

EXHIBIT A

INITIAL DRAFT 2027 OPERATING FUND BUDGET

INITIAL DRAFT 2027 OPERATING FUND BUDGET

Tahoe Donner Association Operational Overview

The following is a summary of Tahoe Donner facilities, a description of activities, and the budgeting departments located within for reference in reviewing the Draft 2027 Operating Fund Budget.

Location	Description
Northwoods Clubhouse Dept: 005, 010, 015, 020, 025, 030, 035, 036, 037, 040, 150, 165	Chief administrative building for the entity (multi-dept 005-165). The staff in this building includes departments: administration, member services, information technology, accounting/finance, human resources, purchasing, marketing, and capital projects. Note: The Community Standards, Risk, Workforce Housing, Communications, and Capital Projects departments are located off-site at nearby leased commercial space. In the future, other departments may also be relocated temporarily or permanently due to workspace needs and capital project redevelopment at the Northwoods Clubhouse. Pizza on the Hill (150): A food and beverage venue is open to the public and is open year-round 5 to 7 days a week, depending on the season. The staff includes back-of-the-house food service and front-of-the-house service staff.
Tennis + Pickleball Center Dept: 090	Private summer seasonal tennis and pickleball operation managed by the Tennis Director. Staff includes seasonal supervising, office staff (pro-shop), teaching/camp, and sometimes maintenance/labor.
Northwoods Pool Dept: 130	Private summer seasonal aquatics operation supervised by an Aquatics Supervisor who has a lifeguard and swim instructing staff located at Northwoods Pool and Trout Creek Recreation Center.
Recreation Hut Dept: 140	Private summer seasonal recreation hub for children's adventure camps, outdoor recreation like archery, a climbing camp, and arts and crafts. The department assists with recreation and special events like Bingo, Trivia, and Summer Concert on the Green. Staff includes the Recreation Supervisor, recreation hosts, and special event staff.
Trout Creek Recreation Center Dept: 130, 132	Large private year-round recreation center that has a lap pool, recreation pool, hot tubs, sauna, steam room, aerobics classroom, large cardio and weightlifting wing of the building, playground, and basketball court. The facility offers fitness classes, personal training, and, in the summer, swim lessons. The facility has a management team with staff including hosts, custodians, and fitness instructors. In the summer, the aquatics staff also works out of this site for swim programs and recreational swimming.
The Lodge Restaurant & Pub Dept: 128	A year-round food and beverage venue that operates 5-7 days a week, depending on the season. The F&B venue also shares the building with the golf pro shop, which is open in the summer months. This building is adjacent to the 18-hole championship golf course. The F&B venue has front and back-of-the-house staff. The Lodge also operates the summer food and beverage operation related to the Pavilion, the golf course operations (T-nine grill/ and beverage cart), Trout Creek Recreation Center (Marco Polo Grill).
Golf Course Dept: 120, 125	Public 18-hole championship golf course with a pro shop, teaching staff, and golf course maintenance staff. This venue is only open May-October and includes a driving range located at the Trout Creek Recreation Center location.
Beach Club Marina Dept: 060, 145	Private summer seasonal lakefront operation on Donner Lake. The venue offers some children's recreation camps like sailing camps, boat rentals (paddle boats, SUPs, no power boats), and a small food and beverage operation (ex. burgers and fries, salads, sandwiches).

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	Day Camps (145): One of the summer Day Camps' prime locations is at the Beach Club Marina (BCM). Additionally, all the Day Camps have a "beach day" once per week at the BCM.
Equestrian Center Dept: 080	Public summer seasonal operation located at the Alder Creek Adventure Center. The center offers boarding, clinics, and camps, and private guided tours. The center is staffed with a management team, wranglers, instructors, pony attendants, and some maintenance/labor staff.
Campground Dept: 100	Public summer seasonal operation with RV and tent camping sites. A manager and maintenance/labor staff oversee the campground.
Facility and Vehicle Maintenance Dept: 160	This internal service department includes maintenance and mechanic staff ranging from apprentice to master. The department maintains all Tahoe Donner facilities and road vehicles.
Downhill Ski Area & Lift Maint/Mechanic Main Shop Dept: 180, 200, 210, 211, 212, 214, 215, 220, 240 and 145	Downhill Ski Resort (multi-depts 180-240) Public winter operation has sub-departments including operations, lift maintenance, ski and snowboard school, rental/retail, tickets, and snowmaking. The Ticket staff is dedicated computer-based staff with no outside duties. Lift maintenance and over-the-snow mechanic staff work out of two workshops. Day Camps (145): The Downhill Ski Area also houses the headquarters of the Day Camps operations in the summer, with the majority of the camps facilitated out of the ski lodge.
Alder Creek Adventure Center Dept: 110, 141, 145, 155	Cross Country Ski Center (110): Public winter operation that includes under one department operations, ski school, rental, retail, ticket, grooming, and snowmaking. The center operates out of the Alder Creek Adventure Center. Alder Creek Café (155): A year-round food and beverage venue that operates 5-7 days a week, depending on the season out of the Alder Creek Adventure Center. Bikeworks (141): A public summer seasonal bike shop operation that offers bike rentals, bike clinics and lessons, and guided rides. Bikeworks operates out of the Alder Creek Adventure Center and is managed by seasonal staff, including a manager, bike mechanics, bike instructors, and shop assistant(s). Day Camps (145): One of the summer Day Camps prime location is at ACAC.
Snowplay Dept: 216	Public winter operation that offers tubing and sledding. A dedicated manager and Snowplay attendants manage the operation.
Forestry Dept: 150, 155	Forestry (150): An internal land management department overseeing the management of Tahoe Donner. This includes forestry work, fuels modification, tree planting, and defensible space work as it relates to TDA-owned property. This department inspects the private residences in the HOA for defensible space compliance. Trails (155): The trails department is located in the Forestry building. This department manages the 60+ miles of single and double-track trails in Tahoe Donner's open space. There is one full-time employee (Trails Manager) and multiple seasonal staff.

INITIAL DRAFT 2027 OPERATING FUND BUDGET

Tahoe Donner Association
Operating Fund
2027 Budget

**NOTE: Rec Fees removed from prior years to allow
for proper comparisons. (Treats Rec Fees similarly to
the current application as Assessment Revenue)**

Consolidated from Drafts

	2021	2022	2023	2024	2025	2026	2026	2027	2027 Bdg vs 2026 F/cast		2027 Bdg vs 2026 Budget	
	Actual	Actual	Actual	Actual	Actual	Budget	Forecast	Budget	Amount	Pctg	Amount	Pctg
Revenue	11,846,241	15,972,333	15,963,168	15,864,015	17,465,015	18,186,256	17,898,925	17,434,140	(464,785)	-3%	(752,116)	-4%
Cogs	(1,102,894)	(1,636,946)	(1,627,301)	(1,716,132)	(1,577,844)	(1,919,323)	(1,857,448)	(1,840,787)	16,661	-1%	78,536	-4%
Gross Margin	10,743,346	14,335,387	14,335,867	14,147,883	15,887,170	16,266,933	16,041,477	15,593,354	(448,124)	-3%	(673,579)	-4%
Payroll Direct-Salary	(4,531,278)	(5,010,574)	(5,403,540)	(5,683,144)	(6,292,417)	(6,788,535)	(6,938,309)	(7,959,508)	(1,021,199)	-15%	(1,170,973)	-17%
Payroll Direct-Hourly	(5,461,665)	(7,129,142)	(6,826,515)	(7,398,361)	(8,498,405)	(8,448,632)	(8,257,229)	(8,600,025)	(342,796)	-4%	(151,393)	-2%
Payroll Direct-Total	(9,992,942)	(12,139,716)	(12,230,055)	(13,081,504)	(14,790,822)	(15,237,167)	(15,195,538)	(16,559,533)	(1,363,995)	-9%	(1,322,366)	-9%
Payroll Burden	(2,440,373)	(3,070,108)	(3,263,280)	(3,567,816)	(4,127,607)	(4,436,291)	(4,386,721)	(4,805,846)	(419,125)	-10%	(369,555)	-8%
Payroll	(12,433,315)	(15,209,824)	(15,493,335)	(16,649,321)	(18,918,429)	(19,673,457)	(19,582,259)	(21,365,379)	(1,783,120)	-9%	(1,691,922)	-9%
Expenses	(5,803,527)	(7,411,329)	(7,702,624)	(5,646,060)	(7,682,855)	(8,404,578)	(8,415,905)	(9,057,549)	(641,644)	-8%	(652,971)	-8%
NORBO	(7,493,496)	(8,285,767)	(8,860,092)	(8,147,497)	(10,714,113)	(11,811,102)	(11,956,686)	(14,829,574)	(2,872,888)	-24%	(3,018,472)	-26%
Capital Expense Allocation	529,181	335,320	30,300	899,146	1,418,015	1,338,105	1,138,816	1,842,703	703,887	-62%	504,599	-38%
NOR	(6,964,315)	(7,950,447)	(8,829,792)	(7,248,351)	(9,296,098)	(10,472,998)	(10,817,870)	(12,986,871)	(2,169,001)	-20%	(2,513,873)	-24%
COGS %	9%	10%	10%	11%	9%	11%	10%	11%				
Payroll Direct %	84%	76%	77%	82%	85%	84%	85%	95%				
Payroll Burden % Payroll	24%	25%	27%	27%	28%	29%	29%	29%				
Labor as % of Total Expenses	64%	63%	62%	69%	67%	66%	66%	66%				
COGs as % of Total Expenses	6%	7%	7%	7%	6%	6%	6%	6%				
Other Exp as % of Total Expenses	30%	31%	31%	24%	27%	28%	28%	28%				

**Work in progress subject to further review by staff, data has not been reviewed by
the Board**

INITIAL DRAFT 2027 OPERATING FUND BUDGET

PUBLIC AMENITIES

Tahoe Donner Association

Operating Fund

2027 Budget

Consolidated Public Amenities

Consolidated from Drafts

	2021	2022	2023	2024	2025	2026	2026	2027	2027 Bdg vs 2026 F/cast		2027 Bdg vs 2026 Budget	
	Actual	Actual	Actual	Actual	Actual	Budget	Forecast	Budget	Amount	Pctg	Amount	Pctg
Revenue	9,514,762	12,910,439	12,914,167	12,610,631	11,705,427	14,553,785	14,128,617	13,780,631	(347,986)	-2%	(773,155)	-5%
Cogs	(1,001,025)	(1,508,240)	(1,509,227)	(1,556,077)	(1,408,521)	(1,739,875)	(1,673,441)	(1,654,693)	18,748	(0)	85,182	-5%
Gross Margin	8,513,738	11,402,200	11,404,940	11,054,554	10,296,906	12,813,910	12,455,176	12,125,938	(329,238)	-3%	(687,972)	-5%
Payroll Direct-Salary	(1,468,814)	(1,708,604)	(1,870,927)	(1,945,905)	(2,126,825)	(2,303,792)	(2,338,109)	(2,610,252)	(272,143)	-12%	(306,460)	-13%
Payroll Direct-Hourly	(2,727,489)	(3,876,754)	(3,882,208)	(4,094,884)	(4,033,586)	(4,211,130)	(4,230,048)	(4,342,469)	(112,421)	-3%	(131,338)	-3%
Payroll Direct-Total	(4,196,303)	(5,585,358)	(5,753,135)	(6,040,789)	(6,160,411)	(6,514,922)	(6,568,157)	(6,952,721)	(384,564)	-6%	(437,798)	-7%
Payroll Burden	(1,069,765)	(1,479,738)	(1,557,836)	(1,663,055)	(1,751,304)	(1,923,445)	(1,957,757)	(1,959,190)	(1,433)	0%	(35,745)	-2%
Payroll Expenses	(5,266,069)	(7,065,096)	(7,310,972)	(7,703,844)	(7,911,715)	(8,438,368)	(8,525,914)	(8,911,911)	(385,997)	-5%	(473,543)	-6%
NORBO	(2,470,373)	(3,131,989)	(3,528,861)	(3,069,961)	(2,791,952)	(3,307,722)	(3,255,883)	(3,591,878)	(335,995)	-10%	(284,155)	-9%
Capital Expense Allocation	777,296	1,205,114	565,108	280,749	(406,761)	1,067,820	673,380	(377,851)	(1,051,231)	156%	(1,445,671)	135%
NOR	-	-	-	64,097	96,743	114,000	131,631	150,000	18,369	(0)	36,000	-32%
COGS %	777,296	1,205,114	565,108	344,846	(310,018)	1,181,820	805,011	(227,851)	(1,032,862)	128%	(1,409,671)	119%
COGS %	11%	12%	12%	12%	12%	12%	12%	12%				
Payroll Direct %	44%	43%	45%	48%	53%	45%	46%	50%				
Payroll Burden % Payroll	25%	26%	27%	28%	28%	30%	30%	28%				

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INITIAL DRAFT 2027 OPERATING FUND BUDGET

Tahoe Donner Association Operating Fund 2027 Budget

051 Trails

	2021	2022	2023	2024	2025	2026	2026	2027	2027 Bdg vs 2026 F/cast		2027 Bdg vs 2026 Budget	
	Actual	Actual	Actual	Actual	Actual	Budget	Forecast	Budget	Amount	%	Amount	%
Revenue	396	87	95	290	678	-	40	-	(40)	-100%	-	0%
Cogs	-	-	-	-	-	-	-	-	-	0%	-	0%
Gross Margin	396	87	95	290	678	-	40	-	(40)	-100%	-	0%
Payroll Direct-Salary	(70,114)	(47,107)	(158,553)	(166,419)	(174,725)	(179,381)	(183,329)	(189,627)	(6,298)	-3%	(10,246)	-6%
Payroll Direct-Hourly	(53,015)	(2,692)	(41,693)	(69,143)	(108,206)	(100,610)	(100,726)	(163,570)	(62,844)	-62%	(62,960)	-63%
Payroll Direct-Total	(123,130)	(49,799)	(200,246)	(235,563)	(282,931)	(279,991)	(284,055)	(353,197)	(69,142)	-24%	(73,206)	-26%
Payroll Burden	(26,532)	(10,660)	(38,758)	(36,983)	(66,729)	(75,384)	(73,628)	(95,329)	(21,702)	-29%	(19,945)	-26%
Payroll	(149,662)	(60,459)	(239,004)	(272,546)	(349,660)	(355,376)	(357,683)	(448,526)	(90,843)	-25%	(93,150)	-26%
Expenses	(25,139)	(16,555)	(32,093)	(43,017)	(43,959)	(36,540)	(37,707)	(55,501)	(17,794)	-47%	(18,961)	-52%
NORBO	(174,405)	(76,927)	(271,002)	(315,272)	(392,941)	(391,915)	(526,981)	(504,027)	22,954	4%	(112,112)	-29%
Capital Expense Allocation	-	-	-	53,024	96,743	114,000	131,631	150,000	18,369	(0)	36,000	-32%
NOR	(174,405)	(76,927)	(271,002)	(262,248)	(296,197)	(277,915)	(395,349)	(354,027)	41,322	10%	(76,112)	-27%
COGS %	0%	0%	0%	0%	0%	0%	0%	0%				
Payroll Direct %	-31093%	-57240%	-210785%	-81229%	-41710%	0%	-710138%	0%				
Payroll Burden % Payroll	-22%	-21%	-19%	-16%	-24%	-27%	-26%	-27%				

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INITIAL DRAFT 2027 OPERATING FUND BUDGET

