

EXHIBIT D

DRAFT 2027 CONSOLIDATED ANNUAL BUDGET



TAHOE DONNERSM

**Tahoe Donner Association
Operating Fund
2027 Budget**

Consolidated from Drafts

	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
Revenue	11,846,241	15,972,333	15,963,167	15,873,865	15,102,422	18,186,256	17,954,549	17,781,685	(172,864)	-1%	(404,571)	-2%
Cogs	(1,102,894)	(1,636,946)	(1,627,301)	(1,716,132)	(1,573,970)	(1,919,323)	(1,856,761)	(1,862,257)	(5,496)	0	57,066	-3%
Gross Margin	10,743,347	14,335,387	14,335,867	14,157,732	13,528,451	16,266,933	16,097,788	15,919,428	(178,360)	-1%	(347,505)	-2%
Payroll Direct-Salary	(4,456,047)	(5,047,074)	(5,350,540)	(5,614,617)	(6,796,927)	(6,788,535)	(6,948,829)	(7,941,919)	(993,090)	-14%	(1,153,384)	-17%
Payroll Direct-Hourly	(5,536,895)	(7,092,642)	(6,879,515)	(7,390,500)	(7,977,159)	(8,448,632)	(8,102,725)	(8,582,277)	(479,551)	-6%	(133,645)	-2%
Payroll Direct-Total	(9,992,942)	(12,139,716)	(12,230,055)	(13,005,116)	(14,774,086)	(15,237,167)	(15,051,554)	(16,524,196)	(1,472,641)	-10%	(1,287,029)	-8%
Payroll Burden	(2,440,373)	(3,070,108)	(3,263,280)	(3,558,410)	(4,099,900)	(4,436,291)	(4,386,918)	(4,690,528)	(303,610)	-7%	(254,237)	-6%
Payroll	(12,433,315)	(15,209,824)	(15,493,335)	(16,563,527)	(18,873,986)	(19,673,457)	(19,438,472)	(21,214,724)	(1,776,252)	-9%	(1,541,266)	-8%
Expenses	(5,803,527)	(7,411,329)	(7,702,624)	(7,706,197)	(7,499,423)	(8,404,578)	(8,921,598)	(10,160,130)	(1,238,532)	-14%	(1,755,552)	-21%
NORBO	(7,493,496)	(8,285,767)	(8,860,093)	(10,111,992)	(12,844,958)	(11,811,102)	(12,262,282)	(15,455,425)	(3,193,143)	-26%	(3,644,323)	-31%
Capital Expense Allocation	529,181	335,320	30,300	902,123	1,188,366	1,338,105	1,138,816	1,838,552	699,736	(1)	500,448	-37%
NOR	(6,964,315)	(7,950,447)	(8,829,793)	(9,209,869)	(11,656,592)	(10,472,998)	(11,123,465)	(13,616,873)	(2,493,407)	-22%	(3,143,875)	-30%
COGS %	-9%	-10%	-10%	-11%	-10%	-11%	-10%	-10%				
Payroll Direct %	-84%	-76%	-77%	-82%	-98%	-84%	-84%	-93%				
Payroll Burden % Payroll	-24%	-25%	-27%	-27%	-28%	-29%	-29%	-28%				

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

PUBLIC AMENITIES

Tahoe Donner Association
Operating Fund
2027 Budget

Consolidated from Drafts - Public Amenities

	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	11,705,426	14,553,785	14,116,579	14,115,716	(863)	0%	(438,069)	-3%
Cogs	(1,001,025)	(1,508,240)	(1,509,227)	(1,556,077)	(1,408,521)	(1,739,875)	(1,672,915)	(1,670,383)	2,533	(0)	69,492	-4%
Gross Margin	8,513,738	11,402,200	11,404,940	11,054,554	10,296,906	12,813,910	12,443,664	12,445,334	1,670	0%	(368,576)	-3%
Payroll Direct-Salary	(1,468,814)	(1,708,604)	(1,870,927)	(1,945,905)	(2,126,825)	(2,303,792)	(2,343,434)	(2,607,935)	(264,501)	-11%	(304,143)	-13%
Payroll Direct-Hourly	(2,727,489)	(3,876,754)	(3,882,208)	(4,094,884)	(3,943,789)	(4,211,130)	(4,159,713)	(4,295,795)	(136,082)	-3%	(84,664)	-2%
Payroll Direct-Total	(4,196,303)	(5,585,358)	(5,753,135)	(6,040,789)	(6,070,615)	(6,514,922)	(6,503,146)	(6,903,730)	(400,583)	-6%	(388,807)	-6%
Payroll Burden	(1,069,765)	(1,479,738)	(1,557,836)	(1,663,055)	(1,751,304)	(1,923,445)	(1,958,678)	(1,906,962)	51,716	3%	16,484	1%
Payroll	(5,266,069)	(7,065,096)	(7,310,972)	(7,703,844)	(7,821,919)	(8,438,368)	(8,461,824)	(8,810,691)	(348,867)	-4%	(372,324)	-4%
Expenses	(2,470,373)	(3,131,989)	(3,528,861)	(3,069,961)	(2,881,749)	(3,307,722)	(3,454,101)	(3,677,963)	(223,862)	-6%	(370,240)	-11%
NORBO	777,296	1,205,114	565,108	280,749	(406,762)	1,067,820	527,739	(43,320)	(571,059)	108%	(1,111,140)	104%
Capital Expense Allocation	-	-	-	67,073	96,743	114,000	131,631	150,000	18,369	(0)	36,000	-32%
NOR	777,296	1,205,114	565,108	347,822	(310,019)	1,181,820	659,370	106,680	(552,690)	84%	(1,075,140)	91%
COGS %	-11%	-12%	-12%	-12%	-12%	-12%	-12%	-12%				
Payroll Direct %	-44%	-43%	-45%	-48%	-52%	-45%	-46%	-49%				
Payroll Burden % Payroll	-25%	-26%	-27%	-28%	-29%	-30%	-30%	-28%				

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

**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)	(211,788)	(28,460)	-16%	(32,407)	-18%
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)	(375,358)	(91,303)	-32%	(95,367)	-34%
Payroll Burden	(26,532)	(10,660)	(38,758)	(36,983)	(66,729)	(75,384)	(73,628)	(90,267)	(16,639)	-23%	(14,882)	-20%
Payroll	(149,662)	(60,459)	(239,004)	(272,546)	(349,660)	(355,376)	(357,683)	(465,625)	(107,942)	-30%	(110,249)	-31%
Expenses	(25,139)	(16,555)	(32,093)	(43,017)	(43,959)	(36,540)	(37,707)	(56,154)	(18,447)	-49%	(19,614)	-54%
NORBO	(174,405)	(76,927)	(271,002)	(315,273)	(392,941)	(391,915)	(526,981)	(521,779)	5,202	1%	(129,863)	-33%
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)	(262,249)	(296,198)	(277,915)	(395,349)	(371,779)	23,571	6%	(93,863)	-34%
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%	-24%				

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

**Tahoe Donner Association
Operating Fund
2027 Budget**

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	169,801	11,044	7%	31,519	23%
Cogs	-	(1,165)	(1,242)	(3,329)	(1,231)	(1,380)	(1,774)	(8,280)	(6,506)	-367%	(6,900)	-500%
Gross Margin	78,689	139,177	151,311	166,791	141,979	136,902	156,982	161,521	4,538	3%	19,542	14%
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)	(96,624)	(91,737)	(18,288)	(104,724)	(86,436)	-473%	(12,987)	-14%
Payroll Direct-Total	(82,946)	(131,118)	(161,389)	(181,708)	(172,921)	(177,421)	(94,365)	(183,209)	(88,844)	-94%	(5,788)	-3%
Payroll Burden	(18,585)	(44,815)	(46,649)	(55,237)	(49,174)	(55,140)	(57,314)	(54,041)	3,274	6%	1,099	2%
Payroll	(101,531)	(175,933)	(208,038)	(236,945)	(222,095)	(232,561)	(151,679)	(237,250)	(85,570)	-56%	(4,689)	-2%
Expenses	(88,445)	(120,200)	(134,768)	(147,242)	(116,309)	(114,500)	(206,885)	(123,745)	83,140	40%	(9,245)	-8%
NORBO	(111,287)	(156,956)	(191,495)	(214,067)	(196,425)	(210,159)	(201,582)	(199,474)	2,108	1%	10,685	5%
Capital Expense Allocation	-	-	-	-	-	-	-	-	-	-	-	0%
NOR	(111,287)	(156,956)	(191,495)	(214,067)	(196,425)	(210,159)	(201,582)	(199,474)	2,108	1%	10,685	5%
COGS %	0%	-1%	-1%	-2%	-1%	-1%	-1%	-5%				
Payroll Direct %	-105%	-93%	-106%	-107%	-121%	-128%	-59%	-108%				
Payroll Burden % Payroll	-22%	-34%	-29%	-30%	-28%	-31%	-61%	-29%				

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**Tahoe Donner Association
Operating Fund
2027 Budget**

