124%						
	% to 2017 Budget	18%	44%	22%	40%	-3%	8%	42%	25%	-16%	-22%	5%	-26%	-6%	-25%	16%	-20%	28%	291%	15%						
	% to 2017 Forecast(F)	-20%	-8%	14%	-7%	1%	5%	-5%	-1%	-7%	-12%	-23%	-19%	-16%	-15%	-5%	3%	-13%	-12%	-1%						

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

0

Notes:	Baseline vs 3yrAvg	145,586	0	36,981	43%	10,060	0
180 7 Normalization	Rev: 3yr avg						
180 9 Pricing/Costs	Rev: raise prices due to eroding NOR due to CA Min Wage increases and labor market						
180 10 Capital Impact							
180 11 Merit							
180 12 Ops/Strategic							
180 13 Regulatory	Saly: compwage adj SAM% Wage:CAMWage to 11.00 effective 1/1/2018						
180 14 Other							
180 G1 GenComment1:	Unit = Total Skier Visits						
180 G2 GenComment2:	Salary inclds DHS Mgr Alloc and new for '17 Dir F&B Alloc						

S&W TL as a % of Revenue
30% 2013Actual
68% 2014Actual
45% 2015Actual
25% 2016Actual
36% 2017Budget
29% 2017Forecast(F)
31% 2018Budget

2018 Budget - Annual

190 Vehicle Maintenance

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		D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	X			
		DEPTNu	Group1	Group2	Group3	Group4	Group5 n/a		Payroll											TOTAL			
		190	OPS	HOA	HOA	MiscOp	Payroll Direct			Payroll Burden				TOTAL									
		Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%	PAYROLL	PR%R	Expense	NORBO	CRR			
1	2013 Actual	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	#DIV/0!			
2	2014 Actual	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	#DIV/0!			
3	2015 Actual	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	#DIV/0!			
4	2016 Actual	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	#DIV/0!			
5	2017 Budget	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	#DIV/0!			
6	2017 Forecast(F)	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	#DIV/0!			
7	2018 Normalization	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	#DIV/0!			
8	2018 Baseline(B)	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	#DIV/0!			
	% to 2017 Budget	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	#DIV/0!			
	% to 2017 Forecast(F)	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	#DIV/0!			
9	2018 Pricing/Costs	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	#DIV/0!			
					0.0%	0.0%	<% after '8' driver				0.0%		0.0%										
10	2018 Capital Impact	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	#DIV/0!			
11	2018 Merit	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	#DIV/0!			
							0.0%	0.0%															
12	2018 Ops/Strategic	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	#DIV/0!			
13	2018 Regulatory	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	#DIV/0!			
14	2018 Other	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	#DIV/0!			
15	2018 Budget	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	#DIV/0!			
	% to 2017 Budget	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	#DIV/0!			
	% to 2017 Forecast(F)	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	#DIV/0!			

See Forecast Adjustments Schedule for ADJ to 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

0

Notes:	Baseline vs 3yrAvg	#DIV/0!	#DIV/0!	#DIV/0!
190 7 Normalization	Expense: addbacks for timing and reorg impact in '11, see row 12			
190 9 Pricing/Costs				
190 10 Capital Impact				
190 11 Merit	Salary per Master Budget Model, see note (S) above; Hourly per guideline max%.			
190 12 Ops/Strategic				
190 13 Regulatory	Reorg in mid'11, net impact, eliminate the dept.			
190 14 Other				
190 G1 GenComment1:				
190 G2 GenComment2:				

Tahoe Donner Association
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200 DHSki Marketing
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		D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	X		
		DEPTNu	Group1	Group2	Group3	Group4	Group5 McClendon, Robby		Payroll											TOTAL		
		200	OPS	AME	Public	DSL	Payroll Direct			Payroll Burden					PAYROLL		PR%R	Expense	NORBO	CRR		
		Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%							
1	2013 Actual	38,063	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	99,300	(99,300)	0%		
2	2014 Actual	8,171	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	88,331	(88,331)	0%		
3	2015 Actual	16,317	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	131,480	(131,480)	0%		
4	2016 Actual	43,234	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	116,044	(116,044)	0%		
5	2017 Budget	33,000	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	69,000	(69,000)	0%		
6	2017 Forecast(F)	48,524	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	82,944	(82,944)	0%		
7	2018 Normalization	(12,524)	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	(13,944)	13,944			
8	2018 Baseline(B)	36,000	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	69,000	(69,000)	0%		
	% to 2017 Budget	9%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
	% to 2017 Forecast(F)	-26%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	-17%	-17%	0%		
9	2018 Pricing/Costs	-	-	-	0.0%	0.0%	<= after '8' driver		-	-	0%	-	0%	-	0%	-	0.0%	-	-			
10	2018 Capital Impact	3,000	-	\$ 0	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-			
11	2018 Merit	-	-	-	0.0%	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-			
12	2018 Ops/Strategic	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-			
13	2018 Regulatory	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-			
14	2018 Other	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-			
15	2018 Budget	39,000	-	\$ 0	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	69,000	(69,000)	0%		
	% to 2017 Budget	18%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
	% to 2017 Forecast(F)	-20%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	-17%	-17%	0%		

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

0

Notes:	Baseline vs 3YrAvg	#DIV/0!	#DIV/0!	(31,918)	(0)
200 7 Normalization	back B17 for a baseline				
200 9 Pricing/Costs					
200 10 Capital Impact					
200 11 Merit					
200 12 Ops/Strategic					
200 13 Regulatory					
200 14 Other					
200 G1 GenComment1:	This dept is marketing, advertising and special events costs (ex banana split event, easter egg hunt etc) for the DHSki area.				
200 G2 GenComment2:					

