

# BUDGET DEVELOPMENT PROCESS: LONG-RANGE 10-YEAR AND 20-YEAR CAPITAL PLANS

July 25, 2025

# DISCUSSION OVERVIEW

## Budget Development Process 2026

### Adopted Capital and Financial Policies – Schematic

- Policies drive down to the annual budget
- Long-range to here and now

### Today, we are talking about the big picture

- 20-Year: Long-range vision of the association
- 10-Year: As it sits today, in working draft and why

Not discussing project costs and funding plans today but will provide an overview of methods to project cost estimation.





# OBJECTIVES FOR TODAY

- Create a common understanding of Tahoe Donner's long-range planning
- Review the draft long-range capital plans and receive feedback

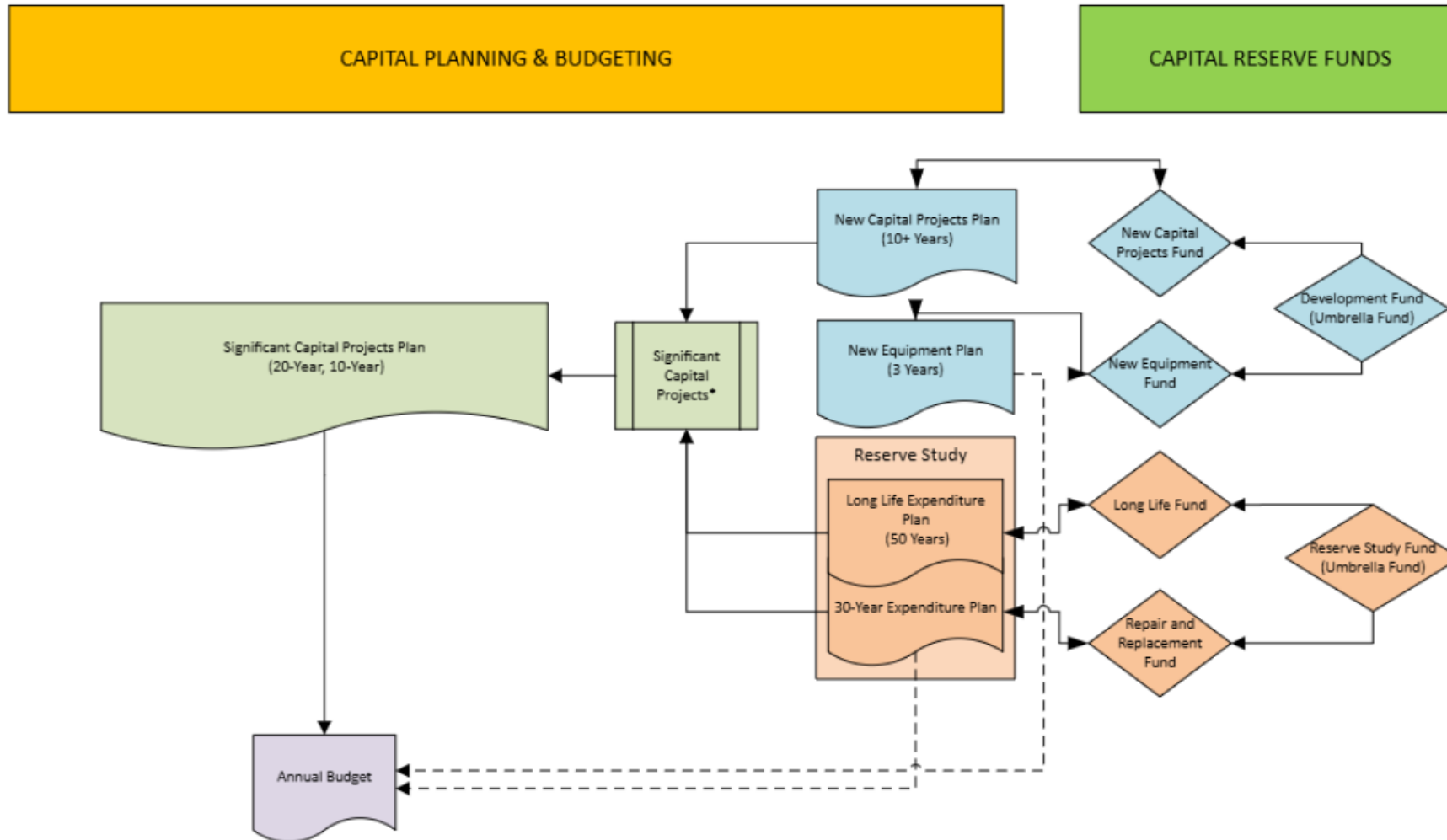
## **Seeking Board feedback on:**

- Big picture of Significant Capital Projects Plan (SCPP)
- All Long Life Expenditure Plan Projects within a 20-year horizon
- All capital projects on the New Capital Projects Plan within a 10-year horizon
- Other capital projects designated as significant capital projects
- Changes and updates to SCPP
  - Additions and subtractions of significant capital projects
  - Changes to prioritization, sequencing, or timing of the Capital Projects listed on the SCPP