Tahoe Donner Association Operating Fund 2027 Budget

0.00% 0.00% 0.00%
00.00% 00.00% 00.00%

080 Equestrian

	2021	2022	2023	2024	2025	2026	2026	2027	2027 Bdg vs 2026 F/cast		2027 Bdg vs 2026 Budget	
	Actual	Actual	Actual	Actual	Actual	Budget	Forecast	Budget	Amount	Pctg	Amount	Pctg
Revenue	78,689	140,341	152,553	170,120	143,210	138,282	158,756	127,442	(31,314)	-20%	(10,840)	-8%
Cogs	-	(1,165)	(1,242)	(3,329)	(1,231)	(1,380)	(1,774)	(1,380)	394	22%	-	0%
Gross Margin	78,689	139,177	151,311	166,791	141,979	136,902	156,982	126,062	(30,920)	-20%	(15,917)	-12%
Payroll Direct-Salary	(26,506)	(60,996)	(64,262)	(73,165)	(76,297)	(85,684)	(76,076)	(78,485)	(2,409)	-3%	7,199	8%
Payroll Direct-Hourly	(56,440)	(70,122)	(97,126)	(108,543)	(186,420)	(91,737)	(88,652)	(104,381)	(15,729)	-18%	(12,644)	-14%
Payroll Direct-Total	(82,946)	(131,118)	(161,389)	(181,708)	(262,717)	(177,421)	(164,728)	(182,866)	(18,138)	-11%	(5,445)	-3%
Payroll Burden	(18,585)	(44,815)	(46,649)	(55,237)	(49,174)	(55,140)	(57,314)	(44,916)	12,398	22%	10,223	19%
Payroll	(101,531)	(175,933)	(208,038)	(236,945)	(311,891)	(232,561)	(222,043)	(227,782)	(5,740)	-3%	4,779	2%
Expenses	(88,445)	(120,200)	(134,768)	(147,242)	(26,513)	(114,500)	(136,521)	(123,551)	12,970	10%	(9,051)	-8%
NORBO	(111,287)	(156,956)	(191,495)	(214,067)	(196,425)	(210,159)	(201,582)	(225,271)	(23,689)	-12%	(15,112)	-7%
Capital Expense Allocation	-	-	-	-	-	-	-	-	-	-	-	0%
NOR	(111,287)	(156,956)	(191,495)	(214,067)	(196,425)	(210,159)	(201,582)	(225,271)	(23,689)	-12%	(15,112)	-7%
COGS %	0%	-1%	-1%	-2%	-1%	-1%	-1%	-1%				
Payroll Direct %	-105%	-93%	-106%	-107%	-183%	-128%	-104%	-143%				
Payroll Burden % Payroll	-22%	-34%	-29%	-30%	-19%	-31%	-35%	-25%				

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INITIAL DRAFT 2027 OPERATING FUND BUDGET

Tahoe Donner Association Operating Fund 2027 Budget

10,000 5,400 5,600
100,000 100,000 100,000

100 Campground

	2021	2022	2023	2024	2025	2026	2026	2027	2027 Bdg vs 2026 F/cast		2027 Bdg vs 2026 Budget	
	Actual	Actual	Actual	Actual	Actual	Budget	Forecast	Budget	Amount	Pctg	Amount	Pctg
Revenue	116,461	100,078	135,453	126,378	113,873	129,853	156,720	142,212	(14,508)	-9%	12,359	10%
Cogs	-	-	-	-	-	-	-	-	-	-	-	0%
Gross Margin	116,461	100,078	135,453	126,378	113,873	129,853	156,720	142,212	(14,508)	-9%	12,359	10%
Payroll Direct-Salary	(35,047)	(37,493)	(39,405)	(41,417)	(42,039)	(43,437)	(41,594)	(44,369)	(2,775)	-7%	(932)	-2%
Payroll Direct-Hourly	(13,950)	(15,251)	(5,575)	(5,952)	(7,105)	(11,886)	(5,946)	(12,792)	(6,846)	-115%	(906)	-8%
Payroll Direct-Total	(48,998)	(52,744)	(44,980)	(47,369)	(49,144)	(55,323)	(47,540)	(57,161)	(9,621)	-20%	(1,838)	-3%
Payroll Burden	(7,598)	(6,342)	(5,105)	(19,405)	(7,968)	(11,808)	(11,180)	(13,041)	(1,860)	-17%	(1,233)	-10%
Payroll	(56,595)	(59,087)	(50,084)	(66,774)	(57,111)	(67,131)	(58,720)	(70,201)	(11,481)	-20%	(3,070)	-5%
Expenses	(39,715)	(45,420)	(60,945)	(61,604)	(52,954)	(54,300)	(63,139)	(63,975)	(835)	-1%	(9,674)	-18%
NORBO	20,151	(4,429)	24,424	(1,999)	3,807	8,422	34,860	8,036	(26,824)	-77%	(386)	-5%
Capital Expense Allocation	-	-	-	-	-	-	-	-	-	-	-	0%
NOR	20,151	(4,429)	24,424	(1,999)	3,807	8,422	34,860	8,036	(26,824)	-77%	(386)	-5%
COGS %	0%	0%	0%	0%	0%	0%	0%	0%				
Payroll Direct %	-42%	-53%	-33%	-37%	-43%	-43%	-30%	-40%				
Payroll Burden % Payroll	-16%	-12%	-11%	-41%	-16%	-21%	-24%	-23%				

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INITIAL DRAFT 2027 OPERATING FUND BUDGET

Tahoe Donner Association Operating Fund 2027 Budget

01,000 0.00% 0.00%
110,000 110.00% 110.00%

110 Cross Country Center

	2021	2022	2023	2024	2025	2026	2026	2027	2027 Bdg vs 2026 F/cast		2027 Bdg vs 2026 Budget	
	Actual	Actual	Actual	Actual	Actual	Budget	Forecast	Budget	Amount	%	Amount	%
Revenue	1,590,310	2,065,339	1,775,096	1,941,503	1,834,236	1,977,620	1,816,659	1,827,655	10,996	1%	(149,965)	-8%
Cogs	(103,497)	(127,982)	(106,562)	(143,143)	(128,353)	(135,200)	(130,303)	(134,800)	(4,497)	-3%	400	0%
Gross Margin	1,486,813	1,937,358	1,668,534	1,798,359	1,705,883	1,842,420	1,686,355	1,692,855	6,500	0%	(149,565)	-8%
Payroll Direct-Salary	(128,417)	(133,512)	(154,511)	(165,709)	(171,519)	(172,410)	(180,075)	(235,404)	(55,329)	-30.7%	(62,994)	-36.5%
Payroll Direct-Hourly	(296,393)	(418,756)	(389,975)	(405,297)	(389,373)	(455,682)	(369,880)	(403,631)	(33,750)	-9.1%	52,051	11.4%
Payroll Direct-Total	(424,810)	(552,268)	(544,486)	(571,005)	(560,892)	(628,092)	(549,955)	(639,035)	(89,080)	-16.2%	(10,943)	-1.7%
Payroll Burden	(77,097)	(115,075)	(110,021)	(141,331)	(140,264)	(183,261)	(148,991)	(155,851)	(6,860)	-4.6%	27,410	15%
Payroll	(501,907)	(667,343)	(654,507)	(712,337)	(701,156)	(811,353)	(698,946)	(794,886)	(95,940)	-14%	16,467	2%
Expenses	(298,868)	(373,764)	(420,012)	(405,366)	(330,679)	(404,910)	(400,138)	(420,333)	(20,195)	-5%	(15,424)	-4%
NORBO	686,038	896,251	594,014	680,657	674,048	626,158	587,271	477,636	(109,635)	-19%	(148,522)	24%
Capital Expense Allocation	-	-	-	-	-	-	-	-	-	0%	-	0%
NOR	686,038	896,251	594,014	680,657	674,048	626,158	587,271	477,636	(109,635)	-19%	(148,522)	-24%
COGS %	-7%	-6%	-6%	-7%	-6%	-6%	-6%	-7%				
Payroll Direct %	-27%	-27%	-31%	-29%	-33%	-33%	-33%	-35%				
Payroll Burden % Payroll	-18%	-21%	-20%	-25%	-17%	-17%	-17%	-24%				

Work in progress subject to further review by staff, data has not been reviewed by the Board

INITIAL DRAFT 2027 OPERATING FUND BUDGET

Tahoe Donner Association
Operating Fund
2027 Budget

0,000 0,000 0,000
1,261,923 1,261,923 1,261,923

120 Golf Course Operations

	2021	2022	2023	2024	2025	2026	2026	2027	2027 Bdg vs 2026 F/cast		2027 Bdg vs 2026 Budget	
	Actual	Actual	Actual	Actual	Actual	Budget	Forecast	Budget	Amount	Pctg	Amount	Pctg
12 Revenue	1,536,980	1,641,042	1,327,568	1,545,735	2,142,139	1,833,289	2,156,939	1,879,696	(277,244)	-13%	46,407	3%
13 Cogs	(57,808)	(85,288)	(91,880)	(107,511)	(120,935)	(118,173)	(111,148)	(115,777)	(4,629)	-4%	2,396	2%
Gross Margin	1,479,172	1,555,754	1,235,687	1,438,224	2,021,204	1,715,116	2,045,791	1,763,918	(281,873)	-14%	48,803	3%
14 Payroll Direct-Salary	(90,426)	(140,446)	(133,780)	(161,640)	(177,806)	(176,340)	(175,971)	(181,165)	(5,194)	-3%	(4,825)	-3%
13 Payroll Direct-Hourly	(160,759)	(175,659)	(144,518)	(197,964)	(236,503)	(252,827)	(282,654)	(270,992)	11,662	4%	(18,165)	-7%
Payroll Direct-Total	(251,186)	(316,106)	(278,297)	(359,604)	(414,309)	(429,167)	(458,625)	(452,157)	6,468	1%	(22,990)	-5%
20 Payroll Burden	(53,127)	(64,318)	(58,596)	(85,973)	(102,053)	(125,019)	(117,397)	(133,648)	(16,251)	-14%	(8,629)	-7%
Payroll	(304,313)	(380,423)	(336,893)	(445,576)	(516,362)	(554,186)	(576,021)	(585,805)	(9,784)	-2%	(31,619)	-6%
15 Expenses	(148,390)	(155,851)	(132,424)	(133,742)	(186,623)	(175,298)	(168,751)	(192,994)	(24,243)	-14%	(17,697)	-10%
NORBO	1,026,468	1,019,480	766,371	858,905	1,318,219	985,632	1,301,019	985,119	(315,900)	-24%	(513)	0%
19 Capital Expense Allocation	-	-	-	-	-	-	-	-	-	-	-	0%
NOR	1,026,468	1,019,480	766,371	858,905	1,318,219	985,632	1,301,019	985,119	(315,900)	-24%	(513)	0%
COGS %	-4%	-5%	-7%	-7%	-6%	-6%	-5%	-6%				
Payroll Direct %	-16%	-19%	-21%	-23%	-19%	-23%	-21%	-24%				
Payroll Burden % Payroll	-21%	-20%	-21%	-24%	-25%	-29%	-26%	-30%				
Net Income to Revenue %	66.78%	62.12%	57.73%	55.57%	61.54%	53.76%	60.32%	52.41%				

Work in progress subject to further review by staff, data has not been reviewed by the Board

INITIAL DRAFT 2027 OPERATING FUND BUDGET

Tahoe Donner Association Operating Fund 2027 Budget

4,381 4,400 4,400
125,855 125,402 125,855

125 Golf Course Maintenance

	2021	2022	2023	2024	2025	2026	2026	2027	2027 Bdg vs 2026 F/cast		2027 Bdg vs 2026 Budget	
	Actual	Actual	Actual	Actual	Actual	Budget	Forecast	Budget	Amount	Pctg	Amount	Pctg
Revenue	-	-	-	-	-	-	-	-	-	0%	-	0%
Cogs	-	-	-	-	-	-	-	-	-	0%	-	0%
Gross Margin	-	-	-	-	-	-	-	-	-	0%	-	0%
Payroll Direct-Salary	(169,547)	(197,201)	(197,306)	(201,401)	(204,688)	(215,162)	(212,044)	(220,199)	(8,155)	-4%	(5,037)	-2%
Payroll Direct-Hourly	(315,926)	(448,072)	(378,803)	(475,532)	(433,776)	(448,075)	(444,800)	(472,362)	(27,562)	-6%	(24,287)	-5%
Payroll Direct-Total	(485,473)	(645,273)	(576,109)	(676,933)	(638,464)	(663,237)	(656,844)	(692,561)	(35,716)	-5%	(29,324)	-4%
Payroll Burden	(125,529)	(165,011)	(164,723)	(186,231)	(182,722)	(171,449)	(190,790)	(229,709)	(38,919)	-20%	(58,260)	-34%
Payroll	(611,002)	(810,284)	(740,832)	(863,164)	(821,186)	(834,686)	(847,634)	(922,270)	(74,635)	-9%	(87,583)	-10%
Expenses	(378,855)	(445,035)	(343,200)	(422,287)	(402,783)	(417,373)	(398,201)	(435,502)	(37,301)	-9%	(18,129)	-4%
NORBO	(989,857)	(1,255,319)	(1,084,032)	(1,285,451)	(1,223,968)	(1,252,060)	(1,245,835)	(1,357,772)	(111,936)	-9%	(105,712)	-8%
Capital Expense Allocation	-	-	-	-	-	-	-	-	-	0%	-	0%
NOR	(989,857)	(1,255,319)	(1,084,032)	(1,285,451)	(1,223,968)	(1,252,060)	(1,245,835)	(1,357,772)	(111,936)	-9%	(105,712)	-8%
COGS %	0%	0%	0%	0%	0%	0%	0%	0%				
Payroll Direct %	0%	0%	0%	0%	0%	0%	0%	0%				
Payroll Burden % Payroll	-26%	-26%	-29%	-28%	-29%	-26%	-29%	-33%				

Work in progress subject to further review by staff, data has not been reviewed by the Board

INITIAL DRAFT 2027 OPERATING FUND BUDGET

Tahoe Donner Association Operating Fund 2027 Budget

128 and 170 Consolidated

128 The Lodge

	2021	2022	2023	2024	2025	2026	2026	2027	2027 Bdg vs 2026 F/cast		2027 Bdg vs 2026 Budget	
	Actual	Actual	Actual	Actual	Actual	Budget	Forecast	Budget	Amount	Pctg	Amount	Pctg
Revenue	1,851,962	2,174,158	2,351,901	2,231,363	2,266,669	2,606,040	2,388,123	2,401,091	12,968	1%	(204,949)	-8%
Cogs	(611,956)	(762,764)	(725,246)	(748,640)	(729,616)	(824,870)	(719,494)	(745,675)	(26,181)	-4%	79,195	10%
Gross Margin	1,240,006	1,411,394	1,626,655	1,482,723	1,537,054	1,781,170	1,668,629	1,655,416	(13,213)	-1%	(125,754)	-7%
Payroll Direct-Salary	(439,798)	(514,335)	(438,611)	(486,259)	(473,779)	(479,341)	(520,658)	(582,917)	(62,259)	-12%	(103,576)	-22%
Payroll Direct-Hourly	(671,973)	(829,027)	(841,045)	(867,804)	(830,054)	(747,766)	(766,446)	(714,155)	52,291	7%	33,611	4%
Payroll Direct-Total	(1,111,771)	(1,343,362)	(1,279,656)	(1,354,063)	(1,303,833)	(1,227,107)	(1,287,104)	(1,297,072)	(9,969)	-1%	(69,965)	-6%
Payroll Burden	(363,535)	(464,491)	(476,401)	(485,482)	(517,616)	(562,100)	(551,482)	(499,080)	52,402	10%	63,020	11%
Payroll	(1,475,306)	(1,807,853)	(1,756,057)	(1,839,545)	(1,821,449)	(1,789,207)	(1,838,585)	(1,796,152)	42,434	2%	(6,944)	0%
Expenses	(414,869)	(487,418)	(638,718)	(512,619)	(484,061)	(472,730)	(449,645)	(466,880)	(17,235)	-4%	5,850	1%
NORBO	(650,169)	(883,877)	(768,120)	(869,441)	(768,457)	(480,767)	(619,601)	(607,616)	11,986	2%	(126,849)	-26%
Capital Expense Allocation	-	-	-	-	-	-	-	-	-	-	-	0%
NOR	(650,169)	(883,877)	(768,120)	(869,441)	(768,457)	(480,767)	(619,601)	(607,616)	11,986	2%	(126,849)	-26%
COGS %	-33%	-35%	-31%	-34%	-32%	-32%	-30%	-31%				
Payroll Direct %	-60%	-62%	-54%	-61%	-58%	-47%	-54%	-54%				
Payroll Burden % Payroll	-33%	-35%	-37%	-36%	-40%	-46%	-43%	-38%				
Net Result % of Revenue	-35.11%	-40.65%	-32.66%	-38.96%	-33.90%	-18.45%	-25.95%	-25.31%				

