EXHIBIT A
2027 OPERATING FUND BUDGET

TAHOE DONNER℠

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). 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: 050, 051	Forestry (050): 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 (051): 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.

Tahoe Donner Association
Operating Fund
2027 Budget

Consolidated

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2027 Bdg vs 2026 F/cast Amount	2027 Bdg vs 2026 F/cast Pctg	2027 Bdg vs 2026 Budget Amount	2027 Bdg vs 2026 Budget Pctg
Revenue	11,846,241	15,972,333	15,963,167	15,873,865	15,102,422	**18,186,256**	17,954,549	**17,576,379**	(378,170)	-2%	(609,877)	-3%
Cogs	(1,102,894)	(1,636,946)	(1,627,301)	(1,716,132)	(1,573,970)	**(1,919,323)**	(1,856,761)	**(1,849,197)**	7,564	(0)	70,126	-4%
Gross Margin	10,743,347	14,335,387	14,335,867	14,157,732	13,528,451	**16,266,933**	**16,097,788**	**15,727,182**	(370,606)	-2%	(539,751)	-3%
Payroll Direct-Salary	(4,456,047)	(5,047,074)	(5,350,540)	(5,614,617)	(6,796,927)	**(6,788,535)**	(6,948,829)	**(7,729,831)**	(781,002)	-11%	(941,296)	-14%
Payroll Direct-Hourly	(5,536,895)	(7,092,642)	(6,879,515)	(7,390,500)	(7,977,159)	**(8,448,632)**	(8,102,725)	**(8,462,247)**	(359,522)	-4%	(13,616)	0%
Payroll Direct-Total	(9,992,942)	(12,139,716)	(12,230,055)	(13,005,116)	(14,774,086)	**(15,237,167)**	**(15,051,554)**	**(16,192,079)**	(1,140,524)	-8%	(954,912)	-6%
Payroll Burden	(2,440,373)	(3,070,108)	(3,263,280)	(3,558,410)	(4,099,900)	**(4,436,291)**	(4,386,918)	**(4,446,288)**	(59,370)	-1%	(9,997)	0%
Payroll	(12,433,315)	(15,209,824)	(15,493,335)	(16,563,527)	(18,873,986)	**(19,673,457)**	**(19,438,472)**	**(20,638,366)**	(1,199,894)	-6%	(964,909)	-5%
Expenses	(5,803,527)	(7,411,329)	(7,702,624)	(7,706,197)	(7,499,423)	**(8,404,578)**	(8,921,598)	**(9,844,167)**	(922,569)	-10%	(1,439,589)	-17%
NORBCA	(7,493,496)	(8,285,767)	(8,860,093)	(10,111,992)	(12,844,958)	**(11,811,102)**	**(12,262,282)**	**(14,755,351)**	(2,493,070)	-20%	(2,944,249)	-25%
Capital Expense Allocation	529,181	335,320	30,300	902,123	1,188,366	**1,338,105**	**1,138,816**	**1,656,591**	517,775	(0)	318,487	-24%
NOR	(6,964,315)	(7,950,447)	(8,829,793)	(9,209,869)	(11,656,592)	**(10,472,998)**	**(11,123,465)**	**(13,098,760)**	(1,975,295)	-18%	(2,625,762)	-25%
COGS %	-9%	-10%	-10%	-11%	-10%	**-11%**	**-10%**	**-11%**				
Payroll Direct %	-84%	-76%	-77%	-82%	-98%	**-84%**	**-84%**	**-92%**				
Payroll Burden % Payroll	-24%	-25%	-27%	-27%	-28%	**-29%**	**-29%**	**-27%**				

Tahoe Donner Association
Operating Fund
2027 Budget

Consolidated - Private Amenities

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2027 Bdg vs 2026 F/cast Amount	2027 Bdg vs 2026 F/cast Pctg	2027 Bdg vs 2026 Budget Amount	2027 Bdg vs 2026 Budget Pctg
Revenue	1,465,946	1,801,503	1,914,911	2,094,384	2,182,360	**2,141,329**	2,212,973	**2,261,957**	48,984	2%	120,628	6%
Cogs	(101,870)	(128,546)	(117,900)	(160,055)	(165,450)	**(177,299)**	(181,584)	**(187,114)**	(5,530)	0	(9,816)	6%
Gross Margin	1,364,076	1,672,958	1,797,011	1,934,329	2,016,910	**1,964,030**	**2,031,389**	**2,074,843**	43,454	2%	110,813	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)	**(1,375,709)**	(173,863)	-14%	(136,495)	-11%
Payroll Direct-Total	(1,174,545)	(1,429,980)	(1,476,497)	(1,629,875)	(1,754,937)	**(1,713,386)**	**(1,671,772)**	**(1,905,081)**	(233,309)	-14%	(191,695)	-11%
Payroll Burden	(212,297)	(266,561)	(301,851)	(369,118)	(329,908)	**(379,372)**	(373,431)	**(414,738)**	(41,307)	-11%	(35,366)	-9%
Payroll	(1,386,842)	(1,696,541)	(1,778,348)	(1,998,992)	(2,084,845)	**(2,092,758)**	**(2,045,203)**	**(2,319,819)**	(274,616)	-13%	(227,061)	-11%
Expenses	(754,016)	(917,544)	(1,080,653)	(1,102,682)	(1,113,946)	**(1,262,404)**	(1,288,996)	**(1,306,859)**	(17,862)	-1%	(44,455)	-4%
NORBO	(776,781)	(941,127)	(1,061,989)	(1,167,345)	(1,181,881)	**(1,391,131)**	**(1,302,811)**	**(1,551,835)**	(249,024)	-19%	(160,703)	-12%
Capital Expense Allocation	-	-	-	-	-	**-**	**-**	**-**	-	-	-	0%
NOR	(776,781)	(941,127)	(1,061,989)	(1,167,345)	(1,181,881)	**(1,391,131)**	**(1,302,811)**	**(1,551,835)**	(249,024)	-19%	(160,703)	-12%
COGS %	-7%	-7%	-6%	-8%	-8%	**-8%**	**-8%**	**-8%**				
Payroll Direct %	-80%	-79%	-77%	-78%	-80%	**-80%**	**-76%**	**-84%**				
Payroll Burden % Payroll	-18%	-19%	-20%	-23%	-19%	**-22%**	**-22%**	**-22%**				

Tahoe Donner Association
Operating Fund
2027 Budget

Consolidated - Public Amenities

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2027 Bdg vs 2026 F/cast Amount	Pctg	2027 Bdg vs 2026 Budget Amount	Pctg
Revenue	9,514,762	12,910,439	12,914,167	12,610,631	11,705,426	**14,553,785**	14,116,579	**13,854,391**	(262,188)	-2%	(699,394)	-5%
Cogs	(1,001,025)	(1,508,240)	(1,509,227)	(1,556,077)	(1,408,521)	**(1,739,875)**	(1,672,915)	**(1,656,103)**	16,813	(0)	83,772	-5%
Gross Margin	8,513,738	11,402,200	11,404,940	11,054,554	10,296,906	**12,813,910**	**12,443,664**	**12,198,289**	(245,375)	-2%	(615,621)	-5%
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)	**(4,221,703)**	(61,990)	-1%	(10,572)	0%
Payroll Direct-Total	(4,196,303)	(5,585,358)	(5,753,135)	(6,040,789)	(6,070,615)	**(6,514,922)**	**(6,503,146)**	**(6,829,638)**	(326,491)	-5%	(314,715)	-5%
Payroll Burden	(1,069,765)	(1,479,738)	(1,557,836)	(1,663,055)	(1,751,304)	**(1,923,445)**	(1,958,678)	**(1,752,003)**	206,675	11%	171,442	9%
Payroll	(5,266,069)	(7,065,096)	(7,310,972)	(7,703,844)	(7,821,919)	**(8,438,368)**	**(8,461,824)**	**(8,581,641)**	(119,817)	-1%	(143,273)	-2%
Expenses	(2,470,373)	(3,131,989)	(3,528,861)	(3,069,961)	(2,881,749)	**(3,307,722)**	(3,454,101)	**(3,663,923)**	(209,822)	-6%	(356,200)	-11%
NORBO	777,296	1,205,114	565,108	280,749	(406,762)	**1,067,820**	**527,739**	**(47,274)**	(575,014)	109%	(1,115,094)	104%
Capital Expense Allocation	-	-	-	67,073	96,743	**114,000**	**131,631**	**182,330**	50,699	(0)	68,330	-60%
NOR	777,296	1,205,114	565,108	347,822	(310,019)	**1,181,820**	**659,370**	**135,056**	(524,315)	80%	(1,046,764)	89%
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%**	**-26%**				