# 2026 BUDGET TIMELINE

STAKEHOLDER GROUPS	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER
<b>Staff</b>	Leadership team – Strategic Budget Drivers	Budget kickoff meetings	Budget development activities	Budget development activities	Budget refinement	Budget refinement until adoption + Budget Report	Budget Report & AA invoices postmarked 11/15
<b>Finance</b>		Working group	Working group + 7/25 Reg BOD Mtg	Working group + FC+ Session #1 invite	Working group + FC+ Session #2 invite	Session #3 invite	Post budget wrap-up wDOFA
<b>LRPC</b>			7/10 10-YR & 20-YR Capital Plans Discussion	Session #1 invite	Session #2 invite	Session #3 invite	Post budget wrap-up wDOCPF
<b>TOS</b>			TOS Budget discussions	Budget discussion if needed Session #1 invite	Session #2 invite	Session #3 invite	Post budget wrap-up wDOLM
<b>Board</b>	5/23 Reg BOD Mtg <b>Strategic Drivers</b>	Complete Capital and Financial Policies Update Initiative	7/25 Reg BOD Mtg <b>10-YR &amp; 20-YR Capital Plans Discussion</b>	Late Aug (either 8/22 or 8/28) <b>Session #1 Draft Op Fund Budget</b>	9/26 Reg BOD mtg <b>Session #2 Draft Cap Funds + Op Fund (Consolidated)</b>	10/14 Special BOD Mtg <b>Session #3 Consolidated + Budget Approval</b>  If needed, Session #4 no later than October 17	Review updated capital and financial policies (Nov or Dec)

# CAPITAL PLANNING, BUDGETING + FUNDING SCHEMATIC



\*"At the discretion of the Board and as recommended by management, other Capital Projects may be designated Significant Capital Projects if those projects significantly affect member experience or involve significant financial costs (e.g. Capital Projects funded by RRF that significantly remodel facilities)."

# SIGNIFICANT CAPITAL PROJECTS PLAN: 20-YEAR DRAFT

Walking through the WORKING DRAFT 20-YEAR PLAN by  
Location/Function

Changes have been made to the format

- Added Long Range Conceptual Vision for Board review and discussion
- Added column to show the beginning year of planning
- Modified construction year to reflect planned completion of construction
- Added column to show project size in order of magnitude, reflecting Policy Resolution 2025-8

Discuss draft changes since the 10/10/2024 2025 Budget approval documents

See 7/25/25 Board materials for Working Draft 20-Year Plan



# SIGNIFICANT CAPITAL PROJECTS PLAN:

## 20-YEAR DRAFT

Subtractions of significant capital projects on the 20-Year Plan since 10-10-24

LOCATION/FUNCTION	PROJECT	REASON
Association Wide	Chalet House	Rolled into Workforce Housing Implementation Plan
Association Wide	Fueling Stations	Will be incorporated into other major capital projects
Association Wide	Bike Parking	Not a significant project
Downhill Ski Area	Downhill Ski Lodge	Project in Construction
Marina	Dedicated Walkway in Parking Lot	Part of larger project
Northwoods	NW Bridge 1&2 Replacement	Part of larger project
Trails and Open Space	Euer Valley Phase 1 “Coyote Crossing”	Project in Construction
Trails and Open Space	South Euer Valley Road	Project in Construction
Trails and Open Space	Alder Creek Trail Fjord to Campground	Rolled into Trail Implementation Plan projects
Trails and Open Space	ACAC West Side Boardwalk	Removed

# SIGNIFICANT CAPITAL PROJECTS PLAN:

## 20-YEAR DRAFT

Subtractions of significant capital projects on 20-Year Plan since 10-10-24 (Cont.)