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)	(12,668)	(1,488)	-13%	(860)	-7%
Payroll	(56,595)	(59,087)	(50,084)	(66,774)	(57,111)	(67,131)	(58,720)	(69,829)	(11,109)	-19%	(2,698)	-4%
Expenses	(39,715)	(45,420)	(60,945)	(61,604)	(52,954)	(54,300)	(63,139)	(66,825)	(3,686)	-6%	(12,525)	-23%
NORBO	20,151	(4,429)	24,424	(1,999)	3,807	8,422	34,860	5,558	(29,302)	-84%	(2,864)	-34%
Capital Expense Allocation	-	-	-	-	-	-	-	-	-	-	-	0%
NOR	20,151	(4,429)	24,424	(1,999)	3,807	8,422	34,860	5,558	(29,302)	-84%	(2,864)	-34%
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%	-22%				

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

Tahoe Donner Association
Operating Fund
2027 Budget

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	1,844,768	28,109	2%	(132,852)	-7%
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	1,709,968	23,612	1%	(132,452)	-7%
Payroll Direct-Salary	(128,417)	(133,512)	(154,511)	(165,709)	(171,519)	(172,410)	(180,075)	(220,133)	(40,058)	-22.2%	(47,723)	-27.7%
Payroll Direct-Hourly	(296,393)	(418,756)	(389,975)	(405,297)	(389,373)	(455,682)	(369,880)	(391,596)	(21,715)	-5.9%	64,086	14.1%
Payroll Direct-Total	(424,810)	(552,268)	(544,486)	(571,005)	(560,892)	(628,092)	(549,955)	(611,728)	(61,773)	-11.2%	16,364	2.6%
Payroll Burden	(77,097)	(115,075)	(110,021)	(141,331)	(140,264)	(183,261)	(148,991)	(150,542)	(1,551)	-1.0%	32,719	18%
Payroll	(501,907)	(667,343)	(654,507)	(712,337)	(701,156)	(811,353)	(698,946)	(762,271)	(63,325)	-9%	49,082	6%
Expenses	(298,868)	(373,764)	(420,012)	(405,366)	(330,679)	(404,910)	(400,138)	(440,075)	(39,936)	-10%	(35,165)	-9%
NORBO	686,038	896,251	594,014	680,657	674,048	626,158	587,271	507,623	(79,648)	-14%	(118,535)	19%
Capital Expense Allocation	-	-	-	-	-	-	-	-	-	0%	-	0%
NOR	686,038	896,251	594,014	680,657	674,048	626,158	587,271	507,623	(79,648)	-14%	(118,535)	-19%
COGS %	-7%	-6%	-6%	-7%	-6%	-6%	-6%	-7%				
Payroll Direct %	-27%	-27%	-31%	-29%	-33%	-33%	-33%	-33%				
Payroll Burden % Payroll	-18%	-21%	-20%	-25%	-17%	-17%	-17%	-25%				

Tahoe Donner Association
Operating Fund
2027 Budget

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
Revenue	1,536,980	1,641,042	1,327,568	1,545,735	2,142,139	1,833,289	2,156,939	1,959,306	(197,634)	-9%	126,017	7%
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	1,843,528	(202,263)	-10%	128,413	7%
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%
Payroll Direct-Hourly	(160,759)	(175,659)	(144,518)	(197,964)	(236,503)	(252,827)	(282,654)	(265,778)	16,876	6%	(12,951)	-5%
Payroll Direct-Total	(251,186)	(316,106)	(278,297)	(359,604)	(414,309)	(429,167)	(458,625)	(446,943)	11,682	3%	(17,776)	-4%
Payroll Burden	(53,127)	(64,318)	(58,596)	(85,973)	(102,053)	(125,019)	(117,397)	(116,449)	948	1%	8,570	7%
Payroll	(304,313)	(380,423)	(336,893)	(445,576)	(516,362)	(554,186)	(576,021)	(563,391)	12,630	2%	(9,206)	-2%
Expenses	(148,390)	(155,851)	(132,424)	(133,742)	(186,623)	(175,298)	(168,751)	(204,822)	(36,071)	-21%	(29,525)	-17%
NORBO	1,026,468	1,019,480	766,371	858,905	1,318,219	985,632	1,301,019	1,075,315	(225,704)	-17%	89,682	9%
Capital Expense Allocation	-	-	-	-	-	-	-	-	-	-	-	0%
NOR	1,026,468	1,019,480	766,371	858,905	1,318,219	985,632	1,301,019	1,075,315	(225,704)	-17%	89,682	9%
COGS %	-4%	-5%	-7%	-7%	-6%	-6%	-5%	-6%				
Payroll Direct %	-16%	-19%	-21%	-23%	-19%	-23%	-21%	-23%				
Payroll Burden % Payroll	-21%	-20%	-21%	-24%	-25%	-29%	-26%	-26%				
Net Income to Revenue %	66.78%	62.12%	57.73%	55.57%	61.54%	53.76%	60.32%	54.88%				

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

Tahoe Donner Association
Operating Fund
2027 Budget

01/30/20 02/28/20 03/31/20
1251,344 1251,400 1251,344

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
12 Revenue	-	-	-	-	-	-	-	-	-	0%	-	0%
13 Cogs	-	-	-	-	-	-	-	-	-	0%	-	0%
Gross Margin	-	-	-	-	-	-	-	-	-	0%	-	0%
14 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%
15 Payroll Direct-Hourly	(315,926)	(448,072)	(378,803)	(475,532)	(433,776)	(448,075)	(444,800)	(466,655)	(21,855)	-5%	(18,580)	-4%
Payroll Direct-Total	(485,473)	(645,273)	(576,109)	(676,933)	(638,464)	(663,237)	(656,844)	(686,854)	(30,009)	-5%	(23,617)	-4%
20 Payroll Burden	(125,529)	(165,011)	(164,723)	(186,231)	(182,722)	(171,449)	(190,790)	(219,396)	(28,606)	-15%	(47,947)	-28%
Payroll	(611,002)	(810,284)	(740,832)	(863,164)	(821,186)	(834,686)	(847,634)	(906,250)	(58,616)	-7%	(71,564)	-9%
18 Expenses	(378,855)	(445,035)	(343,200)	(422,287)	(402,783)	(417,373)	(398,201)	(455,319)	(57,118)	-14%	(37,945)	-9%
NORBO	(989,857)	(1,255,319)	(1,084,032)	(1,285,451)	(1,223,968)	(1,252,060)	(1,245,835)	(1,361,569)	(115,734)	-9%	(109,509)	-9%
19 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)	(1,361,569)	(115,734)	-9%	(109,509)	-9%
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%	-32%				

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

Tahoe Donner Association
Operating Fund
2027 Budget

128 and 170 Consolidated

128 The Lodge

	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
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)	(707,128)	59,318	8%	40,638	5%
Payroll Direct-Total	(1,111,771)	(1,343,362)	(1,279,656)	(1,354,063)	(1,303,833)	(1,227,107)	(1,287,104)	(1,290,045)	(2,942)	0%	(62,938)	-5%
Payroll Burden	(363,535)	(464,491)	(476,401)	(485,482)	(517,616)	(562,100)	(551,482)	(516,136)	35,346	6%	45,965	8%
Payroll	(1,475,306)	(1,807,853)	(1,756,057)	(1,839,545)	(1,821,449)	(1,789,207)	(1,838,585)	(1,806,181)	32,405	2%	(16,973)	-1%
Expenses	(414,869)	(487,418)	(638,718)	(512,619)	(484,061)	(472,730)	(449,645)	(506,965)	(57,320)	-13%	(34,235)	-7%
NORBO	(650,169)	(883,877)	(768,120)	(869,441)	(768,457)	(480,767)	(619,601)	(657,729)	(38,128)	-6%	(176,962)	-37%
Capital Expense Allocation	-	-	-	-	-	-	-	-	-	-	-	0%
NOR	(650,169)	(883,877)	(768,120)	(869,441)	(768,457)	(480,767)	(619,601)	(657,729)	(38,128)	-6%	(176,962)	-37%
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%	-40%				
Net Result % of Revenue	-35.11%	-40.65%	-32.66%	-38.96%	-33.90%	-18.45%	-25.95%	-27.39%				