Tahoe Donner Association
Operating Fund
2027 Budget

Consolidated - Support Services

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2027 Bdg vs 2026 F/cast Amount	Pctg	2027 Bdg vs 2026 Budget Amount	Pctg
Revenue	865,533	1,260,390	1,134,089	1,168,850	1,214,636	**1,491,142**	1,624,997	**1,460,030**	(164,967)	-10%	(31,112)	-2%
Cogs	-	(161)	(174)	-	-	**(2,150)**	(2,262)	**(5,980)**	(3,718)	2	(3,830)	178%
Gross Margin	865,533	1,260,229	1,133,915	1,168,850	1,214,636	**1,488,992**	**1,622,735**	**1,454,050**	(168,685)	-10%	(34,942)	-2%
Payroll Direct-Salary	(2,616,470)	(2,957,231)	(3,076,002)	(3,225,109)	(4,170,026)	**(4,010,572)**	(4,135,469)	**(4,592,525)**	(457,055)	-11%	(581,953)	-15%
Payroll Direct-Hourly	(2,005,623)	(2,167,147)	(1,924,421)	(2,109,343)	(2,778,509)	**(2,998,287)**	(2,741,167)	**(2,864,836)**	(123,669)	-5%	133,451	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)**	**(7,457,360)**	(580,724)	-8%	(448,501)	-6%
Payroll Burden	(1,158,311)	(1,323,808)	(1,403,592)	(1,526,237)	(2,018,688)	**(2,133,473)**	(2,054,809)	**(2,279,546)**	(224,738)	-11%	(146,073)	-7%
Payroll	(5,780,405)	(6,448,187)	(6,404,015)	(6,860,690)	(8,967,223)	**(9,142,332)**	**(8,931,445)**	**(9,736,907)**	(805,462)	-9%	(594,575)	-7%
Expenses	(2,579,139)	(3,361,797)	(3,093,111)	(3,533,554)	(3,503,728)	**(3,834,452)**	(4,178,500)	**(4,873,386)**	(694,885)	-17%	(1,038,934)	-27%
NORBO	(7,494,011)	(8,549,754)	(8,363,211)	(9,225,395)	(11,256,315)	**(11,487,791)**	**(11,487,210)**	**(13,156,242)**	(1,669,032)	-15%	(1,668,451)	-15%
Capital Expense Allocation	529,181	335,320	30,300	835,049	1,091,623	**1,224,105**	**1,007,185**	**1,474,261**	467,076	(0)	250,156	-20%
NOR	(6,964,830)	(8,214,435)	(8,332,911)	(8,390,345)	(10,164,692)	**(10,263,686)**	**(10,480,025)**	**(11,681,981)**	(1,201,956)	-11%	(1,418,295)	-14%
COGS %	0%	0%	0%	0%	0%	**0%**	**0%**	**0%**				
Payroll Direct %	-534%	-407%	-441%	-456%	-572%	**-470%**	**-423%**	**-511%**				
Payroll Burden % Payroll	-25%	-26%	-28%	-29%	-29%	**-30%**	**-30%**	**-31%**				

Tahoe Donner Association
Operating Fund
2027 Budget

Consolidated F&B

Summary (128-150-155-128

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2027 Bdg vs 2026 F/cast Amount	Pctg	2027 Bdg vs 2026 Budge Amount	Pctg
Revenue	2,322,810	3,554,946	3,846,765	3,667,631	3,364,897	4,438,175	4,300,947	4,278,375	(22,572)	-1%	(159,800)	-4%
Cogs	(771,875)	(1,200,161)	(1,162,846)	(1,193,881)	(1,074,705)	(1,360,442)	(1,302,420)	(1,302,335)	85	(0)	58,107	-4%
Gross Margin	**1,550,936**	**2,354,785**	**2,683,919**	**2,473,750**	**2,290,192**	**3,077,733**	**2,998,527**	**2,976,040**	(22,487)	-1%	(101,693)	-3%
Payroll Direct-Salary	(561,237)	(692,365)	(698,414)	(730,125)	(786,505)	**(861,742)**	**(921,840)**	(1,024,245)	(102,404)	-11%	(162,502)	-19%
Payroll Direct-Hourly	(882,274)	(1,406,203)	(1,384,583)	(1,414,661)	(1,246,560)	**(1,338,038)**	**(1,421,329)**	(1,312,802)	108,527	8%	25,236	2%
Payroll Direct-Total	**(1,443,511)**	**(2,098,568)**	**(2,082,997)**	**(2,144,786)**	**(2,033,065)**	**(2,199,780)**	**(2,343,169)**	**(2,337,047)**	6,122	0%	(137,266)	-6%
Payroll Burden	(430,072)	(612,453)	(631,220)	(664,388)	(676,846)	**(764,757)**	**(769,695)**	**(644,245)**	125,450	16%	120,512	16%
Payroll	**(1,873,583)**	**(2,711,021)**	**(2,714,217)**	**(2,809,174)**	**(2,709,911)**	**(2,964,538)**	**(3,112,864)**	**(2,981,292)**	131,572	4%	(16,754)	-1%
Expenses	(557,068)	(740,385)	(925,135)	(814,754)	**(729,689)**	**(773,225)**	**(781,074)**	(845,103)	(64,029)	-8%	(71,878)	-9%
NORBO	**(879,715)**	**(1,096,622)**	**(955,432)**	**(1,150,178)**	**(1,149,408)**	**(660,030)**	**(895,411)**	**(850,355)**	45,056	5%	(190,325)	-29%
Capital Expense Allocation	-	-	-	-	-	-	-	-	-	-	-	0%
NOR	**(879,715)**	**(1,096,622)**	**(955,432)**	**(1,150,178)**	**(1,149,408)**	**(660,030)**	**(895,411)**	**(850,355)**	45,056	5%	(190,325)	-29%
COGS %	-33%	-34%	-30%	-33%	**-32%**	**-31%**	**-30%**	**-30%**				
Payroll Direct %	-62%	-59%	-54%	-58%	**-60%**	**-50%**	**-54%**	**-55%**				
Payroll Burden % Payroll	-30%	-29%	-30%	-31%	**-33%**	**-35%**	**-33%**	**-28%**				

Tahoe Donner Association
Operating Fund
2027 Budget

Consolidated Golf

Summary (120-125)

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2027 Bdg vs 2026 F/cast Amount	2027 Bdg vs 2026 F/cast Pctg	2027 Bdg vs 2026 Budget Amount	2027 Bdg vs 2026 Budget Pctg
Revenue	1,536,980	1,641,042	1,327,568	1,545,735	2,142,139	1,833,289	2,156,939	1,927,306	(229,634)	-11%	94,017	5%
Cogs	(57,808)	(85,288)	(91,880)	(107,511)	(120,935)	(118,173)	(111,148)	(115,777)	(4,629)	0	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**	**1,811,528**	(234,263)	-11%	96,413	6%
Payroll Direct-Salary	(259,973)	(337,647)	(331,086)	(363,041)	(382,494)	**(391,502)**	**(388,015)**	(401,364)	(13,349)	-3%	(9,862)	-3%
Payroll Direct-Hourly	(476,686)	(623,731)	(523,321)	(673,496)	(670,279)	**(700,902)**	**(727,454)**	(732,433)	(4,979)	-1%	(31,531)	-4%
Payroll Direct-Total	**(736,659)**	**(961,379)**	**(854,406)**	**(1,036,536)**	**(1,052,773)**	**(1,092,405)**	**(1,115,469)**	**(1,133,797)**	(18,328)	-2%	(41,392)	-4%
Payroll Burden	(178,656)	(229,329)	(223,319)	(272,204)	(284,775)	**(296,468)**	**(308,186)**	**(331,570)**	(23,384)	-8%	(35,103)	-12%
Payroll	**(915,316)**	**(1,190,707)**	**(1,077,725)**	**(1,308,741)**	**(1,337,548)**	**(1,388,872)**	**(1,423,655)**	**(1,465,367)**	(41,712)	-3%	(76,495)	-6%
Expenses	(527,245)	(600,886)	(475,623)	(556,029)	**(589,406)**	**(592,671)**	**(566,953)**	(653,861)	(86,908)	-15%	(61,190)	-10%
NORBO	**36,612**	**(235,839)**	**(317,661)**	**(426,546)**	**94,250**	**(266,428)**	**55,183**	**(307,700)**	(362,883)	658%	(41,272)	-15%
Capital Expense Allocation	-	-	-	-	-	-	-	-	-	-	-	0%
NOR	**36,612**	**(235,839)**	**(317,661)**	**(426,546)**	**94,250**	**(266,428)**	**55,183**	**(307,700)**	(362,883)	658%	(41,272)	-15%
COGS %	-4%	-5%	-7%	-7%	**-6%**	**-6%**	**-5%**	**-6%**				
Payroll Direct %	-48%	-59%	-64%	-67%	**-49%**	**-60%**	**-52%**	**-59%**				
Payroll Burden % Payroll	-24%	-24%	-26%	-26%	**-27%**	**-27%**	**-28%**	**-29%**				

Tahoe Donner Association
Operating Fund
2027 Budget

Consolidated Downhill

Consolidated (180-200-210-211-212-214-215-220-240)

