

# Tahoe Donner Association

## Resort Budget Model

2018 Budget - Annual

Draft

24-Oct-17

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40 count

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

TAHOE DONNER ASSOCIATION  
2018 Budget - Annual

10/24/17 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>	GM /	OCT /	NOR /			
<b>Private Amenities</b>								6,473						
Trout Creek Recreation Center	\$ 994,000	\$ (32,000)	\$ 962,000	\$ (631,600)	\$ (284,700)	\$ (916,300)	\$ 45,700	\$ 149	\$ (142)	\$ 7	\$ (24,800)	\$ 70,500	284%	
Beach Club Marina	686,000	(57,100)	628,900	(322,400)	(71,800)	(394,200)	234,700	97	(61)	36	242,700	(8,000)	-3%	
Tennis Center	235,000	(38,200)	196,800	(131,700)	(42,900)	(174,600)	22,200	30	(27)	3	56,300	(34,100)	-61%	
Aquatics	218,000	0	218,000	(117,300)	(162,100)	(279,400)	(61,400)	34	(43)	(9)	(75,600)	14,200	19%	
Rec Programs & Day Camps	409,000	(4,000)	405,000	(259,600)	(170,600)	(430,200)	(25,200)	63	(66)	(4)	(8,600)	(16,600)	-193%	
<b>Total Private Amenities</b>	<b>2,542,000</b>	<b>(131,300)</b>	<b>2,410,700</b>	<b>(1,462,600)</b>	<b>(732,100)</b>	<b>(2,194,700)</b>	<b>216,000</b>	<b>372</b>	<b>(339)</b>	<b>33</b>	<b>190,000</b>	<b>26,000</b>	<b>14%</b>	
<b>Public Amenities</b>														
Downhill Ski Area	3,152,000	(178,800)	2,973,200	(1,744,000)	(758,200)	(2,502,200)	471,000	459	(387)	73	85,000	386,000	454%	
Cross Country Ski Area	925,000	(54,000)	871,000	(460,900)	(283,100)	(744,000)	127,000	135	(115)	20	18,100	108,900	602%	
Snowplay	269,000	(7,400)	261,600	(114,200)	(43,200)	(157,400)	104,200	40	(24)	16	13,900	90,300	650%	
Equestrian	222,000	(5,000)	217,000	(210,800)	(93,200)	(304,000)	(87,000)	34	(47)	(13)	(82,100)	(4,900)	-6%	
Campground	61,000	0	61,000	(39,300)	(31,600)	(70,900)	(9,900)	9	(11)	(2)	(13,000)	3,100	24%	
Trails	1,000	0	1,000	(131,600)	(17,000)	(148,600)	(147,600)	0	(23)	(23)	(148,600)	1,000	1%	
Bikeworks	109,000	(39,000)	70,000	(51,300)	(17,500)	(68,800)	1,200	11	(11)	0	7,000	(5,800)	-83%	
Golf	1,150,000	(61,000)	1,089,000	(871,300)	(315,700)	(1,187,000)	(98,000)	168	(183)	(15)	(144,800)	46,800	32%	
Summer Food and Beverage	242,000	(74,000)	168,000	(218,800)	(93,000)	(311,800)	(143,800)	26	(48)	(22)	(125,500)	(18,300)	-15%	
Alder Creek Café	313,000	(108,000)	205,000	(270,800)	(50,500)	(321,300)	(116,300)	32	(50)	(18)	(96,200)	(20,100)	-21%	
The Lodge	2,300,000	(706,000)	1,594,000	(1,341,000)	(407,000)	(1,748,000)	(154,000)	246	(270)	(24)	(198,000)	44,000	22%	
Pizza on the Hill	524,000	(155,500)	368,500	(349,000)	(77,300)	(426,300)	(57,800)	57	(66)	(9)	(65,800)	8,000	12%	
<b>Total Public Amenities</b>	<b>9,268,000</b>	<b>(1,388,700)</b>	<b>7,879,300</b>	<b>(5,803,000)</b>	<b>(2,187,300)</b>	<b>(7,990,300)</b>	<b>(111,000)</b>	<b>1,217</b>	<b>(1,234)</b>	<b>(17)</b>	<b>(750,000)</b>	<b>639,000</b>	<b>85%</b>	
<b>Total Amenities</b>	<b>11,810,000</b>	<b>(1,520,000)</b>	<b>10,290,000</b>	<b>(7,265,600)</b>	<b>(2,919,400)</b>	<b>(10,185,000)</b>	<b>105,000</b>	<b>1,590</b>	<b>(1,573)</b>	<b>16</b>	<b>(560,000)</b>	<b>665,000</b>	<b>119%</b>	
<b>Homeowners Association</b>														
General	0	0	0	(72,800)	(775,000)	(847,800)	(847,800)	-	(131)	(131)	(791,300)	(56,500)	-7%	
Communications	213,000	0	213,000	(475,600)	(248,000)	(723,600)	(510,600)	33	(112)	(79)	(424,300)	(86,300)	-20%	
Facility Administration	0	0	0	(620,300)	290,000	(330,300)	(330,300)	-	(51)	(51)	(257,500)	(72,800)	-28%	
Administration	202,000	0	202,000	(639,900)	(115,000)	(754,900)	(552,900)	31	(117)	(85)	(551,400)	(1,500)	0%	
MIS	0	0	0	(485,700)	(169,300)	(655,000)	(655,000)	-	(101)	(101)	(610,700)	(44,300)	-7%	
Accounting	5,000	0	5,000	(722,000)	(75,400)	(797,400)	(792,400)	1	(123)	(122)	(771,000)	(21,400)	-3%	
Human Resources	0	0	0	(270,200)	(112,000)	(382,200)	(382,200)	-	(59)	(59)	(320,000)	(62,200)	-19%	
ASO	193,000	0	193,000	(394,600)	(26,000)	(420,600)	(227,600)	30	(65)	(35)	(159,900)	(67,700)	-42%	
Member Services	32,000	0	32,000	(223,000)	(43,000)	(266,000)	(234,000)	5	(41)	(36)	(264,800)	30,800	12%	
Forestry	5,000	0	5,000	(568,800)	(301,400)	(870,200)	(865,200)	1	(134)	(134)	(823,000)	(42,200)	-5%	
Maintenance	0	0	0	(737,500)	(54,500)	(792,000)	(792,000)	-	(122)	(122)	(777,100)	(14,900)	-2%	
<b>Total Homeowners Association</b>	<b>650,000</b>	<b>0</b>	<b>650,000</b>	<b>(5,210,400)</b>	<b>(1,629,600)</b>	<b>(6,840,000)</b>	<b>(6,190,000)</b>	<b>100</b>	<b>(1,057)</b>	<b>(956)</b>	<b>(5,751,000)</b>	<b>(439,000)</b>	<b>-8%</b>	
<b>TOTAL OPERATING FUND</b>	<b>\$12,460,000</b>	<b>\$ (1,520,000)</b>	<b>\$ 10,940,000</b>	<b>\$ (12,476,000)</b>	<b>\$ (4,549,000)</b>	<b>\$ (17,025,000)</b>	<b>\$ (6,085,000)</b>	<b>\$ 1,690</b>	<b>\$ (2,630)</b>	<b>\$ (940)</b>	<b>\$ (6,311,000)</b>	<b>\$ 226,000</b>	<b>4%</b>	
							<b>\$ 226,000</b>	<b>change from \$975</b>	<b>\$ 35</b>	<b>3.6%</b>				