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

**Tahoe Donner Association
Operating Fund
2027 Budget**

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
Revenue	143,339	142,526	223,398	222,367	200,959	222,869	230,461	215,763	(14,698)	-6%	(7,106)	-3%
Cogs	(30,592)	(39,460)	(80,817)	(63,346)	(54,083)	(64,980)	(67,767)	(47,590)	20,177	30%	17,390	27%
Gross Margin	112,748	103,066	142,582	159,021	146,876	157,889	162,694	168,173	5,480	3%	10,284	7%
Payroll Direct-Salary	(45,838)	(42,448)	(53,230)	(56,145)	(56,456)	(57,463)	(54,303)	(59,008)	(4,706)	-9%	(1,546)	-3%
Payroll Direct-Hourly	(36,578)	(45,830)	(54,598)	(52,941)	(52,214)	(54,763)	(56,093)	(60,002)	(3,909)	-7%	(5,239)	-10%
Payroll Direct-Total	(82,415)	(88,278)	(107,828)	(109,086)	(108,670)	(112,226)	(110,395)	(119,010)	(8,615)	-8%	(6,785)	-6%
Payroll Burden	(24,066)	(23,762)	(24,456)	(36,458)	(29,192)	(32,786)	(36,026)	(38,471)	(2,445)	-7%	(5,684)	-17%
Payroll	(106,481)	(112,040)	(132,284)	(145,544)	(137,862)	(145,012)	(146,421)	(157,481)	(11,060)	-8%	(12,469)	-9%
Expenses	(23,383)	(30,724)	(39,714)	(41,745)	(51,692)	(44,043)	(41,195)	(51,153)	(9,958)	-24%	(7,110)	-16%
NORBO	(17,116)	(39,698)	(29,417)	(28,268)	(42,678)	(31,166)	(24,922)	(40,461)	(15,538)	-62%	(9,295)	-30%
Capital Expense Allocation	-	-	-	-	-	-	-	-	-	0%	-	0%
NOR	(17,116)	(39,698)	(29,417)	(28,268)	(42,678)	(31,166)	(24,922)	(40,461)	(15,538)	-62%	(9,295)	-30%
COGS %	-21%	-28%	-36%	-28%	-27%	-29%	-29%	-22%				
Payroll Direct %	-57%	-62%	-48%	-49%	-54%	-50%	-48%	-55%				
Payroll Burden % Payroll	-29%	-27%	-23%	-33%	-27%	-29%	-33%	-32%				

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

**Tahoe Donner Association
Operating Fund
2027 Budget**

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
Revenue	19,240	496,872	540,182	591,767	680,616	657,270	779,334	713,491	(65,843)	-8%	56,221	9%
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%
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%
Payroll Direct-Hourly	(24,199)	(233,475)	(209,961)	(230,522)	(242,495)	(272,044)	(275,026)	(242,345)	32,681	12%	29,699	11%
Payroll Direct-Total	(87,993)	(338,734)	(332,945)	(360,321)	(375,237)	(379,834)	(393,716)	(367,136)	26,580	7%	12,698	3%
Payroll Burden	(14,859)	(75,491)	(65,467)	(90,689)	(87,549)	(103,464)	(99,422)	(104,309)	(4,887)	-5%	(845)	-1%
Payroll	(102,852)	(414,225)	(398,412)	(451,010)	(462,786)	(483,298)	(493,138)	(471,445)	21,693	4%	11,853	2%
Expenses	(32,924)	(95,472)	(123,270)	(130,156)	(127,539)	(139,106)	(144,380)	(146,346)	(1,966)	-1%	(7,240)	-5%
NORBO	(135,128)	(172,364)	(129,301)	(185,897)	(113,452)	(151,536)	(70,207)	(105,220)	(35,014)	-50%	46,315	31%
Capital Expense Allocation	-	-	-	-	-	-	-	-	-	-	-	0%
NOR	(135,128)	(172,364)	(129,301)	(185,897)	(113,452)	(151,536)	(70,207)	(105,220)	(35,014)	-50%	46,315	31%
COGS %	-97%	-32%	-27%	-33%	-30%	-28%	-27%	-28%				
Payroll Direct %	-457%	-68%	-62%	-61%	-55%	-58%	-51%	-51%				
Payroll Burden % Payroll	-17%	-22%	-20%	-25%	-23%	-27%	-25%	-28%				

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

**Tahoe Donner Association
Operating Fund
2027 Budget**

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	563,738	58,825	12%	58,593	12%
Cogs	(66,180)	(122,389)	(143,353)	(132,853)	(110,625)	(154,070)	(162,244)	(180,750)	(18,506)	-11%	(26,680)	-17%
Gross Margin	130,938	259,839	279,144	305,013	211,765	351,075	342,669	382,988	40,319	12%	31,913	9%
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)	(150,837)	21,322	12%	(13,747)	-10%
Payroll Direct-Total	(137,152)	(212,104)	(240,259)	(273,179)	(257,306)	(325,956)	(363,639)	(374,321)	(10,682)	-3%	(48,365)	-15%
Payroll Burden	(27,615)	(31,940)	(44,401)	(59,123)	(52,534)	(63,818)	(69,206)	(74,568)	(5,362)	-8%	(10,750)	-17%
Payroll	(164,767)	(244,044)	(284,660)	(332,302)	(309,841)	(389,774)	(432,846)	(448,889)	(16,044)	-4%	(59,116)	-15%
Expenses	(77,950)	(89,371)	(104,357)	(120,717)	(95,277)	(97,408)	(113,618)	(120,890)	(7,272)	-6%	(23,482)	-24%
NORBO	(111,779)	(73,576)	(109,873)	(148,006)	(193,353)	(136,106)	(203,794)	(186,791)	17,003	8%	(50,685)	-37%
Capital Expense Allocation	-	-	-	-	-	-	-	-	-	0%	-	0%
NOR	(111,779)	(73,576)	(109,873)	(148,006)	(193,353)	(136,106)	(203,794)	(186,791)	17,003	8%	(50,685)	-37%
COGS %	-34%	-32%	-34%	-30%	-34%	-31%	-32%	-32%				
Payroll Direct %	-70%	-55%	-57%	-62%	-80%	-65%	-72%	-66%				
Payroll Burden % Payroll	-20%	-15%	-18%	-22%	-20%	-20%	-19%	-20%				
Net Result % to Revenue	-56.71%	-19.25%	-26.01%	-33.80%	-59.97%	-26.94%	-40.36%	-33.13%				

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

**Tahoe Donner Association
Operating Fund
2027 Budget**

✓ **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
Revenue	254,490	501,688	532,185	406,634	95,222	669,720	628,577	628,375	(202)	0%	(41,345)	-6%
Cogs	(75,146)	(155,469)	(146,446)	(115,890)	(30,721)	(195,100)	(208,660)	(183,190)	25,470	12%	11,910	6%
Gross Margin	179,344	346,219	385,739	290,744	64,501	474,620	419,917	445,185	25,268	6%	(29,435)	-6%
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%
Payroll Direct-Hourly	(58,425)	(153,966)	(152,360)	(121,901)	(41,297)	(181,138)	(207,698)	(244,778)	(37,080)	-18%	(63,640)	-35%
Payroll Direct-Total	(106,595)	(204,368)	(230,137)	(157,222)	(96,689)	(266,884)	(298,710)	(337,831)	(39,120)	-13%	(70,947)	-27%
Payroll Burden	(24,063)	(40,531)	(44,951)	(29,095)	(19,147)	(35,376)	(49,585)	(46,009)	3,575	7%	(10,634)	-30%
Payroll	(130,658)	(244,900)	(275,088)	(186,317)	(115,835)	(302,259)	(348,295)	(383,840)	(35,545)	-10%	(81,581)	-27%
Expenses	(31,325)	(68,124)	(58,790)	(51,262)	(22,811)	(63,981)	(73,431)	(71,861)	1,569	2%	(7,880)	-12%
NORBO	17,361	33,195	51,861	53,165	(74,145)	108,379	(1,808)	(10,517)	(8,708)	-482%	(118,896)	110%
Capital Expense Allocation	-	-	-	-	-	-	-	-	-	0%	-	0%
NOR	17,361	33,195	51,861	53,165	(74,145)	108,379	(1,808)	(10,517)	(8,708)	-482%	(118,896)	110%
COGS %	-30%	-31%	-28%	-28%	-32%	-29%	-33%	-29%				
Payroll Direct %	-42%	-41%	-43%	-39%	-102%	-40%	-48%	-54%				
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**

**Tahoe Donner Association
Operating Fund
2027 Budget**

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**

**Tahoe Donner Association
Operating Fund
2027 Budget**

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)	(552,036)	(70,943)	-15%	(4,478)	-1%
Payroll Direct-Total	(534,369)	(624,888)	(667,497)	(707,381)	(702,167)	(843,110)	(723,258)	(809,228)	(85,970)	-12%	33,882	4%
Payroll Burden	(135,842)	(181,689)	(188,344)	(187,183)	(203,256)	(201,640)	(202,403)	(209,484)	(7,080)	-3%	(7,844)	-4%
Payroll	(670,212)	(806,577)	(855,840)	(894,564)	(905,423)	(1,044,750)	(925,661)	(1,018,712)	(93,051)	-10%	26,038	2%
Expenses	(608,509)	(859,102)	(1,052,470)	(696,779)	(713,873)	(836,917)	(881,798)	(1,004,017)	(122,219)	-14%	(167,100)	-20%
NORBO	(1,248,999)	(1,530,884)	(1,727,989)	(1,591,259)	(1,618,478)	(1,881,667)	(1,805,883)	(2,022,729)	(216,846)	-12%	(141,062)	-7%
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)	(2,022,729)	(216,846)	-12%	(141,062)	-7%
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