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working model
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		D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	X			
		DEPTNu	Group1	Group2	Group3	Group4	Group5 McClendon, Robby		Payroll											TOTAL			
		210	OPS	AME	Public	DSL	Payroll Direct			Payroll Burden				PAYROLL		PR%R	Expense	NORBO	CRR				
		Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%								
1	2013 Actual	38,063	-	-	-	0.0%	88,735	264,910	353,646	38,057	43%	72,951	28%	111,008	31%	464,654	0.0%	350,997	(815,651)	0%			
2	2014 Actual	8,171	-	-	-	0.0%	106,383	88,789	195,172	46,345	44%	39,531	45%	85,876	44%	281,048	0.0%	225,558	(506,606)	0%			
3	2015 Actual	16,317	-	-	-	0.0%	79,996	143,576	223,573	36,335	45%	59,934	42%	96,270	43%	319,842	0.0%	269,333	(589,175)	0%			
4	2016 Actual	43,234	13,082	0.30	-	0.0%	125,986	373,736	499,723	51,680	41%	141,653	38%	193,333	39%	693,056	5297.7%	442,872	(1,122,846)	1%			
5	2017 Budget	33,000	48,000	1.45	-	0.0%	120,300	259,900	380,200	54,500	45%	90,600	35%	145,100	38%	525,300	1094.4%	436,600	(913,900)	5%			
6	2017 Forecast(F)	48,524	63,572	1.31	-	0.0%	121,328	378,743	500,071	50,099	41%	135,058	36%	185,157	37%	685,228	1077.9%	526,962	(1,148,618)	5%			
7	2018 Normalization	(12,524)	(13,572)	1.08	-	0.0%	2,172	(64,743)	(62,571)	401	18%	(12,858)	20%	(12,457)	20%	(75,028)	552.8%	(39,862)	101,318				
8	2018 Baseline(B)	36,000	50,000	1.39	-	0.0%	123,500	314,000	437,500	50,500	41%	122,200	39%	172,700	39%	610,200	1220.4%	487,100	(1,047,300)	5%			
	% to 2017 Budget	9%	4%	-5%	0%	0%	3%	21%	15%	-7%	-10%	35%	12%	19%	3%	16%	12%	12%	15%	-9%			
	% to 2017 Forecast(F)	-26%	-21%	6%	0%	0%	2%	-17%	-13%	1%	-1%	-10%	9%	-7%	7%	-11%	13%	-8%	-9%	-13%			
9	2018 Pricing/Costs		-	-	-	0.0%				1,400	42%	(1,300)	39%	100	39%	100	0.0%	10,000	(10,100)				
					0.0%	0.0%	<= after '8' driver				2.8%		-1.1%					2.1%					
10	2018 Capital Impact	3,000	-	\$ 0	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-				
11	2018 Merit					0.0%	3,700	8,500	12,200	600	16%	1,400	16%	2,000	16%	14,200	0.0%	-	(14,200)				
							3.0%	2.7%															
12	2018 Ops/Strategic		-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	30,000	(30,000)				
13	2018 Regulatory	-	-	-	-	0.0%	1,500	20,000	21,500	200	13%	3,200	16%	3,400	16%	24,900	0.0%	15,000	(39,900)				
14	2018 Other	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	(5,100)	5,100				
15	2018 Budget	39,000	50,000	\$ 1	-	0.0%	128,700	342,500	471,200	52,700	41%	125,500	37%	178,200	38%	649,400	1298.8%	537,000	(1,136,400)	4%			
	% to 2017 Budget	18%	4%	-12%	0%	0%	7%	32%	24%	-3%	-10%	39%	5%	23%	-1%	24%	19%	23%	24%	-16%			
	% to 2017 Forecast(F)	-20%	-21%	-2%	0%	0%	6%	-10%	-6%	5%	-1%	-7%	3%	-4%	2%	-5%	20%	2%	-1%	-20%			

See Forecast Adjusments 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

0

Notes:	Baseline vs 3yrAvg	28,809	1				131,228	43%								146,482	0			
210	7 Normalization	3yr averages ----adj for EE Housing \$50k Rev \$60k Exp																		
210	9 Pricing/Costs																			
210	10 Capital Impact																			
210	11 Merit	Salary per Master Budget Model, see note (S) above; Hourly per guideline max%.																		
210	12 Ops/Strategic	Exp: Ee shuttle?, Rent kicker program PLACEHOLDER																		
210	13 Regulatory	Saly: compwage adj SAM% Wage:CAMWage to 11.00 effective 1/1/2018, \$12,000 direct and \$8000 compression Exp: Insurance 10% cost inc																		
210	14 Other																			
210	G1 GenComment1:																			
210	G2 GenComment2:	Unit = Total Skier Visits																		

