

Tahoe Donner Association

Resort Budget Model

2018 Budget - Annual

Draft

11-Sep-17

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40 count

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Section G10	2	005	General	22	140	Recreation
	3	010	Administration	23	141	Bikeworks
	4	015	Marketing.ComDep	24	145	Day Camp
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	7	030	ACG/Purchasing	27	160	Maintenance
	8	035	Human Resources	28	165	Facility Admin/Risk
	9	040	Member Services	29	170	Summer F&B
	10	050	Forestry	30	180	DHSki F&B
	11	051	Trails	31	190	Vehicle Maintenance
	12	060	Marina	32	200	DHSki Marketing
	13	080	Equestrian	33	210	DHSki Mtn Operations
	14	090	Tennis	34	211	DHSki Mtn Maint(Lifts&Eq)
	15	100	Campground	35	212	DHSki Snowmaking
	16	110	Cross Country Center	36	214	DHSki Retail
	17	120	Golf Course Operations	37	215	DHSki Rental
	18	125	Golf Course Maintenance	38	216	Snowplay
	19	128	The Lodge	39	220	DHSki School
	20	130	Aquatics	40	230	DHSki Snowflakes
	21	132	Trout Creek Rec Center	41	240	DHSki Tickets

TAHOE DONNER ASSOCIATION
2018 Budget - Annual

9/12/17 Draft

Budget Summary	Operating Revenue	Cost of Goods Sold	Gross Margin (GM)	Operating Costs Payroll	Operating Costs Expense	Operating Costs Total (OCT)	2018 Budget	Operating Fund 2018			NOR Budget 2017	Fav (Unfav) NOR Change	
							NET OPERATING RESULTS (NOR)	2018 Budget per Property				B 2 B	B 2 B %
								# Properties>					
Private Amenities								6,473					
Trout Creek Recreation Center	\$ 985,000	\$ (32,000)	\$ 953,000	\$ (650,300)	\$ (267,200)	\$ (917,500)	\$ 35,500	\$ 147	\$ (142)	\$ 5	\$ (24,800)	\$ 60,300	243%
Beach Club Marina	686,000	(57,100)	628,900	(315,800)	(71,800)	(387,600)	241,300	97	(60)	37	242,700	(1,400)	-1%
Tennis Center	237,000	(38,200)	198,800	(133,600)	(42,900)	(176,500)	22,300	31	(27)	3	56,300	(34,000)	-60%
Aquatics	221,000	0	221,000	(118,600)	(160,100)	(278,700)	(57,700)	34	(43)	(9)	(75,600)	17,900	24%
Rec Programs & Day Camps	411,000	(4,000)	407,000	(262,700)	(170,600)	(433,300)	(26,300)	63	(67)	(4)	(8,600)	(17,700)	-206%
Total Private Amenities	2,540,000	(131,300)	2,408,700	(1,481,000)	(712,600)	(2,193,600)	215,100	372	(339)	33	190,000	25,100	13%
Public Amenities													
Downhill Ski Area	3,283,000	(184,800)	3,098,200	(1,880,100)	(776,900)	(2,657,000)	441,200	479	(410)	68	85,000	356,200	419%
Cross Country Ski Area	915,000	(54,000)	861,000	(468,100)	(283,500)	(751,600)	109,400	133	(116)	17	18,100	91,300	504%
Snowplay	269,000	(7,400)	261,600	(118,200)	(42,600)	(160,800)	100,800	40	(25)	16	13,900	86,900	625%
Equestrian	212,000	(5,000)	207,000	(211,000)	(93,500)	(304,500)	(97,500)	32	(47)	(15)	(82,100)	(15,400)	-19%
Campground	61,000	0	61,000	(39,400)	(31,600)	(71,000)	(10,000)	9	(11)	(2)	(13,000)	3,000	23%
Trails	1,000	0	1,000	(132,100)	(17,000)	(149,100)	(148,100)	0	(23)	(23)	(148,600)	500	0%
Bikeworks	109,000	(39,000)	70,000	(50,600)	(17,500)	(68,100)	1,900	11	(11)	0	7,000	(5,100)	-73%
Golf	1,122,000	(61,000)	1,061,000	(911,400)	(314,200)	(1,225,600)	(164,600)	164	(189)	(25)	(144,800)	(19,800)	-14%
Summer Food and Beverage	237,000	(74,000)	163,000	(229,700)	(93,000)	(322,700)	(159,700)	25	(50)	(25)	(125,500)	(34,200)	-27%
Alder Creek Café	312,000	(108,000)	204,000	(280,800)	(50,500)	(331,300)	(127,300)	32	(51)	(20)	(96,200)	(31,100)	-32%
The Lodge	2,253,000	(696,000)	1,557,000	(1,366,700)	(415,700)	(1,782,400)	(225,400)	241	(275)	(35)	(198,000)	(27,400)	-14%
Pizza on the Hill	524,000	(155,500)	368,500	(349,500)	(77,300)	(426,800)	(58,300)	57	(66)	(9)	(65,800)	7,500	11%
Total Public Amenities	9,298,000	(1,384,700)	7,913,300	(6,037,600)	(2,213,300)	(8,250,900)	(337,600)	1,223	(1,275)	(52)	(750,000)	412,400	55%
Total Amenities	11,838,000	(1,516,000)	10,322,000	(7,518,600)	(2,925,900)	(10,444,500)	(122,500)	1,595	(1,614)	(19)	(560,000)	437,500	78%
Homeowners Association													
General	0	0	0	(72,200)	(767,000)	(839,200)	(839,200)	-	(130)	(130)	(791,300)	(47,900)	-6%
Communications	193,000	0	193,000	(457,200)	(252,100)	(709,300)	(516,300)	30	(110)	(80)	(424,300)	(92,000)	-22%
Facility Administration	0	0	0	(614,100)	290,000	(324,100)	(324,100)	-	(50)	(50)	(257,500)	(66,600)	-26%
Administration	202,000	0	202,000	(675,600)	(115,000)	(790,600)	(588,600)	31	(122)	(91)	(551,400)	(37,200)	-7%
MIS	0	0	0	(469,200)	(202,000)	(671,200)	(671,200)	-	(104)	(104)	(610,700)	(60,500)	-10%
Accounting	5,000	0	5,000	(720,000)	(65,000)	(785,000)	(780,000)	1	(121)	(121)	(771,000)	(9,000)	-1%
Human Resources	0	0	0	(259,200)	(112,000)	(371,200)	(371,200)	-	(57)	(57)	(320,000)	(51,200)	-16%
ASO	125,000	0	125,000	(309,200)	(25,000)	(334,200)	(209,200)	19	(52)	(32)	(159,900)	(49,300)	-31%
Member Services	32,000	0	32,000	(218,900)	(43,000)	(261,900)	(229,900)	5	(40)	(36)	(264,800)	34,900	13%
Forestry	5,000	0	5,000	(515,700)	(364,000)	(879,700)	(874,700)	1	(136)	(135)	(823,000)	(51,700)	-6%
Building Maintenance	0	0	0	(728,100)	(56,000)	(784,100)	(784,100)	-	(121)	(121)	(777,100)	(7,000)	-1%
Total Homeowners Association	562,000	0	562,000	(5,039,400)	(1,711,100)	(6,750,500)	(6,188,500)	87	(1,043)	(956)	(5,751,000)	(437,500)	-8%
TOTAL OPERATING FUND	\$12,400,000	\$ (1,516,000)	\$ 10,884,000	\$ (12,558,000)	\$ (4,637,000)	\$ (17,195,000)	\$ (6,311,000)	\$ 1,681	\$ (2,656)	\$ (975)	\$ (6,311,000)	\$ 0	0%
							\$ 0	change from \$975	\$ 0	0.0%			