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2027 Bdg vs 2026 F/cast Amount	2027 Bdg vs 2026 F/cast Pctg	2027 Bdg vs 2026 Budget Amount	2027 Bdg vs 2026 Budget Pctg
Revenue	3,731,121	5,530,645	5,756,212	5,092,951	3,764,535	**6,224,066**	5,689,900	**5,640,121**	(49,779)	-1%	(583,945)	-9%
Cogs	(111,715)	(209,194)	(211,347)	(156,291)	(55,711)	**(252,500)**	(263,774)	**(226,390)**	37,384	(0)	26,110	-10%
Gross Margin	3,619,406	5,321,450	5,544,865	4,936,660	3,708,825	**5,971,566**	**5,426,126**	**5,413,731**	(12,395)	0%	(557,835)	-9%
Payroll Direct-Salary	(374,890)	(391,827)	(432,335)	(366,487)	(472,849)	**(559,353)**	(540,116)	**(610,316)**	(70,201)	-13%	(50,963)	-9%
Payroll Direct-Hourly	(923,795)	(1,378,322)	(1,458,765)	(1,415,915)	(1,341,172)	**(1,570,735)**	(1,603,577)	**(1,645,365)**	(41,788)	-3%	(74,630)	-5%
Payroll Direct-Total	(1,298,686)	(1,770,149)	(1,891,100)	(1,782,403)	(1,814,021)	**(2,130,088)**	**(2,143,693)**	**(2,255,681)**	(111,988)	-5%	(125,593)	-6%
Payroll Burden	(318,050)	(456,953)	(505,595)	(447,432)	(488,863)	**(518,221)**	(573,284)	**(471,584)**	101,700	18%	46,637	9%
Payroll	(1,616,736)	(2,227,102)	(2,396,695)	(2,229,834)	(2,302,883)	**(2,648,309)**	**(2,716,977)**	**(2,727,266)**	(10,289)	0%	(78,956)	-3%
Expenses	(883,896)	(1,227,557)	(1,429,752)	(983,705)	(917,911)	**(1,280,170)**	(1,355,358)	**(1,416,009)**	(60,651)	-4%	(135,839)	-11%
NORBO	1,118,775	1,866,791	1,718,417	1,723,120	488,030	**2,043,087**	**1,353,791**	**1,270,456**	(83,335)	6%	(772,631)	38%
Capital Expense Allocation	-	-	-	11,073	-	**-**	**-**	**-**	-	-	-	0%
NOR	1,118,775	1,866,791	1,718,417	1,734,193	488,030	**2,043,087**	**1,353,791**	**1,270,456**	(83,335)	6%	(772,631)	38%
COGS %	-3%	-4%	-4%	-3%	-1%	**-4%**	**-5%**	**-4%**				
Payroll Direct %	-35%	-32%	-33%	-35%	-48%	**-34%**	**-38%**	**-40%**				
Payroll Burden % Payroll	-24%	-26%	-27%	-25%	-27%	**-24%**	**-27%**	**-21%**				

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 Amount	2026 Bdg vs 2025 F/cast Pctg	2026 Bdg vs 2025 Budget Amount	2026 Bdg vs 2025 Budget 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)**	**(1,271,170)**	(106,487)	-9%	(144,847)	-13%
NORBO	(772,259)	(824,814)	(922,781)	(1,030,068)	(1,070,209)	**(1,126,323)**	**(1,164,683)**	**(1,271,170)**	(106,487)	-9%	(144,847)	-13%
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)**	**(1,271,170)**	(106,487)	-9%	(144,847)	-13%
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%**				

Tahoe Donner Association
Operating Fund
2027 Budget

010 Administration

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2027 Bdg vs 2026 F/cast Amount	2027 Bdg vs 2026 F/cast Pctg	2027 Bdg vs 2026 Budget Amount	2027 Bdg vs 2026 Budget 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)**	**(83,920)**	3,583	4%	7,320	8%
Payroll Direct-Total	(824,211)	(835,306)	(599,680)	(643,684)	(1,228,337)	**(939,879)**	**(953,673)**	**(1,266,843)**	(313,171)	-33%	(326,965)	-35%
Payroll Burden	(213,138)	(133,263)	(130,378)	(135,843)	(245,336)	**(249,784)**	**(224,344)**	**(299,101)**	(74,757)	-33%	(49,317)	-20%
Payroll	(1,037,349)	(968,570)	(730,059)	(779,527)	(1,473,673)	**(1,189,663)**	**(1,178,017)**	**(1,565,945)**	(387,928)	-33%	(376,282)	-32%
Expenses	(343,303)	(454,187)	(445,116)	(421,996)	(478,753)	**(518,415)**	**(668,798)**	**(946,494)**	(277,697)	-42%	(428,079)	-83%
NORBO	(1,234,798)	(1,264,141)	(821,785)	(852,037)	(1,747,254)	**(1,352,076)**	**(1,541,907)**	**(2,214,222)**	(672,316)	-44%	(862,146)	-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)**	**(1,930,422)**	(388,516)	-25%	(578,346)	-43%
COGS %	0%	0%	0%	0%	0%	**0%**	**-1%**	**-2%**				
Payroll Direct %	-565%	-527%	-170%	-184%	-599%	**-264%**	**-311%**	**-416%**				
Payroll Burden % Payroll	-26%	-16%	-22%	-21%	-20%	**-27%**	**-24%**	**-24%**				

Tahoe Donner Association
Operating Fund
2027 Budget

015 Communications

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2027 Bdg vs 2026 F/cast Amount	2027 Bdg vs 2026 F/cast Pctg	2027 Bdg vs 2026 Budget Amount	2027 Bdg vs 2026 Budget Pctg
Revenue	267,066	300,137	293,347	266,722	301,080	**274,545**	**283,469**	**234,026**	(49,443)	-17%	(40,519)	-15%
Cogs	-	-	-	-	-	**-**	**-**	**-**	-	-	-	0%
Gross Margin	267,066	300,137	293,347	266,722	301,080	**274,545**	**283,469**	**234,026**	(49,443)	-17%	(40,519)	-15%
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)**	**(239,618)**	(15,576)	-7%	(27,402)	-13%
Payroll	(539,893)	(554,659)	(663,888)	(708,627)	**(781,814)**	**(822,077)**	**(811,355)**	**(882,867)**	(71,512)	-9%	(60,789)	-7%
Expenses	(216,009)	(230,002)	(245,583)	(223,031)	**(258,904)**	**(235,332)**	**(229,820)**	**(254,317)**	(24,497)	-11%	(18,985)	-8%
NORBO	(488,835)	(484,525)	(616,124)	(664,937)	**(739,638)**	**(782,864)**	**(757,706)**	**(903,158)**	(145,451)	-19%	(120,293)	-15%
Capital Expense Allocation	-	-	-	-	**-**	**-**	**-**	**-**	-	-	-	0%
NOR	(362,548)	(488,835)	(484,525)	(616,124)	**(739,638)**	**(782,864)**	**(757,706)**	**(903,158)**	(145,451)	-19%	(120,293)	-15%
COGS %	0%	0%	0%	0%	**0%**	**0%**	**0%**	**0%**				
Payroll Direct %	-164%	-143%	-173%	-198%	**-190%**	**-222%**	**-207%**	**-275%**				
Payroll Burden % Payroll	-24%	-29%	-31%	-34%	**-37%**	**-35%**	**-38%**	**-37%**				

Tahoe Donner Association
Operating Fund
2027 Budget

020 CSO

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2027 Bdg vs 2026 F/cast Amount	2027 Bdg vs 2026 F/cast %	2027 Bdg vs 2026 Budget Amount	2027 Bdg vs 2026 Budget %
Revenue	283,651	247,155	157,534	193,404	168,838	**165,246**	**201,334**	**177,741**	(23,593)	-12%	12,495	8%
Cogs	-	-	-	-	-	**-**	**-**	**-**	-	-	-	0%
Gross Margin	283,651	247,155	157,534	193,404	168,838	**165,246**	**201,334**	**177,741**	(23,593)	-12%	12,495	8%
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)**	**(122,864)**	(6,283)	-5%	2,306	2%
Payroll	(356,558)	(364,406)	(426,594)	(494,170)	(450,401)	**(543,880)**	**(504,724)**	**(536,341)**	(31,617)	-6%	7,539	1%
Expenses	(49,170)	(55,713)	(82,891)	(76,787)	(74,470)	**(41,251)**	**(39,563)**	**(68,648)**	(29,086)	-74%	(27,397)	-66%
NORBO	(122,077)	(172,964)	(351,950)	(377,553)	(356,032)	**(419,885)**	**(342,952)**	**(427,248)**	(84,296)	-25%	(7,363)	-2%
Capital Expense Allocation		-	-	-	-	**-**	**-**	**-**	-	-	-	0%
NOR	(15,104)	(122,077)	(172,964)	(351,950)	(356,032)	**(419,885)**	**(342,952)**	**(427,248)**	(84,296)	-25%	(7,363)	-2%
COGS %	0%	0%	0%	0%	0%	**0%**	**0%**	**0%**				
Payroll Direct %	-100%	-110%	-220%	-188%	-199%	**-253%**	**-193%**	**-233%**				
Payroll Burden % Payroll	-26%	-34%	-23%	-36%	-34%	**-30%**	**-30%**	**-30%**				