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		D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	X			
		DEPTNu	Group1	Group2	Group3	Group4	Group5 McClendon, Robby		Payroll											TOTAL			
		211	OPS	AME	Public	DSL	Payroll Direct			Payroll Burden				PAYROLL		PR%R	Expense	NORBO	CRR				
		Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%								
1	2013 Actual	38,063	-	-	-	0.0%	28,598	84,869	113,467	5,738	20%	42,304	50%	48,043	42%	161,509	0.0%	5,266	(166,776)	0%			
2	2014 Actual	8,171	-	-	-	0.0%	25,718	78,923	104,641	9,470	37%	46,594	59%	56,064	54%	160,705	0.0%	9,745	(170,450)	0%			
3	2015 Actual	16,317	-	-	-	0.0%	33,059	75,688	108,748	11,162	34%	44,932	59%	56,094	52%	164,842	0.0%	5,174	(170,016)	0%			
4	2016 Actual	43,234	-	-	-	0.0%	52,493	132,456	184,949	16,160	31%	64,854	49%	81,014	44%	265,963	0.0%	20,662	(286,625)	0%			
5	2017 Budget	33,000	-	-	-	0.0%	10,000	130,800	140,800	3,500	35%	68,600	52%	72,100	51%	212,900	0.0%	600	(213,500)	0%			
6	2017 Forecast(F)	48,524	-	-	-	0.0%	9,261	156,349	165,611	3,786	41%	70,723	45%	74,509	45%	240,119	0.0%	(1,089)	(239,030)	0%			
7	2018 Normalization	(12,524)	-	-	-	0.0%	839	(23,349)	(22,511)	214	26%	(4,723)	20%	(4,509)	20%	(27,019)	0.0%	2,289	24,730				
8	2018 Baseline(B)	36,000	-	-	-	0.0%	10,100	133,000	143,100	4,000	40%	66,000	50%	70,000	49%	213,100	0.0%	1,200	(214,300)	0%			
	% to 2017 Budget	9%	0%	0%	0%	0%	1%	2%	2%	14%	13%	-4%	-5%	-3%	-4%	0%	0%	100%	0%	0%			
	% to 2017 Forecast(F)	-26%	0%	0%	0%	0%	9%	-15%	-14%	6%	-3%	-7%	10%	-6%	9%	-11%	0%	-210%	-10%	0%			
9	2018 Pricing/Costs	-	-	-	0.0%	0.0%	0.0%	<= after '8' driver	-	600	46%	1,000	50%	1,600	50%	1,600	0.0%	-	(1,600)				
										15.0%		1.5%						0.0%					
10	2018 Capital Impact	3,000	-	\$ 0	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-				
11	2018 Merit	-	-	-	0.0%	300	4,000	4,300	-	0%	600	15%	600	14%	4,900	0.0%	-	(4,900)					
							3.0%	3.0%															
12	2018 Ops/Strategic	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-					
13	2018 Regulatory	-	-	-	0.0%	500	2,000	2,500	200	40%	1,000	50%	1,200	48%	3,700	0.0%	-	(3,700)					
14	2018 Other	-	-	-	0.0%	-	-	-	(200)	0%	1,300	0%	1,100	0%	1,100	0.0%	-	(1,100)					
15	2018 Budget	39,000	-	\$ 0	-	0.0%	10,900	139,000	149,900	4,600	42%	69,900	50%	74,500	50%	224,400	0.0%	1,200	(225,600)	0%			
	% to 2017 Budget	18%	0%	0%	0%	0%	9%	6%	6%	31%	21%	2%	-4%	3%	-3%	5%	0%	100%	6%	0%			
	% to 2017 Forecast(F)	-20%	0%	0%	0%	0%	18%	-11%	-9%	21%	3%	-1%	11%	0%	10%	-7%	0%	-210%	-6%	0%			

See Forecast Adjusments 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 0

Notes:	Baseline vs 3YrAvg	-	#DIV/0!						16,767	13%								(3,410)	(0)	
211	7	Normalization																		
211	9	Pricing/Costs																		
211	10	Capital Impact																		
211	11	Merit	Salary per Master Budget Model, see note (S) above; Hourly per guideline max%.																	
211	12	Ops/Strategic																		
211	13	Regulatory	Saly: compwage adj SAM% Wage: compression impact																	
211	14	Other																		
211	G1	GenComment1:	2080+800=2880 Hours																	
211	G2	GenComment2:	1800/2880=63% billable hours																	

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		D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	X			
		DEPTnu	Group1	Group2	Group3	Group4	Group5 McClendon, Robby		Payroll														
		212	OPS	AME	Public	DSL	Payroll Direct			Payroll Burden				TOTAL									
		Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%	PAYROLL	PR%R	Expense	NORBO	CRR			
1	2013 Actual	38,063	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	#DIV/0!			
2	2014 Actual	8,171	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	#DIV/0!			
3	2015 Actual	16,317	-	-	-	0.0%	-	937	937	-	0%	135	14%	135	14%	1,072	0.0%	7,972	(9,044)	0%			
4	2016 Actual	43,234	-	-	-	0.0%	-	3,720	3,720	-	0%	1,333	36%	1,333	36%	5,053	0.0%	29,772	(34,825)	0%			
5	2017 Budget	33,000	-	-	-	0.0%	-	14,000	14,000	-	0%	5,800	41%	5,800	41%	19,800	0.0%	33,200	(53,000)	0%			
6	2017 Forecast(F)	48,524	-	-	-	0.0%	-	21,999	21,999	-	0%	9,105	41%	9,105	41%	31,104	0.0%	32,597	(63,701)	0%			
7	2018 Normalization	(12,524)	-	-	-	0.0%	(1,999)	(1,999)	-	0%	(905)	45%	(905)	45%	(2,904)	0.0%	603	2,301					
8	2018 Baseline(B)	36,000	-	-	-	0.0%	-	20,000	20,000	-	0%	8,200	41%	8,200	41%	28,200	0.0%	33,200	(61,400)	0%			
	% to 2017 Budget	9%	0%	0%	0%	0%	0%	43%	43%	0%	0%	41%	-1%	41%	-1%	42%	0%	0%	16%	0%			
	% to 2017 Forecast(F)	-26%	0%	0%	0%	0%	0%	-9%	-9%	0%	0%	-10%	-1%	-10%	-1%	-9%	0%	2%	-4%	0%			
9	2018 Pricing/Costs	-	-	-	0.0%	0.0%	<= after '8' driver	-	-	0%	(100)	41%	(100)	41%	(100)	0.0%	-	100					
10	2018 Capital Impact	3,000	-	\$ 0	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-					
11	2018 Merit	-	-	-	0.0%	0.0%	600	600	-	0%	100	17%	100	17%	700	0.0%	-	(700)					
12	2018 Ops/Strategic	-	-	-	0.0%	0.0%	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-					
13	2018 Regulatory	-	-	-	0.0%	0.0%	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-					
14	2018 Other	-	-	-	0.0%	0.0%	-	-	-	0%	3,200	0%	3,200	0%	3,200	0.0%	-	(3,200)					
15	2018 Budget	39,000	-	\$ 0	-	0.0%	-	20,600	20,600	-	0%	11,400	55%	11,400	55%	32,000	0.0%	33,200	(65,200)	0%			
	% to 2017 Budget	18%	0%	0%	0%	0%	0%	47%	47%	0%	0%	97%	34%	97%	34%	62%	0%	0%	23%	0%			
	% to 2017 Forecast(F)	-20%	0%	0%	0%	0%	0%	-6%	-6%	0%	0%	25%	34%	25%	34%	3%	0%	2%	2%	0%			