Tahoe Donner Association - Operating Fund

Budget 2018 9/12/2017 Draft		Bdg 17 to Bdg 18 Chgs		Payroll									Expense	N O R	Per Unit 6,473
				Payroll Direct			Payroll Burden			TOTAL PAYROLL					
				Salaries	Wages	S&W TL	BdnSaly	BdnWage	Burden TL						
Revenue	Cogs														
2017 Budget	11,000,000	1,360,000	3,484,000	5,272,000	8,756,000	1,096,000	1,804,000	2,900,000	11,656,000	4,295,000	(6,311,000)	(975)			
<i>changes presented as Increase (Decrease)</i>															
ALL Merit 3.0%	1	-	-	101,390	150,100	251,490	16,200	24,000	40,200	291,690	-	(291,690)	(45)		
ALL 3yr Avg Revenue / Normalization	2	780,000	138,400	152,210	230,800	383,010	30,000	46,000	76,000	459,010	194,100	(11,510)	(2)		
ALL Price Increases, excld row 4 & 5	3	280,000	3,600	-	-	-	-	-	-	-	76,900	199,500	31		
PRIVAM Guest without Member \$16 rate	4	85,000	-	-	-	-	-	-	-	-	2,000	83,000	13		
ASO Drop Minor Project Fees, incr NewCon	5	(23,000)	-	-	-	-	-	-	-	-	-	(23,000)	(4)		
ALL FED/CA regulatory impacts	6	17,000	-	30,100	151,000	181,100	12,500	40,500	53,000	234,100	20,300	(237,400)	(37)		
ALL Workers Compensation Decrease	7	-	-	-	-	-	(58,000)	(92,000)	(150,000)	(150,000)	-	150,000	23		
ALL Health Insurance increase 7%	8	-	-	-	-	-	30,000	35,000	65,000	65,000	-	(65,000)	(10)		
ALL Health Insurance conservatism in B17	9	-	-	-	-	-	(35,000)	(40,000)	(75,000)	(75,000)	-	75,000	12		
Risk/Fac Reorg net changes	10	-	-	-	20,000	20,000	-	4,000	4,000	24,000	-	(24,000)	(4)		
Admin Workforce Housing Regional TaskForce	11	-	-	-	-	-	-	-	-	-	10,000	(10,000)	(2)		
ALL Insurance cost increase 10%	12	-	-	-	-	-	-	-	-	-	40,000	(40,000)	(6)		
DHSki Capital Impact, snowmaking	13	242,000	13,000	-	38,000	38,000	-	16,300	16,300	54,300	8,600	166,100	26		
Equine Capital Impact, improvements	14	5,000	-	-	-	-	-	-	-	-	-	5,000	1		
Golf Group business growth non-peak	15	7,000	-	-	-	-	-	-	-	-	-	7,000	1		
Bikeworks Growth driver	16	7,000	-	-	-	-	-	-	-	-	-	7,000	1		
ALL other changes, net		-	1,000	(1,700)	10,100	8,400	(11,700)	2,200	(9,500)	(1,100)	(9,900)	10,000	2		
Net Changes		1,400,000	156,000	282,000	600,000	882,000	(16,000)	36,000	20,000	902,000	342,000	0	0		
		13%	11%	8%	11%	10%	-1%	2%	1%	8%	8%	0%	0%		
2018 Budget	12,400,000	1,516,000	3,766,000	5,872,000	9,638,000	1,080,000	1,840,000	2,920,000	12,558,000	4,637,000	(6,311,000)	(975)			

Operating Fund

- 1 Merit average increases 3.0%, all employees for Bdg'18 (Bdg'17 3.0%)
- 2 Amenity revenues generally @ 3yr average ('15,'16,'17) plus 3-6% for past years price changes Certain depts adjusted up/down from this depending on unique circumstances of operation trend of revenues and labor market.
- 3 Overall price increase is ~4%. Pricing changes vary by amenity. Refer to rates schedules Budget Section G07.
For Expense, estimate cost increases in vendor supplies and utilities, etc. Net is 1.8% of all Expenses Baseline.
- 4 Change daily Guest entry to \$16 when guest not accompanied with Member. Guest rate with member \$8.
- 5 ASO. Eliminate minor projects fees and increase new construction fees.
- 6 CA MinWage increase from \$10.50 to \$11.00 effective 1/1/2018. Expense: 20,000 in Forestry, labor laws on Independent Contractors Revenue: price increases to offset F&B impacts.
- 7 Workers Compensation renewal favorable due to significant decrease in xmod factor.
- 8 Health Insurance renewal increase of 7%
- 9 Health insurance in Budget 2017 included known conservatism, primarily due to unknowns of Federal ACA impacts.
- 10 Risk/Facilities management reorganization, net
- 11 Admin. Regional Workforce housing collaborative effort cost.
- 12 Insurance costs renewal currently estimated at 10% cost increase overall.
- 13 DHSki. Snowmaking revenue driver with 1 of 3 years in 3 year average having drought.
- 14 Equestrian. Revenue growth driver for recent years capital improvements.
- 15 Golf. Revenue growth driver for focus growth of group golf business in shoulder seasons (not in July/August)
- 16 Bikeworks. Revenue growth driver for Adventure Center / Trails momentum
- all other includes various miscellaneous. Expense cost savings initiative ~ \$15,000.