Work in progress subject to further review by staff, data has not been reviewed
by the Board

INITIAL DRAFT 2027 OPERATING FUND BUDGET

Tahoe Donner Association
Operating Fund
2027 Budget

0.000 0.000 0.000
141,339 141,339 141,339

141 Bikeworks

	2021	2022	2023	2024	2025	2026	2026	2027	2027 Bdg vs 2026 F/cast		2027 Bdg vs 2026 Budget	
	Actual	Actual	Actual	Actual	Actual	Budget	Forecast	Budget	Amount	Pctg	Amount	Pctg
12 Revenue	143,339	142,526	223,398	222,367	200,959	222,869	242,499	209,488	(33,011)	-14%	(13,381)	-6%
13 Cogs	(30,592)	(39,460)	(80,817)	(63,346)	(54,083)	(64,980)	(68,292)	(47,590)	20,702	30%	17,390	27%
Gross Margin	112,748	103,066	142,582	159,021	146,876	157,889	174,206	161,898	(12,308)	-7%	4,009	3%
14 Payroll Direct-Salary	(45,838)	(42,448)	(53,230)	(56,145)	(56,456)	(57,463)	(48,978)	(61,326)	(12,347)	-25%	(3,863)	-7%
15 Payroll Direct-Hourly	(36,578)	(45,830)	(54,598)	(52,941)	(52,214)	(54,763)	(56,064)	(67,178)	(11,114)	-20%	(12,415)	-23%
Payroll Direct-Total	(82,415)	(88,278)	(107,828)	(109,086)	(108,670)	(112,226)	(105,042)	(128,504)	(23,461)	-22%	(16,278)	-15%
25 Payroll Burden	(24,066)	(23,762)	(24,456)	(36,458)	(29,192)	(32,786)	(35,105)	(40,449)	(5,344)	-15%	(7,662)	-23%
Payroll	(106,481)	(112,040)	(132,284)	(145,544)	(137,862)	(145,012)	(140,147)	(168,952)	(28,805)	-21%	(23,940)	-17%
16 Expenses	(23,383)	(30,724)	(39,714)	(41,745)	(51,692)	(44,043)	(42,977)	(49,167)	(6,190)	-14%	(5,124)	-12%
NORBO	(17,116)	(39,698)	(29,417)	(28,268)	(42,678)	(31,166)	(8,918)	(56,221)	(47,303)	-530%	(25,056)	-80%
16a Capital Expense Allocation	-	-	-	-	-	-	-	-	-	0%	-	0%
NOR	(17,116)	(39,698)	(29,417)	(28,268)	(42,678)	(31,166)	(8,918)	(56,221)	(47,303)	-530%	(25,056)	-80%
COGS %	-21%	-28%	-36%	-28%	-27%	-29%	-28%	-23%				
Payroll Direct %	-57%	-62%	-48%	-49%	-54%	-50%	-43%	-61%				
Payroll Burden % Payroll	-29%	-27%	-23%	-33%	-27%	-29%	-33%	-31%				

Work in progress subject to further review by staff, data has not been reviewed by the Board

INITIAL DRAFT 2027 OPERATING FUND BUDGET

Tahoe Donner Association
Operating Fund
2027 Budget

0.000 0.455 0.455
194,385 194,455 194,385

150 Pizza on the Hill

	2021	2022	2023	2024	2025	2026	2026	2027	2027 Bdg vs 2026 F/cast		2027 Bdg vs 2026 Budget	
	Actual	Actual	Actual	Actual	Actual	Budget	Forecast	Budget	Amount	Pctg	Amount	Pctg
12 Revenue	19,240	496,872	540,182	591,767	680,616	657,270	779,334	713,491	(65,843)	-8%	56,221	9%
13 Cogs	(18,592)	(159,540)	(147,801)	(196,497)	(203,743)	(186,402)	(212,023)	(200,921)	11,102	5%	(14,518)	-8%
Gross Margin	648	337,332	392,381	395,270	476,873	470,867	567,311	512,570	(54,741)	-10%	41,703	9%
14 Payroll Direct-Salary	(63,794)	(105,259)	(122,984)	(129,799)	(132,741)	(107,790)	(118,690)	(124,791)	(6,101)	-5%	(17,001)	-16%
15 Payroll Direct-Hourly	(24,199)	(233,475)	(209,961)	(230,522)	(242,495)	(272,044)	(275,026)	(246,135)	28,891	11%	25,909	10%
Payroll Direct-Total	(87,993)	(338,734)	(332,945)	(360,321)	(375,237)	(379,834)	(393,716)	(370,926)	22,790	6%	8,908	2%
25 Payroll Burden	(14,859)	(75,491)	(65,467)	(90,689)	(87,549)	(103,464)	(99,422)	(108,197)	(8,775)	-9%	(4,733)	-5%
Payroll	(102,852)	(414,225)	(398,412)	(451,010)	(462,786)	(483,298)	(493,138)	(479,123)	14,015	3%	4,175	1%
16 Expenses	(32,924)	(95,472)	(123,270)	(130,156)	(127,539)	(139,106)	(144,380)	(142,865)	1,515	1%	(3,759)	-3%
NORBO	(135,128)	(172,364)	(129,301)	(185,897)	(113,452)	(151,536)	(70,207)	(109,417)	(39,210)	-56%	42,119	28%
Capital Expense Allocation	-	-	-	-	-	-	-	-	-	-	-	0%
NOR	(135,128)	(172,364)	(129,301)	(185,897)	(113,452)	(151,536)	(70,207)	(109,417)	(39,210)	-56%	42,119	28%
COGS %	-97%	-32%	-27%	-33%	-30%	-28%	-27%	-28%				
Payroll Direct %	-457%	-68%	-62%	-61%	-55%	-58%	-51%	-52%				
Payroll Burden % Payroll	-17%	-22%	-20%	-25%	-23%	-27%	-25%	-29%				

Work in progress subject to further review by staff, data has not been reviewed by the Board

INITIAL DRAFT 2027 OPERATING FUND BUDGET

Tahoe Donner Association Operating Fund 2027 Budget

0.000 0.000 0.000

155 Alder Creek Café

	2021	2022	2023	2024	2025	2026	2026	2027	2027 Bdg vs 2026 F/cast		2027 Bdg vs 2026 Budget	
	Actual	Actual	Actual	Actual	Actual	Budget	Forecast	Budget	Amount	Pctg	Amount	Pctg
Revenue	197,118	382,228	422,497	437,867	322,390	505,145	504,913	552,824	47,911	9%	47,679	9%
Cogs	(66,180)	(122,389)	(143,353)	(132,853)	(110,625)	(154,070)	(162,244)	(177,370)	(15,126)	-9%	(23,300)	-15%
Gross Margin	130,938	259,839	279,144	305,013	211,765	351,075	342,669	375,454	32,785	10%	24,379	7%
Payroll Direct-Salary	(9,476)	(22,369)	(59,042)	(78,745)	(124,593)	(188,866)	(191,480)	(223,484)	(32,004)	-17%	(34,618)	-18%
Payroll Direct-Hourly	(127,677)	(189,735)	(181,217)	(194,434)	(132,713)	(137,090)	(172,159)	(151,206)	20,953	12%	(14,116)	-10%
Payroll Direct-Total	(137,152)	(212,104)	(240,259)	(273,179)	(257,306)	(325,956)	(363,639)	(374,690)	(11,051)	-3%	(48,734)	-15%
Payroll Burden	(27,615)	(31,940)	(44,401)	(59,123)	(52,534)	(63,818)	(69,206)	(77,699)	(8,493)	-12%	(13,882)	-22%
Payroll	(164,767)	(244,044)	(284,660)	(332,302)	(309,841)	(389,774)	(432,846)	(452,389)	(19,544)	-5%	(62,616)	-16%
Expenses	(77,950)	(89,371)	(104,357)	(120,717)	(95,277)	(97,408)	(113,618)	(100,187)	13,431	12%	(2,779)	-3%
NORBO	(111,779)	(73,576)	(109,873)	(148,006)	(193,353)	(136,106)	(203,794)	(177,122)	26,672	13%	(41,016)	-30%
Capital Expense Allocation	-	-	-	-	-	-	-	-	-	0%	-	0%
NOR	(111,779)	(73,576)	(109,873)	(148,006)	(193,353)	(136,106)	(203,794)	(177,122)	26,672	13%	(41,016)	-30%
COGS %	-34%	-32%	-34%	-30%	-34%	-31%	-32%	-32%				
Payroll Direct %	-70%	-55%	-57%	-62%	-80%	-65%	-72%	-68%				
Payroll Burden % Payroll	-20%	-15%	-18%	-22%	-20%	-20%	-19%	-21%				
Net Result % to Revenue	-56.71%	-19.25%	-26.01%	-33.80%	-59.97%	-26.94%	-40.36%	-32.04%				

Work in progress subject to further review by staff, data has not been reviewed by the Board

INITIAL DRAFT 2027 OPERATING FUND BUDGET

Tahoe Donner Association Operating Fund 2027 Budget

0,000 0,000 0,000
180,000 180,000 180,000

180 Winter Food and Beverage

		2021	2022	2023	2024	2025	2026	2026	2027	2027 Bdg vs 2026 F/cast		2027 Bdg vs 2026 Budget	
		Actual	Actual	Actual	Actual	Actual	Budget	Forecast	Budget	Amount	Pctg	Amount	Pctg
12	Revenue	254,490	501,688	532,185	406,634	95,222	669,720	628,577	610,120	(18,457)	-3%	(59,600)	-9%
13	Cogs	(75,146)	(155,469)	(146,446)	(115,890)	(30,721)	(195,100)	(208,660)	(177,880)	30,780	15%	17,220	9%
	Gross Margin	179,344	346,219	385,739	290,744	64,501	474,620	419,917	432,240	12,323	3%	(42,380)	-9%
14	Payroll Direct-Salary	(48,170)	(50,402)	(77,777)	(35,321)	(55,392)	(85,746)	(91,012)	(93,053)	(2,040)	-2%	(7,307)	-9%
15	Payroll Direct-Hourly	(58,425)	(153,966)	(152,360)	(121,901)	(41,297)	(181,138)	(207,698)	(245,052)	(37,354)	-18%	(63,914)	-35%
	Payroll Direct-Total	(106,595)	(204,368)	(230,137)	(157,222)	(96,689)	(266,884)	(298,710)	(338,105)	(39,394)	-13%	(71,221)	-27%
20	Payroll Burden	(24,063)	(40,531)	(44,951)	(29,095)	(19,147)	(35,376)	(49,585)	(48,699)	885	2%	(13,324)	-38%
	Payroll	(130,658)	(244,900)	(275,088)	(186,317)	(115,835)	(302,259)	(348,295)	(386,804)	(38,509)	-11%	(84,545)	-28%
18	Expenses	(31,325)	(68,124)	(58,790)	(51,262)	(22,811)	(63,981)	(73,431)	(71,231)	2,199	3%	(7,250)	-11%
	NORBO	17,361	33,195	51,861	53,165	(74,145)	108,379	(1,808)	(25,796)	(23,987)	-1326%	(134,175)	124%
19	Capital Expense Allocation	-	-	-	-	-	-	-	-	-	0%	-	0%
	NOR	17,361	33,195	51,861	53,165	(74,145)	108,379	(1,808)	(25,796)	(23,987)	-1326%	(134,175)	124%
	COGS %	-30%	-31%	-28%	-28%	-32%	-29%	-33%	-29%				
	Payroll Direct %	-42%	-41%	-43%	-39%	-102%	-40%	-48%	-55%				
	Payroll Burden % Payroll	-23%	-20%	-20%	-19%	-20%	-13%	-17%	-14%				

Work in progress subject to further review by staff, data has not been reviewed by the Board

INITIAL DRAFT 2027 OPERATING FUND BUDGET

Tahoe Donner Association
Operating Fund
2027 Budget

2021 2022 2023
2024 2025 2026

200 Marketing - Downhill

	2021	2022	2023	2024	2025	2026	2026	2027	2027 Bdg vs 2026 F/cast		2027 Bdg vs 2026 Budget	
	Actual	Actual	Actual	Actual	Actual	Budget	Forecast	Budget	Amount	Pctg	Amount	Pctg
Revenue	-	-	-	-	-	-	-	-	-	0%	-	0%
Cogs	-	-	-	-	-	-	-	-	-	0%	-	0%
Gross Margin	-	-	-	-	-	-	-	-	-	0%	-	0%
Payroll Direct-Salary	-	-	-	-	-	-	-	-	-	0%	-	0%
Payroll Direct-Hourly	-	-	-	-	-	-	-	-	-	0%	-	0%
Payroll Direct-Total	-	-	-	-	-	-	-	-	-	0%	-	0%
Payroll Burden	-	-	-	-	-	-	-	-	-	0%	-	0%
Payroll	-	-	-	-	-	-	-	-	-	0%	-	0%
Expenses	(20,443)	(40,603)	(41,841)	(21,005)	(44,625)	(61,280)	(60,941)	(59,980)	961	2%	1,300	2%
NORBO	(20,443)	(40,603)	(41,841)	(21,005)	(44,625)	(61,280)	(60,941)	(59,980)	961	2%	1,300	2%
Capital Expense Allocation	-	-	-	-	-	-	-	-	-	0%	-	0%
NOR	(20,443)	(40,603)	(41,841)	(21,005)	(44,625)	(61,280)	(60,941)	(59,980)	961	2%	1,300	2%
COGS %	0%	0%	0%	0%	0%	0%	0%	0%				
Payroll Direct %	0%	0%	0%	0%	0%	0%	0%	0%				
Payroll Burden % Payroll	0%	0%	0%	0%	0%	0%	0%	0%				

Work in progress subject to further review by staff, data has not been reviewed
by the Board