**Tahoe Donner Association
Operating Fund
2027 Budget**

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
Revenue	-	-	-	-	-	-	-	-	-	0%	-	0%
Cogs	-	-	-	-	-	-	-	-	-	0%	-	0%
Gross Margin	-	-	-	-	-	-	-	-	-	0%	-	0%
Payroll Direct-Salary	(13,110)	(12,883)	(13,963)	(15,655)	(16,568)	(16,130)	(15,563)	(16,934)	(1,371)	-9%	(803)	-5%
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%
Payroll Burden	(54,347)	(79,148)	(83,395)	(55,981)	(82,110)	(88,030)	(90,543)	(93,067)	(2,524)	-3%	(5,037)	-6%
Payroll	(228,211)	(302,355)	(297,443)	(225,780)	(332,353)	(356,388)	(360,439)	(369,729)	(9,289)	-3%	(13,340)	-4%
Expenses	(18,879)	(26,932)	(29,662)	(30,288)	(41,048)	(38,972)	(36,852)	(42,259)	(5,407)	-15%	(3,287)	-8%
NORBO	(247,090)	(329,287)	(327,105)	(256,069)	(373,401)	(395,361)	(397,291)	(411,988)	(14,697)	-4%	(16,627)	-4%
Capital Expense Allocation	-	-	-	4,456	-	-	-	-	-	0%	-	0%
NOR	(247,090)	(329,287)	(327,105)	(251,613)	(373,401)	(395,361)	(397,291)	(411,988)	(14,697)	-4%	(16,627)	-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

**Tahoe Donner Association
Operating Fund
2027 Budget**

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
Revenue	-	-	-	-	-	-	-	-	-	0%	-	0%
Cogs	-	-	-	-	-	-	-	-	-	0%	-	0%
Gross Margin	-	-	-	-	-	-	-	-	-	0%	-	0%
Payroll Direct-Salary	-	-	-	-	-	-	-	-	-	0%	-	0%
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%
Payroll Burden	(1,569)	(904)	(4,696)	(4,605)	(2,847)	(4,290)	(4,142)	(4,090)	52	1%	200	5%
Payroll	(8,494)	(5,324)	(12,062)	(21,877)	(14,529)	(27,665)	(26,104)	(26,890)	(786)	-3%	775	3%
Expenses	(66,500)	(43,858)	(64,442)	(35,504)	(24,138)	(69,767)	(69,081)	(30,238)	38,842	56%	39,529	57%
NORBO	(74,994)	(49,183)	(76,504)	(57,381)	(38,666)	(97,432)	(95,185)	(57,128)	38,057	40%	40,304	41%
Capital Expense Allocation	-	-	-	-	-	-	-	-	-	0%	-	0%
NOR	(74,994)	(49,183)	(76,504)	(57,381)	(38,666)	(97,432)	(95,185)	(57,128)	38,057	40%	40,304	41%
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

**Tahoe Donner Association
Operating Fund
2027 Budget**

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	112,601	(28,001)	-20%	(10,610)	-9%
Cogs	(36,569)	(53,726)	(64,901)	(40,401)	(24,990)	(57,400)	(55,114)	(52,300)	2,814	5%	5,100	9%
Gross Margin	34,024	70,912	70,893	61,637	26,376	65,811	85,488	60,301	(25,187)	-29%	(5,510)	-8%
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)	(9,817)	8,691	47%	46	0%
Payroll	(44,230)	(59,809)	(67,015)	(70,718)	(103,745)	(58,219)	(63,488)	(60,160)	3,328	5%	(1,941)	-3%
Expenses	(1,047)	(2,290)	(308)	(3,084)	28,705	(3,771)	(4,245)	(3,900)	345	8%	(129)	-3%
NORBO	(11,253)	8,812	3,570	(12,164)	(48,664)	3,821	17,755	(3,759)	(21,514)	121%	(7,580)	198%
Capital Expense Allocation	-	-	-	854	-	-	-	-	-	0%	-	0%
NOR	(11,253)	8,812	3,570	(11,310)	(48,664)	3,821	17,755	(3,759)	(21,514)	121%	(7,580)	198%
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

**Tahoe Donner Association
Operating Fund
2027 Budget**

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	786,680	70,233	10%	(100,665)	-11%
Cogs	-	-	-	-	-	-	-	-	-	0%	-	0%
Gross Margin	479,472	804,911	784,194	734,847	535,993	887,345	716,447	786,680	70,233	10%	(100,665)	-11%
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)	(88,061)	18,929	18%	26,680	23%
Payroll Direct-Total	(71,760)	(99,483)	(109,466)	(104,793)	(101,466)	(130,871)	(122,553)	(104,995)	17,558	14%	25,877	20%
Payroll Burden	(12,203)	(16,353)	(16,274)	(17,372)	(19,657)	(25,355)	(25,760)	(20,037)	5,724	22%	5,318	21%
Payroll	(83,962)	(115,835)	(125,739)	(122,165)	(121,123)	(156,226)	(148,313)	(125,032)	23,281	16%	31,195	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	652,071	91,905	16%	(69,470)	-10%
Capital Expense Allocation	-	-	-	-	-	-	-	-	-	0%	-	0%
NOR	388,035	685,884	657,454	589,673	406,415	721,542	560,166	652,071	91,905	16%	(69,470)	-10%
COGS %	0%	0%	0%	0%	0%	0%	0%	0%				
Payroll Direct %	-15%	-12%	-14%	-14%	-19%	-15%	-17%	-13%				
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

**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)		(1,100)	3,288	75%	1,200	52%
Gross Margin	248,462	236,665	228,234	245,826	231,897	257,051	230,346		235,001	4,654	2%	(22,050)	-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)		(28,504)	1,454	5%	(7,509)	-36%
Payroll	(74,916)	(106,304)	(113,505)	(108,267)	(119,528)	(127,475)	(143,174)		(145,799)	(2,625)	-2%	(18,324)	-14%
Expenses	(57,939)	(44,621)	(69,608)	(67,761)	(71,961)	(71,346)	(75,083)		(83,200)	(8,117)	-11%	(11,854)	-17%
NORBO	115,607	85,739	45,121	69,798	40,408	58,230	12,090		6,002	(6,088)	-50%	(52,228)	-90%
Capital Expense Allocation	-	-	-	2,976	-	-	-		-	-	0%	-	0%
NOR	115,607	85,739	45,121	72,774	40,408	58,230	12,090		6,002	(6,088)	-50%	(52,228)	-90%
COGS %	0%	0%	0%	-2%	-2%	-1%	-2%		0%				
Payroll Direct %	-25%	-36%	-42%	-36%	-39%	-41%	-48%		-50%				
Payroll Burden % Payroll	-21%	-24%	-18%	-21%	-29%	-20%	-26%		-24%				

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

**Tahoe Donner Association
Operating Fund
2027 Budget**

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
Revenue	741,808	1,222,942	1,502,898	1,378,191	1,103,343	1,776,855	1,655,772	1,684,420	28,648	2%	(92,435)	-5%
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	1,684,420	28,648	2%	(92,435)	-5%
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%
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%
Payroll Burden	(62,821)	(98,626)	(117,992)	(104,370)	(112,236)	(136,480)	(157,952)	(113,882)	44,070	28%	22,598	17%
Payroll	(349,738)	(570,942)	(625,076)	(574,942)	(525,639)	(595,851)	(715,788)	(669,187)	46,601	7%	(73,336)	-12%
Expenses	(1,055)	(10,003)	(6,871)	(43,944)	(12,352)	(15,132)	(26,865)	(19,274)	7,592	28%	(4,142)	-27%
NORBO	391,016	641,997	870,951	759,305	565,352	1,165,872	913,119	995,959	82,840	9%	(169,913)	-15%
Capital Expense Allocation	-	-	-	963	-	-	-	-	-	0%	-	0%
NOR	391,016	641,997	870,951	760,268	565,352	1,165,872	913,119	995,959	82,840	-9%	(169,913)	15%
COGS %	0%	0%	0%	0%	0%	0%	0%	0%				
Payroll Direct %	-39%	-39%	-34%	-34%	-37%	-26%	-34%	-33%				
Payroll Burden % Payroll	-22%	-21%	-23%	-22%	-27%	-30%	-28%	-21%				
NOR % to Revenue	53%	52%	58%	55%	51%	66%	55%	59%				