Tahoe Donner Association - Operating Fund

Budget 2018
B2B Changes by Dept
 9/12/2017 Draft

item	Department	Dept#	Revenue	Cogs	Payroll Direct			Payroll Burden			TOTAL PAYROLL	Expense	N O R	Per Unit 6,473	
					Salaries	Wages	S&W TL	BdnSaly	BdnWage	Burden TL					
					changes presented as Increase (Decrease)										
1	General	005	-	-	-	-	-	(600)	-	(600)	(600)	48,500	(47,900)	(7)	
2	Admin	010	12,000	-	7,100	9,200	16,300	12,000	1,400	13,400	29,700	19,500	(37,200)	(6)	
3	Mktg.ComDep	015	(10,000)	-	53,200	9,300	62,500	8,600	4,900	13,500	76,000	6,000	(92,000)	(14)	
4	ASO	020	(43,000)	-	2,900	-	2,900	(1,300)	(3,000)	(4,300)	(1,400)	7,700	(49,300)	(8)	
5	IT	025	-	-	22,000	14,500	36,500	1,800	(700)	1,100	37,600	22,900	(60,500)	(9)	
6	ACG	030	2,000	-	7,600	13,500	21,100	(2,800)	(9,500)	(12,300)	8,800	2,200	(9,000)	(1)	
7	HR	035	-	-	29,600	13,300	42,900	2,700	600	3,300	46,200	5,000	(51,200)	(8)	
8	Member Services	040	-	-	2,500	(30,600)	(28,100)	(1,500)	(7,300)	(8,800)	(36,900)	2,000	34,900	5	
9	Forestry	050	-	-	18,900	12,000	30,900	2,200	(2,400)	(200)	30,700	21,000	(51,700)	(8)	
10	Trails	051	-	-	1,200	800	2,000	1,400	(4,900)	(3,500)	(1,500)	1,000	500	0	
11	Marina	060	55,000	6,900	6,400	29,500	35,900	(600)	7,200	6,600	42,500	7,000	(1,400)	(0)	
12	Equestrian	080	6,000	-	3,500	9,600	13,100	(400)	1,500	1,100	14,200	7,200	(15,400)	(2)	
13	Tennis	090	(20,000)	5,900	4,400	2,000	6,400	900	1,500	2,400	8,800	(700)	(34,000)	(5)	
14	Campground	100	4,000	-	600	(100)	500	200	(100)	100	600	400	3,000	0	
15	Cross Country	110	215,000	11,000	10,700	68,700	79,400	(4,900)	12,500	7,600	87,000	25,700	91,300	14	
16	Golf Ops	120	(48,000)	(8,000)	2,400	(3,200)	(800)	(2,600)	(2,600)	(5,200)	(6,000)	2,600	(36,600)	(6)	
17	Golf Maint	125	-	-	4,000	1,000	5,000	(4,700)	(6,800)	(11,500)	(6,500)	(10,300)	16,800	3	
18	The Lodge	128	59,000	29,000	24,900	45,600	70,500	(1,000)	(43,400)	(44,400)	26,100	31,300	(27,400)	(4)	
19	Aquatics	130	(29,000)	-	-	(19,600)	(19,600)	-	(6,100)	(6,100)	(25,700)	(21,200)	17,900	3	
20	Trout Creek	132	79,000	(4,000)	6,700	16,000	22,700	(5,900)	(1,800)	(7,700)	15,000	7,700	60,300	9	
21	Recreation	140	-	700	1,300	3,100	4,400	(100)	200	100	4,500	(1,200)	(4,000)	(1)	
22	Bikeworks	141	14,000	12,000	700	2,700	3,400	(600)	800	200	3,600	3,500	(5,100)	(1)	
23	Day Camps	145	(7,000)	-	-	5,100	5,100	200	800	1,000	6,100	600	(13,700)	(2)	
24	Pizza on the Hill	150	48,000	12,500	5,200	19,200	24,400	(5,500)	1,400	(4,100)	20,300	7,700	7,500	1	
25	ACAC F&B	155	102,000	38,000	5,300	63,700	69,000	(1,600)	8,100	6,500	75,500	19,600	(31,100)	(5)	
26	General Maint	160	-	-	(10,700)	30,100	19,400	(3,300)	(12,100)	(15,400)	4,000	3,000	(7,000)	(1)	
27	Facility Admin/Risk	165	-	-	46,600	25,600	72,200	700	3,700	4,400	76,600	(10,000)	(66,600)	(10)	
28	Summer F&B	170	(29,000)	-	2,700	4,100	6,800	5,100	1,900	7,000	13,800	(8,600)	(34,200)	(5)	
29	DHS-F&B	180	D	127,000	35,800	3,900	22,100	26,000	(3,800)	1,100	(2,700)	23,300	8,300	59,600	9
30	Veh Maint	190	D	-	-	-	-	-	-	-	-	-	-	-	
31	DHS-Marketing	200	D	-	-	-	-	-	-	-	-	-	-	-	
32	DHS-Mtn Ops	210	D	2,000	-	8,400	82,600	91,000	(1,800)	34,900	33,100	124,100	100,400	(222,500)	(34)
33	DHS-Maint	211	D	-	-	900	8,200	9,100	1,100	1,300	2,400	11,500	600	(12,100)	(2)
34	DHS-Snowmaking	212	D	-	-	-	6,600	6,600	-	5,600	5,600	12,200	-	(12,200)	(2)
35	DHS-Retail	214	D	46,000	15,000	900	2,600	3,500	(500)	(200)	(700)	2,800	3,000	25,200	4
36	DHS-Rental	215	D	202,000	-	900	13,300	14,200	(300)	(800)	(1,100)	13,100	6,900	182,000	28
37	Snowplay	216	D	94,000	1,200	3,600	6,600	10,200	(1,400)	(3,000)	(4,400)	5,800	100	86,900	13
38	DHS-Ski School	220	D	111,000	-	3,500	102,700	106,200	(7,200)	45,400	38,200	144,400	7,200	(40,600)	(6)
39	DHS-Snowflakes	230	D	-	-	-	-	-	-	-	-	-	-	-	
40	DHS-Tickets	240	D	408,000	-	200	10,200	10,400	(500)	5,900	5,400	15,800	15,400	376,800	58
Net Changes			1,400,000	156,000	282,000	600,000	882,000	(16,000)	36,000	20,000	902,000	342,000	0	0	
			13%	11%	8%	11%	10%	-1%	2%	1%	8%	8%	0%	0%	

2018 Budget > **12,400,000** **1,516,000** **3,766,000** **5,872,000** **9,638,000** **1,080,000** **1,840,000** **2,920,000** **12,558,000** **4,637,000** **(6,311,000)** **(975)**

Check row, s/b all zeros (0) - - - - - 0 (0) # (0)

Downhill Ski depts Σ D **896,000** **50,800** **18,700** **248,300** **267,000** **(13,000)** **93,200** **80,200** **347,200** **141,800** **356,200** # **55**

Operating Fund

ref # here

**TAHOE DONNER ASSOCIATION
2018 Budget - Annual**

9/12/17 Draft

Budget Summary

	Operating Revenue	Cost of Goods Sold	Gross Margin (GM)	Operating Costs Payroll	Operating Costs Expense	Operating Costs Total (OCT)	2018 Budget	Operating Fund 2018			NOR Forecast 2017	Fav (Unfav) NOR Change	
							NET OPERATING RESULTS (NOR)	2018 Budget per Property				B 2 F	B 2 F %
								# Properties>					
Private Amenities								6,473					
Trout Creek Recreation Center	\$ 985,000	\$ (32,000)	\$ 953,000	\$ (650,300)	\$ (267,200)	\$ (917,500)	\$ 35,500	\$ 147	\$ (142)	\$ 5	\$ 108,379	\$ (72,879)	-67%
Beach Club Marina	686,000	(57,100)	628,900	(315,800)	(71,800)	(387,600)	241,300	97	(60)	37	245,656	(4,356)	-2%
Tennis Center	237,000	(38,200)	198,800	(133,600)	(42,900)	(176,500)	22,300	31	(27)	3	(2,871)	25,171	877%
Aquatics	221,000	0	221,000	(118,600)	(160,100)	(278,700)	(57,700)	34	(43)	(9)	(40,419)	(17,281)	-43%
Rec Programs & Day Camps	411,000	(4,000)	407,000	(262,700)	(170,600)	(433,300)	(26,300)	63	(67)	(4)	2,630	(28,930)	-1100%
Total Private Amenities	2,540,000	(131,300)	2,408,700	(1,481,000)	(712,600)	(2,193,600)	215,100	372	(339)	33	313,375	(98,275)	-31%
Public Amenities													
Downhill Ski Area	3,283,000	(184,800)	3,098,200	(1,880,100)	(776,900)	(2,657,000)	441,200	479	(410)	68	673,541	(232,341)	-34%
Cross Country Ski Area	915,000	(54,000)	861,000	(468,100)	(283,500)	(751,600)	109,400	133	(116)	17	240,917	(131,517)	-55%
Snowplay	269,000	(7,400)	261,600	(118,200)	(42,600)	(160,800)	100,800	40	(25)	16	162,517	(61,717)	-38%
Equestrian	212,000	(5,000)	207,000	(211,000)	(93,500)	(304,500)	(97,500)	32	(47)	(15)	(100,295)	2,795	3%
Campground	61,000	0	61,000	(39,400)	(31,600)	(71,000)	(10,000)	9	(11)	(2)	(14,279)	4,279	30%
Trails	1,000	0	1,000	(132,100)	(17,000)	(149,100)	(148,100)	0	(23)	(23)	(145,111)	(2,989)	-2%
Bikeworks	109,000	(39,000)	70,000	(50,600)	(17,500)	(68,100)	1,900	11	(11)	0	(4,764)	6,664	140%
Golf	1,122,000	(61,000)	1,061,000	(911,400)	(314,200)	(1,225,600)	(164,600)	164	(189)	(25)	(234,326)	69,726	30%
Summer Food and Beverage	237,000	(74,000)	163,000	(229,700)	(93,000)	(322,700)	(159,700)	25	(50)	(25)	(124,880)	(34,820)	-28%
Alder Creek Café	312,000	(108,000)	204,000	(280,800)	(50,500)	(331,300)	(127,300)	32	(51)	(20)	(120,499)	(6,800)	-6%
The Lodge	2,253,000	(696,000)	1,557,000	(1,366,700)	(415,700)	(1,782,400)	(225,400)	241	(275)	(35)	(162,972)	(62,428)	-38%
Pizza on the Hill	524,000	(155,500)	368,500	(349,500)	(77,300)	(426,800)	(58,300)	57	(66)	(9)	(63,342)	5,042	8%
Total Public Amenities	9,298,000	(1,384,700)	7,913,300	(6,037,600)	(2,213,300)	(8,250,900)	(337,600)	1,223	(1,275)	(52)	106,507	(444,107)	-417%
Total Amenities	11,838,000	(1,516,000)	10,322,000	(7,518,600)	(2,925,900)	(10,444,500)	(122,500)	1,595	(1,614)	(19)	419,882	(542,382)	-129%
Homeowners Association													
General	0	0	0	(72,200)	(767,000)	(839,200)	(839,200)	-	(130)	(130)	(837,905)	(1,295)	0%
Communications	193,000	0	193,000	(457,200)	(252,100)	(709,300)	(516,300)	30	(110)	(80)	(428,770)	(87,530)	-20%
Facility Administration	0	0	0	(614,100)	290,000	(324,100)	(324,100)	-	(50)	(50)	(278,788)	(45,312)	-16%
Administration	202,000	0	202,000	(675,600)	(115,000)	(790,600)	(588,600)	31	(122)	(91)	(492,932)	(95,668)	-19%
MIS	0	0	0	(469,200)	(202,000)	(671,200)	(671,200)	-	(104)	(104)	(623,586)	(47,614)	-8%
Accounting	5,000	0	5,000	(720,000)	(65,000)	(785,000)	(780,000)	1	(121)	(121)	(716,059)	(63,941)	-9%
Human Resources	0	0	0	(259,200)	(112,000)	(371,200)	(371,200)	-	(57)	(57)	(343,073)	(28,127)	-8%
ASO	125,000	0	125,000	(309,200)	(25,000)	(334,200)	(209,200)	19	(52)	(32)	(143,811)	(65,389)	-45%
Member Services	32,000	0	32,000	(218,900)	(43,000)	(261,900)	(229,900)	5	(40)	(36)	(220,030)	(9,870)	-4%
Forestry	5,000	0	5,000	(515,700)	(364,000)	(879,700)	(874,700)	1	(136)	(135)	(957,176)	82,476	9%
Building Maintenance	0	0	0	(728,100)	(56,000)	(784,100)	(784,100)	-	(121)	(121)	(733,789)	(50,311)	-7%
Total Homeowners Association	562,000	0	562,000	(5,039,400)	(1,711,100)	(6,750,500)	(6,188,500)	87	(1,043)	(956)	(5,775,919)	(412,581)	-7%
TOTAL OPERATING FUND	\$ 12,400,000	\$ (1,516,000)	\$ 10,884,000	\$(12,558,000)	\$ (4,637,000)	\$ (17,195,000)	\$ (6,311,000)	\$1,681	\$ (2,656)	\$ (975)	\$ (5,356,037)	\$ (954,963)	-18%