LOCATION/FUNCTION	PROJECT	REASON
Trails and Open Space	Teton Way Trailhead Improvements	Rolled into Trail Implementation Plan
Trout Creek Recreation Center	Pool Pumphouse Refurbishment	Construction approved – Work starting in September



# SIGNIFICANT CAPITAL PROJECTS PLAN:

## 20-YEAR DRAFT

### Additions to Significant Capital Projects on 20-Year Plan Since 10-10-24

LOCATION/FUNCTION	PROJECT	REASON
Association Wide	Staff Office Space	As part of planning for Northwoods Clubhouse project & current needs
Association Wide	Strategic Land / Real Estate Purchases	Strategic land / real estate purchase opportunities
Alder Creek Adventure Center	Developing Adventure Zone	Moved from Parking Lot to align with other ACAC improvement projects
Alder Creek Adventure Center	Existing Arena Conversion to Member Gathering Area	Identified part of scope related to Equestrian Arena relocation project and Adventure Zone alignment
Campground	New campground enhancement concepts	New campground concepts to be vetted
Campground	Utilities infrastructure upgrade/replacement	Aligning utilities upgrade/enhancement with Bathhouse replacement
Downhill Ski Area	Lift Maintenance Building Replacement/Relocation	Operational impediment in the current location and improvement
Downhill Ski Area	Access Road Control Gates	Operating cost savings and security improvements
Forestry	Land Management Plan Projects	Assumed LMP update 2026 will identify projects

# SIGNIFICANT CAPITAL PROJECTS PLAN:

## 20-YEAR DRAFT

Additions to Significant Capital Projects on 20-Year Plan Since 10-10-24

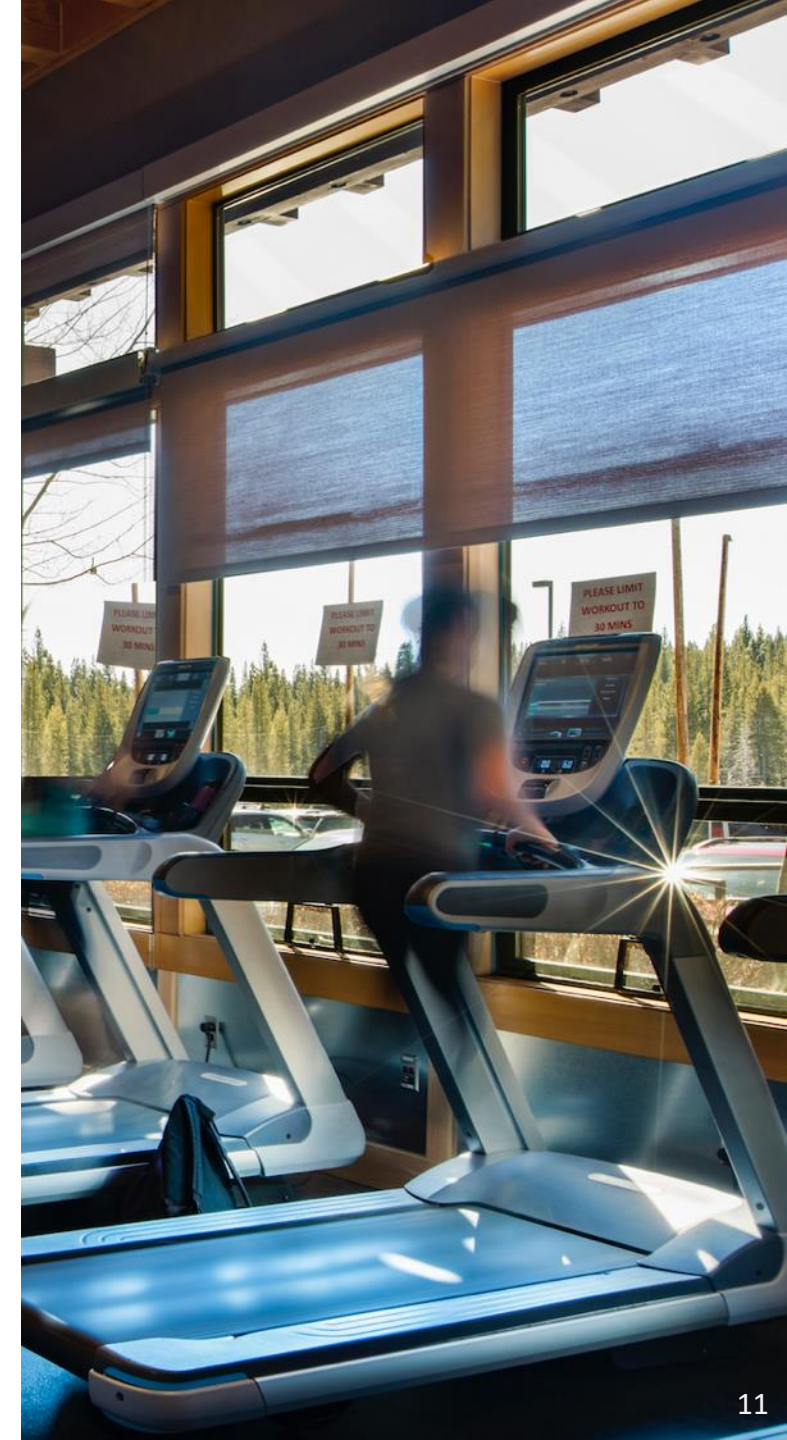
LOCATION/FUNCTION	PROJECT	REASON
Forestry	Association-owned Land Corrective Maintenance Projects	Significant existing Reserve Study projects
Golf Course	Tee Box Replacement	Significant existing Reserve Study project
Maintenance	Fleet Electrical Vehicle Infrastructure	Possible pending State and Federal regulation mandates
Trails	New Trailhead Lower Skislope Way	Linked to TIP Project Schedule
Trout Creek Recreation Center	Spa Enhancement/Cold Plunge Additions	New concepts due to facility demand and member feedback
Information Technology	Upgrade Point of Sale	Significant existing Reserve Study project
Information Technology	Radio Repeater Sites Additional	Safety and communication improvements
Parking Lot	Member Year-Round RV/Boat Storage	New concept for vetting