Tahoe Donner Association
Operating Fund
2027 Budget

025 MIS

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2027 Bdg vs 2026 F/cast Amount	2027 Bdg vs 2026 F/cast Pctg	2027 Bdg vs 2026 Budget Amount	2027 Bdg vs 2026 Budget 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)**	**(325,655)**	(23,441)	-8%	(15,900)	-5%
Payroll Direct-Total	(406,825)	(519,161)	(519,324)	(571,354)	(632,756)	**(650,602)**	**(644,601)**	**(700,996)**	(56,395)	-9%	(50,394)	-8%
Payroll Burden	(74,191)	(121,756)	(114,697)	(110,924)	(131,913)	**(133,812)**	**(149,405)**	**(162,821)**	(13,416)	-9%	(29,009)	-22%
Payroll	(481,016)	(640,917)	(634,021)	(682,278)	(764,670)	**(784,414)**	**(794,006)**	**(863,817)**	(69,811)	-9%	(79,403)	-10%
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)**	**(1,137,032)**	(218,092)	-24%	(206,708)	-22%
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)**	**(1,111,112)**	(192,172)	-21%	(180,788)	-19%
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%**				

Tahoe Donner Association
Operating Fund
2027 Budget

30 Accounting

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2027 Bdg vs 2026 F/cast Amount	2027 Bdg vs 2026 F/cast Pctg	2027 Bdg vs 2026 Budget Amount	2027 Bdg vs 2026 Budget 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)**	**(606,632)**	(1,642)	0%	(5,741)	-1%
Payroll Direct-Hourly	(245,334)	(238,222)	(237,438)	(186,252)	(168,724)	**(198,266)**	**(181,232)**	**(173,846)**	7,386	4%	24,420	12%
Payroll Direct-Total	(588,609)	(620,611)	(735,608)	(665,138)	(722,514)	**(799,158)**	**(786,222)**	**(780,478)**	5,744	1%	18,680	2%
Payroll Burden	(114,210)	(154,826)	(183,578)	(196,869)	(231,792)	**(258,990)**	**(261,159)**	**(284,437)**	(23,278)	-9%	(25,447)	-10%
Payroll	(702,819)	(775,437)	(919,186)	(862,007)	(954,307)	**(1,058,148)**	**(1,047,380)**	**(1,064,915)**	(17,534)	-2%	(6,767)	-1%
Expenses	(124,832)	(158,683)	(155,767)	(207,629)	(198,985)	**(157,012)**	**(139,448)**	**(317,998)**	(178,550)	-128%	(160,986)	-103%
NORBO	(827,649)	(934,087)	(1,074,953)	(1,066,956)	(1,105,018)	**(1,167,960)**	**(1,159,883)**	**(1,382,913)**	(223,030)	-19%	(214,953)	-18%
Capital Expense Allocation	2,525	30,300	30,300			**18,000**	**-**	**-**	-	-	(18,000)	100%
NOR	(825,124)	(903,787)	(1,044,653)	(1,066,956)	(1,105,018)	**(1,149,960)**	**(1,159,883)**	**(1,382,913)**	(223,030)	-19%	(232,953)	-20%
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%**				

Tahoe Donner Association
Operating Fund
2027 Budget

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 Amount	2027 Bdg vs 2026 F/cast Pctg	2027 Bdg vs 2026 Budget Amount	2027 Bdg vs 2026 Budget Pctg
Revenue	-	-	-	-	20,000	**-**	**10,000**	**10,000**	-	0%	10,000	#DIV/0!
Cogs	-	-	-	-	-	**-**	**-**	**-**	-	0%	-	0%
Gross Margin	-	-	-	-	20,000	**-**	**10,000**	**10,000**	-	0%	10,000	#DIV/0!
Payroll Direct-Salary	(209,378)	(169,635)	(249,465)	(245,363)	(264,690)	**(275,479)**	**(285,971)**	**(263,007)**	22,964	8%	12,471	5%
Payroll Direct-Hourly	(39,124)	(67,875)	(69,084)	(102,054)	(72,132)	**(128,960)**	**(129,685)**	**(121,626)**	8,059	6%	7,334	6%
Payroll Direct-Total	(248,502)	(237,510)	(318,550)	(347,418)	(336,823)	**(404,439)**	**(415,656)**	**(384,633)**	31,023	7%	19,805	5%
Payroll Burden	(58,142)	(102,977)	(102,016)	(137,539)	(136,372)	**(144,832)**	**(131,298)**	**(156,987)**	(25,689)	-20%	(12,155)	-8%
Payroll	(306,644)	(340,487)	(420,565)	(484,956)	(473,195)	**(549,270)**	**(546,954)**	**(541,620)**	5,333	1%	7,650	1%
Expenses	(151,475)	(140,236)	(144,484)	(200,299)	(216,776)	**(258,088)**	**(261,469)**	**(414,561)**	(153,092)	-59%	(156,473)	-61%
NORBO	(458,119)	(480,723)	(565,049)	(685,255)	(669,972)	**(807,358)**	**(798,423)**	**(946,181)**	(147,758)	-19%	(138,823)	-17%
Capital Expense Allocation	-	-	-	-	-	**65,500**	**-**	**-**	-	0%	(65,500)	100%
NOR	(458,119)	(480,723)	(565,049)	(685,255)	(669,972)	**(741,858)**	**(798,423)**	**(946,181)**	(147,758)	-19%	(204,323)	-28%
COGS %	0%	0%	0%	0%	0%	**0%**	**0%**	**0%**				
Payroll Direct %	0%	0%	0%	0%	-1684%	**0%**	**-4157%**	**-3846%**				
Payroll Burden % Payroll	-23%	-43%	-32%	-40%	-40%	**-36%**	**-32%**	**-41%**				

Tahoe Donner Association
Operating Fund
2027 Budget

036 Workforce Housing

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2027 Bdg vs 2026 F/cast Amount	2027 Bdg vs 2026 F/cast Pctg	2027 Bdg vs 2026 Budget Amount	2027 Bdg vs 2026 Budget Pctg
Revenue			-	236,272	211,493	218,800	253,016	**246,640**	(6,376)	-3%	27,840	13%
Cogs						-		**-**	-	-	-	0%
Gross Margin	-	-	-	236,272	211,493	218,800	253,016	**246,640**	(6,376)	-3%	27,840	13%
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)	**(26,823)**	(20,139)	-301%	(14,830)	-124%
Payroll	-	-	-	(46,189)	(40,729)	(48,486)	(41,447)	**(64,416)**	(22,969)	-55%	(15,929)	-33%
Expenses			-	(517,392)	(397,581)	(407,342)	(451,034)	**(242,367)**	208,667	46%	164,975	41%
NORBO	-	-	-	(327,309)	(226,817)	(237,028)	(239,466)	**(60,143)**	179,323	75%	176,886	75%
Capital Expense Allocation						-		**-**	-	0%	-	0%
NOR	-	-	-	(327,309)	(226,817)	(237,028)	(239,466)	**(60,143)**	179,323	75%	176,886	75%
COGS %	0%	0%	0%	0%	0%	0%	0%	**0%**				
Payroll Direct %	0%	0%	0%	-14%	-18%	-17%	-14%	**-15%**				
Payroll Burden % Payroll	0%	0%	0%	-40%	-7%	-33%	-19%	**-71%**				

Tahoe Donner Association
Operating Fund
2027 Budget

037 Risk

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	New Dept 2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2027 Bdg vs 2026 F/cast Amount	2027 Bdg vs 2026 F/cast Pctg	2027 Bdg vs 2026 Budget Amount	2027 Bdg vs 2026 Budget 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)**	**(114,683)**	29,625	21%	89,156	43.7%
Payroll Direct-Total	-	-	-	-	(304,812)	**(342,302)**	**(346,473)**	**(362,282)**	(15,809)	-5%	(19,980)	-6%
Payroll Burden	-	-	-	-	(113,133)	**(124,390)**	**(112,866)**	**(109,426)**	3,440	3%	14,964	12%
Payroll	-	-	-	-	**(417,945)**	**(466,692)**	**(459,339)**	**(471,708)**	(12,369)	-3%	(5,016)	-1%
Expenses	-	-	-	-	**(102,342)**	**(139,159)**	**(122,057)**	**(176,020)**	(53,963)	-44%	(36,861)	-26%
NORBO	-	-	-	-	**(520,287)**	**(605,851)**	**(581,396)**	**(647,728)**	(66,332)	-11%	(41,877)	-7%
Capital Expense Allocation						-	-	-	-	0%	-	0%
NOR	-	-	-	-	**(520,287)**	**(605,851)**	**(581,396)**	**(647,728)**	(66,332)	-11%	(41,877)	-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%**	**-30%**				