		F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	Z	AA						
		PICK ONLY ONE (1) of the six available Filters ABOVE. List Drop Down is available for each Filter option field.					Payroll																				Per
LOOKUP Report (1)							Payroll Direct			Payroll Burden						TOTAL							TL Units				
Filter Selected:	Ops	Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%	PAYROLL	PR%R	Expense	NORBO	CRR	6473						
Operating Fund																											
1	2013 Actual	6,471	9,505,010	\$ 1,469	1,173,523	12.3%	2,976,487	4,374,337	7,350,824	797,963	27%	1,066,811	24%	1,864,774	25.4%	9,215,598	97.0%	4,093,016	(4,977,127)	66%	\$ (768.91)						
2	2014 Actual	6,472	7,679,177	\$ 1,187	1,053,163	13.7%	3,161,961	3,574,240	6,736,201	885,654	28%	1,044,019	29%	1,929,673	28.6%	8,665,874	112.8%	3,059,877	(5,099,736)	60%	\$ (787.85)						
3	2015 Actual	6,472	8,681,083	\$ 1,341	1,198,759	13.8%	3,303,169	4,001,445	7,304,614	908,342	27%	1,127,450	28%	2,035,792	27.9%	9,340,406	107.6%	3,742,662	(5,600,744)	61%	\$ (865.25)						
4	2016 Actual	6,473	12,771,029	\$ 1,973	1,552,910	12.2%	3,498,098	5,432,040	8,930,137	949,189	27%	1,532,262	28%	2,481,451	27.8%	11,411,588	89.4%	4,310,140	(4,503,609)	74%	\$ (695.75)						
5	2017 Budget	6,473	11,000,000	\$ 1,699	1,360,000	12.4%	3,484,000	5,272,000	8,756,000	1,096,000	31%	1,804,000	34%	2,900,000	33.1%	11,656,000	106.0%	4,295,000	(6,311,000)	64%	\$ (974.97)						
6	2017 Forecast(F)	6,473	12,968,376	\$ 2,003	1,594,645	12.3%	3,507,778	5,775,211	9,282,989	984,497	28%	1,767,862	31%	2,752,359	29.6%	12,035,348	92.8%	4,694,419	(5,356,037)	71%	\$ (827.44)						
7	2018 Normalization	-	(1,188,376)	-	(96,246)	8.1%	128,432	(272,411)	(143,979)	26,303	20%	(37,862)	14%	(11,559)	8%	(155,538)	13.1%	(205,319)	(731,273)	260%	\$ (112.97)						
8	2018 Baseline(B)	6,473	11,780,000	\$ 1,820	1,498,400	12.7%	3,636,210	5,502,800	9,139,010	1,010,800	28%	1,730,000	31%	2,740,800	30.0%	11,879,810	100.8%	4,489,100	(6,087,310)	66%	\$ (940.42)						
	% to 2017 Budget	0%	7%	7%	10%	3%	4%	4%	4%	-8%	-12%	-4%	-8%	-5%	-9%	2%	-5%	5%	-4%	4%	-4%						
	% to 2017 Forecast(F)	0%	-9%	-9%	-6%	3%	4%	-5%	-2%	3%	-1%	-2%	3%	0%	1%	-1%	9%	-4%	14%	-7%	14%						
9	2018 Pricing/Costs	-	342,000	-	3,600	1.1%	-	-	-	37,800	0%	2,600	0%	40,400	0%	40,400	11.8%	78,900	219,100	278%	\$ 33.85						
					0.2%	12.4%	<% after '8' driver				3.7%		0.2%					1.8%									
10	2018 Capital Impact	-	254,000	-	14,000	5.5%	-	38,000	38,000	-	0%	16,300	43%	16,300	43%	54,300	21.4%	12,600	173,100	314%	\$ 26.74						
11	2018 Merit	-	-	-	-	0.0%	101,390	150,100	251,490	16,200	16%	24,000	16%	40,200	16%	291,690	0.0%	-	(291,690)	0%	\$ (45.06)						
							2.8%	2.7%	2.8%																		
12	2018 Ops/Strategic	-	7,000	-	-	0.0%	-	30,000	30,000	-	0%	8,600	29%	8,600	29%	38,600	55.4%	42,000	(73,600)	9%	\$ (11.37)						
13	2018 Regulatory	-	17,000	-	-	0.0%	30,100	151,000	181,100	12,500	42%	40,500	27%	53,000	29%	234,100	1377.1%	30,300	(247,400)	6%	\$ (38.22)						
14	2018 Other	-	-	-	-	0.0%	(1,700)	100	(1,600)	2,700	-159%	18,000	18000%	20,700	-1294%	19,100	0.0%	(15,900)	(3,200)	0%	\$ (0.49)						
15	2018 Budget	6,473	12,400,000	\$ 1,916	1,516,000	12.2%	3,766,000	5,872,000	9,638,000	1,080,000	28.7%	1,840,000	31.3%	2,920,000	30.3%	12,558,000	101.3%	4,637,000	(6,311,000)	66%	\$ (974.97)						
	% to 2017 Budget	0%	13%	13%	11%	-1%	8%	3%	10%	-1%	-9%	2%	-8%	1%	-9%	8%	-4%	8%	0%	4%	0%						
	% to 2017 Forecast(F)	0%	-4%	-4%	-5%	-1%	7%	2%	4%	10%	2%	4%	2%	6%	2%	4%	9%	-1%	18%	-6%	18%						