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

**Tahoe Donner Association
Operating Fund
2027 Budget**

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
Revenue	2,155,037	2,741,671	2,620,820	2,471,156	1,977,794	2,766,935	2,546,925	2,657,370	110,445	4%	(109,565)	-4%
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	2,657,370	110,445	4%	(109,565)	-4%
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%
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%
Payroll Burden	(15,831)	(19,065)	(23,462)	(21,687)	(23,624)	(17,188)	(24,390)	(21,666)	2,725	11%	(4,478)	-26%
Payroll	(101,231)	(121,359)	(138,432)	(133,473)	(184,237)	(106,950)	(128,888)	(139,172)	(10,283)	-8%	(32,222)	-30%
Expenses	(128,665)	(173,452)	(174,367)	(78,830)	(79,315)	(180,771)	(194,177)	(181,362)	12,814	7%	(591)	0%
NORBO	1,925,141	2,446,860	2,308,020	2,258,854	1,714,243	2,479,214	2,223,860	2,336,836	112,976	5%	(142,378)	-6%
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	2,336,836	112,976	5%	(142,378)	-6%
COGS %	0%	0%	0%	0%	0%	0%	0%	0%				
Payroll Direct %	-4%	-4%	-4%	-5%	-8%	-3%	-4%	-4%				
Payroll Burden % Payroll	-19%	-19%	-20%	-19%	-15%	-19%	-23%	-18%				

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

Consolidated from Drafts - Private Amenities

	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	1,801,503	1,914,911	2,094,384	2,182,360	2,141,329	2,212,973	2,260,430	47,457	2%	119,101	6%
Cogs	(101,870)	(128,546)	(117,900)	(160,055)	(165,450)	(177,299)	(181,584)	(184,434)	(2,850)	0	(7,136)	4%
Gross Margin	1,364,076	1,672,958	1,797,011	1,934,329	2,016,910	1,964,030	2,031,389	2,075,996	44,607	2%	111,966	6%
Payroll Direct-Salary	(370,762)	(381,239)	(403,611)	(443,602)	(500,076)	(474,172)	(469,926)	(529,372)	(59,446)	-13%	(55,200)	-12%
Payroll Direct-Hourly	(803,783)	(1,048,741)	(1,072,885)	(1,186,273)	(1,254,861)	(1,239,214)	(1,201,846)	(1,399,828)	(197,983)	-16%	(160,614)	-13%
Payroll Direct-Total	(1,174,545)	(1,429,980)	(1,476,497)	(1,629,875)	(1,754,937)	(1,713,386)	(1,671,772)	(1,929,200)	(257,428)	-15%	(215,814)	-13%
Payroll Burden	(212,297)	(266,561)	(301,851)	(369,118)	(329,908)	(379,372)	(373,431)	(411,388)	(37,957)	-10%	(32,016)	-8%
Payroll	(1,386,842)	(1,696,541)	(1,778,348)	(1,998,992)	(2,084,845)	(2,092,758)	(2,045,203)	(2,340,589)	(295,386)	-14%	(247,831)	-12%
Expenses	(754,016)	(917,544)	(1,080,653)	(1,102,682)	(1,113,946)	(1,262,404)	(1,288,996)	(1,313,964)	(24,967)	-2%	(51,560)	-4%
NORBO	(776,781)	(941,127)	(1,061,989)	(1,167,345)	(1,181,881)	(1,391,131)	(1,302,811)	(1,578,557)	(275,746)	-21%	(187,425)	-13%
Capital Expense Allocation	-	-	-	-	-	-	-	-	-	-	-	0%
NOR	(776,781)	(941,127)	(1,061,989)	(1,167,345)	(1,181,881)	(1,391,131)	(1,302,811)	(1,578,557)	(275,746)	-21%	(187,425)	-13%
COGS %	-7%	-7%	-6%	-8%	-8%	-8%	-8%	-8%				
Payroll Direct %	-80%	-79%	-77%	-78%	-80%	-80%	-76%	-85%				
Payroll Burden % Payroll	-18%	-19%	-20%	-23%	-19%	-22%	-22%	-21%				

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

Tahoe Donner Association
Operating Fund
2027 Budget

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
Revenue	505,739	488,563	543,757	663,636	688,261	664,207	682,677	690,819	8,141	1%	26,611	4%
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	584,009	7,604	1%	27,481	5%
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%
Payroll Direct-Hourly	(166,830)	(220,106)	(198,657)	(243,291)	(248,194)	(265,389)	(257,146)	(268,688)	(11,542)	-4%	(3,299)	-1%
Payroll Direct-Total	(237,605)	(290,656)	(295,421)	(345,088)	(368,380)	(362,308)	(351,150)	(367,228)	(16,078)	-5%	(4,920)	-1%
Payroll Burden	(49,502)	(58,834)	(53,780)	(99,104)	(80,320)	(85,656)	(83,211)	(69,466)	13,746	17%	16,190	19%
Payroll	(287,107)	(349,489)	(349,201)	(444,192)	(448,700)	(447,964)	(434,361)	(436,694)	(2,333)	-1%	11,270	3%
Expenses	(99,663)	(113,436)	(124,395)	(141,574)	(141,684)	(141,843)	(132,622)	(166,509)	(33,887)	-26%	(24,666)	-17%
NORBO	64,384	(47,817)	5,915	(2,839)	125	(33,280)	9,421	(19,194)	(28,615)	304%	14,086	42%
Capital Expense Allocation	-	-	-	-	-	-	-	-	-	0%	-	0%
NOR	64,384	(47,817)	5,915	(2,839)	125	(33,280)	9,421	(19,194)	(28,615)	304%	14,086	42%
COGS %	-11%	-15%	-12%	-12%	-14%	-16%	-16%	-15%				
Payroll Direct %	-47%	-59%	-54%	-52%	-54%	-55%	-51%	-53%				
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

**Tahoe Donner Association
Operating Fund
2027 Budget**

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	449,532	9,413	2%	77,205	21%
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	279,372	362,428	423,429	329,399	393,066	397,588	4,523	1%	68,189	21%
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)	(238,520)	7,830	3%	(21,331)	-10%
Payroll Direct-Total	(260,822)	(309,195)	(303,541)	(366,436)	(387,325)	(334,923)	(368,242)	(402,191)	(33,949)	-9%	(67,268)	-20%
Payroll Burden	(37,430)	(40,414)	(42,875)	(52,403)	(54,995)	(52,391)	(55,722)	(90,401)	(34,679)	-62%	(38,010)	-73%
Payroll	(298,252)	(349,608)	(346,417)	(418,838)	(442,320)	(387,314)	(423,964)	(492,592)	(68,628)	-16%	(105,278)	-27%
Expenses	(45,679)	(64,138)	(64,741)	(89,408)	(76,335)	(85,966)	(86,444)	(94,799)	(8,355)	-10%	(8,833)	-10%
NORBO	(75,775)	(117,593)	(131,786)	(145,818)	(95,226)	(143,881)	(117,342)	(189,802)	(72,460)	62%	(45,921)	32%
Capital Expense Allocation	-	-							-	-	-	0%
NOR	(75,775)	(117,593)	(131,786)	(145,818)	(95,226)	(143,881)	(117,342)	(189,802)	(72,460)	62%	(45,921)	32%
COGS %	-10%	-10%	-9%	-12%	-10%	-12%	-11%	-12%				
Payroll Direct %	-88%	-94%	-99%	-89%	-82%	-90%	-84%	-89%				
Payroll Burden % Payroll	-14%	-13%	-14%	-14%	-14%	-16%	-15%	-22%				

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

Tahoe Donner Association
Operating Fund
2027 Budget

130 Aquatics

	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	46,480	49,546	47,956	49,741	44,636	43,198	47,813	44,104	(3,708)	-8%	906	2%
Cogs	-	-	-	-	-	-	-	-	-	0%	-	0%
Gross Margin	46,480	49,546	47,956	49,741	44,636	43,198	47,813	44,104	(3,708)	-8%	906	2%
Payroll Direct-Salary	-	-	-	-	-	-	-	(3,838)	(3,838)	#DIV/0!	(3,838)	#DIV/0!
Payroll Direct-Hourly	(62,271)	(76,549)	(77,560)	(75,013)	(70,267)	(82,074)	(88)	(84,639)	(84,551)	-96432%	(2,565)	-3%
Payroll Direct-Total	(62,271)	(76,549)	(77,560)	(75,013)	(70,267)	(82,074)	(88)	(88,477)	(88,389)	-100809%	(6,403)	-8%
Payroll Burden	(10,418)	(12,410)	(12,937)	(14,075)	(12,629)	(14,470)	(16,225)	(13,810)	2,415	15%	660	5%
Payroll	(72,689)	(88,959)	(90,498)	(89,087)	(82,895)	(96,544)	(16,313)	(102,287)	(85,974)	-527%	(5,743)	-6%
Expenses	(195,856)	(206,940)	(252,510)	(185,317)	(168,302)	(217,288)	(270,300)	(187,240)	83,060	31%	30,048	14%
NORBO	(222,065)	(246,353)	(295,052)	(224,663)	(206,562)	(270,634)	(238,800)	(245,423)	(6,623)	-3%	25,211	9%
Capital Expense Allocation	-	-	-	-	-	-	-	-	-	0%	-	0%
NOR	(222,065)	(246,353)	(295,052)	(224,663)	(206,562)	(270,634)	(238,800)	(245,423)	(6,623)	-3%	25,211	9%
COGS %	0%	0%	0%	0%	0%	0%	0%	0%				
Payroll Direct %	-134%	-155%	-162%	-151%	-157%	-190%	0%	-201%				
Payroll Burden % Payroll	-17%	-16%	-17%	-19%	-18%	-18%	-18505%	-16%				