Tahoe Donner Association
Operating Fund
2027 Budget

040 Member Services

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2027 Bdg vs 2026 F/cast Amount	2027 Bdg vs 2026 F/cast Pctg	2027 Bdg vs 2026 Budget Amount	2027 Bdg vs 2026 Budget Pctg
Revenue	27,712	51,824	31,927	29,642	104,997	**246,550**	**322,540**	**307,824**	(14,716)	-5%	61,274	25%
Cogs	-	(161)	(174)	-	-	**(2,150)**	**(712)**	-	712	(1)	2,150	-100%
Gross Margin	27,712	51,663	31,753	29,642	104,997	**244,400**	**321,828**	**307,824**	(14,004)	-4%	63,424	26%
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)**	**(248,236)**	(12,107)	-5%	(1,816)	-1%
Payroll Direct-Total	(197,925)	(209,315)	(227,887)	(270,492)	(324,260)	**(377,856)**	**(369,594)**	**(385,060)**	(15,466)	-4%	(7,204)	-2%
Payroll Burden	(93,969)	(92,960)	(91,595)	(103,453)	(121,870)	**(139,379)**	**(120,011)**	**(145,775)**	(25,764)	-21%	(6,396)	-5%
Payroll	(291,894)	(302,276)	(319,483)	(373,945)	(446,129)	**(517,235)**	**(489,604)**	**(530,835)**	(41,231)	-8%	(13,600)	-3%
Expenses	(36,407)	(29,939)	(34,603)	(46,285)	(26,648)	**(51,433)**	**(26,418)**	**(79,397)**	(52,979)	-201%	(27,964)	-54%
NORBO	(300,589)	(280,552)	(322,333)	(390,588)	(367,780)	**(324,268)**	**(194,195)**	**(302,408)**	(108,213)	-56%	21,860	7%
Capital Expense Allocation	-	-	-	-	-	-	-	-	-	-	-	0%
NOR	(300,589)	(280,552)	(322,333)	(390,588)	(367,780)	**(324,268)**	**(194,195)**	**(302,408)**	(108,213)	-56%	21,860	7%
COGS %	0%	0%	-1%	0%	0%	**-1%**	**0%**	**0%**				
Payroll Direct %	-714%	-404%	-714%	-913%	-309%	**-153%**	**-115%**	**-125%**				
Payroll Burden % Payroll	-47%	-44%	-40%	-38%	-38%	**-37%**	**-32%**	**-38%**				

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 Amount	2027 Bdg vs 2026 F/cast %	2027 Bdg vs 2026 Budget Amount	2027 Bdg vs 2026 Budget %
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)**	**(424,725)**	(33,871)	-9%	(93,640)	-28%
Payroll Direct-Hourly	(406,904)	(433,273)	(420,669)	(525,606)	(714,903)	**(705,905)**	**(609,022)**	**(668,870)**	(59,848)	-10%	37,035	5%
Payroll Direct-Total	(679,832)	(778,502)	(786,795)	(883,140)	(1,034,425)	**(1,036,989)**	**(999,876)**	**(1,093,595)**	(93,719)	-9%	(56,605)	-5%
Payroll Burden	(127,499)	(175,240)	(205,793)	(178,133)	(278,810)	**(308,789)**	**(286,265)**	**(279,828)**	6,437	2%	28,961	9%
Payroll	(807,330)	(953,742)	(992,589)	(1,061,273)	(1,313,236)	**(1,345,779)**	**(1,286,141)**	**(1,373,423)**	(87,282)	-7%	(27,644)	-2%
Expenses	(586,461)	(1,075,750)	(670,593)	(420,269)	(451,081)	**(431,528)**	**(598,080)**	**(477,762)**	120,318	20%	(46,234)	-11%
NORBO	(1,252,544)	(1,526,866)	(1,365,290)	(1,390,899)	(1,609,534)	**(1,594,507)**	**(1,921,365)**	**(1,671,581)**	249,784	13%	(77,074)	-5%
Capital Expense Allocation	-	-	-	278,551	290,725	**229,996**	**258,380**	**414,295**	155,915		184,299	-80%
NOR	(1,252,544)	(1,526,866)	(1,365,290)	(1,112,347)	(1,318,809)	**(1,364,511)**	**(1,662,985)**	**(1,257,286)**	405,699	24%	107,225	8%
COGS %	0%	0%	0%	0%	0%	**0%**	**0%**	**0%**				
Payroll Direct %	-481%	-155%	-264%	-974%	-668%	**-567%**	**-452%**	**-609%**				
Payroll Burden % Payroll	-19%	-23%	-26%	-20%	-27%	**-30%**	**-29%**	**-26%**				

Tahoe Donner Association
Operating Fund
2027 Budget

051 Trails

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2027 Bdg vs 2026 F/cast Amount	2027 Bdg vs 2026 F/cast %	2027 Bdg vs 2026 Budget Amount	2027 Bdg vs 2026 Budget %
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)**	**(142,295)**	(41,569)	-41%	(41,685)	-41%
Payroll Direct-Total	(123,130)	(49,799)	(200,246)	(235,563)	(282,931)	**(279,991)**	**(284,055)**	**(354,083)**	(70,028)	-25%	(74,092)	-26%
Payroll Burden	(26,532)	(10,660)	(38,758)	(36,983)	(66,729)	**(75,384)**	**(73,628)**	**(87,487)**	(13,860)	-19%	(12,103)	-16%
Payroll	(149,662)	(60,459)	(239,004)	(272,546)	(349,660)	**(355,376)**	**(357,683)**	**(441,571)**	(83,888)	-23%	(86,195)	-24%
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)**	**(497,725)**	29,256	6%	(105,809)	-27%
Capital Expense Allocation	-	-	-	53,024	96,743	**114,000**	**131,631**	**182,330**	50,699	(0)	68,330	-60%
NOR	(174,405)	(76,927)	(271,002)	(262,249)	(296,198)	**(277,915)**	**(395,349)**	**(315,394)**	79,955	20%	(37,479)	-13%
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%**	**-25%**				

Tahoe Donner Association
Operating Fund
2027 Budget

060 Marina

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2027 Bdg vs 2026 F/cast Amount	2027 Bdg vs 2026 F/cast Pctg	2027 Bdg vs 2026 Budget Amount	2027 Bdg vs 2026 Budget Pctg
Revenue	505,739	488,563	543,757	663,636	688,261	**664,207**	**682,677**	**691,875**	9,198	1%	27,668	4%
Cogs	(54,585)	(73,455)	(64,245)	(80,709)	(97,752)	**(107,680)**	**(106,273)**	**(109,490)**	(3,217)	3%	(1,810)	2%
Gross Margin	451,154	415,108	479,512	582,927	590,509	**556,527**	**576,404**	**582,385**	5,981	1%	25,858	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)**	**(266,653)**	(9,507)	-4%	(1,264)	0%
Payroll Direct-Total	(237,605)	(290,656)	(295,421)	(345,088)	(368,380)	**(362,308)**	**(351,150)**	**(365,193)**	(14,043)	-4%	(2,885)	-1%
Payroll Burden	(49,502)	(58,834)	(53,780)	(99,104)	(80,320)	**(85,656)**	**(83,211)**	**(61,143)**	22,068	27%	24,513	29%
Payroll	(287,107)	(349,489)	(349,201)	(444,192)	(448,700)	**(447,964)**	**(434,361)**	**(426,336)**	8,025	2%	21,628	5%
Expenses	(99,663)	(113,436)	(124,395)	(141,574)	(141,684)	**(141,843)**	**(132,622)**	**(166,489)**	(33,867)	-26%	(24,646)	-17%
NORBO	64,384	(47,817)	5,915	(2,839)	125	**(33,280)**	**9,421**	**(10,440)**	(19,861)	211%	22,840	69%
Capital Expense Allocation	-	-	-	-	-	-	-	-	-	0%	-	0%
NOR	64,384	(47,817)	5,915	(2,839)	125	**(33,280)**	**9,421**	**(10,440)**	(19,861)	211%	22,840	69%
COGS %	-11%	-15%	-12%	-12%	-14%	**-16%**	**-16%**	**-16%**				
Payroll Direct %	-47%	-59%	-54%	-52%	-54%	**-55%**	**-51%**	**-53%**				
Payroll Burden % Payroll	-21%	-20%	-18%	-29%	-22%	**-24%**	**-24%**	**-17%**				