INITIAL DRAFT 2027 OPERATING FUND BUDGET

Tahoe Donner Association
Operating Fund
2027 Budget

1,000 5,000 10,000
20,000 25,000 30,000

210 Mountain Operations

	2021	2022	2023	2024	2025	2026	2026	2027	2027 Bdg vs 2026 F/cast		2027 Bdg vs 2026 Budget	
	Actual	Actual	Actual	Actual	Actual	Budget	F/cast	Budget	Amount	Pctg	Amount	Pctg
Revenue	29,721	134,795	180,321	84	818	-	1,577	-	(1,577)	-100%	-	0%
Cogs	-	-	-	-	-	-	-	-	-	0%	-	0%
Gross Margin	29,721	134,795	180,321	84	818	-	1,577	-	(1,577)	-100%	-	0%
Payroll Direct-Salary	(136,697)	(144,987)	(162,348)	(163,152)	(207,199)	(295,552)	(242,165)	(257,192)	(15,027)	-6%	38,360	13%
Payroll Direct-Hourly	(397,672)	(479,901)	(505,149)	(544,229)	(494,968)	(547,558)	(481,093)	(557,240)	(76,147)	-16%	(9,682)	-2%
Payroll Direct-Total	(534,369)	(624,888)	(667,497)	(707,381)	(702,167)	(843,110)	(723,258)	(814,432)	(91,174)	-13%	28,678	3%
Payroll Burden	(135,842)	(181,689)	(188,344)	(187,183)	(203,256)	(201,640)	(202,403)	(213,589)	(11,186)	-6%	(11,949)	-6%
Payroll	(670,212)	(806,577)	(855,840)	(894,564)	(905,423)	(1,044,750)	(925,661)	(1,028,021)	(102,360)	-11%	16,729	2%
Expenses	(608,509)	(859,102)	(1,052,470)	(696,779)	(713,873)	(836,917)	(881,798)	(1,000,309)	(118,510)	-13%	(163,392)	-20%
NORBO	(1,248,999)	(1,530,884)	(1,727,989)	(1,591,259)	(1,618,478)	(1,881,667)	(1,805,883)	(2,028,330)	(222,447)	-12%	(146,663)	-8%
Capital Expense Allocation	-	-	-	4,800	-	-	-	-	-	0%	-	0%
NOR	(1,248,999)	(1,530,884)	(1,727,989)	(1,586,459)	(1,618,478)	(1,881,667)	(1,805,883)	(2,028,330)	(222,447)	-12%	(146,663)	-8%
COGS %	0%	0%	0%	0%	0%	0%	0%	0%	-	0%	-	0%
Payroll Direct %	-1798%	-464%	-370%	-842120%	-85842%	0%	-45875%	0%				
Payroll Burden % Payroll	-25%	-29%	-28%	-26%	-29%	-24%	-28%	-26%				

Work in progress subject to further review by staff, data has not been reviewed
by the Board

INITIAL DRAFT 2027 OPERATING FUND BUDGET

Tahoe Donner Association Operating Fund 2027 Budget

4,000 12,100 12,500
211,500 211,100 211,500

211 Lift Maintenance

	2021	2022	2023	2024	2025	2026	2026	2027	2027 Bdg vs 2026 F/cast		2027 Bdg vs 2026 Budget	
	Actual	Actual	Actual	Actual	Actual	Budget	Forecast	Budget	Amount	Pctg	Amount	Pctg
12 Revenue	-	-	-	-	-	-	-	-	-	0%	-	0%
13 Cogs	-	-	-	-	-	-	-	-	-	0%	-	0%
Gross Margin	-	-	-	-	-	-	-	-	-	0%	-	0%
14 Payroll Direct-Salary	(13,110)	(12,883)	(13,963)	(15,655)	(16,568)	(16,130)	(15,563)	(16,934)	(1,371)	-9%	(803)	-5%
15 Payroll Direct-Hourly	(160,755)	(210,325)	(200,085)	(154,145)	(233,674)	(252,228)	(254,334)	(259,728)	(5,394)	-2%	(7,500)	-3%
Payroll Direct-Total	(173,865)	(223,208)	(214,049)	(169,800)	(250,242)	(268,358)	(269,896)	(276,662)	(6,766)	-3%	(8,303)	-3%
20 Payroll Burden	(54,347)	(79,148)	(83,395)	(55,981)	(82,110)	(88,030)	(90,543)	(94,601)	(4,058)	-4%	(6,571)	-7%
Payroll	(228,211)	(302,355)	(297,443)	(225,780)	(332,353)	(356,388)	(360,439)	(371,263)	(10,823)	-3%	(14,874)	-4%
18 Expenses	(18,879)	(26,932)	(29,662)	(30,288)	(41,048)	(38,972)	(36,852)	(40,826)	(3,974)	-11%	(1,854)	-5%
NORBO	(247,090)	(329,287)	(327,105)	(256,069)	(373,401)	(395,361)	(397,291)	(412,089)	(14,798)	-4%	(16,728)	-4%
19 Capital Expense Allocation	-	-	-	4,456	-	-	-	-	-	0%	-	0%
NOR	(247,090)	(329,287)	(327,105)	(251,613)	(373,401)	(395,361)	(397,291)	(412,089)	(14,798)	-4%	(16,728)	-4%
COGS %	0%	0%	0%	0%	0%	0%	0%	0%				
Payroll Direct %	0%	0%	0%	0%	0%	0%	0%	0%				
Payroll Burden % Payroll	-31%	-35%	-39%	-33%	-33%	-33%	-34%	-34%				

Work in progress subject to further review by staff, data has not been reviewed by the Board

INITIAL DRAFT 2027 OPERATING FUND BUDGET

Tahoe Donner Association Operating Fund 2027 Budget

01/001 01/002 01/003
212,500 212,400 212,500

212 Snowmaking

	2021	2022	2023	2024	2025	2026	2026	2027	2027 Bdg vs 2026 F/cast		2027 Bdg vs 2026 Budget	
	Actual	Actual	Actual	Actual	Actual	Budget	Forecast	Budget	Amount	Pctg	Amount	Pctg
12 Revenue	-	-	-	-	-	-	-	-	-	0%	-	0%
13 Cogs	-	-	-	-	-	-	-	-	-	0%	-	0%
Gross Margin	-	-	-	-	-	-	-	-	-	0%	-	0%
14 Payroll Direct-Salary	-	-	-	-	-	-	-	-	-	0%	-	0%
15 Payroll Direct-Hourly	(6,925)	(4,420)	(7,366)	(17,272)	(11,682)	(23,375)	(21,963)	(22,800)	(837)	-4%	575	2%
Payroll Direct-Total	(6,925)	(4,420)	(7,366)	(17,272)	(11,682)	(23,375)	(21,963)	(22,800)	(837)	-4%	575	2%
20 Payroll Burden	(1,569)	(904)	(4,696)	(4,605)	(2,847)	(4,290)	(4,142)	(4,190)	(48)	-1%	100	2%
Payroll	(8,494)	(5,324)	(12,062)	(21,877)	(14,529)	(27,665)	(26,104)	(26,990)	(886)	-3%	675	2%
18 Expenses	(66,500)	(43,858)	(64,442)	(35,504)	(24,138)	(69,767)	(69,081)	(72,669)	(3,589)	-5%	(2,902)	-4%
NORBO	(74,994)	(49,183)	(76,504)	(57,381)	(38,666)	(97,432)	(95,185)	(99,659)	(4,474)	-5%	(2,227)	-2%
19 Capital Expense Allocation	-	-	-	-	-	-	-	-	-	0%	-	0%
NOR	(74,994)	(49,183)	(76,504)	(57,381)	(38,666)	(97,432)	(95,185)	(99,659)	(4,474)	-5%	(2,227)	-2%
COGS %	0%	0%	0%	0%	0%	0%	0%	0%				
Payroll Direct %	0%	0%	0%	0%	0%	0%	0%	0%				
Payroll Burden % Payroll	-23%	-20%	-64%	-27%	-24%	-18%	-19%	-18%				

Work in progress subject to further review by staff, data has not been reviewed
by the Board

INITIAL DRAFT 2027 OPERATING FUND BUDGET

Tahoe Donner Association Operating Fund 2027 Budget

2021 2022 2023
2024 2025 2026

214 Ski Retail

	2021	2022	2023	2024	2025	2026	2026	2027	2027 Bdg vs 2026 F/cast		2027 Bdg vs 2026 Budget	
	Actual	Actual	Actual	Actual	Actual	Budget	Forecast	Budget	Amount	Pctg	Amount	Pctg
Revenue	70,593	124,638	135,794	102,038	51,365	123,211	140,602	110,656	(29,946)	-21%	(12,555)	-10%
Cogs	(36,569)	(53,726)	(64,901)	(40,401)	(24,990)	(57,400)	(55,114)	(51,300)	3,814	7%	6,100	11%
Gross Margin	34,024	70,912	70,893	61,637	26,376	65,811	85,488	59,356	(26,132)	-31%	(6,455)	-10%
Payroll Direct-Salary	(13,110)	(12,883)	(13,158)	(15,655)	(16,438)	(16,130)	(15,563)	(16,934)	(1,371)	-9%	(803)	-5%
Payroll Direct-Hourly	(19,746)	(26,289)	(27,375)	(27,923)	(61,322)	(32,225)	(29,417)	(33,409)	(3,992)	-14%	(1,184)	-4%
Payroll Direct-Total	(32,856)	(39,172)	(40,533)	(43,577)	(77,760)	(48,356)	(44,979)	(50,344)	(5,365)	-12%	(1,987)	-4%
Payroll Burden	(11,373)	(20,638)	(26,481)	(27,140)	(25,985)	(9,863)	(18,508)	(9,979)	8,529	46%	(116)	-1%
Payroll	(44,230)	(59,809)	(67,015)	(70,718)	(103,745)	(58,219)	(63,488)	(60,322)	3,165	5%	(2,103)	-4%
Expenses	(1,047)	(2,290)	(308)	(3,084)	28,705	(3,771)	(4,245)	(3,771)	474	11%	-	0%
NORBO	(11,253)	8,812	3,570	(12,164)	(48,664)	3,821	17,755	(4,737)	(22,492)	127%	(8,558)	224%
Capital Expense Allocation	-	-	-	854	-	-	-	-	-	0%	-	0%
NOR	(11,253)	8,812	3,570	(11,310)	(48,664)	3,821	17,755	(4,737)	(22,492)	127%	(8,558)	224%
COGS %	-52%	-43%	-48%	-40%	-49%	-47%	-39%	-46%				
Payroll Direct %	-47%	-31%	-30%	-43%	-151%	-39%	-32%	-45%				
Payroll Burden % Payroll	-35%	-53%	-65%	-62%	-33%	-20%	-41%	-20%				

Work in progress subject to further revue by staff, data has not been reviewed by the Board

INITIAL DRAFT 2027 OPERATING FUND BUDGET

Tahoe Donner Association
Operating Fund
2027 Budget

1,000 2,455 6,355
215,355 219,455 215,355

215 Ski Rental

	2021	2022	2023	2024	2025	2026	2026	2027	2027 Bdg vs 2026 F/cast		2027 Bdg vs 2026 Budget	
	Actual	Actual	Actual	Actual	Actual	Budget	Forecast	Budget	Amount	Pctg	Amount	Pctg
Revenue	479,472	804,911	784,194	734,847	535,993	887,345	716,447	751,075	34,628	5%	(136,270)	-15%
Cogs	-	-	-	-	-	-	-	-	-	0%	-	0%
Gross Margin	479,472	804,911	784,194	734,847	535,993	887,345	716,447	751,075	34,628	5%	(136,270)	-15%
Payroll Direct-Salary	(13,110)	(12,883)	(13,690)	(15,655)	(16,037)	(16,130)	(15,563)	(16,934)	(1,371)	-9%	(803)	-5%
Payroll Direct-Hourly	(58,649)	(86,600)	(95,775)	(89,138)	(85,428)	(114,741)	(106,990)	(88,282)	18,708	17%	26,459	23%
Payroll Direct-Total	(71,760)	(99,483)	(109,466)	(104,793)	(101,466)	(130,871)	(122,553)	(105,216)	17,337	14%	25,656	20%
Payroll Burden	(12,203)	(16,353)	(16,274)	(17,372)	(19,657)	(25,355)	(25,760)	(20,510)	5,251	20%	4,845	19%
Payroll	(83,962)	(115,835)	(125,739)	(122,165)	(121,123)	(156,226)	(148,313)	(125,726)	22,587	15%	30,501	20%
Expenses	(7,474)	(3,192)	(1,001)	(23,009)	(8,455)	(9,577)	(7,968)	(9,577)	(1,609)	-20%	-	0%
NORBO	388,035	685,884	657,454	589,673	406,415	721,542	560,166	615,772	55,606	10%	(105,769)	-15%
Capital Expense Allocation	-	-	-	-	-	-	-	-	-	0%	-	0%
NOR	388,035	685,884	657,454	589,673	406,415	721,542	560,166	615,772	55,606	10%	(105,769)	-15%
COGS %	0%	0%	0%	0%	0%	0%	0%	0%				
Payroll Direct %	-15%	-12%	-14%	-14%	-19%	-15%	-17%	-14%				
Payroll Burden % Payroll	-17%	-16%	-15%	-17%	-19%	-19%	-21%	-19%				

Work in progress subject to further review by staff, data has not been reviewed by the Board

INITIAL DRAFT 2027 OPERATING FUND BUDGET

Tahoe Donner Association Operating Fund 2027 Budget

216 Snowplay

	2021	2022	2023	2024	2025	2026	2026	2027	2027 Bdg vs 2026 F/cast		2027 Bdg vs 2026 Budget	
	Actual	Actual	Actual	Actual	Actual	Budget	Forecast	Budget	Amount	Pctg	Amount	Pctg
Revenue	249,146	237,123	229,213	250,291	236,122	259,351	234,734	236,101	1,367	1%	(23,250)	-9%
Cogs	(685)	(458)	(979)	(4,465)	(4,224)	(2,300)	(4,388)	(2,000)	2,388	54%	300	13%
Gross Margin	248,462	236,665	228,234	245,826	231,898	257,051	230,346	234,101	3,754	2%	(22,950)	-9%
Payroll Direct-Salary	(14,961)	(15,611)	(16,907)	(18,720)	(19,333)	(38,565)	(49,099)	(51,280)	(2,181)	-4%	(12,715)	-33%
Payroll Direct-Hourly	(46,783)	(69,813)	(78,933)	(70,836)	(73,554)	(67,915)	(64,117)	(66,015)	(1,898)	-3%	1,900	3%
Payroll Direct-Total	(61,744)	(85,424)	(95,841)	(89,556)	(92,887)	(106,480)	(113,216)	(117,295)	(4,079)	-4%	(10,815)	-10%
Payroll Burden	(13,172)	(20,881)	(17,665)	(18,711)	(26,640)	(20,995)	(29,958)	(29,034)	924	3%	(8,039)	-38%
Payroll	(74,916)	(106,304)	(113,505)	(108,267)	(119,528)	(127,475)	(143,174)	(146,329)	(3,155)	-2%	(18,854)	-15%
Expenses	(57,939)	(44,621)	(69,608)	(67,761)	(71,961)	(71,346)	(75,083)	(82,218)	(7,136)	-10%	(10,872)	-15%
NORBO	115,607	85,739	45,121	69,798	40,409	58,230	12,090	5,554	(6,536)	-54%	(52,676)	-90%
Capital Expense Allocation	-	-	-	-	-	-	-	-	-	0%	-	0%
NOR	115,607	85,739	45,121	69,798	40,409	58,230	12,090	5,554	(6,536)	-54%	(52,676)	-90%
COGS %	0%	0%	0%	-2%	-2%	-1%	-2%	-1%				
Payroll Direct %	-25%	-36%	-42%	-36%	-39%	-41%	-48%	-50%				
Payroll Burden % Payroll	-21%	-24%	-18%	-21%	-29%	-20%	-26%	-25%				

Work in progress subject to further review by staff, data has not been reviewed by the Board