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

**Tahoe Donner Association
Operating Fund
2027 Budget**

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
Revenue	274,889	380,502	408,940	447,880	455,605	449,993	418,484	403,984	(14,500)	-3%	(46,008)	-10%
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	379,884	(11,310)	-3%	(45,408)	-11%
Payroll Direct-Salary	(184,855)	(186,513)	(185,064)	(202,674)	(233,097)	(239,881)	(237,405)	(242,868)	(5,463)	-2%	(2,988)	-1%
Payroll Direct-Hourly	(221,017)	(283,900)	(398,502)	(445,414)	(492,385)	(425,483)	(463,859)	(538,142)	(74,283)	-16%	(112,659)	-26%
Payroll Direct-Total	(405,872)	(470,413)	(583,565)	(648,088)	(725,482)	(665,364)	(701,264)	(781,010)	(79,746)	-11%	(115,647)	-17%
Payroll Burden	(69,590)	(106,063)	(147,613)	(145,046)	(131,678)	(148,854)	(146,940)	(153,878)	(6,938)	-5%	(5,024)	-3%
Payroll	(475,462)	(576,476)	(731,179)	(793,135)	(857,160)	(814,217)	(848,205)	(934,888)	(86,684)	-10%	(120,671)	-15%
Expenses	(332,222)	(360,841)	(466,660)	(508,621)	(528,070)	(590,922)	(588,768)	(620,211)	(31,443)	-5%	(29,289)	-5%
NORBO	(550,144)	(577,306)	(813,380)	(880,954)	(950,713)	(979,847)	(1,045,778)	(1,175,214)	(129,436)	12%	(195,368)	20%
Capital Expense Allocation	-	-	-	-	-	-	-	-	-	0%	-	0%
NOR	(550,144)	(577,306)	(813,380)	(880,954)	(950,713)	(979,847)	(1,045,778)	(1,175,214)	(129,436)	12%	(195,368)	20%
COGS %	-6%	-5%	-6%	-6%	-5%	-5%	-7%	-6%				
Payroll Direct %	-148%	-124%	-143%	-145%	-159%	-148%	-168%	-193%				
Payroll Burden % Payroll	-17%	-23%	-25%	-22%	-18%	-22%	-21%	-20%				

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

**Tahoe Donner Association
Operating Fund
2027 Budget**

140 Recreation

	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	32,206	199,491	229,777	227,467	234,291	231,629	207,480	262,435	54,954	26%	30,806	13%
Cogs	(1,106)	(2,148)	(2,451)	(2,956)	(443)	(1,990)	(967)	(1,580)	(613)	-63%	410	92%
Gross Margin	31,100	197,343	227,325	224,511	233,848	229,639	206,514	260,855	54,341	26%	31,216	13%
Payroll Direct-Salary	(15,035)	(15,973)	(17,917)	(18,720)	(19,159)	(19,638)	(16,626)	(20,455)	(3,829)	-23%	(817)	-4%
Payroll Direct-Hourly	(46,779)	(89,990)	(58,832)	(71,611)	(78,580)	(87,134)	(80,265)	(106,259)	(25,995)	-32%	(19,125)	-24%
Payroll Direct-Total	(61,814)	(105,964)	(76,749)	(90,331)	(97,739)	(106,772)	(96,891)	(126,714)	(29,823)	-31%	(19,942)	-20%
Payroll Burden	(9,390)	(16,629)	(20,041)	(39,676)	(31,768)	(53,791)	(44,147)	(43,724)	423	1%	10,067	32%
Payroll	(71,204)	(122,593)	(96,790)	(130,006)	(129,506)	(160,563)	(141,038)	(170,438)	(29,400)	-21%	(9,875)	-8%
Expenses	(22,309)	(133,795)	(122,691)	(124,675)	(147,513)	(144,590)	(143,114)	(155,653)	(12,540)	-9%	(11,063)	-7%
NORBO	(62,414)	(59,045)	7,844	(30,170)	(43,172)	(75,514)	(77,637)	(65,236)	12,401	16%	10,278	24%
Capital Expense Allocation	-	-	-	-	-	-	-	-	-	0%	-	0%
NOR	(62,414)	(59,045)	7,844	(30,170)	(43,172)	(75,514)	(77,637)	(65,236)	12,401	16%	10,278	14%
COGS %	-3%	-1%	-1%	-1%	0%	-1%	0%	-1%				
Payroll Direct %	-192%	-53%	-33%	-40%	-42%	-46%	-47%	-48%				
Payroll Burden % Payroll	-15%	-16%	-26%	-44%	-33%	-50%	-46%	-35%				

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

**Tahoe Donner Association
Operating Fund
2027 Budget**

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
Revenue	309,645	354,797	378,388	293,920	289,971	379,975	416,398	409,556	(6,843)	-2%	29,581	8%
Cogs	-	-	-	-	-	-	-	-	-	-	-	0%
Gross Margin	309,645	354,797	378,388	293,920	289,971	379,975	416,398	409,556	(6,843)	-2%	29,581	8%
Payroll Direct-Salary	910	-	-	-	-	-	-	-	-	-	-	-
Payroll Direct-Hourly	(147,071)	(177,204)	(139,659)	(104,919)	(105,745)	(161,946)	(154,138)	(163,580)	(9,443)	-6%	(1,634)	-1%
Payroll Direct-Total	(146,161)	(177,204)	(139,659)	(104,919)	(105,745)	(161,946)	(154,138)	(163,580)	(9,443)	-6%	(1,634)	-1%
Payroll Burden	(35,966)	(32,212)	(24,605)	(18,814)	(18,518)	(24,210)	(27,185)	(32,140)	(4,955)	-18%	(7,930)	-33%
Payroll	(182,127)	(209,416)	(164,264)	(123,734)	(124,264)	(186,156)	(181,323)	(195,720)	(14,397)	-8%	(9,564)	-5%
Expenses	(58,286)	(38,393)	(49,655)	(53,088)	(52,041)	(81,795)	(67,750)	(89,552)	(21,802)	-32%	(7,758)	-9%
NORBO	69,232	106,988	164,469	117,098	113,667	112,024	167,326	124,283	(43,042)	-26%	12,259	11%
Capital Expense Allocation	-	-	-	-	-	-	-	-	-	-	-	0%
NOR	69,232	106,988	164,469	117,098	113,667	112,024	167,326	124,283	(43,042)	-26%	12,259	11%
COGS %	0%	0%	0%	0%	0%	0%	0%	0%				
Payroll Direct %	-47%	-50%	-37%	-36%	-36%	-43%	-37%	-40%				
Payroll Burden % Payroll	-25%	-18%	-18%	-18%	-18%	-15%	-18%	-20%				

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

SUPPORT DEPARTMENTS

Tahoe Donner Association
Operating Fund
2027 Budget

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	1,168,850	1,214,636	1,491,142	1,624,997	1,405,538	(219,459)	-14%	(85,604)	-6%
Cogs	-	(161)	(174)	-	-	(2,150)	(2,262)	(7,440)	(5,178)	2	(5,290)	246%
Gross Margin	865,533	1,260,229	1,133,915	1,168,850	1,214,636	1,488,992	1,622,735	1,398,098	(224,636)	-14%	(90,894)	-6%
Payroll Direct-Salary	(2,616,470)	(2,957,231)	(3,076,002)	(3,225,109)	(4,170,026)	(4,010,572)	(4,135,469)	(4,804,612)	(669,143)	-16%	(794,040)	-20%
Payroll Direct-Hourly	(2,005,623)	(2,167,147)	(1,924,421)	(2,109,343)	(2,778,509)	(2,998,287)	(2,741,167)	(2,886,654)	(145,487)	-5%	111,633	4%
Payroll Direct-Total	(4,622,094)	(5,124,378)	(5,000,423)	(5,334,453)	(6,948,535)	(7,008,859)	(6,876,636)	(7,691,266)	(814,629)	-12%	(682,407)	-10%
Payroll Burden	(1,158,311)	(1,323,808)	(1,403,592)	(1,526,237)	(2,018,688)	(2,133,473)	(2,054,809)	(2,372,178)	(317,369)	-15%	(238,705)	-11%
Payroll	(5,780,405)	(6,448,187)	(6,404,015)	(6,860,690)	(8,967,223)	(9,142,332)	(8,931,445)	(10,063,444)	(1,131,999)	-13%	(921,112)	-10%
Expenses	(2,579,139)	(3,361,797)	(3,093,111)	(3,533,554)	(3,503,728)	(3,834,452)	(4,178,500)	(5,168,203)	(989,703)	-24%	(1,333,752)	-35%
NORBO	(7,494,011)	(8,549,754)	(8,363,211)	(9,225,395)	(11,256,315)	(11,487,791)	(11,487,210)	(13,833,548)	(2,346,338)	-20%	(2,345,758)	-20%
Capital Expense Allocation	529,181	335,320	30,300	835,049	1,091,623	1,224,105	1,007,185	1,688,552	681,367	(1)	464,448	-38%
NOR	(6,964,830)	(8,214,435)	(8,332,911)	(8,390,345)	(10,164,692)	(10,263,686)	(10,480,025)	(12,144,996)	(1,664,971)	-16%	(1,881,310)	-18%
COGS %	0%	0%	0%	0%	0%	0%	0%	-1%				
Payroll Direct %	-534%	-407%	-441%	-456%	-572%	-470%	-423%	-547%				
Payroll Burden % Payroll	-25%	-26%	-28%	-29%	-29%	-30%	-30%	-31%				