Tahoe Donner Association
Operating Fund
2027 Budget

080 Equestrian

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2027 Bdg vs 2026 F/cast Amount	2027 Bdg vs 2026 F/cast Pctg	2027 Bdg vs 2026 Budget Amount	2027 Bdg vs 2026 Budget 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)	(3,100)	(1,326)	(1)	(1,720)	-125%
Gross Margin	**78,689**	**139,177**	**151,311**	**166,791**	**141,979**	**136,902**	**156,982**	**166,701**	9,718	6%	24,722	18%
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)**	**(106,940)**	(102,549)	4,391	4%	(10,812)	-12%
Payroll Direct-Total	**(82,946)**	**(131,118)**	**(161,389)**	**(181,708)**	**(172,921)**	**(177,421)**	**(183,017)**	**(181,034)**	1,983	1%	(3,613)	-2%
Payroll Burden	(18,585)	(44,815)	(46,649)	(55,237)	(49,174)	**(55,140)**	**(57,314)**	**(58,054)**	(739)	-1%	(2,914)	-5%
Payroll	**(101,531)**	**(175,933)**	**(208,038)**	**(236,945)**	**(222,095)**	**(232,561)**	**(240,331)**	**(239,088)**	1,243	1%	(6,527)	-3%
Expenses	(88,445)	(120,200)	(134,768)	(147,242)	**(116,309)**	**(114,500)**	**(118,233)**	(122,745)	(4,512)	-4%	(8,245)	-7%
NORBO	**(111,287)**	**(156,956)**	**(191,495)**	**(214,067)**	**(196,425)**	**(210,159)**	**(201,582)**	**(195,132)**	6,450	3%	15,027	7%
Capital Expense Allocation	-	-	-	-	-	-	-	-	-	-	-	0%
NOR	**(111,287)**	**(156,956)**	**(191,495)**	**(214,067)**	**(196,425)**	**(210,159)**	**(201,582)**	**(195,132)**	6,450	3%	15,027	7%
COGS %	0%	-1%	-1%	-2%	**-1%**	**-1%**	**-1%**	**-2%**				
Payroll Direct %	-105%	-93%	-106%	-107%	**-121%**	**-128%**	**-115%**	**-107%**				
Payroll Burden % Payroll	-22%	-34%	-29%	-30%	**-28%**	**-31%**	**-31%**	**-32%**				

Tahoe Donner Association
Operating Fund
2027 Budget

090 Tennis

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2027 Bdg vs 2026 F/cast Amount	2027 Bdg vs 2026 F/cast Pctg	2027 Bdg vs 2026 Budget Amount	2027 Bdg vs 2026 Budget Pctg
Revenue	296,987	328,604	306,094	411,740	469,595	**372,327**	**440,120**	**451,945**	11,825	3%	79,617	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**	**400,000**	6,935	2%	70,602	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)**	**(74,925)**	(19,203)	-34%	(22,534)	-43%
Payroll	(298,252)	(349,608)	(346,417)	(418,838)	(442,320)	**(387,314)**	**(423,964)**	**(477,116)**	(53,152)	-13%	(89,802)	-23%
Expenses	(45,679)	(64,138)	(64,741)	(89,408)	(76,335)	**(85,966)**	**(86,444)**	**(94,909)**	(8,465)	-10%	(8,943)	-10%
NORBO	(75,775)	(117,593)	(131,786)	(145,818)	(95,226)	**(143,881)**	**(117,342)**	**(172,024)**	(54,682)	47%	(28,143)	20%
Capital Expense Allocation	-	-							-	-	-	0%
NOR	(75,775)	(117,593)	(131,786)	(145,818)	(95,226)	**(143,881)**	**(117,342)**	**(172,024)**	(54,682)	47%	(28,143)	20%
COGS %	-10%	-10%	-9%	-12%	-10%	**-12%**	**-11%**	**-11%**				
Payroll Direct %	-88%	-94%	-99%	-89%	-82%	**-90%**	**-84%**	**-89%**				
Payroll Burden % Payroll	-14%	-13%	-14%	-14%	-14%	**-16%**	**-15%**	**-19%**				

Tahoe Donner Association
Operating Fund
2027 Budget

100 Campground

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2027 Bdg vs 2026 F/cast Amount	2027 Bdg vs 2026 F/cast Pctg	2027 Bdg vs 2026 Budget Amount	2027 Bdg vs 2026 Budget 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)**	**(10,389)**	(4,443)	-75%	1,497	13%
Payroll Direct-Total	(48,998)	(52,744)	(44,980)	(47,369)	(49,144)	**(55,323)**	**(47,540)**	**(54,758)**	(7,218)	-15%	565	1%
Payroll Burden	(7,598)	(6,342)	(5,105)	(19,405)	(7,968)	**(11,808)**	**(11,180)**	**(12,204)**	(1,024)	-9%	(396)	-3%
Payroll	(56,595)	(59,087)	(50,084)	(66,774)	(57,111)	**(67,131)**	**(58,720)**	**(66,962)**	(8,242)	-14%	169	0%
Expenses	(39,715)	(45,420)	(60,945)	(61,604)	(52,954)	**(54,300)**	**(63,139)**	**(66,525)**	(3,386)	-5%	(12,225)	-23%
NORBO	20,151	(4,429)	24,424	(1,999)	3,807	**8,422**	**34,860**	**8,725**	(26,135)	-75%	303	4%
Capital Expense Allocation	-	-	-	-	-	-	-	-	-	-	-	0%
NOR	20,151	(4,429)	24,424	(1,999)	3,807	**8,422**	**34,860**	**8,725**	(26,135)	-75%	303	4%
COGS %	0%	0%	0%	0%	0%	**0%**	**0%**	**0%**				
Payroll Direct %	-42%	-53%	-33%	-37%	-43%	**-43%**	**-30%**	**-39%**				
Payroll Burden % Payroll	-16%	-12%	-11%	-41%	-16%	**-21%**	**-24%**	**-22%**				

Tahoe Donner Association
Operating Fund
2027 Budget

110 Cross Country Center

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2027 Bdg vs 2026 F/cast Amount	2027 Bdg vs 2026 F/cast %	2027 Bdg vs 2026 Budget Amount	2027 Bdg vs 2026 Budget %
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)**	**(386,101)**	(16,220)	-4.4%	69,581	15.3%
Payroll Direct-Total	(424,810)	(552,268)	(544,486)	(571,005)	(560,892)	(628,092)	**(549,955)**	**(606,233)**	(56,278)	-10.2%	21,859	3.5%
Payroll Burden	(77,097)	(115,075)	(110,021)	(141,331)	(140,264)	(183,261)	**(148,991)**	**(148,355)**	636	0.4%	34,906	19%
Payroll	(501,907)	(667,343)	(654,507)	(712,337)	(701,156)	(811,353)	**(698,946)**	**(754,589)**	(55,643)	-8%	56,764	7%
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**	**515,304**	(71,967)	-12%	(110,853)	18%
Capital Expense Allocation	-	-	-	-	-	-	**-**	**-**	-	0%	-	0%
NOR	686,038	896,251	594,014	680,657	674,048	626,158	**587,271**	**515,304**	(71,967)	-12%	(110,853)	-18%
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%**	**-24%**				

Tahoe Donner Association
Operating Fund
2027 Budget

120 Golf Course Operations

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2027 Bdg vs 2026 F/cast Amount	2027 Bdg vs 2026 F/cast Pctg	2027 Bdg vs 2026 Budget Amount	2027 Bdg vs 2026 Budget Pctg
Revenue	1,536,980	1,641,042	1,327,568	1,545,735	2,142,139	**1,833,289**	**2,156,939**	**1,927,306**	(229,634)	-11%	94,017	5%
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**	**1,811,528**	(234,263)	-11%	96,413	6%
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)**	**(115,488)**	1,908	2%	9,530	8%
Payroll	(304,313)	(380,423)	(336,893)	(445,576)	(516,362)	**(554,186)**	**(576,021)**	**(562,431)**	13,590	2%	(8,246)	-1%
Expenses	(148,390)	(155,851)	(132,424)	(133,742)	(186,623)	**(175,298)**	**(168,751)**	**(203,712)**	(34,961)	-21%	(28,415)	-16%
NORBO	1,026,468	1,019,480	766,371	858,905	1,318,219	**985,632**	**1,301,019**	**1,045,385**	(255,634)	-20%	59,752	6%
Capital Expense Allocation	-	-	-	-	-	-	-	-	-	-	-	0%
NOR	1,026,468	1,019,480	766,371	858,905	1,318,219	**985,632**	**1,301,019**	**1,045,385**	(255,634)	-20%	59,752	6%
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%	54.24%				

Tahoe Donner Association
Operating Fund
2027 Budget

125 Golf Course Maintenance

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2027 Bdg vs 2026 F/cast Amount	2027 Bdg vs 2026 F/cast Pctg	2027 Bdg vs 2026 Budget Amount	2027 Bdg vs 2026 Budget 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)**	**(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%
Payroll Burden	(125,529)	(165,011)	(164,723)	(186,231)	(182,722)	**(171,449)**	**(190,790)**	**(216,082)**	(25,292)	-13%	(44,633)	-26%
Payroll	(611,002)	(810,284)	(740,832)	(863,164)	(821,186)	**(834,686)**	**(847,634)**	**(902,936)**	(55,302)	-7%	(68,249)	-8%
Expenses	(378,855)	(445,035)	(343,200)	(422,287)	(402,783)	**(417,373)**	**(398,201)**	**(450,149)**	(51,948)	-13%	(32,775)	-8%
NORBO	(989,857)	(1,255,319)	(1,084,032)	(1,285,451)	(1,223,968)	**(1,252,060)**	**(1,245,835)**	**(1,353,085)**	(107,249)	-9%	(101,025)	-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)**	**(1,353,085)**	(107,249)	-9%	(101,025)	-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%**	**-31%**				