INITIAL DRAFT 2027 OPERATING FUND BUDGET

Tahoe Donner Association Operating Fund 2027 Budget

01/30/27 02/15/27 03/15/27
2026, 2027 2026, 2027 2026, 2027

220 Ski School

		2021	2022	2023	2024	2025	2026	2026	2027	2027 Bdg vs 2026 F/cast		2027 Bdg vs 2026 Budget	
		Actual	Actual	Actual	Actual	Actual	Budget	Forecast	Budget	Amount	Pctg	Amount	Pctg
12	Revenue	741,808	1,222,942	1,502,898	1,378,191	1,103,343	1,776,855	1,655,772	1,637,815	(17,957)	-1%	(139,040)	-8%
13	Cogs	-	-	-	-	-	-	-	-	-	0%	-	0%
	Gross Margin	741,808	1,222,942	1,502,898	1,378,191	1,103,343	1,776,855	1,655,772	1,637,815	(17,957)	-1%	(139,040)	-8%
14	Payroll Direct-Salary	(102,674)	(107,426)	(98,366)	(74,066)	(103,315)	(113,533)	(118,048)	(161,064)	(43,016)	-36%	(47,531)	-42%
15	Payroll Direct-Hourly	(184,243)	(364,890)	(408,718)	(396,505)	(310,087)	(345,838)	(439,788)	(394,241)	45,547	10%	(48,403)	-14%
	Payroll Direct-Total	(286,917)	(472,316)	(507,084)	(470,572)	(413,402)	(459,371)	(557,836)	(555,305)	2,531	0%	(95,934)	-21%
20	Payroll Burden	(62,821)	(98,626)	(117,992)	(104,370)	(112,236)	(136,480)	(157,952)	(119,133)	38,819	25%	17,347	13%
	Payroll	(349,738)	(570,942)	(625,076)	(574,942)	(525,639)	(595,851)	(715,788)	(674,438)	41,350	6%	(78,587)	-13%
18	Expenses	(1,055)	(10,003)	(6,871)	(43,944)	(12,352)	(15,132)	(26,865)	(19,223)	7,643	28%	(4,091)	-27%
	NORBO	391,016	641,997	870,951	759,305	565,352	1,165,872	913,119	944,154	31,035	3%	(221,717)	-19%
19	Capital Expense Allocation	-	-	-	963	-	-	-	-	-	0%	-	0%
	NOR	391,016	641,997	870,951	760,268	565,352	1,165,872	913,119	944,154	31,035	-3%	(221,717)	19%
	COGS %	0%	0%	0%	0%	0%	0%	0%	0%				
	Payroll Direct %	-39%	-39%	-34%	-34%	-37%	-26%	-34%	-34%				
	Payroll Burden % Payroll	-22%	-21%	-23%	-22%	-27%	-30%	-28%	-21%				
									-24%				
	NOR % to Revenue	53%	52%	58%	55%	51%	66%	55%	58%				

Work in progress subject to further review by staff, data has not been reviewed by the Board

INITIAL DRAFT 2027 OPERATING FUND BUDGET

Tahoe Donner Association Operating Fund 2027 Budget

1,000 0,455 0,500
240,500 240,455 240,500

240 Ticket Office Administration

		2021	2022	2023	2024	2025	2026	2026	2027	2027 Bdg vs 2026 F/cast		2027 Bdg vs 2026 Budget	
		Actual	Actual	Actual	Actual	Actual	Budget	Forecast	Budget	Amount	Pctg	Amount	Pctg
12	Revenue	2,155,037	2,741,671	2,620,820	2,471,156	1,977,794	2,766,935	2,546,925	2,580,965	34,040	1%	(185,970)	-7%
13	Cogs	-	-	-	-	-	-	-	-	-	0%	-	0%
	Gross Margin	2,155,037	2,741,671	2,620,820	2,471,156	1,977,794	2,766,935	2,546,925	2,580,965	34,040	1%	(185,970)	-7%
14	Payroll Direct-Salary	(48,019)	(50,363)	(53,033)	(46,982)	(57,900)	(16,130)	(42,202)	(48,206)	(6,003)	-14%	(32,075)	-199%
15	Payroll Direct-Hourly	(37,380)	(51,931)	(61,937)	(64,803)	(102,713)	(73,632)	(62,296)	(69,300)	(7,004)	-11%	4,332	6%
	Payroll Direct-Total	(85,399)	(102,294)	(114,970)	(111,786)	(160,613)	(89,762)	(104,498)	(117,506)	(13,008)	-12%	(27,743)	-31%
20	Payroll Burden	(15,831)	(19,065)	(23,462)	(21,687)	(23,624)	(17,188)	(24,390)	(22,196)	2,195	9%	(5,008)	-29%
	Payroll	(101,231)	(121,359)	(138,432)	(133,473)	(184,237)	(106,950)	(128,888)	(139,702)	(10,813)	-8%	(32,752)	-31%
18	Expenses	(128,665)	(173,452)	(174,367)	(78,830)	(79,315)	(180,771)	(194,177)	(181,118)	13,058	7%	(347)	0%
	NORBO	1,925,141	2,446,860	2,308,020	2,258,854	1,714,243	2,479,214	2,223,860	2,260,145	36,285	2%	(219,069)	-9%
19	Capital Expense Allocation	-	-	-	-	-	-	-	-	-	0%	-	0%
	NOR	1,925,141	2,446,860	2,308,020	2,258,854	1,714,243	2,479,214	2,223,860	2,260,145	36,285	2%	(219,069)	-9%
	COGS %	0%	0%	0%	0%	0%	0%	0%	0%				
	Payroll Direct %	-4%	-4%	-4%	-5%	-8%	-3%	-4%	-5%				
	Payroll Burden % Payroll	-19%	-19%	-20%	-19%	-15%	-19%	-23%	-19%				

Work in progress subject to further review by staff, data has not been reviewed by the Board

PRIVATE AMENITIES

Tahoe Donner Association
Operating Fund
2027 Budget

**NOTE: Rec Fees removed from prior years to
allow for proper comparisons.**

Private Amenities (Marina, Tennis, Aquatics, Trout Creek, Day Camps, Recreation)

Consolidated from Drafts

	2021	2022	2023	2024	2025	2026	2026	2027	2027 Bdg vs 2026 F/cast		2027 Bdg vs 2026 Budget	
	Actual	Actual	Actual	Actual	Actual	Budget	Forecast	Budget	Amount	Pctg	Amount	Pctg
Revenue	1,465,946	1,801,504	1,914,911	2,095,366	2,182,359	2,141,329	2,145,312	2,185,741	40,429	2%	44,412	2%
Cogs	(101,870)	(128,546)	(117,900)	(160,055)	(165,450)	(177,299)	(183,295)	(184,434)	(1,139)	0	(7,136)	4%
Gross Margin	1,364,076	1,672,958	1,797,012	1,935,311	2,016,909	1,964,030	1,962,016	2,001,306	39,290	2%	37,276	2%
Payroll Direct-Salary	(370,732)	(381,239)	(403,611)	(443,603)	(500,495)	(474,172)	(464,730)	(529,372)	(64,641)	-14%	(55,200)	-12%
Payroll Direct-Hourly	(803,783)	(1,048,741)	(1,072,905)	(1,186,272)	(1,255,111)	(1,239,214)	(1,286,014)	(1,394,331)	(108,316)	-8%	(155,116)	-13%
Payroll Direct-Total	(1,174,515)	(1,429,980)	(1,476,517)	(1,629,875)	(1,755,606)	(1,713,386)	(1,750,745)	(1,923,702)	(172,957)	-10%	(210,316)	-12%
Payroll Burden	(212,297)	(266,561)	(294,300)	(379,293)	(329,908)	(379,372)	(374,155)	(425,020)	(50,865)	-14%	(45,648)	-12%
Payroll	(1,386,812)	(1,696,541)	(1,770,817)	(2,009,168)	(2,085,514)	(2,092,758)	(2,124,900)	(2,348,723)	(223,823)	-11%	(255,965)	-12%
Expenses	(754,016)	(917,544)	(1,088,184)	(1,102,683)	(1,113,946)	(1,262,404)	(1,232,402)	(1,290,505)	(58,103)	-5%	(28,101)	-2%
NORBO	(776,752)	(941,126)	(1,061,989)	(1,176,539)	(1,182,550)	(1,391,131)	(1,395,286)	(1,637,921)	(242,635)	-17%	(246,789)	-18%
Capital Expense Allocation	-	-	-	-	-	-	-	-	-	-	-	0%
NOR	(776,752)	(941,126)	(1,061,989)	(1,176,539)	(1,182,550)	(1,391,131)	(1,395,286)	(1,637,921)	(242,635)	-17%	(246,789)	-18%
COGS %	7%	7%	6%	8%	8%	8%	9%	8%				
Payroll Direct %	80%	79%	77%	78%	80%	80%	82%	88%				
Payroll Burden % Payroll	18%	19%	20%	23%	19%	22%	21%	22%				

**Work in progress subject to further review by staff, data has not been
reviewed by the Board**

INITIAL DRAFT 2027 OPERATING FUND BUDGET

Tahoe Donner Association
Operating Fund
2027 Budget

3,300 2,450 6,000
60,390 60,400 60,900

60 and 61 Consolidated

060 Marina Consolidated

		2021	2022	2023	2024	2025	2026	2026	2027	2027 Bdg vs 2026 F/cast		2027 Bdg vs 2026 Budget	
		Actual	Actual	Actual	Actual	Actual	Budget	Forecast	Budget	Amount	Pctg	Amount	Pctg
12	Revenue	505,739	488,563	543,757	663,636	688,261	664,207	682,677	672,946	(9,731)	-1%	8,739	1%
13	Cogs	(54,585)	(73,455)	(64,245)	(80,709)	(97,752)	(107,680)	(106,273)	(106,810)	(537)	1%	870	-1%
	Gross Margin	451,154	415,108	479,512	582,927	590,509	556,527	576,404	566,136	(10,268)	-2%	9,609	2%
14	Payroll Direct-Salary	(70,775)	(70,550)	(96,764)	(101,797)	(120,186)	(96,919)	(94,004)	(98,540)	(4,537)	-5%	(1,621)	-2%
15	Payroll Direct-Hourly	(166,830)	(220,106)	(198,657)	(243,291)	(248,194)	(265,389)	(257,146)	(272,442)	(15,296)	-6%	(7,053)	-3%
	Payroll Direct-Total	(237,605)	(290,656)	(295,421)	(345,088)	(368,380)	(362,308)	(351,150)	(370,982)	(19,832)	-6%	(8,674)	-2%
20	Payroll Burden	(49,502)	(58,834)	(53,780)	(99,104)	(80,320)	(85,656)	(83,211)	(71,322)	11,889	14%	14,334	17%
	Payroll	(287,107)	(349,489)	(349,201)	(444,192)	(448,700)	(447,964)	(434,361)	(442,304)	(7,943)	-2%	5,660	1%
18	Expenses	(99,663)	(113,436)	(124,395)	(141,574)	(141,684)	(141,843)	(132,622)	(155,670)	(23,048)	-17%	(13,827)	-10%
	NORBO	64,384	(47,817)	5,916	(2,839)	125	(33,280)	9,421	(31,838)	(41,259)	438%	1,442	4%
19	Capital Expense Allocation	-	-	-	-	-	-	-	-	-	0%	-	0%
	NOR	64,384	(47,817)	5,916	(2,839)	125	(33,280)	9,421	(31,838)	(41,259)	438%	1,442	4%
	COGS %	-11%	-15%	-12%	-12%	-14%	-16%	-16%	-16%				
	Payroll Direct %	-47%	-59%	-54%	-52%	-54%	-55%	-51%	-55%				
	Payroll Burden % Payroll	-21%	-20%	-18%	-29%	-22%	-24%	-24%	-19%				

Work in progress subject to further review by staff, data has not been reviewed by the Board

INITIAL DRAFT 2027 OPERATING FUND BUDGET

Tahoe Donner Association
Operating Fund
2027 Budget

1,000 5,455 6,365
16,365 16,405 16,365

090 Tennis

	2021	2022	2023	2024	2025	2026	2026	2027	2027 Bdg vs 2026 F/cast		2027 Bdg vs 2026 Budget	
	Actual	Actual	Actual	Actual	Actual	Budget	Forecast	Budget	Amount	Pctg	Amount	Pctg
Revenue	296,987	328,604	306,094	411,740	469,595	372,327	440,120	440,695	575	0%	68,368	18%
Cogs	(28,830)	(32,450)	(26,721)	(49,312)	(46,166)	(42,929)	(47,054)	(51,944)	(4,890)	-10%	(9,016)	-21%
Gross Margin	268,157	296,153	279,373	362,428	423,429	329,399	393,066	388,751	(4,315)	-1%	59,352	18%
Payroll Direct-Salary	(101,007)	(108,203)	(103,867)	(120,411)	(127,634)	(117,734)	(121,892)	(163,671)	(41,779)	-34%	(45,937)	-39%
Payroll Direct-Hourly	(159,815)	(200,992)	(199,674)	(246,024)	(259,690)	(217,189)	(246,350)	(241,788)	4,562	2%	(24,599)	-11%
Payroll Direct-Total	(260,822)	(309,195)	(303,541)	(366,436)	(387,325)	(334,923)	(368,242)	(405,459)	(37,217)	-10%	(70,536)	-21%
Payroll Burden	(37,430)	(40,414)	(42,875)	(52,403)	(54,995)	(52,391)	(55,722)	(98,159)	(42,437)	-76%	(45,768)	-87%
Payroll	(298,252)	(349,608)	(346,417)	(418,838)	(442,320)	(387,314)	(423,964)	(503,617)	(79,654)	-19%	(116,304)	-30%
Expenses	(45,679)	(64,138)	(64,741)	(89,408)	(76,335)	(85,966)	(86,444)	(90,691)	(4,247)	-5%	(4,725)	-5%
NORBO	(75,775)	(117,593)	(131,786)	(145,818)	(95,226)	(143,881)	(117,342)	(205,558)	(88,216)	75%	(61,677)	43%
Capital Expense Allocation	-	-	-	-	-	-	-	-	-	-	-	0%
NOR	(75,775)	(117,593)	(131,786)	(145,818)	(95,226)	(143,881)	(117,342)	(205,558)	(88,216)	75%	(61,677)	43%
COGS %	-10%	-10%	-9%	-12%	-10%	-12%	-11%	-12%				
Payroll Direct %	-88%	-94%	-99%	-89%	-82%	-90%	-84%	-92%				
Payroll Burden % Payroll	-14%	-13%	-14%	-14%	-14%	-16%	-15%	-24%				

Work in progress subject to further review by staff, data has not been reviewed by the Board