See Forecast Adjustments Schedule for ADJ to Sep-Dec Bdg

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

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

(B) Baseline - includes rounding

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

B 2 B Change	1,400,000	156,000	282,000	600,000	882,000	(16,000)	36,000	20,000	902,000	342,000	0	0
	13%	11%	8%	11%	10%	-1%	2%	1%	8%	8%	0%	0%

	2018Budget	2017Budget
Operating Revenue	12,400,000 66%	11,000,000 64%
Assessment Revenue	6,311,000 34%	6,311,000 36%
Total Operating Costs (Revenue Requirement)	18,711,000 100%	17,311,000 100%

Salary Budget Model	Other *	Salary Total
3,613,071	152,929	3,766,000

Other* Salary
 10,000 CA wage law, tips and exempt compliance impact
 102,000 FTR Base Bonus (010 Admin) (18k is 010Wage)
 18,000 FTR Salary PTO Accrual (005 Gen)
 23,000 Tennis Pro Commissions (090 Tennis)
 (71) Rounding (030Acg)
 152,929 Total Other Salary Direct

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

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

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

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

9/12/2017 Draft

Ops Operating Fund

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

		D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	X	Y	
		DeptNu	Group1	Group2	Group3	Group4	Group5															
				HOA																		
		PICK ONLY ONE (1) of the six available Filters ABOVE. List Drop Down is available for each Filter option field.						Payroll														Per
		Payrol Direct			Payroll Burden					TOTAL		TL Units										
Filter Selected:	HOA	Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%	PAYROLL	PR%R	Expense	NORBO	CRR	6473	
1	2013 Actual	6,471	603,212	\$ 93	-	0.0%	1,634,369	1,536,355	3,170,724	414,035	25%	432,453	28%	846,488	27%	4,017,212	666.0%	1,676,004	(5,090,003)	11%	\$ (786.34)	
2	2014 Actual	6,472	576,499	\$ 89	-	0.0%	1,754,304	1,420,351	3,174,655	425,067	24%	423,667	30%	848,734	27%	4,023,389	697.9%	1,138,664	(4,585,554)	11%	\$ (708.41)	
3	2015 Actual	6,472	607,293	\$ 94	-	0.0%	1,811,727	1,512,671	3,324,398	443,902	25%	411,894	27%	855,797	26%	4,180,194	688.3%	1,544,748	(5,117,649)	11%	\$ (790.61)	
4	2016 Actual	6,473	712,678	\$ 110	-	0.0%	1,963,906	1,733,526	3,697,432	454,276	23%	467,997	27%	922,273	25%	4,619,706	648.2%	1,465,090	(5,372,118)	12%	\$ (829.93)	
5	2017 Budget	6,473	601,000	\$ 93	-	0.0%	1,836,900	1,823,100	3,660,000	490,900	27%	617,800	34%	1,108,700	30%	4,768,700	793.5%	1,583,300	(5,751,000)	9%	\$ (888.46)	
6	2017 Forecast(F)	6,473	652,417	\$ 101	-	0.0%	1,839,951	1,841,921	3,681,872	447,620	24%	540,347	29%	987,967	27%	4,669,840	715.8%	1,758,496	(5,775,919)	10%	\$ (892.31)	
7	2018 Normalization	-	(69,417)	-	-	0.0%	115,659	(38,921)	76,738	23,580	20%	8,753	-22%	32,333	42%	109,070	-157.1%	(116,396)	(62,091)	948%	\$ (9.59)	
8	2018 Baseline(B)	6,473	583,000	\$ 90	-	0.0%	1,955,600	1,803,000	3,758,600	471,200	24%	549,100	30%	1,020,300	27%	4,778,900	819.7%	1,642,100	(5,838,000)	9%	\$ (901.90)	
	% to 2017 Budget	0%	-3%	-3%	0%	0%	6%	-1%	3%	-4%	-10%	-11%	-10%	-8%	-10%	0%	3%	4%	2%	-4%	2%	
	% to 2017 Forecast(F)	0%	-11%	-11%	0%	0%	6%	-2%	2%	5%	-1%	2%	4%	3%	1%	2%	15%	-7%	1%	-11%	1%	
9	2018 Pricing/Costs	-	(21,000)	-	-	0.0%	-	-	-	18,100	0%	15,800	0%	33,900	0%	33,900	-161.4%	33,800	(88,700)	-31%	\$ (13.70)	
						0.0%	0.0%	<% after '8' driver		3.8%		2.9%						2.1%				
10	2018 Capital Impact	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	3,000	(3,000)	0%	\$ (0.46)	
11	2018 Merit	-	-	-	-	0.0%	51,190	53,900	105,090	8,300	16%	8,600	16%	16,900	16%	121,990	0.0%	-	(121,990)	0%	\$ (18.85)	
							2.6%	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	(36,200)	0%	\$ (5.59)	
13	2018 Regulatory	-	-	-	-	0.0%	10,800	43,000	53,800	1,900	18%	11,300	26%	13,200	25%	67,000	0.0%	10,000	(77,000)	0%	\$ (11.90)	
14	2018 Other	-	-	-	-	0.0%	(1,000)	100	(900)	9,900	-990%	2,400	2400%	12,300	-1367%	11,400	0.0%	12,200	(23,600)	0%	\$ (3.65)	
15	2018 Budget	6,473	562,000	\$ 87	-	0.0%	2,016,590	1,920,000	3,936,590	509,400	25%	593,400	31%	1,102,800	28.0%	5,039,390	896.7%	1,711,100	(6,188,490)	8%	\$ (956.05)	
	% to 2017 Budget	0%	-6%	-6%	0%	0%	10%	5%	8%	4%	-5%	-4%	-9%	-1%	-8%	6%	13%	8%	8%	-12%	8%	
	% to 2017 Forecast(F)	0%	-14%	-14%	0%	0%	10%	4%	7%	14%	4%	10%	5%	12%	4%	8%	25%	-3%	7%	-18%	7%	

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

(N) Normalization - adjust Forecast for known non-recurring Actuals/Forecast
 (B) Baseline - includes rounding