**TAHOE DONNER ASSOCIATION  
2018 Budget - Annual**

**Budget Summary**

	REV Incr (Decr)			Cogs, Payroll Direct, Payroll Burden, and Expenses	TOC Incr (Decr)			Net			
	Operating Revenue	Revenue Change			TL Operating Costs (TOC)	Revenue Change		Operating Result (N O R)	NOR Incr (Decr)		
		B 2 B \$	B 2 B %			B 2 B \$	B 2 B %		B 2 B \$	B 2 B %	
<b>Private Amenities</b>											
Trout Creek Recreation Center	\$ 994,000	88,000	10%	\$ 948,300	17,500	2%	\$ 45,700	70,500	284%		Private Amenities
Beach Club Marina	686,000	55,000	9%	451,300	63,000	16%	234,700	(8,000)	-3%		Trout Creek Recreati
Tennis Center	235,000	(22,000)	-9%	212,800	12,100	6%	22,200	(34,100)	-61%		Beach Club Marina
Aquatics	218,000	(32,000)	-13%	279,400	(46,200)	-14%	(61,400)	14,200	19%		Tennis Center
Recreation Programs	175,000	-	0%	230,000	3,300	1%	(55,000)	(3,300)	-6%		Aquatics
Day Camps	234,000	(9,000)	-4%	204,200	4,300	2%	29,800	(13,300)	-31%		Recreation Programs
<b>Total Private Amenities</b>	<b>2,542,000</b>	<b>80,000</b>	<b>3%</b>	<b>2,326,000</b>	<b>54,000</b>	<b>2%</b>	<b>216,000</b>	26,000	14%		Day Camps
											Total Private Amenit
<b>Public Amenities</b>											
Downhill Ski Area	3,152,000	765,000	32%	2,681,000	379,000	16%	471,000	386,000	454%		Public Amenities
Cross Country Ski Area	925,000	225,000	32%	798,000	116,100	17%	127,000	108,900	602%		Downhill Ski Area
Snowplay	269,000	94,000	54%	164,800	3,700	2%	104,200	90,300	650%		Cross Country Ski Ar
Equestrian	222,000	16,000	8%	309,000	20,900	7%	(87,000)	(4,900)	-6%		Snowplay
Campground	61,000	4,000	7%	70,900	900	1%	(9,900)	3,100	24%		Equestrian
Trails	1,000	-	0%	148,600	(1,000)	-1%	(147,600)	1,000	1%		Campground
Bikeworks	109,000	14,000	15%	107,800	19,800	23%	1,200	(5,800)	-83%		Trails
Golf	1,150,000	(20,000)	-2%	1,248,000	(66,800)	-5%	(98,000)	46,800	32%		Bikeworks
Summer Food and Beverage	242,000	(24,000)	-9%	385,800	(5,700)	-1%	(143,800)	(18,300)	-15%		Golf
Alder Creek Café	313,000	103,000	49%	429,300	123,100	40%	(116,300)	(20,100)	-21%		Summer Food and Beve
The Lodge	2,300,000	106,000	5%	2,454,000	62,000	3%	(154,000)	44,000	22%		Alder Creek Café
Pizza on the Hill	524,000	48,000	10%	581,800	40,000	7%	(57,800)	8,000	12%		The Lodge
<b>Total Public Amenities</b>	<b>9,268,000</b>	<b>1,331,000</b>	<b>17%</b>	<b>9,379,000</b>	<b>692,000</b>	<b>8%</b>	<b>(111,000)</b>	639,000	85%		Pizza on the Hill
											Total Public Ameniti
<b>Total Amenities</b>	<b>11,810,000</b>	<b>1,411,000</b>	<b>14%</b>	<b>11,705,000</b>	<b>746,000</b>	<b>7%</b>	<b>105,000</b>	665,000	119%		Total Amenities
<b>Homeowners Association</b>											
General	0	-		847,800	56,500	7%	(847,800)	(56,500)	-7%		Homeowners Associati
Marketing and Communications	213,000	10,000	5%	723,600	96,300	15%	(510,600)	(86,300)	-20%		General
Facility Administration	0	-		330,300	72,800	28%	(330,300)	(72,800)	-28%		Marketing and Commun
Administration	202,000	12,000	6%	754,900	13,500	2%	(552,900)	(1,500)	-0%		Facility Administrat
MIS	0	-		655,000	44,300	7%	(655,000)	(44,300)	-7%		Administration
Accounting	5,000	2,000	67%	797,400	23,400	3%	(792,400)	(21,400)	-3%		MIS
Human Resources	0	-		382,200	62,200	19%	(382,200)	(62,200)	-19%		Accounting
ASO	193,000	25,000	15%	420,600	92,700	28%	(227,600)	(67,700)	-42%		Human Resources
Member Services	32,000	-	0%	266,000	(30,800)	-10%	(234,000)	30,800	12%		ASO
Forestry	5,000	-	0%	870,200	42,200	5%	(865,200)	(42,200)	-5%		Member Services
Building Maintenance	0	-		792,000	14,900	2%	(792,000)	(14,900)	-2%		Forestry
<b>Total Homeowners Association</b>	<b>650,000</b>	<b>49,000</b>	<b>8%</b>	<b>6,840,000</b>	<b>488,000</b>	<b>8%</b>	<b>(6,190,000)</b>	<b>(439,000)</b>	<b>-8%</b>		Building Maintenance
											Total Homeowners Ass
<b>TOTAL OPERATING FUND</b>	<b>\$ 12,460,000</b>	<b>\$ 1,460,000</b>	<b>13%</b>	<b>\$ 18,545,000</b>	<b>\$ 1,234,000</b>	<b>7%</b>	<b>\$ (6,085,000)</b>	<b>226,000</b>	<b>4%</b>		<b>TOTAL OPERATING FUND</b>