INITIAL DRAFT 2027 OPERATING FUND BUDGET

Tahoe Donner Association
Operating Fund
2027 Budget

1,000 0.00% 0.00%
130,000 130.00% 130.00%

130 Aquatics

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2027 Bdg vs 2026 F/cast		2027 Bdg vs 2026 Budget	
									Amount	Pctg	Amount	Pctg
12 Revenue	46,480	49,546	47,956	49,741	44,636	43,198	47,813	42,630	(5,183)	-11%	(568)	-1%
13 Cogs	-	-	-	-	-	-	-	-	-	0%	-	0%
Gross Margin	46,480	49,546	47,956	49,741	44,636	43,198	47,813	42,630	(5,183)	-11%	(568)	-1%
14 Payroll Direct-Salary	-	-	-	-	-	-	-	(3,838)	(3,838)	#DIV/0!	(3,838)	#DIV/0!
15 Payroll Direct-Hourly	(62,271)	(76,549)	(77,560)	(75,013)	(70,267)	(82,074)	(88)	(85,834)	(85,746)	-97795%	(3,760)	-5%
Payroll Direct-Total	(62,271)	(76,549)	(77,560)	(75,013)	(70,267)	(82,074)	(88)	(89,672)	(89,584)	-102172%	(7,598)	-9%
16 Payroll Burden	(10,418)	(12,410)	(12,937)	(14,075)	(12,629)	(14,470)	(16,225)	(20,140)	(3,915)	-24%	(5,670)	-39%
Payroll	(72,689)	(88,959)	(90,498)	(89,087)	(82,895)	(96,544)	(16,313)	(109,812)	(93,499)	-573%	(13,268)	-14%
18 Expenses	(195,856)	(206,940)	(252,510)	(185,317)	(168,302)	(217,288)	(270,300)	(188,352)	81,948	30%	28,936	13%
NORBO	(222,065)	(246,353)	(295,052)	(224,663)	(206,562)	(270,634)	(238,800)	(255,534)	(16,734)	-7%	15,100	6%
19 Total Expense Allocation	-	-	-	-	-	-	-	-	-	0%	-	0%
NOR	(222,065)	(246,353)	(295,052)	(224,663)	(206,562)	(270,634)	(238,800)	(255,534)	(16,734)	-7%	15,100	6%
COGS %	0%	0%	0%	0%	0%	0%	0%	0%				
Payroll Direct %	-134%	-155%	-162%	-151%	-157%	-190%	0%	-210%				
Payroll Burden % Payroll	-17%	-16%	-17%	-19%	-18%	-18%	-18505%	-22%				

Work in progress subject to further review by staff, data has not been reviewed by the Board

INITIAL DRAFT 2027 OPERATING FUND BUDGET

Tahoe Donner Association
Operating Fund
2027 Budget

0.000 0.100 0.500
132.300 132.400 132.500
(\$1,000,000) 53%

132 Trout Creek Recreation Center

		2021	2022	2023	2024	2025	2026	2026	2027	2027 Bdg vs 2026 F/cast		2027 Bdg vs 2026 Budget	
		Actual	Actual	Actual	Actual	Actual	Budget	Forecast	Budget	Amount	Pctg	Amount	Pctg
1.2	Revenue	274,888	380,502	408,940	447,880	455,605	449,993	418,484	395,159	(23,325)	-6%	(54,833)	-12%
1.3	Cogs	(17,348)	(20,491)	(24,482)	(27,079)	(21,088)	(24,700)	(27,290)	(24,100)	3,190	12%	600	2%
	Gross Margin	257,541	360,010	384,458	420,801	434,517	425,293	391,194	371,059	(20,135)	-5%	(54,233)	-13%
1.4	Payroll Direct-Salary	(184,855)	(186,513)	(185,064)	(202,674)	(232,147)	(239,881)	(237,405)	(242,868)	(5,463)	-2%	(2,988)	-1%
1.5	Payroll Direct-Hourly	(221,017)	(283,900)	(398,502)	(445,414)	(114,403)	(425,483)	(463,859)	(540,120)	(76,261)	-16%	(114,637)	-27%
	Payroll Direct-Total	(405,872)	(470,413)	(583,565)	(648,088)	(346,550)	(665,364)	(701,264)	(782,988)	(81,724)	-12%	(117,625)	-18%
2.0	Payroll Burden	(69,590)	(106,063)	(147,613)	(145,046)	(131,678)	(148,854)	(146,940)	(168,922)	(21,981)	-15%	(20,068)	-13%
	Payroll	(475,462)	(576,476)	(731,179)	(793,135)	(478,228)	(814,217)	(848,205)	(951,910)	(103,705)	-12%	(137,692)	-17%
1.6	Expenses	(332,222)	(360,841)	(466,660)	(508,621)	(907,002)	(590,922)	(588,768)	(603,453)	(14,685)	-2%	(12,531)	-2%
	NORBO	(550,144)	(577,306)	(813,380)	(880,954)	(950,713)	(979,847)	(1,045,778)	(1,184,304)	(138,525)	13%	(204,457)	21%
1.8	Capital Expense Allocation	-	-	-	-	-	-	-	-	-	0%	-	0%
	NOR	(550,144)	(577,306)	(813,380)	(880,954)	(950,713)	(979,847)	(1,045,778)	(1,184,304)	(138,525)	13%	(204,457)	21%
	COGS %	-6%	-5%	-6%	-6%	-5%	-5%	-7%	-6%				
	Payroll Direct %	-148%	-124%	-143%	-145%	-76%	-148%	-168%	-198%				
	Payroll Burden % Payroll	-17%	-23%	-25%	-22%	-38%	-22%	-21%	-22%				

Work in progress subject to further review by staff, data has not been reviewed by the Board

INITIAL DRAFT 2027 OPERATING FUND BUDGET

Tahoe Donner Association Operating Fund 2027 Budget

0-0000 0-0000 0-0000
140-0000 140-0000 140-0000

140 Recreation

	2021	2022	2023	2024	2025	2026	2026	2027	2027 Bdg vs 2026 F/cast		2027 Bdg vs 2026 Budget		2023 Bdg vs 2021 Actual	
	Actual	Actual	Actual	Actual	Actual	Budget	Forecast	Budget	Amount	Pctg	Amount	Pctg	Amount	Pctg
Revenue	32,206	199,491	229,777	227,467	234,291	231,629	207,480	229,755	22,274	11%	(1,874)	-1%	2,288	1%
Cogs	(1,106)	(2,148)	(2,451)	(2,956)	(443)	(1,990)	(967)	(1,580)	(613)	-63%	410	92%	1,376	47%
Gross Margin	31,100	197,343	227,325	224,511	233,848	229,639	206,514	228,175	21,661	10%	(1,464)	-1%	3,663	2%
Payroll Direct-Salary	(15,035)	(15,973)	(17,917)	(18,720)	(19,159)	(19,638)	(16,626)	(20,455)	(3,829)	-23%	(817)	-4%	(1,735)	-9%
Payroll Direct-Hourly	(46,779)	(89,990)	(58,832)	(71,611)	(78,580)	(87,134)	(80,265)	(87,192)	(6,928)	-9%	(58)	0%	(15,581)	-22%
Payroll Direct-Total	(61,814)	(105,964)	(76,749)	(90,331)	(97,739)	(106,772)	(96,891)	(107,647)	(10,756)	-11%	(875)	-1%	(17,316)	-19%
Payroll Burden	(9,390)	(16,629)	(20,041)	(39,676)	(31,768)	(53,791)	(44,147)	(41,268)	2,879	7%	12,523	39%	(1,592)	-4%
Payroll	(71,204)	(122,593)	(96,790)	(130,006)	(129,506)	(160,563)	(141,038)	(148,915)	(7,877)	-6%	11,648	9%	(18,908)	-15%
Expenses	(22,309)	(133,795)	(122,691)	(124,675)	(147,513)	(144,590)	(143,114)	(160,654)	(17,541)	-12%	(16,064)	-11%	(35,980)	-29%
NORBO	(62,414)	(59,045)	7,844	(30,170)	(43,172)	(75,514)	(77,637)	(81,394)	(3,757)	-5%	(5,880)	-14%	(51,225)	-170%
Capital Expense Allocation	-	-	-	-	-	-	-	-	-	0%	-	0%	-	#DIV/0!
NOR	(62,414)	(59,045)	7,844	(30,170)	(43,172)	(75,514)	(77,637)	(81,394)	(3,757)	-5%	(5,880)	-8%	(51,225)	-170%
COGS %	-3%	-1%	-1%	-1%	0%	-1%	0%	-1%						
Payroll Direct %	-192%	-53%	-33%	-40%	-42%	-46%	-47%	-47%						
Payroll Burden % Payroll	-15%	-16%	-26%	-44%	-33%	-50%	-46%	-38%						

Work in progress subject to further review by staff, data has not been reviewed by the Board

INITIAL DRAFT 2027 OPERATING FUND BUDGET

Tahoe Donner Association Operating Fund 2027 Budget

1,500 2,100 2,500
149,302 145,400 149,302

145 Day Camp

	2021	2022	2023	2024	2025	2026	2026	2027	2027 Bdg vs 2026 F/cast		2027 Bdg vs 2026 Budget	
	Actual	Actual	Actual	Actual	Actual	Budget	Forecast	Budget	Amount	Pctg	Amount	Pctg
12 Revenue	309,645	354,797	378,388	293,920	289,971	379,975	416,398	404,556	(11,843)	-3%	24,581	6%
13 Cogs	-	-	-	-	-	-	-	-	-	-	-	0%
Gross Margin	309,645	354,797	378,388	293,920	289,971	379,975	416,398	404,556	(11,843)	-3%	24,581	6%
14 Payroll Direct-Salary	910	-	-	-	-	-	-	-	-	-	-	-
15 Payroll Direct-Hourly	(147,071)	(177,204)	(139,659)	(104,919)	(105,745)	(161,946)	(154,138)	(166,954)	(12,817)	-8%	(5,008)	-3%
Payroll Direct-Total	(146,161)	(177,204)	(139,659)	(104,919)	(105,745)	(161,946)	(154,138)	(166,954)	(12,817)	-8%	(5,008)	-3%
20 Payroll Burden	(35,966)	(32,212)	(24,605)	(18,814)	(18,518)	(24,210)	(27,185)	(25,210)	1,975	7%	(1,000)	-4%
Payroll	(182,127)	(209,416)	(164,264)	(123,734)	(124,264)	(186,156)	(181,323)	(192,164)	(10,841)	-6%	(6,008)	-3%
18 Expenses	(58,286)	(38,393)	(49,655)	(53,088)	(52,041)	(81,795)	(67,750)	(91,685)	(23,935)	-35%	(9,890)	-12%
NORBO	69,232	106,988	164,469	117,098	113,667	112,024	167,326	120,707	(46,619)	-28%	8,683	8%
19 Capital Expense Allocation	-	-	-	-	-	-	-	-	-	-	-	0%
NOR	69,232	106,988	164,469	117,098	113,667	112,024	167,326	120,707	(46,619)	-28%	8,683	8%
COGS %	0%	0%	0%	0%	0%	0%	0%	0%				
Payroll Direct %	-47%	-50%	-37%	-36%	-36%	-43%	-37%	-41%				
Payroll Burden % Payroll	-25%	-18%	-18%	-18%	-18%	-15%	-18%	-15%				

Work in progress subject to further revue by staff, data has not been reviewed by the Board

INITIAL DRAFT 2027 OPERATING FUND BUDGET

SUPPORT DEPARTMENTS

Operating Fund 2027 Budget

Support

Consolidated (Support) from Drafts

	2021	2022	2023	2024	2025	2026	2026	2027	2027 Bdg vs 2026 F/cast		2027 Bdg vs 2026 Budget	
	Actual	Actual	Actual	Actual	Actual	Budget	Forecast	Budget	Amount	Pctg	Amount	Pctg
Revenue	865,533	1,260,390	1,134,089	1,159,000	1,258,867	1,491,142	1,624,997	1,457,344	(167,653)	-10%	(33,798)	-2%
Cogs	-	(161)	(174)	-	-	(2,150)	(712)	(1,460)	(748)	1	690	-32%
Gross Margin	865,533	1,260,229	1,133,915	1,159,000	1,258,867	1,488,992	1,624,285	1,455,884	(168,401)	-10%	(33,108)	-2%
Payroll Direct-Salary	(2,691,701)	(2,920,731)	(3,129,002)	(3,293,636)	(4,166,627)	(4,010,572)	(4,135,469)	(4,826,774)	(691,305)	-17%	(816,203)	-20%
Payroll Direct-Hourly	(1,930,393)	(2,203,647)	(1,871,421)	(2,117,204)	(2,758,012)	(2,998,287)	(2,741,167)	(2,863,226)	(122,059)	-4%	135,061	5%
Payroll Direct-Total	(4,622,094)	(5,124,378)	(5,000,423)	(5,410,841)	(6,924,639)	(7,008,859)	(6,876,636)	(7,690,000)	(813,364)	-12%	(681,141)	-10%
Payroll Burden	(1,158,311)	(1,323,808)	(1,403,592)	(1,535,643)	(2,018,688)	(2,133,473)	(2,054,809)	(2,420,976)	(366,167)	-18%	(287,503)	-13%
Payroll	(5,780,405)	(6,448,187)	(6,404,015)	(6,946,484)	(8,943,327)	(9,142,332)	(8,931,445)	(10,110,976)	(1,179,531)	-13%	(968,644)	-11%
Expenses	(2,579,139)	(3,361,797)	(3,093,111)	(1,473,417)	(3,449,156)	(3,834,452)	(3,927,620)	(4,175,166)	(247,546)	-6%	(340,715)	-9%
NORBO	(7,494,011)	(8,549,754)	(8,363,211)	(7,260,901)	(11,133,616)	(11,487,791)	(11,234,780)	(12,830,258)	(1,595,477)	-14%	(1,342,467)	-12%
Capital Expense Allocation	529,181	335,320	30,300	835,049	1,233,523	1,224,105	1,014,685	1,692,703	678,018	(1)	468,599	-38%
NOR	(6,964,830)	(8,214,435)	(8,332,911)	(6,425,852)	(9,900,094)	(10,263,686)	(10,220,095)	(11,137,554)	(917,459)	-9%	(873,868)	-9%
COGS %	0%	0%	0%	0%	0%	0%	0%	0%				
Payroll Direct %	534%	407%	441%	467%	550%	470%	423%	528%				
Payroll Burden % Payroll	25%	26%	28%	28%	29%	30%	30%	31%				

Work in progress subject to further review by staff, data has not been reviewed by the Board

INITIAL DRAFT 2027 OPERATING FUND BUDGET

Tahoe Donner Association Operating Fund 2027 Budget

005 General

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2026 Bdg vs 2025 F/cast		2026 Bdg vs 2025 Budget	
									Amount	Pctg	Amount	Pctg
Revenue	-	-	-	-	-	-	-	-	-	0%	-	0%
Cogs	-	-	-	-	-	-	-	-	-	-	-	0%
Gross Margin	-	-	-	-	-	-	-	-	-	0%	-	0%
Payroll Direct-Salary	-	-	-	-	-	-	-	-	-	0%	-	0%
Payroll Direct-Hourly	-	-	-	-	-	-	-	-	-	0%	-	0%
Payroll Direct-Total	-	-	-	-	-	-	-	-	-	0%	-	0%
Payroll Burden	-	-	-	-	-	-	-	-	-	0%	-	0%
Payroll	-	-	-	-	-	-	-	-	-	0%	-	0%
Expenses	(772,259)	(824,814)	(922,781)	1,030,068	(1,070,209)	(1,126,323)	(1,164,683)	(1,262,611)	(97,928)	-8%	(136,288)	-12%
NORBO	(772,259)	(824,814)	(922,781)	1,030,068	(1,070,209)	(1,126,323)	(1,164,683)	(1,262,611)	(97,928)	-8%	(136,288)	-12%
Capital Expense Allocation	197,000	-	-	-	-	-	-	-	-	0%	-	0%
NOR	(575,259)	(824,814)	(922,781)	1,030,068	(1,070,209)	(1,126,323)	(1,164,683)	(1,262,611)	(97,928)	-8%	(136,288)	-12%
COGS %	0%	0%	0%	0%	0%	0%	0%	0%				
Payroll Direct %	0%	0%	0%	0%	0%	0%	0%	0%				
Payroll Burden % Payroll	0%	0%	0%	0%	0%	0%	0%	0%				

Work in progress subject to further review by staff, data has not been reviewed by the Board