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

0

Notes:	Baseline vs 3YrAvg	-	#DIV/0!					12,355	162%									19,677		1
212	7	Normalization	the 2015 Forecast is for ~30days of operation. reset to zero for baseline.																	
212	9	Pricing/Costs																		
212	10	Capital Impact	Snowmaking Operating Costs - 45 days / \$50,000.																	
212	11	Merit																		
212	12	Ops/Strategic																		
212	13	Regulatory	NO ca min wage change impact forecasted																	
212	14	Other																		
212	G1	GenComment1:																		
212	G2	GenComment2:																		

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		D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	X
		DEPTNu	Group1	Group2	Group3	Group4	Group5 McClendon, Robby													
		214	OPS	AME	Public	DSL	Payroll						TOTAL							
							Payroll Direct			Payroll Burden				PAYROLL		PR%R	Expense	NORBO	CRR	
Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%							
1	2013 Actual	38,063	94,691	2.49	44,193	46.7%	38,180	-	38,180	15,717	41%	-	0%	15,717	41%	53,897	56.9%	4,719	(8,117)	92%
2	2014 Actual	8,171	30,289	3.71	15,887	52.4%	19,616	5,582	25,197	15,296	78%	1,842	33%	17,137	68%	42,335	139.8%	1,552	(29,484)	51%
3	2015 Actual	16,317	47,940	2.94	21,853	45.6%	9,319	11,997	21,315	4,176	45%	4,762	40%	8,937	42%	30,253	63.1%	2,737	(6,903)	87%
4	2016 Actual	43,234	144,689	3.35	63,907	44.2%	10,119	21,767	31,886	4,560	45%	8,226	38%	12,786	40%	44,672	30.9%	8,979	27,131	123%
5	2017 Budget	33,000	90,000	2.73	45,000	50.0%	10,000	17,000	27,000	4,600	46%	11,600	68%	16,200	60%	43,200	48.0%	3,400	(1,600)	98%
6	2017 Forecast(F)	48,524	162,331	3.35	73,575	45.3%	9,761	19,874	29,634	4,146	42%	10,845	55%	14,991	51%	44,625	27.5%	5,947	38,183	131%
7	2018 Normalization	(12,524)	(38,331)	3.06	(17,575)	45.9%	339	(874)	(534)	54	16%	(245)	28%	(191)	36%	(725)	1.9%	(47)	(19,983)	
8	2018 Baseline(B)	36,000	124,000	3.44	56,000	45.2%	10,100	19,000	29,100	4,200	42%	10,600	56%	14,800	51%	43,900	35.4%	5,900	18,200	117%
	% to 2017 Budget	9%	38%	26%	24%	-10%	1%	12%	8%	-9%	-10%	-9%	-18%	-9%	-15%	2%	-26%	74%	-1238%	19%
	% to 2017 Forecast(F)	-26%	-24%	3%	-24%	0%	3%	-4%	-2%	1%	-2%	-2%	2%	-1%	1%	-2%	29%	-1%	-52%	-10%
9	2018 Pricing/Costs	-	-	-	-	0.0%	-	-	-	100	43%	(200)	55%	(100)	51%	(100)	0.0%	100	-	
					0.0%	45.2%	<= after '8' driver				2.4%		-1.9%						1.7%	
10	2018 Capital Impact	3,000	12,000	\$ 4	4,000	33.3%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	500	7,500	
11	2018 Merit	-	-	-	-	0.0%	300	600	900	-	0%	100	17%	100	11%	1,000	0.0%	-	(1,000)	
							3.0%	3.2%												
12	2018 Ops/Strategic	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	
13	2018 Regulatory	-	-	-	-	0.0%	500	-	500	200	40%	-	0%	200	40%	700	0.0%	-	(700)	
14	2018 Other	-	-	-	-	0.0%	-	-	-	(400)	0%	900	0%	500	0%	500	0.0%	(100)	(400)	
15	2018 Budget	39,000	136,000	\$ 3.49	60,000	44.1%	10,900	19,600	30,500	4,100	38%	11,400	58%	15,500	51%	46,000	33.8%	6,400	23,600	121%
	% to 2017 Budget	18%	51%	28%	33%	-12%	9%	15%	13%	-11%	-18%	-2%	-15%	-4%	-15%	6%	-30%	88%	-1575%	23%
	% to 2017 Forecast(F)	-20%	-16%	4%	-18%	-3%	12%	-1%	3%	-1%	-11%	5%	7%	3%	0%	3%	23%	8%	-38%	-7%

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

0

Notes:	Baseline vs 3YrAvg	43,813	0				3,718	15%									2,488		0	
214	7 Normalization	Rev: 3yr avg and growth 3%		+ 6k Rev for 15% > 12% overall conservatism impact on AA (4% of 150k DHS)																
214	9 Pricing/Costs	price increases tied to product cost increases, if any, in accord with standard markups, and for gloves, hats, goggles keystone+																		
214	10 Capital Impact	Snowmaking impact																		
214	11 Merit	Salary per Master Budget Model, see note (S) above; Hourly per guideline max%.																		
214	12 Ops/Strategic																			
214	13 Regulatory	Saly: compwage adj SAM%		Wage: NO ca min wage change impact forecasted..																
214	14 Other																			
214	G1 GenComment1:	salary is split of RM									- retail incentive bdg									
214	G2 GenComment2:	Unit = Total Skier Visits REV: includes merchandise sales and locker rentals																		