Tahoe Donner Association
Operating Fund
2027 Budget

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 Amount	2027 Bdg vs 2026 F/cast Pctg	2027 Bdg vs 2026 Budget Amount	2027 Bdg vs 2026 Budget 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)**	**(695,295)**	71,151	9%	52,471	7%
Payroll Direct-Total	(1,111,771)	(1,343,362)	(1,279,656)	(1,354,063)	(1,303,833)	**(1,227,107)**	**(1,287,104)**	**(1,278,212)**	8,891	1%	(51,105)	-4%
Payroll Burden	(363,535)	(464,491)	(476,401)	(485,482)	(517,616)	**(562,100)**	**(551,482)**	**(442,012)**	109,470	20%	120,088	21%
Payroll	(1,475,306)	(1,807,853)	(1,756,057)	(1,839,545)	(1,821,449)	**(1,789,207)**	**(1,838,585)**	**(1,720,224)**	118,361	6%	68,983	4%
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)**	**(571,773)**	47,829	8%	(91,006)	-19%
ıital Expense Allocation	-	-	-	-	-	**-**	**-**	**-**	-	-	-	0%
NOR	(650,169)	(883,877)	(768,120)	(869,441)	(768,457)	**(480,767)**	**(619,601)**	**(571,773)**	47,829	8%	(91,006)	-19%
COGS %	-33%	-35%	-31%	-34%	-32%	**-32%**	**-30%**	**-31%**				
Payroll Direct %	-60%	-62%	-54%	-61%	-58%	**-47%**	**-54%**	**-53%**				
Payroll Burden % Payroll	-33%	-35%	-37%	-36%	-40%	**-46%**	**-43%**	**-35%**				
Net Result % of Revenue	-35.11%	-40.65%	-32.66%	-38.96%	-33.90%	-18.45%	-25.95%	-23.81%				

Tahoe Donner Association
Operating Fund
2027 Budget

130 Aquatics

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2027 Bdg vs 2026 F/cast Amount	2027 Bdg vs 2026 F/cast Pctg	2027 Bdg vs 2026 Budget Amount	2027 Bdg vs 2026 Budget 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)**	**(83,328)**	(83,240)	-94936%	(1,254)	-2%
Payroll Direct-Total	(62,271)	(76,549)	(77,560)	(75,013)	(70,267)	**(82,074)**	**(88)**	**(87,166)**	(87,078)	-99314%	(5,092)	-6%
Payroll Burden	(10,418)	(12,410)	(12,937)	(14,075)	(12,629)	**(14,470)**	**(16,225)**	**(14,333)**	1,892	12%	137	1%
Payroll	(72,689)	(88,959)	(90,498)	(89,087)	(82,895)	**(96,544)**	**(16,313)**	**(101,499)**	(85,186)	-522%	(4,955)	-5%
Expenses	(195,856)	(206,940)	(252,510)	(185,317)	(168,302)	**(217,288)**	**(270,300)**	**(186,295)**	84,005	31%	30,993	14%
NORBO	(222,065)	(246,353)	(295,052)	(224,663)	(206,562)	**(270,634)**	**(238,800)**	**(243,690)**	(4,890)	-2%	26,944	10%
ıital Expense Allocation	-	-	-	-	-	-	-	-	-	0%	-	0%
NOR	(222,065)	(246,353)	(295,052)	(224,663)	(206,562)	**(270,634)**	**(238,800)**	**(243,690)**	(4,890)	-2%	26,944	10%
COGS %	0%	0%	0%	0%	0%	**0%**	**0%**	**0%**				
Payroll Direct %	-134%	-155%	-162%	-151%	-157%	**-190%**	**0%**	**-198%**				
Payroll Burden % Payroll	-17%	-16%	-17%	-19%	-18%	**-18%**	**-18505%**	**-16%**				

Tahoe Donner Association
Operating Fund
2027 Budget

132 Trout Creek Recreation Center

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2027 Bdg vs 2026 F/cast Amount	2027 Bdg vs 2026 F/cast Pctg	2027 Bdg vs 2026 Budget Amount	2027 Bdg vs 2026 Budget Pctg
Revenue	274,889	380,502	408,940	447,880	455,605	**449,993**	**418,484**	**401,043**	(17,442)	-4%	(48,950)	-11%
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**	**376,943**	(14,251)	-4%	(48,350)	-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)**	**(521,422)**	(57,563)	-12%	(95,939)	-23%
Payroll Direct-Total	(405,872)	(470,413)	(583,565)	(648,088)	(725,482)	**(665,364)**	**(701,264)**	**(764,290)**	(63,026)	-9%	(98,927)	-15%
Payroll Burden	(69,590)	(106,063)	(147,613)	(145,046)	(131,678)	**(148,854)**	**(146,940)**	**(189,153)**	(42,212)	-29%	(40,299)	-27%
Payroll	(475,462)	(576,476)	(731,179)	(793,135)	(857,160)	**(814,217)**	**(848,205)**	**(953,443)**	(105,238)	-12%	(139,225)	-17%
Expenses	(332,222)	(360,841)	(466,660)	(508,621)	(528,070)	**(590,922)**	**(588,768)**	**(620,061)**	(31,293)	-5%	(29,139)	-5%
NORBO	(550,144)	(577,306)	(813,380)	(880,954)	(950,713)	**(979,847)**	**(1,045,778)**	**(1,196,561)**	(150,783)	14%	(216,714)	22%
Capital Expense Allocation	-	-	-	-	-	**-**	**-**	**-**	-	0%	-	0%
NOR	(550,144)	(577,306)	(813,380)	(880,954)	(950,713)	**(979,847)**	**(1,045,778)**	**(1,196,561)**	(150,783)	14%	(216,714)	22%
COGS %	-6%	-5%	-6%	-6%	-5%	**-5%**	**-7%**	**-6%**				
Payroll Direct %	-148%	-124%	-143%	-145%	-159%	**-148%**	**-168%**	**-191%**				
Payroll Burden % Payroll	-17%	-23%	-25%	-22%	-18%	**-22%**	**-21%**	**-25%**				

Tahoe Donner Association
Operating Fund
2027 Budget

140 Recreation

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2027 Bdg vs 2026 F/cast Amount	2027 Bdg vs 2026 F/cast Pctg	2027 Bdg vs 2026 Budget Amount	2027 Bdg vs 2026 Budget Pctg	2023 Bdg vs 2021 Actual Amount	2023 Bdg vs 2021 Actual Pctg
Revenue	32,206	199,491	229,777	227,467	234,291	**231,629**	**207,480**	**262,435**	54,954	26%	30,806	13%	34,968	15%
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**	**260,855**	54,341	26%	31,216	13%	36,343	16%
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)**	**(103,848)**	(23,583)	-29%	(16,714)	-21%	(32,237)	-45%
Payroll Direct-Total	(61,814)	(105,964)	(76,749)	(90,331)	(97,739)	**(106,772)**	**(96,891)**	**(124,302)**	(27,412)	-28%	(17,531)	-18%	(33,972)	-38%
Payroll Burden	(9,390)	(16,629)	(20,041)	(39,676)	(31,768)	**(53,791)**	**(44,147)**	**(43,384)**	763	2%	10,407	33%	(3,708)	-9%
Payroll	(71,204)	(122,593)	(96,790)	(130,006)	**(129,506)**	**(160,563)**	**(141,038)**	**(167,686)**	(26,649)	-19%	(7,123)	-6%	(37,680)	-29%
Expenses	(22,309)	(133,795)	(122,691)	(124,675)	(147,513)	**(144,590)**	**(143,114)**	**(155,653)**	(12,540)	-9%	(11,063)	-7%	(30,979)	-25%
NORBO	(62,414)	(59,045)	7,844	(30,170)	**(43,172)**	**(75,514)**	**(77,637)**	**(62,485)**	15,153	20%	13,030	30%	(32,315)	-107%
ıital Expense Allocation	-	-	-	-	-	**-**	**-**	**-**	-	0%	-	0%	-	#DIV/0!
NOR	(62,414)	(59,045)	7,844	(30,170)	**(43,172)**	**(75,514)**	**(77,637)**	**(62,485)**	15,153	20%	13,030	17%	(32,315)	-107%
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%**	**-35%**						