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

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

9/12/2017 Draft

HOA

Tahoe Donner Association

		D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y
		DeptNu	Group1	Group2	Group3	Group4	Group5																
					Public			back to Index															
2018 Budget - Annual		PICK ONLY ONE (1) of the six available Filters ABOVE. A					Payroll										Per TL Units						
LOOKUP Report (1)		List Drop Down is available for each Filter option field.					Payrol Direct			Payroll Burden				TOTAL									
Filter Selected:	Public	Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%	PAYROLL	PR%R	Expense	NORBO	AllocOH	NOR	CRR	6473
Public Amenities																							
1	2013 Actual	-	6,780,521	-	1,044,609	15.4%	1,021,899	2,162,032	3,183,930	309,700	30%	487,747	23%	797,447	25%	3,981,377	58.7%	1,754,686	(151)	-	(151)	100%	\$ (0.02)
2	2014 Actual	-	4,859,858	-	924,255	19.0%	1,078,267	1,558,700	2,636,967	377,429	35%	458,988	29%	836,417	32%	3,473,384	71.5%	1,356,078	(893,860)	-	(893,860)	84%	\$(138.09)
3	2015 Actual	-	5,803,283	-	1,069,004	18.4%	1,177,550	1,872,247	3,049,797	380,556	32%	569,073	30%	949,629	31%	3,999,426	68.9%	1,553,048	(818,195)	-	(818,195)	88%	\$(126.40)
4	2016 Actual	-	9,634,543	-	1,437,919	14.9%	1,236,703	2,999,504	4,236,207	415,167	34%	903,424	30%	1,318,591	31%	5,554,798	57.7%	2,118,876	522,951	-	522,951	106%	\$ 80.79
5	2017 Budget	-	7,937,000	-	1,238,200	15.6%	1,331,700	2,658,100	3,989,800	509,900	38%	957,800	36%	1,467,700	37%	5,457,500	68.8%	1,991,300	(750,000)	-	(750,000)	91%	\$(115.87)
6	2017 Forecast(F)	-	9,843,262	-	1,469,132	14.9%	1,350,176	3,195,599	4,545,775	455,813	34%	1,023,984	32%	1,479,797	33%	6,025,572	61.2%	2,242,051	106,507	-	106,507	101%	\$ 16.45
7	2018 Normalization	-	(1,081,262)	-	(102,033)	9.4%	5,924	(262,699)	(256,775)	1,287	22%	(52,484)	20%	(51,197)	20%	(307,972)	28.5%	(104,651)	(566,607)	-	(566,607)	210%	\$ (87.53)
8	2018 Baseline(B)	-	8,762,000	-	1,367,100	15.6%	1,356,100	2,932,900	4,289,000	457,100	34%	971,500	33%	1,428,600	33%	5,717,600	65.3%	2,137,400	(460,100)	-	(460,100)	95%	\$ (71.08)
	% to 2017 Budget	0%	10%		10%	0%	2%	10%	7%	-10%	-12%	1%	-8%	-3%	-9%	5%	-5%	7%	-39%		-39%	4%	-39%
	% to 2017 Forecast(F)	0%	-11%		-7%	5%	0%	-8%	-6%	0%	0%	-5%	3%	-3%	2%	-5%	7%	-5%	-532%		-532%	-6%	-532%
9	2018 Pricing/Costs	-	258,000	-	3,600	1.4%	-	-	-	15,800	0%	(11,000)	0%	4,800	0%	4,800	1.9%	37,100	212,500	-	212,500	567%	\$ 32.83
					0.3%	15.2%	<% after '8' driver				3.5%	-1.1%						1.7%					
10	2018 Capital Impact	-	254,000	-	14,000	5.5%	-	38,000	38,000	-	0%	16,300	43%	16,300	43%	54,300	21.4%	9,600	176,100	-	176,100	326%	\$ 27.21
11	2018 Merit	-	-	-	-	0.0%	40,500	73,200	113,700	6,400	16%	11,800	16%	18,200	16%	131,900	0.0%	-	(131,900)	-	(131,900)	0%	\$ (20.38)
							3.0%	2.5%															
12	2018 Ops/Strategic	-	7,000	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	30,000	(23,000)	-	(23,000)	23%	\$ (3.55)
13	2018 Regulatory	-	17,000	-	-	0.0%	19,300	81,000	100,300	10,600	55%	22,300	28%	32,900	33%	133,200	783.5%	20,300	(136,500)	-	(136,500)	11%	\$ (21.09)
14	2018 Other	-	-	-	-	0.0%	(700)	-	(700)	(9,000)	1286%	5,500	0%	(3,500)	500%	(4,200)	0.0%	(21,100)	25,300	-	25,300	0%	\$ 3.91
15	2018 Budget	-	9,298,000	-	1,384,700	14.9%	1,415,200	3,125,100	4,540,300	480,900	34%	1,016,400	33%	1,497,300	33.0%	6,037,600	64.9%	2,213,300	(337,600)	-	(337,600)	96%	\$ (52.16)
	% to 2017 Budget	0%	17%		12%	-5%	6%	18%	14%	-6%	-11%	6%	-10%	2%	-10%	11%	-6%	11%	-55%	0%	-55%	6%	-55%
	% to 2017 Forecast(F)	0%	-6%		-6%	0%	5%	-2%	0%	6%	1%	-1%	1%	1%	1%	0%	6%	-1%	-417%	0%	-417%	-5%	-417%

See Forecast Adjustments Schedule for ADJ to Sep-Dec Bdg

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

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

(B) Baseline - includes rounding

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

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

9/12/2017 Draft

Public	Public Amenities
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Tahoe Donner Association
 working model
 Resort Budget Model
 2018 Budget - Annual

		D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	X	Y		
		DeptNu	Group1	Group2	Group3	Group4	Group5																
					Private			back to Index															
		PICK ONLY ONE (1) of the six available Filters ABOVE. A					Payroll														Per		
		LOOKUP Report (1)					Payrol Direct		Payroll Burden						TOTAL						TL Units		
Filter Selected:		Private	Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%	PAYROLL	PR%R	Expense	NORBO	CRR	6473	
Private Amenities																							
1	2013 Actual	209,990	2,121,277	\$ 10	128,914	6.1%	320,220	675,950	996,170	74,229	23%	146,611	22%	220,839	22%	1,217,009	57.4%	662,326	113,028	106%	\$	17.46	
2	2014 Actual	202,224	2,242,790	\$ 11	128,750	5.7%	329,390	595,189	924,579	83,158	25%	161,364	27%	244,522	26%	1,169,101	52.1%	565,302	379,637	120%	\$	58.65	
3	2015 Actual	-	2,270,509	-	129,918	5.7%	313,893	616,526	930,419	83,884	27%	146,482	24%	230,366	25%	1,160,785	51.1%	644,704	335,102	117%	\$	51.77	
4	2016 Actual	-	2,423,811	-	115,053	4.7%	297,488	699,010	996,498	79,745	27%	160,841	23%	240,586	24%	1,237,084	51.0%	726,116	345,558	117%	\$	53.38	
5	2017 Budget	203,000	2,462,000	\$ 12	121,800	4.9%	315,400	790,800	1,106,200	95,200	30%	228,400	29%	323,600	29%	1,429,800	58.1%	720,400	190,000	108%	\$	29.35	
6	2017 Forecast(F)	206,602	2,472,697	\$ 12	125,513	5.1%	317,651	737,691	1,055,342	81,064	26%	203,530	28%	284,595	27%	1,339,936	54.2%	693,872	313,375	115%	\$	48.41	
7	2018 Normalization	(1,102)	(37,697)	\$ 34	5,787	-15.4%	6,849	29,209	36,058	1,436	21%	5,870	20%	7,305	20%	43,364	-115.0%	15,728	(102,575)	-58%	\$	(15.85)	
8	2018 Baseline(B)	205,500	2,435,000	\$ 12	131,300	5.4%	324,500	766,900	1,091,400	82,500	25%	209,400	27%	291,900	27%	1,383,300	56.8%	709,600	210,800	109%	\$	32.57	
	% to 2017 Budget	1%	-1%		8%	9%	3%	-3%	-1%	-13%	-16%	-8%	-5%	-10%	-9%	-3%	-2%	-1%	11%	1%	11%		
	% to 2017 Forecast(F)	-1%	-2%		5%	6%	2%	4%	3%	2%	0%	3%	-1%	3%	-1%	3%	5%	2%	-33%	-4%	-33%		
9	2018 Pricing/Costs	-	105,000	-	-	0.0%	-	-	-	3,900	0%	(2,200)	0%	1,700	0%	1,700	1.6%	8,000	95,300	1082%	\$	14.72	
					0.0%	5.2%	<% after '8' driver				4.7%	-1.1%						1.1%					
10	2018 Capital Impact	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	#DIV/0!	\$	-	
11	2018 Merit	-	-	-	-	0.0%	9,700	23,000	32,700	1,500	15%	3,600	16%	5,100	16%	37,800	0.0%	-	(37,800)	0%	\$	(5.84)	
							3.0%	3.0%															
12	2018 Ops/Strategic	-	-	-	-	0.0%	-	10,000	10,000	-	0%	2,400	24%	2,400	24%	12,400	0.0%	2,000	(14,400)	0%	\$	(2.22)	
13	2018 Regulatory	-	-	-	-	0.0%	-	27,000	27,000	-	0%	6,900	26%	6,900	26%	33,900	0.0%	-	(33,900)	0%	\$	(5.24)	
14	2018 Other	-	-	-	-	0.0%	-	-	-	1,800	0%	10,100	0%	11,900	0%	11,900	0.0%	(7,000)	(4,900)	0%	\$	(0.76)	
15	2018 Budget	205,500	2,540,000	\$ 12	131,300	5.2%	334,200	826,900	1,161,100	89,700	27%	230,200	28%	319,900	27.6%	1,481,000	58.3%	712,600	215,100	109%	\$	33.23	
	% to 2017 Budget	1%	3%		8%	4%	6%	5%	5%	-6%	-11%	1%	-4%	-1%	-6%	4%	0%	-1%	13%	1%	13%		
	% to 2017 Forecast(F)	-1%	3%		5%	2%	5%	12%	10%	11%	5%	13%	1%	12%	2%	11%	8%	3%	-31%	-5%	-31%		