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		D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	X			
		DEPTnu	Group1	Group2	Group3	Group4	Group5 McClendon, Robby		Payroll											TOTAL			
		215	OPS	AME	Public	DSL	Payroll Direct			Payroll Burden				PAYROLL		PR%R	Expense	NORBO	CRR				
		Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%								
1	2013 Actual	38,063	484,087	12.72	-	0.0%	8,669	74,736	83,405	2,952	34%	19,820	27%	22,773	27%	106,178	21.9%	16,969	360,940	393%			
2	2014 Actual	8,171	122,730	15.02	-	0.0%	8,778	24,044	32,822	3,916	45%	10,357	43%	14,272	43%	47,095	38.4%	2,813	72,823	246%			
3	2015 Actual	16,317	236,008	14.46	-	0.0%	9,319	41,746	51,065	4,244	46%	17,118	41%	21,362	42%	72,427	30.7%	7,698	155,883	295%			
4	2016 Actual	43,234	758,129	17.54	-	0.0%	10,119	93,521	103,641	4,558	45%	37,139	40%	41,698	40%	145,338	19.2%	20,794	591,997	456%			
5	2017 Budget	33,000	470,000	14.24	-	0.0%	10,000	72,000	82,000	4,600	46%	27,800	39%	32,400	40%	114,400	24.3%	15,700	339,900	361%			
6	2017 Forecast(F)	48,524	710,179	14.64	-	0.0%	9,761	82,871	92,631	4,146	42%	31,105	38%	35,251	38%	127,882	18.0%	22,336	559,960	473%			
7	2018 Normalization	(12,524)	(113,179)	9.04	-	0.0%	339	(4,871)	(4,531)	54	16%	(1,105)	23%	(1,051)	23%	(5,582)	4.9%	(2,436)	(105,160)				
8	2018 Baseline(B)	36,000	597,000	16.58	-	0.0%	10,100	78,000	88,100	4,200	42%	30,000	38%	34,200	39%	122,300	20.5%	19,900	454,800	420%			
	% to 2017 Budget	9%	27%	16%	0%	0%	1%	8%	7%	-9%	-10%	8%	0%	6%	-2%	7%	-16%	27%	34%	16%			
	% to 2017 Forecast(F)	-26%	-16%	13%	0%	0%	3%	-6%	-5%	1%	-2%	-4%	2%	-3%	2%	-4%	14%	-11%	-19%	-11%			
9	2018 Pricing/Costs		25,000	-	-	0.0%			-	100	43%	(500)	38%	(400)	38%	(400)	-1.6%	900	24,500				
			4.2%		0.0%	0.0%				2.4%		-1.7%						4.5%					
10	2018 Capital Impact	3,000	50,000	\$ 17	-	0.0%	-	3,000	3,000	-	0%	1,100	37%	1,100	37%	4,100	8.2%	2,000	43,900				
11	2018 Merit					0.0%	300	2,300	2,600	-	0%	400	17%	400	15%	3,000	0.0%	-	(3,000)				
							3.0%	2.9%															
12	2018 Ops/Strategic	-	-	-	-	0.0%	-	-	-	-	0%		0%	-	0%	-	0.0%	-	-				
13	2018 Regulatory	-	-	-	-	0.0%	500	2,000	2,500	200	40%	800	40%	1,000	40%	3,500	0.0%	-	(3,500)				
14	2018 Other	-	-	-	-	0.0%	-	-	-	(200)	0%	(4,800)	0%	(5,000)	0%	(5,000)	0.0%	(200)	5,200				
15	2018 Budget	39,000	672,000	\$ 17.23	-	0.0%	10,900	85,300	96,200	4,300	39%	27,000	32%	31,300	33%	127,500	19.0%	22,600	521,900	448%			
	% to 2017 Budget	18%	43%	21%	0%	0%	9%	18%	17%	-7%	-14%	-3%	-18%	-3%	-18%	11%	-22%	44%	54%	24%			
	% to 2017 Forecast(F)	-20%	-5%	18%	0%	0%	12%	3%	4%	4%	-7%	-13%	-16%	-11%	-15%	0%	5%	1%	-7%	-5%			

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

0

Notes:	Baseline vs 3YrAvg	240,694	0	29,261	50%	8,951	1
215 7 Normalization	Rev: 3yr avg and growth 5%		Wages: adj for volume change				
215 9 Pricing/Costs	avg 4% increase min						
215 10 Capital Impact	Snowmaking driver to offset 1yr of drought in 3yr avg.						
215 11 Merit	Salary per Master Budget Model, see note (S) above; Hourly per guideline max%.						
215 12 Ops/Strategic							
215 13 Regulatory	Saly: compwage adj SAM% Wage:CAMWage to 11.00 effective 1/1/2018						
215 14 Other							
215 G1 GenComment1:							
215 G2 GenComment2:	Unit = Total Skier Visits						

S&W TL as a % of Revenue	
17.2%	2013Actual
26.7%	2014Actual
21.6%	2015Actual
13.7%	2016Actual
17.4%	2017Budget
13.0%	2017Forecast(F)
14.3%	2018Budget