**TAHOE DONNER ASSOCIATION  
2018 Budget - Annual**

10/24/17 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>					
<b>Private Amenities</b>								6,473					
Trout Creek Recreation Center	\$ 994,000	\$ (32,000)	\$ 962,000	\$ (631,600)	\$ (284,700)	\$ (916,300)	\$ 45,700	\$ 149	\$ (142)	\$ 7	\$ 108,379	\$ (62,679)	-58%
Beach Club Marina	686,000	(57,100)	628,900	(322,400)	(71,800)	(394,200)	234,700	97	(61)	36	245,656	(10,956)	-4%
Tennis Center	235,000	(38,200)	196,800	(131,700)	(42,900)	(174,600)	22,200	30	(27)	3	(2,871)	25,071	873%
Aquatics	218,000	0	218,000	(117,300)	(162,100)	(279,400)	(61,400)	34	(43)	(9)	(40,419)	(20,981)	-52%
Rec Programs & Day Camps	409,000	(4,000)	405,000	(259,600)	(170,600)	(430,200)	(25,200)	63	(66)	(4)	2,630	(27,830)	-1058%
<b>Total Private Amenities</b>	<b>2,542,000</b>	<b>(131,300)</b>	<b>2,410,700</b>	<b>(1,462,600)</b>	<b>(732,100)</b>	<b>(2,194,700)</b>	<b>216,000</b>	<b>372</b>	<b>(339)</b>	<b>33</b>	<b>313,375</b>	<b>(97,375)</b>	<b>-31%</b>
<b>Public Amenities</b>													
Downhill Ski Area	3,152,000	(178,800)	2,973,200	(1,744,000)	(758,200)	(2,502,200)	471,000	459	(387)	73	673,541	(202,541)	-30%
Cross Country Ski Area	925,000	(54,000)	871,000	(460,900)	(283,100)	(744,000)	127,000	135	(115)	20	240,917	(113,917)	-47%
Snowplay	269,000	(7,400)	261,600	(114,200)	(43,200)	(157,400)	104,200	40	(24)	16	162,517	(58,317)	-36%
Equestrian	222,000	(5,000)	217,000	(210,800)	(93,200)	(304,000)	(87,000)	34	(47)	(13)	(100,295)	13,295	13%
Campground	61,000	0	61,000	(39,300)	(31,600)	(70,900)	(9,900)	9	(11)	(2)	(14,279)	4,379	31%
Trails	1,000	0	1,000	(131,600)	(17,000)	(148,600)	(147,600)	0	(23)	(23)	(145,111)	(2,489)	-2%
Bikeworks	109,000	(39,000)	70,000	(51,300)	(17,500)	(68,800)	1,200	11	(11)	0	(4,764)	5,964	125%
Golf	1,150,000	(61,000)	1,089,000	(871,300)	(315,700)	(1,187,000)	(98,000)	168	(183)	(15)	(234,326)	136,326	58%
Summer Food and Beverage	242,000	(74,000)	168,000	(218,800)	(93,000)	(311,800)	(143,800)	26	(48)	(22)	(124,880)	(18,920)	-15%
Alder Creek Café	313,000	(108,000)	205,000	(270,800)	(50,500)	(321,300)	(116,300)	32	(50)	(18)	(120,499)	4,199	3%
The Lodge	2,300,000	(706,000)	1,594,000	(1,341,000)	(407,000)	(1,748,000)	(154,000)	246	(270)	(24)	(162,972)	8,972	6%
Pizza on the Hill	524,000	(155,500)	368,500	(349,000)	(77,300)	(426,300)	(57,800)	57	(66)	(9)	(63,342)	5,542	9%
<b>Total Public Amenities</b>	<b>9,268,000</b>	<b>(1,388,700)</b>	<b>7,879,300</b>	<b>(5,803,000)</b>	<b>(2,187,300)</b>	<b>(7,990,300)</b>	<b>(111,000)</b>	<b>1,217</b>	<b>(1,234)</b>	<b>(17)</b>	<b>106,507</b>	<b>(217,507)</b>	<b>-204%</b>
<b>Total Amenities</b>	<b>11,810,000</b>	<b>(1,520,000)</b>	<b>10,290,000</b>	<b>(7,265,600)</b>	<b>(2,919,400)</b>	<b>(10,185,000)</b>	<b>105,000</b>	<b>1,590</b>	<b>(1,573)</b>	<b>16</b>	<b>419,882</b>	<b>(314,882)</b>	<b>-75%</b>
<b>Homeowners Association</b>													
General	0	0	0	(72,800)	(775,000)	(847,800)	(847,800)	-	(131)	(131)	(837,905)	(9,895)	-1%
Communications	213,000	0	213,000	(475,600)	(248,000)	(723,600)	(510,600)	33	(112)	(79)	(428,770)	(81,830)	-19%
Facility Administration	0	0	0	(620,300)	290,000	(330,300)	(330,300)	-	(51)	(51)	(278,788)	(51,512)	-18%
Administration	202,000	0	202,000	(639,900)	(115,000)	(754,900)	(552,900)	31	(117)	(85)	(492,932)	(59,968)	-12%
MIS	0	0	0	(485,700)	(169,300)	(655,000)	(655,000)	-	(101)	(101)	(623,586)	(31,414)	-5%
Accounting	5,000	0	5,000	(722,000)	(75,400)	(797,400)	(792,400)	1	(123)	(122)	(716,059)	(76,341)	-11%
Human Resources	0	0	0	(270,200)	(112,000)	(382,200)	(382,200)	-	(59)	(59)	(343,073)	(39,127)	-11%
ASO	193,000	0	193,000	(394,600)	(26,000)	(420,600)	(227,600)	30	(65)	(35)	(143,811)	(83,789)	-58%
Member Services	32,000	0	32,000	(223,000)	(43,000)	(266,000)	(234,000)	5	(41)	(36)	(220,030)	(13,970)	-6%
Forestry	5,000	0	5,000	(568,800)	(301,400)	(870,200)	(865,200)	1	(134)	(134)	(957,176)	91,976	10%
Building Maintenance	0	0	0	(737,500)	(54,500)	(792,000)	(792,000)	-	(122)	(122)	(733,789)	(58,211)	-8%
<b>Total Homeowners Association</b>	<b>650,000</b>	<b>0</b>	<b>650,000</b>	<b>(5,210,400)</b>	<b>(1,629,600)</b>	<b>(6,840,000)</b>	<b>(6,190,000)</b>	<b>100</b>	<b>(1,057)</b>	<b>(956)</b>	<b>(5,775,919)</b>	<b>(414,081)</b>	<b>-7%</b>
<b>TOTAL OPERATING FUND</b>	<b>\$ 12,460,000</b>	<b>\$ (1,520,000)</b>	<b>\$ 10,940,000</b>	<b>\$(12,476,000)</b>	<b>\$ (4,549,000)</b>	<b>\$ (17,025,000)</b>	<b>\$ (6,085,000)</b>	<b>\$1,690</b>	<b>\$ (2,630)</b>	<b>\$ (940)</b>	<b>\$ (5,356,037)</b>	<b>\$ (728,963)</b>	<b>-14%</b>