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

**Tahoe Donner Association
Operating Fund
2027 Budget**

005 General

	2021	2022	2023	2024	2025	2026	2026	2027	2026 Bdg vs 2025 F/cast		2026 Bdg vs 2025 Budget	
	Actual	Actual	Actual	Actual	Actual	Budget	Forecast	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)	(1,295,770)	(131,087)	-11%	(169,447)	-15%
NORBO	(772,259)	(824,814)	(922,781)	(1,030,068)	(1,070,209)	(1,126,323)	(1,164,683)	(1,295,770)	(131,087)	-11%	(169,447)	-15%
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)	(1,295,770)	(131,087)	-11%	(169,447)	-15%
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

**Tahoe Donner Association
Operating Fund
2027 Budget**

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
Revenue	145,854	158,616	353,390	349,486	205,172	356,002	306,457	304,196	(2,261)	-1%	(51,806)	-15%
Cogs	-	-	-	-	-	-	(1,550)	(5,980)	(4,430)	286%	(5,980)	#DIV/0!
Gross Margin	145,854	158,616	353,390	349,486	205,172	356,002	304,907	298,216	(6,691)	-2%	(57,786)	-16%
Payroll Direct-Salary	(680,109)	(795,393)	(546,680)	(596,590)	(1,052,069)	(848,639)	(866,170)	(1,182,924)	(316,753)	-37%	(334,285)	-39%
Payroll Direct-Hourly	(144,103)	(39,914)	(53,000)	(47,094)	(176,268)	(91,240)	(87,502)	(90,913)	(3,411)	-4%	327	0%
Payroll Direct-Total	(824,211)	(835,306)	(599,680)	(643,684)	(1,228,337)	(939,879)	(953,673)	(1,273,837)	(320,164)	-34%	(333,958)	-36%
Payroll Burden	(213,138)	(133,263)	(130,378)	(135,843)	(245,336)	(249,784)	(224,344)	(299,313)	(74,969)	-33%	(49,528)	-20%
Payroll	(1,037,349)	(968,570)	(730,059)	(779,527)	(1,473,673)	(1,189,663)	(1,178,017)	(1,573,149)	(395,133)	-34%	(383,486)	-32%
Expenses	(343,303)	(454,187)	(445,116)	(421,996)	(478,753)	(518,415)	(668,798)	(947,974)	(279,177)	-42%	(429,559)	-83%
NORBO	(1,234,798)	(1,264,141)	(821,785)	(852,037)	(1,747,254)	(1,352,076)	(1,541,907)	(2,222,907)	(681,001)	-44%	(870,831)	-64%
Capital Expense Allocation	-	-	-	-	-	-	-	283,800	283,800	#DIV/0!	283,800	#DIV/0!
NOR	(1,234,798)	(1,234,798)	(821,785)	(852,037)	(1,747,254)	(1,352,076)	(1,541,907)	(1,939,107)	(397,201)	-26%	(587,031)	-43%
COGS %	0%	0%	0%	0%	0%	0%	-1%	-2%				
Payroll Direct %	-565%	-527%	-170%	-184%	-599%	-264%	-311%	-419%				
Payroll Burden % Payroll	-26%	-16%	-22%	-21%	-20%	-27%	-24%	-23%				

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

**Tahoe Donner Association
Operating Fund
2027 Budget**

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
Revenue	267,066	300,137	293,347	266,722	301,080	274,545	283,469	244,700	(38,769)	-14%	(29,845)	-11%
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%
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%
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%
Payroll Burden	(103,140)	(124,909)	(155,937)	(180,165)	(209,594)	(212,216)	(224,042)	(267,493)	(43,451)	-19%	(55,277)	-26%
Payroll	(539,893)	(554,659)	(663,888)	(708,627)	(781,814)	(822,077)	(811,355)	(910,741)	(99,386)	-12%	(88,664)	-11%
Expenses	(216,009)	(230,002)	(245,583)	(223,031)	(258,904)	(235,332)	(229,820)	(279,961)	(50,140)	-22%	(44,629)	-19%
NORBO	(488,835)	(484,525)	(616,124)	(664,937)	(739,638)	(782,864)	(757,706)	(946,002)	(188,296)	-25%	(163,138)	-21%
Capital Expense Allocation	-	-	-	-	-	-	-	-	-	-	-	0%
NOR	(362,548)	(488,835)	(484,525)	(616,124)	(739,638)	(782,864)	(757,706)	(946,002)	(188,296)	-25%	(163,138)	-21%
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%	-42%				

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

**Tahoe Donner Association
Operating Fund
2027 Budget**

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	%
Revenue	283,651	247,155	157,534	193,404	168,838	165,246	201,334	165,747	(35,587)	-18%	501	0%
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%
Payroll Direct-Salary	(69,787)	(46,980)	(139,567)	(141,450)	(149,033)	(155,070)	(160,000)	(160,730)	(730)	0%	(5,660)	-4%
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%
Payroll Burden	(73,574)	(92,173)	(79,587)	(130,478)	(114,767)	(125,169)	(116,581)	(124,202)	(7,622)	-7%	967	1%
Payroll	(356,558)	(364,406)	(426,594)	(494,170)	(450,401)	(543,880)	(504,724)	(537,680)	(32,956)	-7%	6,201	1%
Expenses	(49,170)	(55,713)	(82,891)	(76,787)	(74,470)	(41,251)	(39,563)	(74,680)	(35,118)	-89%	(33,429)	-81%
NORBO	(122,077)	(172,964)	(351,950)	(377,553)	(356,032)	(419,885)	(342,952)	(446,612)	(103,660)	-30%	(26,727)	-6%
Capital Expense Allocation	-	-	-	-	-	-	-	-	-	-	-	0%
NOR	(15,104)	(122,077)	(172,964)	(351,950)	(356,032)	(419,885)	(342,952)	(446,612)	(103,660)	-30%	(26,727)	-6%
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

**Tahoe Donner Association
Operating Fund
2027 Budget**

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
Revenue	-	-	-	-	-	-	-	-	-	0%	-	0%
Cogs	-	-	-	-	-	-	-	-	-	0%	-	0%
Gross Margin	-	-	-	-	-	-	-	-	-	0%	-	0%
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%
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%
Payroll Burden	(74,191)	(121,756)	(114,697)	(110,924)	(131,913)	(133,812)	(149,405)	(164,228)	(14,824)	-10%	(30,417)	-23%
Payroll	(481,016)	(640,917)	(634,021)	(682,278)	(764,670)	(784,414)	(794,006)	(878,437)	(84,431)	-11%	(94,024)	-12%
Expenses	(222,064)	(166,272)	(130,432)	(130,910)	(124,987)	(145,910)	(124,934)	(273,215)	(148,281)	-119%	(127,305)	-87%
NORBO	(703,080)	(807,189)	(764,453)	(813,188)	(889,656)	(930,324)	(918,940)	(1,151,652)	(232,713)	-25%	(221,329)	-24%
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)	(1,125,732)	(206,793)	-23%	(195,409)	-21%
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

**Tahoe Donner Association
Operating Fund
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)	(117,110)	64,123	35%	81,157	41%
Payroll Direct-Total	(588,609)	(620,611)	(735,608)	(665,138)	(722,514)	(799,158)	(786,222)	(808,140)	(21,919)	-3%	(8,983)	-1%
Payroll Burden	(114,210)	(154,826)	(183,578)	(196,869)	(231,792)	(258,990)	(261,159)	(290,983)	(29,824)	-11%	(31,993)	-12%
Payroll	(702,819)	(775,437)	(919,186)	(862,007)	(954,307)	(1,058,148)	(1,047,380)	(1,099,123)	(51,743)	-5%	(40,975)	-4%
Expenses	(124,832)	(158,683)	(155,767)	(207,629)	(198,985)	(157,012)	(139,448)	(381,008)	(241,560)	-173%	(223,996)	-143%
NORBO	(827,649)	(934,087)	(1,074,953)	(1,066,956)	(1,105,018)	(1,167,960)	(1,159,883)	(1,480,131)	(320,248)	-28%	(312,171)	-27%
Capital Expense Allocation	2,525	30,300	30,300			18,000	-	68,000	68,000	-	50,000	-278%
NOR	(825,124)	(903,787)	(1,044,653)	(1,066,956)	(1,105,018)	(1,149,960)	(1,159,883)	(1,412,131)	(252,248)	-22%	(262,171)	-23%
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%	-36%				