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		D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	X			
		DEPTNu	Group1	Group2	Group3	Group4	Group5 Burns, Roger		Payroll														
		216	OPS	AME	Public	MiscOp	Payroll Direct				Payroll Burden				TOTAL								
		Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%	PAYROLL	PR%R	Expense	NORBO	CRR			
1	2013 Actual	17,080	161,229	9.44	1,786	1.1%	-	33,250	33,250	-	0%	9,163	28%	9,163	28%	42,413	26.3%	32,749	84,281	210%			
2	2014 Actual	8,525	69,890	8.20	511	0.7%	-	10,935	10,935	-	0%	5,086	47%	5,086	47%	16,021	22.9%	14,308	39,051	227%			
3	2015 Actual	13,176	126,246	9.58	3,465	2.7%	-	17,484	17,484	-	0%	7,268	42%	7,268	42%	24,752	19.6%	23,086	74,943	246%			
4	2016 Actual	22,821	290,166	12.71	6,895	2.4%	-	44,325	44,325	-	0%	17,369	39%	17,369	39%	61,695	21.3%	46,635	174,941	252%			
5	2017 Budget	15,000	175,000	11.67	6,200	3.5%	18,700	60,300	79,000	6,600	35%	26,800	44%	33,400	42%	112,400	64.2%	42,500	13,900	109%			
6	2017 Forecast(F)	23,230	319,919	13.77	7,834	2.4%	21,122	57,013	78,135	5,002	24%	22,106	39%	27,108	35%	105,243	32.9%	44,325	162,517	203%			
7	2018 Normalization	(3,230)	(61,919)	19.17	(434)	0.7%	478	4,987	5,465	98	20%	1,094	22%	1,192	22%	6,657	-10.8%	(1,325)	(66,817)				
8	2018 Baseline(B)	20,000	258,000	12.90	7,400	2.9%	21,600	62,000	83,600	5,100	24%	23,200	37%	28,300	34%	111,900	43.4%	43,000	95,700	159%			
	% to 2017 Budget	33%	47%	11%	19%	-19%	16%	3%	6%	-23%	-33%	-13%	-16%	-15%	-20%	0%	-32%	1%	588%	46%			
	% to 2017 Forecast(F)	-14%	-19%	-6%	-6%	17%	2%	9%	7%	2%	0%	5%	-3%	4%	-2%	6%	32%	-3%	-41%	-22%			
9	2018 Pricing/Costs		11,000	-	-	0.0%					24%	(300)	37%	(300)	33%	(300)	-2.7%	-	11,300				
			4.3%		0.0%	2.8%	<= after '8' driver				0.0%	-1.3%						0.0%					
10	2018 Capital Impact	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-				
11	2018 Merit					0.0%	700	1,900	2,600	100	14%	300	16%	400	15%	3,000	0.0%	-	(3,000)				
							3.2%	3.1%															
12	2018 Ops/Strategic					0.0%					0%		0%		0%		0.0%						
13	2018 Regulatory					0.0%		3,000	3,000		0%	600	20%	600	20%	3,600	0.0%		(3,600)				
14	2018 Other					0.0%					0%		0%		0%		0.0%	(400)	400				
15	2018 Budget	20,000	269,000	\$ 13.45	7,400	2.8%	22,300	66,900	89,200	5,200	23%	23,800	36%	29,000	33%	118,200	43.9%	42,600	100,800	160%			
	% to 2017 Budget	33%	54%	15%	19%	-22%	19%	11%	13%	-21%	-34%	-11%	-20%	-13%	-23%	5%	-32%	0%	625%	47%			
	% to 2017 Forecast(F)	-14%	-16%	-2%	-6%	12%	6%	17%	14%	4%	-2%	8%	-8%	7%	-6%	12%	34%	-4%	-38%	-21%			

See Forecast Adjusments 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

0

Notes:	Baseline vs 3YrAvg	85,982	0	48,082	135%	15,760	0			
216	7 Normalization	Rev: 3yr avg, +5% for past price increases and food truck added in 2016 Wages: adj for decrease in volume/revenue in Basline				'17 - staff shortages				
216	9 Pricing/Costs	Rev: hold member prices, increase guest/ public prices, see rates schedule								
216	10 Capital Impact									
216	11 Merit	Salary per Master Budget Model, see note (S) above; Hourly per guideline max%.								
216	12 Ops/Strategic									
216	13 Regulatory	Wage:CAMWage to 10.50 effective 1/1/2017, Wage:CAMWage to 11.00 effective 1/1/2018,								
216	14 Other									
216	G1 GenComment1:	Wage: Manager in Winter change cost charge to Snowplay (Jan-Apr, NovDec) as 80+% of time in Winter is Snowplay								
216	G2 GenComment2:	Pricing - saw Guest reduction due to pricing strategy in 16/17. Volume Mix: Member 26%, Guest 40%, Public 33%, Comp 1% Revenue Mix: Member 0%, Guest 37%, Public 63%, Comp 0%								