See Forecast Adjustments Schedule for ADJ to Sep-Dec Bdg

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

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

(B) Baseline - includes rounding

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

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

9/12/2017 Draft

Private Private Amenities

		D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	X	Y																				
		DeptNu	Group1	Group2	Group3	Group4	Group5																																		
		PICK ONLY ONE (1) of the six available Filters ABOVE. List Drop Down is available for each Filter option field.						Payroll														Per																			
LOOKUP Report (1)		Payroll Direct						Payroll Burden						TOTAL						TL Units																					
Filter Selected:	DSL	Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%	PAYROLL	PR%R	Expense	NORBO	CRR	6473																				
Downhill Ski																																									
1	2013 Actual	38,063	2,365,245	\$ 62	131,735	5.6%	285,992	703,831	989,824	97,815	34%	209,511	30%	307,326	31%	1,297,149	54.8%	545,377	390,983	120%	\$ 60.40																				
2	2014 Actual	8,171	614,440	\$ 75.2	40,872	6.7%	278,801	288,618	567,420	129,370	46%	138,325	48%	267,694	47%	835,114	135.9%	364,095	(625,640)	50%	\$ (96.65)																				
3	2015 Actual	16,317	1,127,909	\$ 69.1	66,063	5.9%	255,158	410,121	665,279	111,415	44%	184,571	45%	295,986	44%	961,265	85.2%	466,359	(365,778)	76%	\$ (56.51)																				
4	2016 Actual	51,418	3,502,168	\$ 68.1	205,359	5.9%	329,308	1,006,677	1,335,985	135,599	41%	405,928	40%	541,527	41%	1,877,512	53.6%	751,504	667,793	124%	\$ 103.17																				
5	2017 Budget	33,000	2,387,000	\$ 72.3	134,000	5.6%	322,000	755,100	1,077,100	146,000	45%	309,800	41%	455,800	42%	1,532,900	64.2%	635,100	85,000	104%	\$ 13.13																				
6	2017 Forecast(F)	48,524	3,611,180	\$ 74.4	208,475	5.8%	323,097	1,079,330	1,402,426	129,345	40%	416,964	39%	546,310	39%	1,948,736	54.0%	780,428	673,541	123%	\$ 104.05																				
7	2018 Normalization	(9,524)	(703,180)	\$ 74	(40,275)	5.7%	2,803	(174,130)	(171,326)	555	20%	(35,464)	20%	(34,910)	20%	(206,236)	29.3%	(66,828)	(389,841)	224%	\$ (60.23)																				
8	2018 Baseline(B)	39,000	2,908,000	\$ 75	168,200	5.8%	325,900	905,200	1,231,100	129,900	40%	381,500	42%	511,400	42%	1,742,500	59.9%	713,600	283,700	111%	\$ 43.83																				
	% to 2017 Budget	18%	22%	3%	26%	3%	1%	20%	14%	-11%	-12%	23%	3%	12%	-2%	14%	-7%	12%	234%	7%	234%																				
	% to 2017 Forecast(F)	-20%	-19%	0%	-19%	0%	1%	-16%	-12%	0%	0%	-9%	9%	-6%	7%	-11%	11%	-9%	-58%	-10%	-58%																				
9	2018 Pricing/Costs	-	133,000	-	3,600	2.7%	-	-	-	3,800	0%	(3,200)	0%	600	0%	600	0.5%	15,900	112,900	662%	\$ 17.44																				
					2.1%	5.6%	<% after '8' driver			2.9%		-0.8%							2.2%																						
10	2018 Capital Impact	3,000	242,000	\$ 81	13,000	5.4%	-	38,000	38,000	-	0%	16,300	43%	16,300	43%	54,300	22.4%	8,600	166,100	319%	\$ 25.66																				
11	2018 Merit	-	-	-	-	0.0%	9,800	26,200	36,000	1,500	15%	4,200	16%	5,700	16%	41,700	0.0%	-	(41,700)	0%	\$ (6.44)																				
							3.0%	2.9%																																	
12	2018 Ops/Strategic	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	30,000	(30,000)	0%	\$ (4.63)																				
13	2018 Regulatory	-	-	-	-	0.0%	5,000	34,000	39,000	1,600	32%	9,100	27%	10,700	27%	49,700	0.0%	15,000	(64,700)	0%	\$ (10.00)																				
14	2018 Other	-	-	-	-	0.0%	-	-	-	(3,800)	0%	(4,900)	0%	(8,700)	0%	(8,700)	0.0%	(6,200)	14,900	0%	\$ 2.30																				
15	2018 Budget	42,000	3,283,000	\$ 78.2	184,800	5.6%	340,700	1,003,400	1,344,100	133,000	39%	403,000	40%	536,000	39.9%	1,880,100	57.3%	776,900	441,200	116%	\$ 68.16																				
	% to 2017 Budget	27%	38%	8%	38%	0%	6%	33%	25%	-9%	-14%	30%	-2%	18%	-6%	23%	-11%	22%	419%	11%	419%																				
	% to 2017 Forecast(F)	-13%	-9%	5%	-11%	-2%	5%	-7%	-4%	3%	-2%	-3%	4%	-2%	2%	-4%	6%	0%	-34%	-6%	-34%																				