		F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	Z	AA	
		PICK ONLY ONE (1) of the six available Filters ABOVE. List Drop Down is available for each Filter option field.					Payroll															Per
LOOKUP Report (1)							Payroll Direct			Payroll Burden				TOTAL							TL Units	
Filter Selected:	Ops	Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%	PAYROLL	PR%R	Expense	NORBO	CRR	6473	
Operating Fund																						
1	2013 Actual	6,471	9,505,010	\$ 1,469	1,173,523	12.3%	2,976,487	4,374,337	7,350,824	797,963	27%	1,066,811	24%	1,864,774	25.4%	9,215,598	97.0%	4,093,016	(4,977,127)	66%	\$ (768.91)	
2	2014 Actual	6,472	7,679,177	\$ 1,187	1,053,163	13.7%	3,161,961	3,574,240	6,736,201	885,654	28%	1,044,019	29%	1,929,673	28.6%	8,665,874	112.8%	3,059,877	(5,099,736)	60%	\$ (787.85)	
3	2015 Actual	6,472	8,681,083	\$ 1,341	1,198,759	13.8%	3,303,169	4,001,445	7,304,614	908,342	27%	1,127,450	28%	2,035,792	27.9%	9,340,406	107.6%	3,742,662	(5,600,744)	61%	\$ (865.25)	
4	2016 Actual	6,473	12,771,029	\$ 1,973	1,552,910	12.2%	3,498,098	5,432,040	8,930,137	949,189	27%	1,532,262	28%	2,481,451	27.8%	11,411,588	89.4%	4,310,140	(4,503,609)	74%	\$ (695.75)	
5	2017 Budget	6,473	11,000,000	\$ 1,699	1,360,000	12.4%	3,484,000	5,272,000	8,756,000	1,096,000	31%	1,804,000	34%	2,900,000	33.1%	11,656,000	106.0%	4,295,000	(6,311,000)	64%	\$ (974.97)	
6	2017 Forecast(F)	6,473	12,968,376	\$ 2,003	1,594,645	12.3%	3,507,778	5,775,211	9,282,989	984,497	28%	1,767,862	31%	2,752,359	29.6%	12,035,348	92.8%	4,694,419	(5,356,037)	71%	\$ (827.44)	
7	2018 Normalization	-	(1,137,376)	-	(86,245)	7.6%	137,032	(326,511)	(189,479)	21,503	16%	(68,162)	21%	(46,659)	25%	(236,138)	20.8%	(246,519)	(568,473)	200%	\$ (87.82)	
8	2018 Baseline(B)	6,473	11,831,000	\$ 1,828	1,508,400	12.7%	3,644,810	5,448,700	9,093,510	1,006,000	28%	1,699,700	31%	2,705,700	29.8%	11,799,210	99.7%	4,447,900	(5,924,510)	67%	\$ (915.26)	
	% to 2017 Budget	0%	8%	8%	11%	3%	5%	3%	4%	-8%	-12%	-6%	-9%	-7%	-10%	1%	-6%	4%	-6%	5%	-6%	
	% to 2017 Forecast(F)	0%	-9%	-9%	-5%	4%	4%	-6%	-2%	2%	-2%	-4%	2%	-2%	0%	-2%	7%	-5%	11%	-6%	11%	
9	2018 Pricing/Costs	-	483,000	-	3,400	0.7%	-	-	-	1,200	0%	4,900	0%	6,100	0%	6,100	1.3%	78,000	395,500	552%	\$ 61.10	
					0.2%	12.3%	<% after '8' driver				0.1%		0.3%					1.8%				
10	2018 Capital Impact	-	92,000	-	8,200	8.9%	-	8,000	8,000	-	0%	2,800	35%	2,800	35%	10,800	11.7%	3,200	69,800	414%	\$ 10.78	
11	2018 Merit	-	-	-	-	0.0%	101,690	148,800	250,490	16,200	16%	23,700	16%	39,900	16%	290,390	0.0%	-	(290,390)	0%	\$ (44.86)	
							2.8%	2.7%	2.8%													
12	2018 Ops/Strategic	-	37,000	-	-	0.0%	18,700	88,000	106,700	4,500	24%	28,400	32%	32,900	31%	139,600	377.3%	(4,600)	(98,000)	27%	\$ (15.14)	
13	2018 Regulatory	-	17,000	-	-	0.0%	27,300	151,000	178,300	10,800	40%	61,900	41%	72,700	41%	251,000	1476.5%	50,300	(284,300)	6%	\$ (43.92)	
14	2018 Other	-	-	-	-	0.0%	75,500	(36,500)	39,000	35,300	47%	(95,400)	261%	(60,100)	-154%	(21,100)	0.0%	(25,800)	46,900	0%	\$ 7.25	
15	2018 Budget	6,473	12,460,000	\$ 1,925	1,520,000	12.2%	3,868,000	5,808,000	9,676,000	1,074,000	27.8%	1,726,000	29.7%	2,800,000	28.9%	12,476,000	100.1%	4,549,000	(6,085,000)	67%	\$ (940.06)	
	% to 2017 Budget	0%	13%	13%	12%	-1%	11%	3%	11%	-2%	-12%	-4%	-13%	-3%	-13%	7%	-6%	6%	-4%	6%	-4%	
	% to 2017 Forecast(F)	0%	-4%	-4%	-5%	-1%	10%	1%	4%	9%	-1%	-2%	-3%	2%	-2%	4%	8%	-3%	14%	-5%	14%	