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		D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	X					
		DEPTNu	Group1	Group2	Group3	Group4	Group5 David Walker		Payroll																
		220	OPS	AME	Public	DSL	Payroll Direct			Payroll Burden				TOTAL											
		Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%	PAYROLL	PR%R	Expense	NORBO	CRR					
1	2013 Actual	38,063	423,599	11.13	-	0.0%	47,127	132,564	179,691	10,795	23%	40,361	30%	51,155	28%	230,847	54.5%	6,902	185,851	178%					
2	2014 Actual	8,171	111,675	13.67	-	0.0%	46,493	36,501	82,994	21,709	47%	15,602	43%	37,311	45%	120,305	107.7%	4,725	(13,355)	89%					
3	2015 Actual	16,317	227,364	13.93	-	0.0%	54,819	88,468	143,287	25,683	47%	36,130	41%	61,813	43%	205,100	90.2%	4,353	17,911	109%					
4	2016 Actual	43,234	799,206	18.49	-	0.0%	57,157	252,833	309,990	25,674	45%	101,333	40%	127,007	41%	436,997	54.7%	18,085	344,125	176%					
5	2017 Budget	33,000	631,000	19.12	-	0.0%	85,900	161,800	247,700	40,700	47%	67,600	42%	108,300	44%	356,000	56.4%	13,400	261,600	171%					
6	2017 Forecast(F)	48,524	837,354	17.26	-	0.0%	86,787	282,323	369,110	32,017	37%	108,876	39%	140,893	38%	510,002	60.9%	17,450	309,902	159%					
7	2018 Normalization	(12,524)	(185,354)	14.80	-	0.0%	(987)	(64,323)	(65,310)	(217)	22%	(12,876)	20%	(13,093)	20%	(78,402)	42.3%	(150)	(106,802)						
8	2018 Baseline(B)	36,000	652,000	18.11	-	0.0%	85,800	218,000	303,800	31,800	37%	96,000	44%	127,800	42%	431,600	66.2%	17,300	203,100	145%					
	% to 2017 Budget	9%	3%	-5%	0%	0%	0%	35%	23%	-22%	-22%	42%	5%	18%	-4%	21%	17%	29%	-22%	-15%					
	% to 2017 Forecast(F)	-26%	-22%	5%	0%	0%	-1%	-23%	-18%	-1%	0%	-12%	14%	-9%	10%	-15%	9%	-1%	-34%	-9%					
9	2018 Pricing/Costs		30,000	-	-	0.0%				900	38%	(1,400)	43%	(500)	42%	(500)	-1.7%	900	29,600						
			4.6%		0.0%	0.0%	<= after '8' driver			2.8%		-1.5%						5.2%							
10	2018 Capital Impact	3,000	60,000	\$ 20	-	0.0%	-	35,000	35,000	-	0%	15,200	43%	15,200	43%	50,200	83.7%	2,400	7,400						
11	2018 Merit					0.0%	2,600	6,500	9,100	400	15%	1,000	15%	1,400	15%	10,500	0.0%	-	(10,500)						
							3.0%	3.0%																	
12	2018 Ops/Strategic	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-						
13	2018 Regulatory	-	-	-	-	0.0%	1,000	5,000	6,000	400	40%	2,200	44%	2,600	43%	8,600	0.0%	-	(8,600)						
14	2018 Other	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-						
15	2018 Budget	39,000	742,000	\$ 19.03	-	0.0%	89,400	264,500	353,900	33,500	37%	113,000	43%	146,500	41%	500,400	67.4%	20,600	221,000	142%					
	% to 2017 Budget	18%	18%	0%	0%	0%	4%	63%	43%	-18%	-21%	67%	2%	35%	-5%	41%	20%	54%	-16%	-17%					
	% to 2017 Forecast(F)	-20%	-11%	10%	0%	0%	3%	-6%	-4%	5%	2%	4%	11%	4%	8%	-2%	11%	18%	-29%	-10%					

See Forecast Adjusments 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 0

Notes:	Baseline vs 3yrAvg	259,869	0	105,337	53%	8,458	1	
220	7 Normalization	Rev: 3yr avg + price growth 5%						
220	9 Pricing/Costs	Rev: 5% avg price incr						
220	10 Capital Impact	Snowmaking driver to offset 1yr of drought in 3yr avg.						
220	11 Merit	Salary per Master Budget Model, see note (S) above; Hourly per guideline max%.						
220	12 Ops/Strategic							
220	13 Regulatory	Saly: compwage adj SAM% Wage:CAMWage to 11.00 effective 1/1/2018,						
220	14 Other							
220	G1 GenComment1:							
220	G2 GenComment2:	Unit = Total Skier Visits						

S&W TL as a % of Rev (220+230)	
37.0%	2013Actual
66.1%	2014Actual
63.0%	2015Actual
38.8%	2016Actual
39.3%	2017Budget
44.1%	2017Forecast(F)
47.7%	2018Budget

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		D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	X			
		DEPTnu	Group1	Group2	Group3	Group4	Group5 David Walker		Payroll											TOTAL			
		230	OPS	AME	Public	DSL	Payroll Direct			Payroll Burden				PAYROLL		PR%R	Expense	NORBO	CRR				
		Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%								
1	2013 Actual	38,063	235,732	6.19	-	0.0%	8,669	55,848	64,517	2,910	34%	13,414	24%	16,324	25%	80,841	34.3%	1,610	153,280	286%			
2	2014 Actual	8,171	63,964	7.83	-	0.0%	8,778	24,375	33,153	3,908	45%	10,605	44%	14,513	44%	47,666	74.5%	55	16,243	134%			
3	2015 Actual	16,317	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	#DIV/0!			
4	2016 Actual	43,234	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	#DIV/0!			
5	2017 Budget	33,000	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	#DIV/0!			
6	2017 Forecast(F)	48,524	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	#DIV/0!			
7	2018 Normalization	(12,524)	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-				
8	2018 Baseline(B)	36,000	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	#DIV/0!			
	% to 2017 Budget	9%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	#DIV/0!			
	% to 2017 Forecast(F)	-26%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	#DIV/0!			
9	2018 Pricing/Costs	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-				
		0.0%	0.0%	0.0%	0.0%	0.0%	<= after '8' driver		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%				
10	2018 Capital Impact	3,000	-	\$ 0	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-				
11	2018 Merit	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-				
		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%				
12	2018 Ops/Strategic	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-				
13	2018 Regulatory	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-				
14	2018 Other	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-				
15	2018 Budget	39,000	-	\$ 0.00	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	#DIV/0!			
	% to 2017 Budget	18%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	#DIV/0!			
	% to 2017 Forecast(F)	-20%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	#DIV/0!			