INITIAL DRAFT 2027 OPERATING FUND BUDGET

Tahoe Donner Association Operating Fund 2027 Budget

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10.000 10.400 10.000

010 Administration

		2021	2022	2023	2024	2025	2026	2026	2027	2027 Bdg vs 2026 F/cast		2027 Bdg vs 2026 Budget	
		Actual	Actual	Actual	Actual	Actual	Budget	Forecast	Budget	Amount	Pctg	Amount	Pctg
12	Revenue	145,854	158,616	353,390	339,637	249,403	356,002	306,457	356,002	49,545	16%	-	0%
13	Cogs	-	-	-	-	-	-	-	-	-	0%	-	0%
	Gross Margin	145,854	158,616	353,390	339,637	249,403	356,002	306,457	356,002	49,545	16%	-	0%
14	Payroll Direct-Salary	(755,339)	(758,893)	(599,680)	(665,117)	(1,048,670)	(848,639)	(866,170)	(1,182,924)	(316,753)	-37%	(334,285)	-39%
15	Payroll Direct-Hourly	(68,872)	(76,414)	-	(54,955)	(155,771)	(91,240)	(87,502)	(90,913)	(3,411)	-4%	327	0%
	Payroll Direct-Total	(824,211)	(835,306)	(599,680)	(720,072)	(1,204,441)	(939,879)	(953,673)	(1,273,837)	(320,164)	-34%	(333,958)	-36%
20	Payroll Burden	(213,138)	(133,263)	(130,378)	(145,249)	(245,336)	(249,784)	(224,344)	(305,346)	(81,002)	-36%	(55,561)	-22%
	Payroll	(1,037,349)	(968,570)	(730,059)	(865,321)	(1,449,778)	(1,189,663)	(1,178,017)	(1,579,182)	(401,166)	-34%	(389,519)	-33%
18	Expenses	(343,302)	(454,187)	(445,116)	(421,996)	(424,181)	(518,415)	(668,798)	(521,170)	147,628	22%	(2,755)	-1%
	NORBO	(1,234,798)	(1,264,141)	(821,785)	(947,680)	(1,624,555)	(1,352,076)	(1,540,357)	(1,744,350)	(203,994)	-13%	(392,274)	-29%
19	Capital Expense Allocation	-	-	-	-	141,900	-	-	283,800	283,800	#DIV/0!	283,800	#DIV/0!
	NOR	(248,311)	(1,234,798)	(821,785)	(947,680)	(1,482,655)	(1,352,076)	(1,540,357)	(1,460,550)	79,806	5%	(108,474)	-8%
	COGS %	0%	0%	0%	0%	0%	0%	0%	0%				
	Payroll Direct %	-565%	-527%	-170%	-212%	-483%	-264%	-311%	-358%				
	Payroll Burden % Payroll	-26%	-16%	-22%	-20%	-20%	-27%	-24%	-24%				

Work in progress subject to further review by staff, data has not been reviewed by the Board

INITIAL DRAFT 2027 OPERATING FUND BUDGET

Tahoe Donner Association Operating Fund 2027 Budget

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015 Communications

		2021	2022	2023	2024	2025	2026	2026	2027	2027 Bdg vs 2026 F/cast		2027 Bdg vs 2026 Budget	
		Actual	Actual	Actual	Actual	Actual	Budget	Forecast	Budget	Amount	Pctg	Amount	Pctg
12	Revenue	267,066	300,137	293,347	266,722	301,080	274,545	283,469	244,700	(38,769)	-14%	(29,845)	-11%
13	Cogs	-	-	-	-	-	-	-	-	-	-	-	0%
	Gross Margin	267,066	300,137	293,347	266,722	301,080	274,545	283,469	244,700	(38,769)	-14%	(29,845)	-11%
14	Payroll Direct-Salary	(234,735)	(214,635)	(292,307)	(294,886)	(325,040)	(395,059)	(394,149)	(408,087)	(13,938)	-4%	(13,029)	-3%
15	Payroll Direct-Hourly	(202,017)	(215,115)	(215,644)	(233,576)	(247,180)	(214,803)	(193,164)	(235,161)	(41,997)	-22%	(20,358)	-9%
	Payroll Direct-Total	(436,752)	(429,750)	(507,951)	(528,462)	(572,220)	(609,862)	(587,313)	(643,248)	(55,935)	-10%	(33,387)	-5%
202	Payroll Burden	(103,140)	(124,909)	(155,937)	(180,165)	(209,594)	(212,216)	(224,042)	(264,942)	(40,901)	-18%	(52,726)	-25%
	Payroll	(539,893)	(554,659)	(663,888)	(708,627)	(781,814)	(822,077)	(811,355)	(908,191)	(96,836)	-12%	(86,113)	-10%
18	Expenses	(216,009)	(230,002)	(245,583)	(223,031)	(258,904)	(235,332)	(229,820)	(236,022)	(6,202)	-3%	(690)	0%
	NORBO	(488,835)	(484,525)	(616,124)	(664,937)	(739,638)	(782,864)	(757,706)	(899,513)	(141,806)	-19%	(116,648)	-15%
19	Capital Expense Allocation	-	-	-	-	-	-	-	-	-	-	-	0%
	NOR	(362,548)	(488,835)	(484,525)	(616,124)	(739,638)	(782,864)	(757,706)	(899,513)	(141,806)	-19%	(116,648)	-15%
	COGS %	0%	0%	0%	0%	0%	0%	0%	0%				
	Payroll Direct %	-164%	-143%	-173%	-198%	-190%	-222%	-207%	-263%				
	Payroll Burden % Payroll	-24%	-29%	-31%	-34%	-37%	-35%	-38%	-41%				

Work in progress subject to further review by staff, data has not been reviewed by the Board

INITIAL DRAFT 2027 OPERATING FUND BUDGET

Tahoe Donner Association Operating Fund 2027 Budget

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020 CSO

		2021	2022	2023	2024	2025	2026	2026	2027	2027 Bdg vs 2026 F/cast		2027 Bdg vs 2026 Budget	
		Actual	Actual	Actual	Actual	Actual	Budget	Forecast	Budget	Amount	%	Amount	%
12	Revenue	283,651	247,155	157,534	193,404	168,838	165,246	201,334	165,747	(35,587)	-18%	501	0%
13	Cogs	-	-	-	-	-	-	-	-	-	-	-	0%
	Gross Margin	283,651	247,155	157,534	193,404	168,838	165,246	201,334	165,747	(35,587)	-18%	501	0%
14	Payroll Direct-Salary	(69,787)	(46,980)	(139,567)	(141,450)	(149,033)	(155,070)	(160,000)	(160,730)	(730)	0%	(5,660)	-4%
15	Payroll Direct-Hourly	(213,197)	(225,252)	(207,439)	(222,242)	(186,601)	(263,641)	(228,143)	(252,747)	(24,604)	-11%	10,894	4%
	Payroll Direct-Total	(282,983)	(272,233)	(347,006)	(363,692)	(335,634)	(418,711)	(388,143)	(413,477)	(25,335)	-7%	5,234	1%
22	Payroll Burden	(73,574)	(92,173)	(79,587)	(130,478)	(114,767)	(125,169)	(116,581)	(122,531)	(5,950)	-5%	2,638	2%
	Payroll	(356,558)	(364,406)	(426,594)	(494,170)	(450,401)	(543,880)	(504,724)	(536,009)	(31,285)	-6%	7,872	1%
18	Expenses	(49,170)	(55,713)	(82,891)	(76,787)	(74,470)	(41,251)	(39,563)	(49,005)	(9,442)	-24%	(7,754)	-19%
	NORBO	(122,077)	(172,964)	(351,950)	(377,553)	(356,032)	(419,885)	(342,952)	(419,266)	(76,314)	-22%	619	0%
12	Capital Expense Allocation	-	-	-	-	-	-	-	-	-	-	-	0%
	NOR	(15,104)	(122,077)	(172,964)	(351,950)	(356,032)	(419,885)	(342,952)	(419,266)	(76,314)	-22%	619	0%
	COGS %	0%	0%	0%	0%	0%	0%	0%	0%				
	Payroll Direct %	-100%	-110%	-220%	-188%	-199%	-253%	-193%	-249%				
	Payroll Burden % Payroll	-26%	-34%	-23%	-36%	-34%	-30%	-30%	-30%				

Work in progress subject to further review by staff, data has not been reviewed by the Board

INITIAL DRAFT 2027 OPERATING FUND BUDGET

Tahoe Donner Association Operating Fund 2027 Budget

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25,000 25,000

025 MIS

	2021	2022	2023	2024	2025	2026	2026	2027	2027 Bdg vs 2026 F/cast		2027 Bdg vs 2026 Budget	
	Actual	Actual	Actual	Actual	Actual	Budget	Forecast	Budget	Amount	Pctg	Amount	Pctg
12 Revenue	-	-	-	-	-	-	-	-	-	0%	-	0%
13 Cogs	-	-	-	-	-	-	-	-	-	0%	-	0%
Gross Margin	-	-	-	-	-	-	-	-	-	0%	-	0%
14 Payroll Direct-Salary	(263,082)	(281,436)	(307,053)	(309,231)	(340,035)	(340,847)	(342,387)	(375,341)	(32,954)	-10%	(34,494)	-10%
15 Payroll Direct-Hourly	(143,743)	(237,725)	(212,271)	(262,124)	(292,722)	(309,755)	(302,214)	(338,868)	(36,654)	-12%	(29,113)	-9%
Payroll Direct-Total	(406,825)	(519,161)	(519,324)	(571,354)	(632,756)	(650,602)	(644,601)	(714,209)	(69,608)	-11%	(63,607)	-10%
20 Payroll Burden	(74,191)	(121,756)	(114,697)	(110,924)	(131,913)	(133,812)	(149,405)	(164,096)	(14,691)	-10%	(30,285)	-23%
Payroll	(481,016)	(640,917)	(634,021)	(682,278)	(764,670)	(784,414)	(794,006)	(878,305)	(84,299)	-11%	(93,891)	-12%
18 Expenses	(222,064)	(166,272)	(130,432)	(130,910)	(124,987)	(145,910)	(124,934)	(148,970)	(24,036)	-19%	(3,060)	-2%
NORBO	(703,080)	(807,189)	(764,453)	(813,188)	(889,656)	(930,324)	(918,940)	(1,027,275)	(108,336)	-12%	(96,951)	-10%
19 Capital Expense Allocation	-	-	-	-	-	-	-	25,920	25,920	#DIV/0!	25,920	#DIV/0!
NOR	(703,080)	(807,189)	(764,453)	(813,188)	(889,656)	(930,324)	(918,940)	(1,001,355)	(82,416)	-9%	(71,031)	-8%
COGS %	0%	0%	0%	0%	0%	0%	0%	0%				
Payroll Direct %	0%	0%	0%	0%	0%	0%	0%	0%				
Payroll Burden % Payroll	-18%	-23%	-22%	-19%	-21%	-21%	-23%	-23%				

Work in progress subject to further review by staff, data has not been reviewed by the Board

INITIAL DRAFT 2027 OPERATING FUND BUDGET

2027 Budget

30 Accounting

	2021	2022	2023	2024	2025	2026	2026	2027	2027 Bdg vs 2026 F/cast		2027 Bdg vs 2026 Budget	
	Actual	Actual	Actual	Actual	Actual	Budget	Forecast	Budget	Amount	Pctg	Amount	Pctg
Revenue	2	33	-	2,680	48,274	47,200	26,946	-	(26,946)	-100%	(47,200)	-100%
Cogs	-	-	-	-	-	-	-	-	-	0%	-	0%
Gross Margin	2	33	-	2,680	48,274	47,200	26,946	-	(26,946)	-100%	(47,200)	-100%
Payroll Direct-Salary	(343,275)	(382,389)	(498,170)	(478,886)	(553,791)	(600,891)	(604,989)	(691,031)	(86,041)	-14%	(90,139)	-15%
Payroll Direct-Hourly	(245,334)	(238,222)	(237,438)	(186,252)	(168,724)	(198,266)	(181,232)	(110,678)	70,555	39%	87,589	44%
Payroll Direct-Total	(588,609)	(620,611)	(735,608)	(665,138)	(722,514)	(799,158)	(786,222)	(801,708)	(15,487)	-2%	(2,551)	0%
Payroll Burden	(114,210)	(154,826)	(183,578)	(196,869)	(231,792)	(258,990)	(261,159)	(302,812)	(41,653)	-16%	(43,822)	-17%
Payroll	(702,819)	(775,437)	(919,186)	(862,007)	(954,307)	(1,058,148)	(1,047,380)	(1,104,521)	(57,140)	-5%	(46,373)	-4%
Expenses	(124,832)	(158,683)	(155,767)	(207,629)	(198,985)	(157,012)	(146,948)	(177,536)	(30,588)	-21%	(20,524)	-13%
NORBO	(827,649)	(934,087)	(1,074,953)	(1,066,956)	(1,105,018)	(1,167,960)	(1,167,383)	(1,282,057)	(114,674)	-10%	(114,097)	-10%
Capital Expense Allocation	2,525	30,300	30,300			18,000	7,500	68,000	60,500	(8)	50,000	-278%
NOR	(825,124)	(903,787)	(1,044,653)	(1,066,956)	(1,105,018)	(1,149,960)	(1,159,883)	(1,214,057)	(54,174)	-5%	(64,097)	-6%
COGS %	0%	0%	0%	0%	0%	0%	0%	0%				
Payroll Direct %	-31816678%	-1889227%	0%	-24820%	-1497%	-1693%	-2918%	0%				
Payroll Burden % Payroll	-19%	-25%	-25%	-30%	-32%	-32%	-33%	-38%				

INITIAL DRAFT 2027 OPERATING FUND BUDGET

Tahoe Donner Association Operating Fund 2027 Budget

2021 Actual
2022 Actual

035 Human Resources

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2027 Bdg vs 2026 F/cast		2027 Bdg vs 2026 Budget	
									Amount	Pctg	Amount	Pctg
12 Revenue	-	-	-	-	20,000	-	10,000	-	(10,000)	-100%	-	0%
13 Cogs	-	-	-	-	-	-	-	-	-	0%	-	0%
Gross Margin	-	-	-	-	20,000	-	10,000	-	(10,000)	-100%	-	0%
14 Payroll Direct-Salary	(209,378)	(169,635)	(249,465)	(245,363)	(264,690)	(275,479)	(285,971)	(292,463)	(6,492)	-2%	(16,984)	-6%
15 Payroll Direct-Hourly	(39,124)	(67,875)	(69,084)	(102,054)	(72,132)	(128,960)	(129,685)	(125,802)	3,883	3%	3,158	2%
Payroll Direct-Total	(248,502)	(237,510)	(318,550)	(347,418)	(336,823)	(404,439)	(415,656)	(418,265)	(2,609)	-1%	(13,826)	-3%
25 Payroll Burden	(58,142)	(102,977)	(102,016)	(137,539)	(136,372)	(144,832)	(131,298)	(191,142)	(59,844)	-46%	(46,310)	-32%
Payroll	(306,644)	(340,487)	(420,565)	(484,956)	(473,195)	(549,270)	(546,954)	(609,407)	(62,453)	-11%	(60,137)	-11%
18 Expenses	(151,475)	(140,236)	(144,484)	(200,299)	(216,776)	(258,088)	(261,469)	(338,893)	(77,424)	-30%	(80,805)	-31%
NORBO	(458,119)	(480,723)	(565,049)	(685,255)	(669,972)	(807,358)	(798,423)	(948,300)	(149,877)	-19%	(140,942)	-17%
19 Capital Expense Allocation	-	-	-	-	-	65,500	-	65,500	65,500	0%	-	0%
NOR	(458,119)	(480,723)	(565,049)	(685,255)	(669,972)	(741,858)	(798,423)	(882,800)	(84,377)	-11%	(140,942)	-19%
COGS %	0%	0%	0%	0%	0%	0%	0%	0%				
Payroll Direct %	0%	0%	0%	0%	-1684%	0%	-4157%	0%				
Payroll Burden % Payroll	-23%	-43%	-32%	-40%	-40%	-36%	-32%	-46%				