# SIGNIFICANT CAPITAL PROJECT PLAN: 10-YEAR DRAFT

Walking through the WORKING DRAFT 10-YEAR PLAN by  
Location/Function

- Discuss the **large cornerstone projects** in the next 10 years
- Discuss smaller significant projects in the next 10 years
- Discuss draft changes since the 10/10/2024 2025 Budget approval documents

See 7/25/25 Board materials for Working Draft 10-Year Plan



# SIGNIFICANT CAPITAL PROJECT PLAN: 10-YEAR DRAFT

The following projects represent the large cornerstone projects of the 10-year investment plan

PROJECT	ESTIMATED PROJECT TIMELINE	PRIORITIZATION LOGIC
Tennis Facility	2026 & 2027: Planning/design 2028: Construction	Facility age (1972) & physical inspections lead to findings of past useful life Enhancing member use and enjoyment
Northwoods Clubhouse and Ancillary Facilities	2026 – 2030: Planning/design 2031: Construction	Facility age (1971) and functionally obsolete for use Operational sustainability and cost efficiencies Enhancing member use and enjoyment
Workforce Housing Implementation Plan Projects	2026: Planning 2027 & 2030 Buy/Construction	Operational sustainability and cost efficiencies
Golf Cart Charging/Storage Facility	2030: Planning 2032: Construction	Facility age (1982) & physical inspections lead to findings that it is nearing the end of its useful life Functionally obsolete: infrastructure and technology supporting the charging system Operational sustainability and cost efficiencies



# THANK YOU



# PROJECT SHEET SAMPLE

Project Sheets are developed for all significant capital projects. During the annual budget process, they are included and reviewed as part of the capital budget materials.

Project Description:	Golf Cart Charging/Storage Facility was built in 1982, is reaching the end of its useful life and is becoming functionally obsolete for TDA. Golf cart battery technology has changed dramatically. The facility no longer meets our storage needs or charging requirements due to technology advances. Project is a full replacement of existing structure in same location. Need for enhancement has not been identified at this time. Project has not started planning. THIS PROJECT IS NOT IN PLANNING YET. THESE COST ARE OUR BEST KNOWLEDGE TO DATE WITHOUT PLANNING, DESIGN, OR ENGINEERING. COSTS SUBJECT TO CHANGE AS WE DEFINE PROJECT AND SCOPE											
Strategic Plan Initiative:	5											
Appropriations beyond the ten-year plan are needed to complete the project:	No											
Cost Estimate Basis	Assuming \$1,000 sqft due to necessary charging equipment and infrastructure Current estimate does not include an enhancement component at this time 20% contingency is included in estimate											
	Phase	2025	2026	2027	2028	2029	2031	2032	2033	2034	2035	Total
Project Costs	Professional Services							1,000,000				
	Construction							5,500,000				
	<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ 5,500,000	\$ -	\$ -	\$ -	\$ 6,000,000
Funding Source	NCPF (New Capital Project Fund)											
	RRF (Reserve Replacement Fund)							1,000,000				
	LLF (Long Life Fund)						500,000	4,500,000				
	<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ 5,500,000	\$ -	\$ -	\$ -	\$ 6,000,000