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

**Tahoe Donner Association
Operating Fund
2027 Budget**

035 Human Resources

	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	-	-	-	-	20,000	-	10,000	-	(10,000)	-100%	-	0%
Cogs	-	-	-	-	-	-	-	-	-	0%	-	0%
Gross Margin	-	-	-	-	20,000	-	10,000	-	(10,000)	-100%	-	0%
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%
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%
Payroll Burden	(58,142)	(102,977)	(102,016)	(137,539)	(136,372)	(144,832)	(131,298)	(187,014)	(55,717)	-42%	(42,183)	-29%
Payroll	(306,644)	(340,487)	(420,565)	(484,956)	(473,195)	(549,270)	(546,954)	(605,279)	(58,326)	-11%	(56,009)	-10%
Expenses	(151,475)	(140,236)	(144,484)	(200,299)	(216,776)	(258,088)	(261,469)	(416,061)	(154,592)	-59%	(157,973)	-61%
NORBO	(458,119)	(480,723)	(565,049)	(685,255)	(669,972)	(807,358)	(798,423)	(1,021,340)	(222,917)	-28%	(213,982)	-27%
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)	(955,840)	(157,417)	-20%	(213,982)	-29%
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%	-45%				

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

**Tahoe Donner Association
Operating Fund
2027 Budget**

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
Revenue			-	236,272	211,493	218,800	253,016	218,800	(34,216)	-14%	-	0%
Cogs						-		-	-	-	-	0%
Gross Margin	-	-	-	236,272	211,493	218,800	253,016	218,800	(34,216)	-14%	-	0%
Payroll Direct-Salary			-	(33,055)	(38,005)	(36,494)	(34,763)	(37,593)	(2,830)	-8%	(1,099)	-3%
Payroll Direct-Hourly			-	-	-	-	-	-	-	0%	-	0%
Payroll Direct-Total	-	-	-	(33,055)	(38,005)	(36,494)	(34,763)	(37,593)	(2,830)	-8%	(1,099)	-3%
Payroll Burden			-	(13,134)	(2,724)	(11,993)	(6,684)	(26,703)	(20,019)	-300%	(14,710)	-123%
Payroll	-	-	-	(46,189)	(40,729)	(48,486)	(41,447)	(64,296)	(22,849)	-55%	(15,809)	-33%
Expenses			-	(517,392)	(397,581)	(407,342)	(451,034)	(442,253)	8,781	2%	(34,911)	-9%
NORBO	-	-	-	(327,309)	(226,817)	(237,028)	(239,466)	(287,749)	(48,283)	-20%	(50,720)	-21%
Capital Expense Allocation						-		-	-	0%	-	0%
NOR	-	-	-	(327,309)	(226,817)	(237,028)	(239,466)	(287,749)	(48,283)	-20%	(50,720)	-21%
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%	-71%				

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

Tahoe Donner Association
Operating Fund
2027 Budget

037 Risk

	2021	2022	2023	2024	New Dept 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	-	-	-	-	(126,190)	(138,463)	(202,164)	(247,599)	(45,435)	-22%	(109,136)	-79%
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%
Payroll Burden	-	-	-	-	(113,133)	(124,390)	(112,866)	(102,754)	10,112	9%	21,635	17%
Payroll	-	-	-	-	(417,945)	(466,692)	(459,339)	(472,812)	(13,473)	-3%	(6,120)	-1%
Expenses	-	-	-	-	(102,342)	(139,159)	(122,057)	(176,020)	(53,963)	-44%	(36,861)	-26%
NORBO	-	-	-	-	(520,287)	(605,851)	(581,396)	(648,832)	(67,436)	-12%	(42,981)	-7%
Capital Expense Allocation						-	-	-	-	0%	-	0%
NOR	-	-	-	-	(520,287)	(605,851)	(581,396)	(648,832)	(67,436)	-12%	(42,981)	-7%
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%				

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

**Tahoe Donner Association
Operating Fund
2027 Budget**

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
Revenue	27,712	51,824	31,927	29,642	104,997	246,550	322,540	292,492	(30,048)	-9%	45,942	19%
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%
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%
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%
Payroll Burden	(93,969)	(92,960)	(91,595)	(103,453)	(121,870)	(139,379)	(120,011)	(144,007)	(23,997)	-20%	(4,628)	-3%
Payroll	(291,894)	(302,276)	(319,483)	(373,945)	(446,129)	(517,235)	(489,604)	(532,195)	(42,591)	-9%	(14,960)	-3%
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)	(294,221)	(100,027)	-52%	30,047	9%
Capital Expense Allocation	-	-	-	-	-	-	-	-	-	-	-	0%
NOR	(300,589)	(280,552)	(322,333)	(390,588)	(367,780)	(324,268)	(194,195)	(294,221)	(100,027)	-52%	30,047	9%
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%				

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**Tahoe Donner Association
Operating Fund
2027 Budget**

050 Forestry

	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	%	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)	(419,954)	(29,100)	-7%	(88,869)	-27%
Payroll Direct-Hourly	(406,904)	(433,273)	(420,669)	(525,606)	(714,903)	(705,905)	(609,022)	(712,138)	(103,116)	-17%	(6,233)	-1%
Payroll Direct-Total	(679,832)	(778,502)	(786,795)	(883,140)	(1,034,425)	(1,036,989)	(999,876)	(1,132,092)	(132,216)	-13%	(95,102)	-9%
Payroll Burden	(127,499)	(175,240)	(205,793)	(178,133)	(278,810)	(308,789)	(286,265)	(258,117)	28,148	10%	50,672	16%
Payroll	(807,330)	(953,742)	(992,589)	(1,061,273)	(1,313,236)	(1,345,779)	(1,286,141)	(1,390,209)	(104,068)	-8%	(44,430)	-3%
Expenses	(586,461)	(1,075,750)	(670,593)	(420,269)	(451,081)	(431,528)	(598,080)	(468,052)	130,028	22%	(36,524)	-8%
NORBO	(1,252,544)	(1,526,866)	(1,365,290)	(1,390,899)	(1,609,534)	(1,594,507)	(1,921,365)	(1,678,657)	242,708	13%	(84,150)	-5%
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)	(1,662,985)	(1,336,657)	326,328	20%	27,854	2%
COGS %	0%	0%	0%	0%	0%	0%	0%	0%				
Payroll Direct %	-481%	-155%	-264%	-974%	-668%	-567%	-452%	-630%				
Payroll Burden % Payroll	-19%	-23%	-26%	-20%	-27%	-30%	-29%	-23%				

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**Tahoe Donner Association
Operating Fund
2027 Budget**

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)	(640,092)	(13,263)	-2%	(4,634)	-1%
Payroll Direct-Total	(449,445)	(546,295)	(708,419)	(713,612)	(779,629)	(876,509)	(876,188)	(900,112)	(23,924)	-3%	(23,603)	-3%
Payroll Burden	(148,354)	(135,684)	(184,077)	(228,188)	(236,056)	(276,429)	(271,043)	(290,543)	(19,500)	-7%	(14,114)	-5%
Payroll	(597,798)	(681,979)	(892,497)	(941,799)	(1,015,685)	(1,152,938)	(1,147,231)	(1,190,655)	(43,424)	-4%	(37,717)	-3%
Expenses	(18,438)	(155,304)	(188,443)	(175,884)	(27,375)	(236,078)	(252,957)	(262,176)	(9,218)	4%	(26,098)	-11%
NORBO	(616,237)	(837,282)	(1,080,939)	(1,117,684)	(1,043,060)	(1,389,016)	(1,400,189)	(1,452,831)	(52,642)	-4%	(63,814)	-5%
Capital Expense Allocation			-	44,420	-	246,860	172,989	105,430	(67,559)	-39%	(141,430)	-57%
NOR	(616,237)	(837,282)	(1,080,939)	(1,073,264)	(1,043,060)	(1,142,156)	(1,227,200)	(1,347,401)	(120,202)	-10%	(205,245)	-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%	-32%				

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**Tahoe Donner Association
Operating Fund
2027 Budget**

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)	(205,460)	(54,348)	-36%	(57,769)	-39%
Payroll	(659,102)	(865,716)	(405,134)	(425,918)	(835,439)	(663,749)	(625,247)	(797,507)	(172,260)	-28%	(133,758)	-20%
Expenses	(58,722)	(70,896)	(72,419)	(83,003)	(75,619)	(86,581)	(99,240)	(97,976)	1,264	1%	(11,395)	-13%
NORBO	(717,824)	(936,611)	(477,553)	(508,921)	(911,058)	(750,330)	(724,487)	(895,483)	(170,996)	-24%	(145,153)	-19%
Capital Expense Allocation	329,656	305,020	-	512,078	800,898	663,749	575,816	797,507	221,691	39%	133,758	-20%
NOR	(388,168)	(631,592)	(477,553)	3,157	(110,160)	(86,581)	(148,671)	(97,976)	50,695	34%	(11,395)	-13%
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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