See Forecast Adjustments Schedule for ADJ to 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

0

Notes:	Baseline vs 3YrAvg	(21,321) #DIV/0!	(11,051) -100%	(18) #DIV/0!
230	7 Normalization			
230	9 Pricing/Costs			
230	10 Capital Impact			
230	11 Merit	Salary per Master Budget Model, see note (S) above; Hourly per guideline max%.		
230	12 Ops/Strategic			
230	13 Regulatory			
230	14 Other			
230	G1 GenComment1:			
230	G2 GenComment2:	abandon dept, combine into 220		

S&W TL as a % of Revenue
27.4% 2013Actual
51.8% 2014Actual
#DIV/0! 2015Actual
#DIV/0! 2017Budget
#DIV/0! 2017Forecast(F)
#DIV/0! 2018Budget

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		D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	X	
		DEPTNu	Group1	Group2	Group3	Group4	Group5 McClendon, Robby		Payroll												
		240	OPS	AME	Public	DSL	Payroll Direct				Payroll Burden				TOTAL						
		3,283,000													441,200		(6,311,000)				
		Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%	PAYROLL	PR%R	Expense	NORBO	CRR	
1	2013 Actual	38,063	833,895	21.91	-	0.0%	30,291	39,622	69,913	7,509	25%	8,204	21%	15,713	22%	85,626	10.3%	32,257	716,012	707%	
2	2014 Actual	8,171	204,376	25.01	-	0.0%	26,136	12,148	38,284	10,604	41%	5,443	45%	16,047	42%	54,331	26.6%	17,082	132,963	286%	
3	2015 Actual	16,317	461,252	28.27	-	0.0%	29,817	17,059	46,876	11,965	40%	7,012	41%	18,977	40%	65,853	14.3%	16,153	379,246	562%	
4	2016 Actual	43,234	1,323,812	30.62	-	0.0%	32,725	52,131	84,856	13,681	42%	19,948	38%	33,629	40%	118,485	9.0%	49,822	1,155,505	787%	
5	2017 Budget	33,000	860,000	26.06	-	0.0%	35,500	46,600	82,100	13,900	39%	16,600	36%	30,500	37%	112,600	13.1%	33,400	714,000	589%	
6	2017 Forecast(F)	48,524	1,386,252	28.57	-	0.0%	34,424	58,223	92,648	13,132	38%	22,362	38%	35,493	38%	128,141	9.2%	49,655	1,208,455	780%	
7	2018 Normalization	(12,524)	(276,252)	22.06	-	0.0%	(224)	(5,023)	(5,248)	(32)	14%	(962)	19%	(993)	19%	(6,241)	2.3%	(6,155)	(263,855)		
8	2018 Baseline(B)	36,000	1,110,000	30.83	-	0.0%	34,200	53,200	87,400	13,100	38%	21,400	40%	34,500	39%	121,900	11.0%	43,500	944,600	671%	
	% to 2017 Budget	9%	29%	18%	0%	0%	-4%	14%	6%	-6%	-2%	29%	13%	13%	6%	8%	-16%	30%	32%	14%	
	% to 2017 Forecast(F)	-26%	-20%	8%	0%	0%	-1%	-9%	-6%	0%	0%	-4%	5%	-3%	3%	-5%	19%	-12%	-22%	-14%	
9	2018 Pricing/Costs		68,000	-	-	0.0%				100	39%	(300)	40%	(200)	39%	(200)	-0.3%	3,000	65,200		
			6.1%		0.0%	0.0%	<% after '8' driver				0.8%	-1.4%						6.9%			
10	2018 Capital Impact	3,000	90,000	\$ 30	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	2,700	87,300		
11	2018 Merit					0.0%	1,000	1,600	2,600	200	20%	300	19%	500	19%	3,100	0.0%	-	(3,100)		
							2.9%	3.0%													
12	2018 Ops/Strategic				-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%		-		
13	2018 Regulatory				-	0.0%	500	2,000	2,500	200	40%	800	40%	1,000	40%	3,500	0.0%		(3,500)		
14	2018 Other				-	0.0%	-	-	-	(200)	0%	300	0%	100	0%	100	0.0%	(400)	300		
15	2018 Budget	39,000	1,268,000	\$ 32.51	-	0.0%	35,700	56,800	92,500	13,400	38%	22,500	40%	35,900	39%	128,400	10.1%	48,800	1,090,800	716%	
	% to 2017 Budget	18%	47%	25%	0%	0%	1%	22%	13%	-4%	-4%	36%	11%	18%	4%	14%	-23%	46%	53%	21%	
	% to 2017 Forecast(F)	-20%	-9%	14%	0%	0%	4%	-2%	0%	2%	-2%	1%	3%	1%	1%	0%	10%	-2%	-10%	-8%	

See Forecast Adjusments 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 0

Notes:	Baseline vs 3YrAvg	426,040	0	28,131	47%	15,870	0		
240	7 Normalization	Skiers: 3yr Avg Rev: 3yr Average plus 5% to factor prior years price increases							
240	9 Pricing/Costs	Lift Tickets/Season Passes pricing changes estimated impact, see Fee Schedule							
240	10 Capital Impact	Snowmaking driver to offset 1yr of drought in 3yr avg.							
240	11 Merit								
240	12 Ops/Strategic								
240	13 Regulatory	Saly: compwage adj SAM% Wage:CA MinWage 10.50 to 11.00 effective 1/1/2018.							
240	14 Other								
240	G1 GenComment1:	Salary is DHSMgr allocation. Payroll growth due to skier growth, as well as, dept services skischool and snowflakes customer order fulfillment, dispatch for mtn radio and phones.							
240	G2 GenComment2:	Unit = Total Skier Visits		30,862 =5yr (calendar yr) average (2013A to 2017F)		22,574 =3yr (calendar yr) average (2014A to 2016A)		36,025 =3yr (calendar yr) average (2015A to 2017F)	