Work in progress subject to further review by staff, data has not been reviewed by the Board

INITIAL DRAFT 2027 OPERATING FUND BUDGET

Tahoe Donner Association
Operating Fund
2027 Budget

2021 2022
2021 2022

036 Workforce Housing

	2021	2022	2023	2024	2025	2026	2026	2027	2027 Bdg vs 2026 F/cast		2027 Bdg vs 2026 Budget	
	Actual	Actual	Actual	Actual	Actual	Budget	Forecast	Budget	Amount	Pctg	Amount	Pctg
12 Revenue			-	236,272	211,493	218,800	253,016	218,800	(34,216)	-14%	-	0%
13 Cogs						-		-	-	-	-	0%
Gross Margin	-	-	-	236,272	211,493	218,800	253,016	218,800	(34,216)	-14%	-	0%
14 Payroll Direct-Salary			-	(33,055)	(38,005)	(36,494)	(34,763)	(37,593)	(2,830)	-8%	(1,099)	-3%
15 Payroll Direct-Hourly			-	-	-	-	-	-	-	0%	-	0%
Payroll Direct-Total	-	-	-	(33,055)	(38,005)	(36,494)	(34,763)	(37,593)	(2,830)	-8%	(1,099)	-3%
22 Payroll Burden			-	(13,134)	(2,724)	(11,993)	(6,684)	(27,656)	(20,972)	-314%	(15,664)	-131%
Payroll	-	-	-	(46,189)	(40,729)	(48,486)	(41,447)	(65,249)	(23,802)	-57%	(16,763)	-35%
18 Expenses			-	(517,392)	(397,581)	(407,342)	(451,034)	(410,882)	40,152	9%	(3,540)	-1%
NORBO	-	-	-	(327,309)	(226,817)	(237,028)	(239,466)	(257,331)	(17,865)	-7%	(20,303)	-9%
19 Capital Expense Allocation						-		-	-	0%	-	0%
NOR	-	-	-	(327,309)	(226,817)	(237,028)	(239,466)	(257,331)	(17,865)	-7%	(20,303)	-9%
COGS %	0%	0%	0%	0%	0%	0%	0%	0%				
Payroll Direct %	0%	0%	0%	-14%	-18%	-17%	-14%	-17%				
Payroll Burden % Payroll	0%	0%	0%	-40%	-7%	-33%	-19%	-74%				

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by the Board

INITIAL DRAFT 2027 OPERATING FUND BUDGET

Tahoe Donner Association
Operating Fund
2027 Budget

0000 0000 0000
77,000 77,000 77,000

037 Risk

037 Risk

		New Dept							2027 Bdg vs 2026 F/cast		2027 Bdg vs 2026 Budget		
		2021	2022	2023	2024	2025	2026	2026	2027				
		Actual	Actual	Actual	Actual	Actual	Budget	Forecast	Budget	Amount	Pctg	Amount	Pctg
12%	Revenue	-	-	-	-	-	-	-	-	-	0%	-	0%
13%	Cogs	-	-	-	-	-	-	-	-	-	0%	-	0%
	Gross Margin	-	-	-	-	-	-	-	-	-	0%	-	0%
14%	Payroll Direct-Salary	-	-	-	-	(126,190)	(138,463)	(202,164)	(247,599)	(45,435)	-22%	(109,136)	-79%
15%	Payroll Direct-Hourly	-	-	-	-	(178,623)	(203,839)	(144,308)	(122,459)	21,849	15%	81,380	39.9%
	Payroll Direct-Total	-	-	-	-	(304,812)	(342,302)	(346,473)	(370,058)	(23,585)	-7%	(27,756)	-8%
16%	Payroll Burden	-	-	-	-	(113,133)	(124,390)	(112,866)	(105,282)	7,584	7%	19,108	15%
	Payroll	-	-	-	-	(417,945)	(466,692)	(459,339)	(475,340)	(16,001)	-3%	(8,648)	-2%
18%	Expenses	-	-	-	-	(102,342)	(139,159)	(122,057)	(155,718)	(33,661)	-28%	(16,559)	-12%
	NORBO	-	-	-	-	(520,287)	(605,851)	(581,396)	(631,058)	(49,662)	-9%	(25,207)	-4%
19%	Capital Expense Allocation						-	-	-	-	0%	-	0%
	NOR	-	-	-	-	(520,287)	(605,851)	(581,396)	(631,058)	(49,662)	-9%	(25,207)	-4%
	COGS %	0%	0%	0%	0%	0%	0%	0%	0%				
	Payroll Direct %	0%	0%	0%	0%	0%	0%	0%	0%				
	Payroll Burden % Payroll	0%	0%	0%	0%	-37%	-36%	-33%	-28%				

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INITIAL DRAFT 2027 OPERATING FUND BUDGET

Tahoe Donner Association Operating Fund 2027 Budget

9,000 2,500
12,500 12,500

040 Member Services

	2021	2022	2023	2024	2025	2026	2026	2027	2027 Bdg vs 2026 F/cast		2027 Bdg vs 2026 Budget	
	Actual	Actual	Actual	Actual	Actual	Budget	Forecast	Budget	Amount	Pctg	Amount	Pctg
12 Revenue	27,712	51,824	31,927	29,642	104,997	246,550	322,540	292,492	(30,048)	-9%	45,942	19%
14 Cogs	-	(161)	(174)	-	-	(2,150)	(712)	(1,460)	(748)	1	690	-32%
Gross Margin	27,712	51,663	31,753	29,642	104,997	244,400	321,828	291,032	(30,796)	-10%	46,632	19%
14 Payroll Direct-Salary	(80,717)	(71,431)	(77,436)	(105,806)	(132,868)	(131,436)	(133,465)	(136,824)	(3,359)	-3%	(5,388)	-4%
15 Payroll Direct-Hourly	(117,208)	(137,884)	(150,452)	(164,686)	(191,391)	(246,420)	(236,129)	(251,364)	(15,235)	-6%	(4,944)	-2%
Payroll Direct-Total	(197,925)	(209,315)	(227,887)	(270,492)	(324,260)	(377,856)	(369,594)	(388,188)	(18,594)	-5%	(10,332)	-3%
25 Payroll Burden	(93,969)	(92,960)	(91,595)	(103,453)	(121,870)	(139,379)	(120,011)	(142,088)	(22,077)	-18%	(2,709)	-2%
Payroll	(291,894)	(302,276)	(319,483)	(373,945)	(446,129)	(517,235)	(489,604)	(530,276)	(40,671)	-8%	(13,040)	-3%
18 Expenses	(36,407)	(29,939)	(34,603)	(46,285)	(26,648)	(51,433)	(26,418)	(53,058)	(26,640)	-101%	(1,625)	-3%
NORBO	(300,589)	(280,552)	(322,333)	(390,588)	(367,780)	(324,268)	(194,195)	(292,302)	(98,107)	-51%	31,966	10%
19 Capital Expense Allocation	-	-	-	-	-	-	-	-	-	-	-	0%
NOR	(300,589)	(280,552)	(322,333)	(390,588)	(367,780)	(324,268)	(194,195)	(292,302)	(98,107)	-51%	31,966	10%
COGS %	0%	0%	-1%	0%	0%	-1%	0%	0%				
Payroll Direct %	-714%	-404%	-714%	-913%	-309%	-153%	-115%	-133%				
Payroll Burden % Payroll	-47%	-44%	-40%	-38%	-38%	-37%	-32%	-37%				

Work in progress subject to further review by staff, data has not been reviewed by the Board

INITIAL DRAFT 2027 OPERATING FUND BUDGET

Tahoe Donner Association Operating Fund 2027 Budget

050 Forestry

	2021	2022	2023	2024	2025	2026	2026	2027	2027 Bdg vs 2026 F/cast		2027 Bdg vs 2026 Budget	
	Actual	Actual	Actual	Actual	Actual	Budget	Forecast	Budget	Amount	%	Amount	%
Revenue	141,248	502,626	297,891	90,643	154,783	182,799	221,236	179,603	(41,633)	-19%	(3,196)	-2%
Cogs	-	-	-	-	-	-	-	-	-	-	-	0%
Gross Margin	141,248	502,626	297,891	90,643	154,783	182,799	221,236	179,603	(41,633)	-19%	(3,196)	-2%
Payroll Direct-Salary	(272,928)	(345,229)	(366,126)	(357,534)	(319,522)	(331,084)	(390,854)	(442,116)	(51,262)	-13%	(111,032)	-34%
Payroll Direct-Hourly	(406,904)	(433,273)	(420,669)	(525,606)	(714,903)	(705,905)	(609,022)	(695,268)	(86,246)	-14%	10,637	2%
Payroll Direct-Total	(679,832)	(778,502)	(786,795)	(883,140)	(1,034,425)	(1,036,989)	(999,876)	(1,137,384)	(137,508)	-14%	(100,395)	-10%
Payroll Burden	(127,499)	(175,240)	(205,793)	(178,133)	(278,810)	(308,789)	(286,265)	(278,962)	7,304	3%	29,827	10%
Payroll	(807,330)	(953,742)	(992,589)	(1,061,273)	(1,313,236)	(1,345,779)	(1,286,141)	(1,416,346)	(130,205)	-10%	(70,567)	-5%
Expenses	(586,461)	(1,075,750)	(670,593)	(420,269)	(451,081)	(431,528)	(598,080)	(479,039)	119,040	20%	(47,512)	-11%
NORBO	(1,252,544)	(1,526,866)	(1,365,290)	(1,390,899)	(1,609,534)	(1,594,507)	(1,662,985)	(1,715,782)	(52,797)	-3%	(121,275)	-8%
Capital Expense Allocation	-	-	-	278,551	290,725	229,996	258,380	342,000	83,620		112,004	-49%
NOR	(1,252,544)	(1,526,866)	(1,365,290)	(1,112,347)	(1,318,809)	(1,364,511)	(1,404,605)	(1,373,782)	30,823	2%	(9,271)	-1%
COGS %	0%	0%	0%	0%	0%	0%	0%	0%				
Payroll Direct %	-481%	-155%	-264%	-974%	-668%	-567%	-452%	-633%				
Payroll Burden % Payroll	-19%	-23%	-26%	-20%	-27%	-30%	-29%	-25%				

Work in progress subject to further review by staff, data has not been reviewed by the Board

INITIAL DRAFT 2027 OPERATING FUND BUDGET

2027 Budget

1401,393 1422,453 1422,993

160 Maintenance

	2021	2022	2023	2024	2025	2026	2026	2027	2027 Bdg vs 2026 F/cast		2027 Bdg vs 2026 Budget	
	Actual	Actual	Actual	Actual	Actual	Budget	Forecast	Budget	Amount	Pctg	Amount	Pctg
Revenue	-	-	-	-	-	-	-	-	-	0%	-	0%
Cogs	-	-	-	-	-	-	-	-	-	0%	-	0%
Gross Margin	-	-	-	-	-	-	-	-	-	0%	-	0%
Payroll Direct-Salary	(99,555)	(142,561)	(126,410)	(137,902)	(229,665)	(241,051)	(249,359)	(260,020)	(10,661)	-4%	(18,969)	-8%
Payroll Direct-Hourly	(349,890)	(403,734)	(582,009)	(575,709)	(549,964)	(635,458)	(626,829)	(639,966)	(13,137)	-2%	(4,508)	-1%
Payroll Direct-Total	(449,445)	(546,295)	(708,419)	(713,612)	(779,629)	(876,509)	(876,188)	(899,986)	(23,798)	-3%	(23,477)	-3%
Payroll Burden	(148,354)	(135,684)	(184,077)	(228,188)	(236,056)	(276,429)	(271,043)	(307,649)	(36,606)	-14%	(31,220)	-11%
Payroll	(597,798)	(681,979)	(892,497)	(941,799)	(1,015,685)	(1,152,938)	(1,147,231)	(1,207,635)	(60,404)	-5%	(54,696)	-5%
Expenses	(18,438)	(155,304)	(188,443)	(175,884)	(27,375)	(236,078)	(252,957)	(245,055)	7,903	-3%	(8,977)	-4%
NORBO	(616,237)	(837,282)	(1,080,939)	(1,117,684)	(1,043,060)	(1,389,016)	(1,400,189)	(1,452,689)	(52,501)	-4%	(63,673)	-5%
Capital Expense Allocation			-	44,420	-	246,860	172,989	106,967	(66,023)	-38%	(139,893)	-57%
NOR	(616,237)	(837,282)	(1,080,939)	(1,073,264)	(1,043,060)	(1,142,156)	(1,227,200)	(1,345,723)	(118,523)	-10%	(203,566)	-18%
COGS %	0%	0%	0%	0%	0%	0%	0%	0%				
Payroll Direct %	0%	0%	0%	0%	0%	0%	0%	0%				
Payroll Burden % Payroll	-33%	-25%	-26%	-32%	-30%	-32%	-31%	-34%				

Work in progress subject to further review by staff, data has not been reviewed by the Board

INITIAL DRAFT 2027 OPERATING FUND BUDGET

2027 Budget

163,300 163,400 163,300

165 Facility Administration

	2021	2022	2023	2024	2025	2026	2026	2027	2027 Bdg vs 2026 F/cast		2027 Bdg vs 2026 Budget	
	Actual	Actual	Actual	Actual	Actual	Budget	Forecast	Budget	Amount	Pctg	Amount	Pctg
Revenue	-	-	-	-	-	-	-	-	-	0%	-	0%
Cogs	-	-	-	-	-	-	-	-	-	0%	-	0%
Gross Margin	-	-	-	-	-	-	-	-	-	0%	-	0%
Payroll Direct-Salary	(362,907)	(507,542)	(472,787)	(524,405)	(639,119)	(516,058)	(471,196)	(592,047)	(120,850)	-26%	(75,989)	-15%
Payroll Direct-Hourly	(144,102)	(168,153)	223,585	209,999	(0)	-	(2,939)	-	2,939	100%	-	0.0%
Payroll Direct-Total	(507,009)	(675,695)	(249,202)	(314,406)	(639,120)	(516,058)	(474,135)	(592,047)	(117,912)	-25%	(75,989)	-15%
Payroll Burden	(152,094)	(190,021)	(155,932)	(111,512)	(196,320)	(147,691)	(151,112)	(208,470)	(57,358)	-38%	(60,779)	-41%
Payroll	(659,102)	(865,716)	(405,134)	(425,918)	(835,439)	(663,749)	(625,247)	(800,517)	(175,270)	-28%	(136,768)	-21%
Expenses	(58,722)	(70,896)	(72,419)	(83,003)	(75,619)	(86,581)	(99,240)	(97,207)	2,032	2%	(10,626)	-12%
NORBO	(717,824)	(936,611)	(477,553)	(508,921)	(911,058)	(750,330)	(724,487)	(897,724)	(173,237)	-24%	(147,394)	-20%
Capital Expense Allocation	329,656	305,020	-	512,078	800,898	663,749	575,816	800,517	224,701	39%	136,768	-21%
NOR	(388,168)	(631,592)	(477,553)	3,157	(110,160)	(86,581)	(148,671)	(97,207)	51,463	35%	(10,626)	-12%
COGS %	0%	0%	0%	0%	0%	0%	0%	0%				
Payroll Direct %	0%	0%	0%	0%	0%	0%	0%	0%				
Payroll Burden % Payroll	-30%	-28%	-63%	-35%	-31%	-29%	-32%	-35%				

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