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
 116%

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

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

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

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

9/20/2017 Draft DSL Downhill Ski

		D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	X	Y	
		DeptNu	Group1	Group2	Group3	Group4	Group5															
						Golf																
		PICK ONLY ONE (1) of the six available Filters ABOVE. A						Payroll														
		LOOKUP Report (1)						Payrol Direct		Payroll Burden						TOTAL		Per TL Units				
Filter Selected:		Golf	Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%	PAYROLL	PR%R	Expense	NORBO	CRR	6473
Golf Course																						
1	2013 Actual	18,910	1,072,970	\$ 57	81,900	7.6%	214,787	497,432	712,219	67,648	31%	90,234	18%	157,883	22%	870,102	81.1%	387,206	(266,238)	80%	\$ (41.13)	
2	2014 Actual	20,526	1,139,086	\$ 55	69,377	6.1%	182,385	455,826	638,211	62,164	34%	101,418	22%	163,582	26%	801,794	70.4%	344,467	(76,553)	94%	\$ (11.83)	
3	2015 Actual	19,944	1,109,002	\$ 56	64,383	5.8%	208,632	451,901	660,533	57,208	27%	105,017	23%	162,225	25%	822,758	74.2%	311,904	(90,043)	92%	\$ (13.91)	
4	2016 Actual	20,000	1,119,109	\$ 56	58,706	5.2%	177,090	494,984	672,075	54,261	31%	118,816	24%	173,077	26%	845,151	75.5%	313,796	(98,545)	92%	\$ (15.22)	
5	2017 Budget	20,000	1,170,000	\$ 59	69,000	5.9%	191,000	514,100	705,100	69,400	36%	149,400	29%	218,800	31%	923,900	79.0%	321,900	(144,800)	89%	\$ (22.37)	
6	2017 Forecast(F)	18,000	1,020,298	\$ 57	58,906	5.8%	186,952	495,379	682,331	60,991	33%	133,329	27%	194,320	28%	876,651	85.9%	319,066	(234,326)	81%	\$ (36.20)	
7	2018 Normalization	1,100	83,702	\$ 76	2,094	2.5%	4,448	(3,379)	1,069	909	20%	(529)	16%	380	36%	1,449	1.7%	(4,166)	84,326	-13424%	\$ 13.03	
8	2018 Baseline(B)	19,100	1,104,000	\$ 58	61,000	5.5%	191,400	492,000	683,400	61,900	32%	132,800	27%	194,700	28%	878,100	79.5%	314,900	(150,000)	88%	\$ (23.17)	
	% to 2017 Budget	-5%	-6%	-1%	-12%	-6%	0%	-4%	-3%	-11%	-11%	-11%	-7%	-11%	-8%	-5%	1%	-2%	4%	-1%	4%	
	% to 2017 Forecast(F)	6%	8%	2%	4%	-4%	2%	-1%	0%	1%	-1%	0%	0%	0%	0%	0%	-7%	-1%	-36%	8%	-36%	
9	2018 Pricing/Costs	-	11,000	-	-	0.0%	-	-	-	1,900	0%	(1,000)	0%	900	0%	900	8.2%	3,500	6,600	250%	\$ 1.02	
					0.0%	5.5%	<% after '8' driver				3.1%	-0.8%						1.1%				
10	2018 Capital Impact	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	#DIV/0!	\$ -	
11	2018 Merit	-	-	-	-	0.0%	5,700	14,900	20,600	900	16%	2,400	16%	3,300	16%	23,900	0.0%	-	(23,900)	0%	\$ (3.69)	
							3.0%	3.0%														
12	2018 Ops/Strategic	100	7,000	\$ 70	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	7,000	#DIV/0!	\$ 1.08	
13	2018 Regulatory	-	-	-	-	0.0%	300	5,000	5,300	100	33%	1,300	26%	1,400	26%	6,700	0.0%	-	(6,700)	0%	\$ (1.04)	
14	2018 Other	-	-	-	-	0.0%	-	-	-	(2,700)	0%	4,500	0%	1,800	0%	1,800	0.0%	(4,200)	2,400	0%	\$ 0.37	
15	2018 Budget	19,200	1,122,000	\$ 58	61,000	5.4%	197,400	511,900	709,300	62,100	31%	140,000	27%	202,100	28.5%	911,400	81.2%	314,200	(164,600)	87%	\$ (25.43)	
	% to 2017 Budget	-4%	-4%	0%	-12%	-8%	3%	0%	1%	-11%	-13%	-6%	-6%	-8%	-8%	-1%	3%	-2%	14%	-2%	14%	
	% to 2017 Forecast(F)	7%	10%	3%	4%	-6%	6%	3%	4%	2%	-4%	5%	2%	4%	0%	4%	-5%	-2%	-30%	7%	-30%	
		(48,000) B2B Rev Chg				(N) Normalization - adjust Forecast for known non-recurring Actuals/Forecast														87%		
		(B) Baseline - includes rounding																				

Golf Conisd. NOR METRICS

		/ Round	/ 18 Holes	/6472 PO units
Golf	2013Actual	\$ (14.1)	\$ (14,791)	\$ (41)
Golf	2014Actual	\$ (3.7)	\$ (4,253)	\$ (12)
Golf	2015Actual	\$ (4.5)	\$ (5,002)	\$ (14)
Golf	2017Budget	\$ (7.2)	\$ (8,044)	\$ (22)
Golf	2017Forecast(F)	\$ (13.0)	\$ (13,018)	\$ (36)
Golf	2018Budget	\$ (8.6)	\$ (9,144)	\$ (25)
Golf	G1 GenComment1:	69,726	30%	NOR - B'15 versus F'14
Golf	G2 GenComment2:	(19,800)	-14%	NOR - B'15 versus B'14

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Golf Golf Course

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

		D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	X	Y	
		DeptNu	Group1	Group2	Group3	Group4	Group5															
							RecFee															
		PICK ONLY ONE (1) of the six available Filters ABOVE. List Drop Down is available for each Filter option field.						Payroll														Per
LOOKUP Report (1)								Payrol Direct				Payroll Burden				TOTAL						TL Units
Filter Selected:	RecFee	Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%	PAYROLL	PR%R	Expense	NORBO	CRR	6473	
	RecFee	Marina, Tennis, Aquatics, Trout		snowplay hybrid excluded																		
1	2013 Actual	-	1,822,053	-	119,794	6.6%	272,223	524,546	796,769	68,057	25%	109,864	21%	177,922	22%	974,690	53.5%	512,392	215,177	113%	\$ 33.24	
2	2014 Actual	-	1,916,807	-	118,075	6.2%	269,301	475,137	744,438	70,223	26%	133,605	28%	203,827	27%	948,265	49.5%	450,197	400,270	126%	\$ 61.84	
3	2015 Actual	-	1,962,396	-	128,387	6.5%	274,721	498,995	773,717	69,830	25%	119,505	24%	189,336	24%	963,052	49.1%	531,159	339,797	121%	\$ 52.49	
4	2016 Actual	-	2,032,263	-	112,725	5.5%	295,851	515,982	811,833	73,172	25%	121,521	24%	194,692	24%	1,006,526	49.5%	565,179	347,833	121%	\$ 53.74	
5	2017 Budget	-	2,044,000	-	118,500	5.8%	306,000	603,700	909,700	90,800	30%	177,200	29%	268,000	29%	1,177,700	57.6%	549,200	198,600	111%	\$ 30.68	
6	2017 Forecast(F)	-	2,067,164	-	121,994	5.9%	307,552	556,404	863,956	78,292	25%	155,032	28%	233,324	27%	1,097,280	53.1%	537,144	310,745	118%	\$ 48.01	
7	2018 Normalization	-	(31,164)	-	5,306	-17.0%	6,548	28,696	35,244	1,308	20%	5,768	20%	7,076	20%	42,320	-135.8%	1,156	(79,945)	-64%	\$ (12.35)	
8	2018 Baseline(B)	-	2,036,000	-	127,300	6.3%	314,100	585,100	899,200	79,600	25%	160,800	27%	240,400	27%	1,139,600	56.0%	538,300	230,800	113%	\$ 35.66	
	% to 2017 Budget	0%	0%		7%	8%	3%	-3%	-1%	-12%	-15%	-9%	-6%	-10%	-9%	-3%	-3%	-2%	16%	2%	16%	
	% to 2017 Forecast(F)	0%	-2%		4%	6%	2%	5%	4%	2%	0%	4%	-1%	3%	-1%	4%	5%	0%	-26%	-4%	-26%	
9	2018 Pricing/Costs	-	93,000	-	-	0.0%	-	-	-	2,900	0%	(1,500)	0%	1,400	0%	1,400	1.5%	7,000	84,600	1107%	\$ 13.07	
					0.0%	6.0%	<% after '8' driver			3.6%		-0.9%						1.3%				
10	2018 Capital Impact	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	#DIV/0!	\$ -	
11	2018 Merit	-	-	-	-	0.0%	9,400	17,500	26,900	1,500	16%	2,700	15%	4,200	16%	31,100	0.0%	-	(31,100)	0%	\$ (4.80)	
							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)	0%	\$ (2.22)	
13	2018 Regulatory	-	-	-	-	0.0%	-	19,000	19,000	-	0%	4,600	24%	4,600	24%	23,600	0.0%	-	(23,600)	0%	\$ (3.65)	
14	2018 Other	-	-	-	-	0.0%	-	-	-	1,200	0%	9,000	0%	10,200	0%	10,200	0.0%	(5,300)	(4,900)	0%	\$ (0.76)	
15	2018 Budget	-	2,129,000	-	127,300	6.0%	323,500	631,600	955,100	85,200	26%	178,000	28%	263,200	27.6%	1,218,300	57.2%	542,000	241,400	113%	\$ 37.29	
	% to 2017 Budget	0%	4%		7%	3%	6%	5%	5%	-6%	-11%	0%	-4%	-2%	-6%	3%	-1%	-1%	22%	2%	22%	
	% to 2017 Forecast(F)	0%	3% #VALUE!		4%	1%	5%	14%	11%	9%	3%	15%	1%	13%	2%	11%	8%	1%	-22%	-4%	-22%	

See Forecast Adjustments Schedule for ADJ to Sep-Dec Bdg

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

113%

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

(B) Baseline - includes rounding

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

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

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RecFee

RecFee