See Forecast Adjustments Schedule for ADJ to Sep-Dec Bdg

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

- var to Burden Recom

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

(B) Baseline - includes rounding

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

B 2 B Change	1,460,000	160,000	384,000	536,000	920,000	(22,000)	(78,000)	(100,000)	820,000	254,000	226,000	35
	13%	12%	11%	10%	11%	-2%	-4%	-3%	7%	6%	-4%	-4%

	2018Budget	2017Budget
Operating Revenue	12,460,000 67%	11,000,000 64%
Assessment Revenue	6,085,000 33%	6,311,000 36%
Total Operating Costs (Revenue Requirement)	18,545,000 100%	17,311,000 100%

Salary Budget Model	Other *	Salary Total
3,685,495	182,505	3,868,000

Other\* Salary  
 10,000 CA wage law, tips and exempt compliance impact  
 132,000 FTR Base Bonus (010 Admin) (18k is 010Wage)  
 18,000 FTR Salary PTO Accrual (005 Gen)  
 23,000 Tennis Pro Commissions (090 Tennis)  
 (495) Rounding (030Acg)  
 182,505 Total Other Salary Direct

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

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

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

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

10/24/2017 Draft Ops Operating Fund

		D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	X	Y	
		DeptNu	Group1	Group2	Group3	Group4	Group5															
				HOA				<a href="#">back to Index</a>														
		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)		A						Payroll Direct								Payroll Burden				TOTAL	TL Units	
Filter Selected:	HOA	Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%	PAYROLL	PR%R	Expense	NORBO	CRR	6473	
1	2013 Actual	6,471	603,212	\$ 93	-	0.0%	1,634,369	1,536,355	3,170,724	414,035	25%	432,453	28%	846,488	27%	4,017,212	666.0%	1,676,004	(5,090,003)	11%	\$ (786.34)	
2	2014 Actual	6,472	576,499	\$ 89	-	0.0%	1,754,304	1,420,351	3,174,655	425,067	24%	423,667	30%	848,734	27%	4,023,389	697.9%	1,138,664	(4,585,554)	11%	\$ (708.41)	
3	2015 Actual	6,472	607,293	\$ 94	-	0.0%	1,811,727	1,512,671	3,324,398	443,902	25%	411,894	27%	855,797	26%	4,180,194	688.3%	1,544,748	(5,117,649)	11%	\$ (790.61)	
4	2016 Actual	6,473	712,678	\$ 110	-	0.0%	1,963,906	1,733,526	3,697,432	454,276	23%	467,997	27%	922,273	25%	4,619,706	648.2%	1,465,090	(5,372,118)	12%	\$ (829.93)	
5	2017 Budget	6,473	601,000	\$ 93	-	0.0%	1,836,900	1,823,100	3,660,000	490,900	27%	617,800	34%	1,108,700	30%	4,768,700	793.5%	1,583,300	(5,751,000)	9%	\$ (888.46)	
6	2017 Forecast(F)	6,473	652,417	\$ 101	-	0.0%	1,839,951	1,841,921	3,681,872	447,620	24%	540,347	29%	987,967	27%	4,669,840	715.8%	1,758,496	(5,775,919)	10%	\$ (892.31)	
7	2018 Normalization	-	(46,417)	-	-	0.0%	124,959	(66,721)	58,238	18,980	15%	(15,247)	23%	3,733	6%	61,970	-133.5%	(148,096)	39,709	54%	\$ 6.13	
8	2018 Baseline(B)	6,473	606,000	\$ 94	-	0.0%	1,964,900	1,775,200	3,740,100	466,600	24%	525,100	30%	991,700	27%	4,731,800	780.8%	1,610,400	(5,736,200)	10%	\$ (886.17)	
	% to 2017 Budget	0%	1%	1%	0%	0%	7%	-3%	2%	-5%	-11%	-15%	-13%	-11%	-12%	-1%	-2%	2%	0%	1%	0%	
	% to 2017 Forecast(F)	0%	-7%	-7%	0%	0%	7%	-4%	2%	4%	-2%	-3%	1%	0%	-1%	1%	9%	-8%	-1%	-6%	-1%	
9	2018 Pricing/Costs	-	24,000	-	-	0.0%	-	-	-	34,400	0%	59,800	0%	94,200	0%	94,200	392.5%	32,300	(102,500)	19%	\$ (15.84)	
					0.0%	0.0%	<% after '8' driver			7.4%		11.4%						2.0%				
10	2018 Capital Impact	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	3,000	(3,000)	0%	\$ (0.46)	
11	2018 Merit	-	-	-	-	0.0%	51,490	53,100	104,590	8,300	16%	8,500	16%	16,800	16%	121,390	0.0%	-	(121,390)	0%	\$ (18.75)	
							2.6%	3.0%														
12	2018 Ops/Strategic	-	20,000	-	-	0.0%	18,700	98,000	116,700	4,500	24%	32,000	33%	36,500	31%	153,200	766.0%	(46,600)	(86,600)	19%	\$ (13.38)	
13	2018 Regulatory	-	-	-	-	0.0%	8,000	43,000	51,000	1,200	15%	22,900	53%	24,100	47%	75,100	0.0%	30,000	(105,100)	0%	\$ (16.24)	
14	2018 Other	-	-	-	-	0.0%	29,500	9,500	39,000	7,800	26%	(12,100)	-127%	(4,300)	-11%	34,700	0.0%	500	(35,200)	0%	\$ (5.44)	
15	2018 Budget	6,473	650,000	\$ 100	-	0.0%	2,072,590	1,978,800	4,051,390	522,800	25%	636,200	32%	1,159,000	28.6%	5,210,390	801.6%	1,629,600	(6,189,990)	10%	\$ (956.28)	
	% to 2017 Budget	0%	8%	8%	0%	0%	13%	9%	11%	6%	-6%	3%	-5%	5%	-6%	9%	1%	3%	8%	0%	8%	
	% to 2017 Forecast(F)	0%	0%	0%	0%	0%	13%	7%	10%	17%	4%	18%	10%	17%	7%	12%	12%	-7%	7%	-6%	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:

10/24/2017 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			<a href="#">back to Index</a>															
2018 Budget - Annual		PICK ONLY ONE (1) of the six available Filters ABOVE. A					Payroll										TOTAL		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	-	(1,053,262)	-	(92,032)	8.7%	5,224	(288,999)	(283,775)	1,087	21%	(58,784)	20%	(57,697)	20%	(341,472)	32.4%	(124,151)	(495,607)	-	(495,607)	189%	\$ (76.57)
8	2018 Baseline(B)	-	8,790,000	-	1,377,100	15.7%	1,355,400	2,906,600	4,262,000	456,900	34%	965,200	33%	1,422,100	33%	5,684,100	64.7%	2,117,900	(389,100)	-	(389,100)	96%	\$ (60.11)
	% to 2017 Budget	0%	11%		11%	0%	2%	9%	7%	-10%	-12%	1%	-8%	-3%	-9%	4%	-6%	6%	-48%		-48%	5%	-48%
	% to 2017 Forecast(F)	0%	-11%		-6%	5%	0%	-9%	-6%	0%	0%	-6%	4%	-4%	2%	-6%	6%	-6%	-465%		-465%	-5%	-465%
9	2018 Pricing/Costs	-	352,000	-	3,400	1.0%	-	-	-	(33,600)	0%	(54,300)	0%	(87,900)	0%	(87,900)	-25.0%	37,700	398,800	-	398,800	-752%	\$ 61.61
					0.2%	15.1%	<% after '8' driver			-7.4%		-5.6%					1.8%						
10	2018 Capital Impact	-	92,000	-	8,200	8.9%	-	8,000	8,000	-	0%	2,800	35%	2,800	35%	10,800	11.7%	200	72,800	-	72,800	479%	\$ 11.25
11	2018 Merit	-	-	-	-	0.0%	40,500	72,700	113,200	6,400	16%	11,600	16%	18,000	16%	131,200	0.0%	-	(131,200)	-	(131,200)	0%	\$ (20.27)
							3.0%	2.5%															
12	2018 Ops/Strategic	-	17,000	-	-	0.0%	-	(20,000)	(20,000)	-	0%	(6,000)	30%	(6,000)	30%	(26,000)	-152.9%	30,000	13,000	-	13,000	425%	\$ 2.01
13	2018 Regulatory	-	17,000	-	-	0.0%	19,300	81,000	100,300	9,600	50%	26,900	33%	36,500	36%	136,800	804.7%	20,300	(140,100)	-	(140,100)	11%	\$ (21.64)
14	2018 Other	-	-	-	-	0.0%	23,000	(23,000)	-	16,100	70%	(62,100)	270%	(46,000)	0%	(46,000)	0.0%	(18,800)	64,800	-	64,800	0%	\$ 10.01
15	2018 Budget	-	9,268,000	-	1,388,700	15.0%	1,438,200	3,025,300	4,463,500	455,400	32%	884,100	29%	1,339,500	30.0%	5,803,000	62.6%	2,187,300	(111,000)	-	(111,000)	99%	\$ (17.15)
	% to 2017 Budget	0%	17%		12%	-4%	8%	14%	12%	-11%	-17%	-8%	-19%	-9%	-18%	6%	-9%	10%	-85%	0%	-85%	8%	-85%
	% to 2017 Forecast(F)	0%	-6%		-5%	0%	7%	-5%	-2%	0%	-6%	-14%	-9%	-9%	-8%	-4%	2%	-2%	-204%	0%	-204%	-2%	-204%

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:

10/24/2017 Draft

Public	Public Amenities
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		D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	X	Y		
		DeptNu	Group1	Group2	Group3	Group4	Group5																
					Private																		
		PICK ONLY ONE (1) of the six available Filters ABOVE. A					Payroll														Per		
		LOOKUP Report (1)					Payrol Direct		Payroll Burden						TOTAL						TL Units		
Filter Selected:		Private	Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%	PAYROLL	PR%R	Expense	NORBO	CRR	6473	
Private Amenities																							
1	2013 Actual	209,990	2,121,277	\$ 10	128,914	6.1%	320,220	675,950	996,170	74,229	23%	146,611	22%	220,839	22%	1,217,009	57.4%	662,326	113,028	106%	\$	17.46	
2	2014 Actual	202,224	2,242,790	\$ 11	128,750	5.7%	329,390	595,189	924,579	83,158	25%	161,364	27%	244,522	26%	1,169,101	52.1%	565,302	379,637	120%	\$	58.65	
3	2015 Actual	-	2,270,509	-	129,918	5.7%	313,893	616,526	930,419	83,884	27%	146,482	24%	230,366	25%	1,160,785	51.1%	644,704	335,102	117%	\$	51.77	
4	2016 Actual	-	2,423,811	-	115,053	4.7%	297,488	699,010	996,498	79,745	27%	160,841	23%	240,586	24%	1,237,084	51.0%	726,116	345,558	117%	\$	53.38	
5	2017 Budget	203,000	2,462,000	\$ 12	121,800	4.9%	315,400	790,800	1,106,200	95,200	30%	228,400	29%	323,600	29%	1,429,800	58.1%	720,400	190,000	108%	\$	29.35	
6	2017 Forecast(F)	206,602	2,472,697	\$ 12	125,513	5.1%	317,651	737,691	1,055,342	81,064	26%	203,530	28%	284,595	27%	1,339,936	54.2%	693,872	313,375	115%	\$	48.41	
7	2018 Normalization	(1,102)	(37,697)	\$ 34	5,787	-15.4%	6,849	29,209	36,058	1,436	21%	5,870	20%	7,305	20%	43,364	-115.0%	25,728	(112,575)	-50%	\$	(17.39)	
8	2018 Baseline(B)	205,500	2,435,000	\$ 12	131,300	5.4%	324,500	766,900	1,091,400	82,500	25%	209,400	27%	291,900	27%	1,383,300	56.8%	719,600	200,800	109%	\$	31.02	
	% to 2017 Budget	1%	-1%		8%	9%	3%	-3%	-1%	-13%	-16%	-8%	-5%	-10%	-9%	-3%	-2%	0%	6%	1%	6%		
	% to 2017 Forecast(F)	-1%	-2%		5%	6%	2%	4%	3%	2%	0%	3%	-1%	3%	-1%	3%	5%	4%	-36%	-5%	-36%		
9	2018 Pricing/Costs	-	107,000	-	-	0.0%	-	-	-	400	0%	(600)	0%	(200)	0%	(200)	-0.2%	8,000	99,200	1372%	\$	15.33	
					0.0%	5.2%	<% after '8' driver			0.5%		-0.3%						1.1%					
10	2018 Capital Impact	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	#DIV/0!	\$	-	
11	2018 Merit	-	-	-	-	0.0%	9,700	23,000	32,700	1,500	15%	3,600	16%	5,100	16%	37,800	0.0%	-	(37,800)	0%	\$	(5.84)	
							3.0%	3.0%															
12	2018 Ops/Strategic	-	-	-	-	0.0%	-	10,000	10,000	-	0%	2,400	24%	2,400	24%	12,400	0.0%	12,000	(24,400)	0%	\$	(3.77)	
13	2018 Regulatory	-	-	-	-	0.0%	-	27,000	27,000	-	0%	12,100	45%	12,100	45%	39,100	0.0%	-	(39,100)	0%	\$	(6.04)	
14	2018 Other	-	-	-	-	0.0%	23,000	(23,000)	-	11,400	50%	(21,200)	92%	(9,800)	0%	(9,800)	0.0%	(7,500)	17,300	0%	\$	2.67	
15	2018 Budget	205,500	2,542,000	\$ 12	131,300	5.2%	357,200	803,900	1,161,100	95,800	27%	205,700	26%	301,500	26.0%	1,462,600	57.5%	732,100	216,000	109%	\$	33.37	
	% to 2017 Budget	1%	3%		8%	4%	13%	2%	5%	1%	-11%	-10%	-11%	-7%	-11%	2%	-1%	2%	14%	1%	14%		
	% to 2017 Forecast(F)	-1%	3%		5%	2%	12%	9%	10%	18%	5%	1%	-7%	6%	-4%	9%	6%	6%	-31%	-5%	-31%		

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

- 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:

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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															
							back to Index															
		PICK ONLY ONE (1) of the six available Filters ABOVE. List Drop Down is available for each Filter option field.					Payroll															Per
LOOKUP Report (1)							Payroll Direct			Payroll Burden						TOTAL						TL Units
Filter Selected:	DSL	Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%	PAYROLL	PR%R	Expense	NORBO	CRR	6473	
Downhill Ski																						
1	2013 Actual	38,063	2,365,245	\$ 62	131,735	5.6%	285,992	703,831	989,824	97,815	34%	209,511	30%	307,326	31%	1,297,149	54.8%	545,377	390,983	120%	\$ 60.40	
2	2014 Actual	8,171	614,440	\$ 75.2	40,872	6.7%	278,801	288,618	567,420	129,370	46%	138,325	48%	267,694	47%	835,114	135.9%	364,095	(625,640)	50%	\$ (96.65)	
3	2015 Actual	16,317	1,127,909	\$ 69.1	66,063	5.9%	255,158	410,121	665,279	111,415	44%	184,571	45%	295,986	44%	961,265	85.2%	466,359	(365,778)	76%	\$ (56.51)	
4	2016 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%	(82,428)	(374,241)	214%	\$ (57.82)	
8	2018 Baseline(B)	39,000	2,908,000	\$ 75	168,200	5.8%	325,900	905,200	1,231,100	129,900	40%	381,500	42%	511,400	42%	1,742,500	59.9%	698,000	299,300	111%	\$ 46.24	
	% to 2017 Budget	18%	22%	3%	26%	3%	1%	20%	14%	-11%	-12%	23%	3%	12%	-2%	14%	-7%	10%	252%	8%	252%	
	% to 2017 Forecast(F)	-20%	-19%	0%	-19%	0%	1%	-16%	-12%	0%	0%	-9%	9%	-6%	7%	-11%	11%	-11%	-56%	-9%	-56%	
9	2018 Pricing/Costs	-	164,000	-	3,400	2.1%	-	-	-	(44,400)	0%	(59,600)	0%	(104,000)	0%	(104,000)	-63.4%	16,800	247,800	-196%	\$ 38.28	
					2.0%	5.6%	<% after '8' driver														2.4%	
10	2018 Capital Impact	1,000	80,000	\$ 80	7,200	9.0%	-	8,000	8,000	-	0%	2,800	35%	2,800	35%	10,800	13.5%	4,200	57,800	360%	\$ 8.93	
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	400	8%	13,600	40%	14,000	36%	53,000	0.0%	15,000	(68,000)	0%	\$ (10.51)	
14	2018 Other	-	-	-	-	0.0%	23,000	(23,000)	-	10,600	46%	(10,600)	46%	-	0%	-	0.0%	(5,800)	5,800	0%	\$ 0.90	
15	2018 Budget	40,000	3,152,000	\$ 78.8	178,800	5.7%	363,700	950,400	1,314,100	98,000	27%	331,900	35%	429,900	32.7%	1,744,000	55.3%	758,200	471,000	118%	\$ 72.76	
	% to 2017 Budget	21%	32%	9%	33%	1%	13%	26%	22%	-33%	-41%	7%	-15%	-6%	-23%	14%	-14%	19%	454%	13%	454%	
	% to 2017 Forecast(F)	-18%	-13%	6%	-14%	-2%	13%	-12%	-6%	-24%	-33%	-20%	-10%	-21%	-16%	-11%	3%	-3%	-30%	-4%	-30%	

See Forecast Adjustments Schedule for ADJ to Sep-Dec Bdg

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

118%

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

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

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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														Per				
		LOOKUP Report (1)						TOTAL														TL Units				
		List Drop Down is available for each Filter option field.						Payrol Direct				Payroll Burden				PAYROLL						PR%R	Expense	NORBO	CRR	6473
Filter Selected:	Golf	Unit	Revenue	R/U	Cogs	Cogs%	Salaries	Wages	S&W TL	BdnSaly	BU%	BdnWage	BU%	Burden TL	BU%											
Golf Course																										
1	2013 Actual	18,910	1,072,970	\$ 57	81,900	7.6%	214,787	497,432	712,219	67,648	31%	90,234	18%	157,883	22%	870,102	81.1%	387,206	(266,238)	80%	\$ (41.13)					
2	2014 Actual	20,526	1,139,086	\$ 55	69,377	6.1%	182,385	455,826	638,211	62,164	34%	101,418	22%	163,582	26%	801,794	70.4%	344,467	(76,553)	94%	\$ (11.83)					
3	2015 Actual	19,944	1,109,002	\$ 56	64,383	5.8%	208,632	451,901	660,533	57,208	27%	105,017	23%	162,225	25%	822,758	74.2%	311,904	(90,043)	92%	\$ (13.91)					
4	2016 Actual	20,000	1,119,109	\$ 56	58,706	5.2%	177,090	494,984	672,075	54,261	31%	118,816	24%	173,077	26%	845,151	75.5%	313,796	(98,545)	92%	\$ (15.22)					
5	2017 Budget	20,000	1,170,000	\$ 59	69,000	5.9%	191,000	514,100	705,100	69,400	36%	149,400	29%	218,800	31%	923,900	79.0%	321,900	(144,800)	89%	\$ (22.37)					
6	2017 Forecast(F)	18,000	1,020,298	\$ 57	58,906	5.8%	186,952	495,379	682,331	60,991	33%	133,329	27%	194,320	28%	876,651	85.9%	319,066	(234,326)	81%	\$ (36.20)					
7	2018 Normalization	1,100	81,702	\$ 74	2,094	2.6%	4,448	(7,579)	(3,131)	909	20%	(1,429)	19%	(520)	17%	(3,651)	-4.5%	(2,666)	85,926	-1934%	\$ 13.27					
8	2018 Baseline(B)	19,100	1,102,000	\$ 58	61,000	5.5%	191,400	487,800	679,200	61,900	32%	131,900	27%	193,800	29%	873,000	79.2%	316,400	(148,400)	88%	\$ (22.93)					
	% to 2017 Budget	-5%	-6%	-1%	-12%	-6%	0%	-5%	-4%	-11%	-11%	-12%	-7%	-11%	-8%	-6%	0%	-2%	2%	-1%	2%					
	% to 2017 Forecast(F)	6%	8%	2%	4%	-4%	2%	-2%	0%	1%	-1%	-1%	0%	0%	0%	0%	-8%	-1%	-37%	8%	-37%					
9	2018 Pricing/Costs	-	41,000	-	-	0.0%	-	-	-	(3,700)	0%	(4,300)	0%	(8,000)	0%	(8,000)	-19.5%	3,500	45,500	-911%	\$ 7.03					
					0.0%	5.3%	<% after '8' driver				-6.0%		-3.3%					1.1%								
10	2018 Capital Impact	-	-	-	-	0.0%	-	-	-	-	0%	-	0%	-	0%	-	0.0%	-	-	#DIV/0!	\$ -					
11	2018 Merit	-	-	-	-	0.0%	5,700	14,800	20,500	900	16%	2,300	16%	3,200	16%	23,700	0.0%	-	(23,700)	0%	\$ (3.66)					
							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%	1,200	24%	1,300	25%	6,600	0.0%	-	(6,600)	0%	\$ (1.02)					
14	2018 Other	-	-	-	-	0.0%	-	-	-	-	0%	(24,000)	0%	(24,000)	0%	(24,000)	0.0%	(4,200)	28,200	0%	\$ 4.36					
15	2018 Budget	19,200	1,150,000	\$ 60	61,000	5.3%	197,400	507,600	705,000	59,200	30%	107,100	21%	166,300	23.6%	871,300	75.8%	315,700	(98,000)	92%	\$ (15.14)					
	% to 2017 Budget	-4%	-2%	2%	-12%	-10%	3%	-1%	0%	-15%	-17%	-28%	-27%	-24%	-24%	-6%	-4%	-2%	-32%	4%	-32%					
	% to 2017 Forecast(F)	7%	13%	6%	4%	-8%	6%	2%	3%	-3%	-8%	-20%	-22%	-14%	-17%	-1%	-12%	-1%	-58%	13%	-58%					
		(20,000) B2B Rev Chg				(N) Normalization - adjust Forecast for known non-recurring Actuals/Forecast														92%						
		(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	\$ (5.1)	\$ (5,444)	\$ (15)
Golf	G1 GenComment1:	136,326	58%	NOR - B'15 versus F'14
Golf	G2 GenComment2:	46,800	32%	NOR - B'15 versus B'14

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Golf Golf Course