Tahoe Donner Association
Operating Fund
2027 Budget

141 Bikeworks

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2027 Bdg vs 2026 F/cast Amount	2027 Bdg vs 2026 F/cast Pctg	2027 Bdg vs 2026 Budget Amount	2027 Bdg vs 2026 Budget 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)**	**(59,764)**	(3,671)	-7%	(5,001)	-9%
Payroll Direct-Total	(82,415)	(88,278)	(107,828)	(109,086)	(108,670)	**(112,226)**	**(110,395)**	**(118,772)**	(8,377)	-8%	(6,547)	-6%
Payroll Burden	(24,066)	(23,762)	(24,456)	(36,458)	(29,192)	**(32,786)**	**(36,026)**	**(18,202)**	17,823	49%	14,584	44%
Payroll	(106,481)	(112,040)	(132,284)	(145,544)	(137,862)	**(145,012)**	**(146,421)**	**(136,975)**	9,446	6%	8,037	6%
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)**	**(19,954)**	4,968	20%	11,211	36%
ıital Expense Allocation	-	-	-	-	-	-	-	-	-	0%	-	0%
NOR	(17,116)	(39,698)	(29,417)	(28,268)	(42,678)	**(31,166)**	**(24,922)**	**(19,954)**	4,968	20%	11,211	36%
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%**	**-15%**				

Tahoe Donner Association
Operating Fund
2027 Budget

145 Day Camp

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2027 Bdg vs 2026 F/cast Amount	2027 Bdg vs 2026 F/cast Pctg	2027 Bdg vs 2026 Budget Amount	2027 Bdg vs 2026 Budget Pctg
Revenue	309,645	354,797	378,388	293,920	289,971	**379,975**	**416,398**	**410,556**	(5,843)	-1%	30,581	8%
Cogs	-	-	-	-	-	**-**	**-**	**-**	-	-	-	0%
Gross Margin	309,645	354,797	378,388	293,920	289,971	**379,975**	**416,398**	**410,556**	(5,843)	-1%	30,581	8%
Payroll Direct-Salary	910	-	-	-	-	**-**	**-**	**-**	-	-	-	-
Payroll Direct-Hourly	(147,071)	(177,204)	(139,659)	(104,919)	(105,745)	**(161,946)**	**(154,138)**	**(161,938)**	(7,801)	-5%	8	0%
Payroll Direct-Total	(146,161)	(177,204)	(139,659)	(104,919)	(105,745)	**(161,946)**	**(154,138)**	**(161,938)**	(7,801)	-5%	8	0%
Payroll Burden	(35,966)	(32,212)	(24,605)	(18,814)	(18,518)	**(24,210)**	**(27,185)**	**(31,800)**	(4,615)	-17%	(7,590)	-31%
Payroll	(182,127)	(209,416)	(164,264)	(123,734)	(124,264)	**(186,156)**	**(181,323)**	**(193,738)**	(12,415)	-7%	(7,582)	-4%
Expenses	(58,286)	(38,393)	(49,655)	(53,088)	(52,041)	**(81,795)**	**(67,750)**	**(83,452)**	(15,702)	-23%	(1,658)	-2%
NORBO	69,232	106,988	164,469	117,098	113,667	**112,024**	**167,326**	**133,365**	(33,960)	-20%	21,341	19%
Capital Expense Allocation	-	-	-	-	-	**-**	**-**	**-**	-	-	-	0%
NOR	69,232	106,988	164,469	117,098	113,667	**112,024**	**167,326**	**133,365**	(33,960)	-20%	21,341	19%
COGS %	0%	0%	0%	0%	0%	**0%**	**0%**	**0%**				
Payroll Direct %	-47%	-50%	-37%	-36%	-36%	**-43%**	**-37%**	**-39%**				
Payroll Burden % Payroll	-25%	-18%	-18%	-18%	-18%	**-15%**	**-18%**	**-20%**				

Tahoe Donner Association
Operating Fund
2027 Budget

150 Pizza on the Hill

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2027 Bdg vs 2026 F/cast Amount	2027 Bdg vs 2026 F/cast Pctg	2027 Bdg vs 2026 Budget Amount	2027 Bdg vs 2026 Budget 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)**	**(91,658)**	7,764	8%	11,806	11%
Payroll	(102,852)	(414,225)	(398,412)	(451,010)	(462,786)	**(483,298)**	**(493,138)**	**(458,794)**	34,344	7%	24,504	5%
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)**	**(92,570)**	(22,363)	-32%	58,966	39%
ıital Expense Allocation	-	-	-	-	-	**-**	**-**	**-**	-	-	-	0%
NOR	(135,128)	(172,364)	(129,301)	(185,897)	(113,452)	**(151,536)**	**(70,207)**	**(92,570)**	(22,363)	-32%	58,966	39%
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%**	**-25%**				

Tahoe Donner Association
Operating Fund
2027 Budget

155 Alder Creek Café

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2027 Bdg vs 2026 F/cast Amount	2027 Bdg vs 2026 F/cast Pctg	2027 Bdg vs 2026 Budget Amount	2027 Bdg vs 2026 Budget 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)**	**(139,152)**	33,007	19%	(2,062)	-2%
Payroll Direct-Total	(137,152)	(212,104)	(240,259)	(273,179)	(257,306)	**(325,956)**	**(363,639)**	**(362,636)**	1,003	0%	(36,680)	-11%
Payroll Burden	(27,615)	(31,940)	(44,401)	(59,123)	(52,534)	**(63,818)**	**(69,206)**	**(66,236)**	2,970	4%	(2,418)	-4%
Payroll	(164,767)	(244,044)	(284,660)	(332,302)	(309,841)	**(389,774)**	**(432,846)**	**(428,872)**	3,974	1%	(39,099)	-10%
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)**	**(166,774)**	37,020	18%	(30,668)	-23%
Capital Expense Allocation		-	-	-	-	**-**	**-**	**-**	-	0%	-	0%
NOR	(111,779)	(73,576)	(109,873)	(148,006)	(193,353)	**(136,106)**	**(203,794)**	**(166,774)**	37,020	18%	(30,668)	-23%
COGS %	-34%	-32%	-34%	-30%	-34%	**-31%**	**-32%**	**-32%**				
Payroll Direct %	-70%	-55%	-57%	-62%	-80%	**-65%**	**-72%**	**-64%**				
Payroll Burden % Payroll	-20%	-15%	-18%	-22%	-20%	**-20%**	**-19%**	**-18%**				
Net Result % to Revenue	-56.71%	-19.25%	-26.01%	-33.80%	-59.97%	-26.94%	-40.36%	-29.58%				

Tahoe Donner Association
Operating Fund
2027 Budget

160 Maintenance

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2027 Bdg vs 2026 F/cast Amount	2027 Bdg vs 2026 F/cast Pctg	2027 Bdg vs 2026 Budget Amount	2027 Bdg vs 2026 Budget 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)**	**(296,079)**	(25,036)	-9%	(19,650)	-7%
Payroll	(597,798)	(681,979)	(892,497)	(941,799)	(1,015,685)	**(1,152,938)**	**(1,147,231)**	**(1,196,191)**	(48,960)	-4%	(43,253)	-4%
Expenses	(18,438)	(155,304)	(188,443)	(175,884)	(27,375)	**(236,078)**	**(252,957)**	**(255,826)**	(2,868)	1%	(19,748)	-8%
NORBO	(616,237)	(837,282)	(1,080,939)	(1,117,684)	(1,043,060)	**(1,389,016)**	**(1,400,189)**	**(1,452,017)**	(51,828)	-4%	(63,001)	-5%
Capital Expense Allocation			-	44,420	-	**246,860**	**172,989**	**105,415**	(67,574)	-39%	(141,444)	-57%
NOR	(616,237)	(837,282)	(1,080,939)	(1,073,264)	(1,043,060)	**(1,142,156)**	**(1,227,200)**	**(1,346,601)**	(119,402)	-10%	(204,445)	-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%**	**-33%**				

Tahoe Donner Association
Operating Fund
2027 Budget

165 Facility Administration

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2027 Bdg vs 2026 F/cast Amount	2027 Bdg vs 2026 F/cast Pctg	2027 Bdg vs 2026 Budget Amount	2027 Bdg vs 2026 Budget 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)**	**(489,043)**	(17,846)	-4%	27,015	5%
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)**	**(489,043)**	(14,908)	-3%	27,015	5%
Payroll Burden	(152,094)	(190,021)	(155,932)	(111,512)	(196,320)	**(147,691)**	**(151,112)**	**(155,788)**	(4,676)	-3%	(8,097)	-5%
Payroll	(659,102)	(865,716)	(405,134)	(425,918)	(835,439)	**(663,749)**	**(625,247)**	**(644,830)**	(19,583)	-3%	18,918	3%
Expenses	(58,722)	(70,896)	(72,419)	(83,003)	(75,619)	**(86,581)**	**(99,240)**	**(95,611)**	3,629	4%	(9,030)	-10%
NORBO	(717,824)	(936,611)	(477,553)	(508,921)	(911,058)	**(750,330)**	**(724,487)**	**(740,442)**	(15,955)	-2%	9,888	1%
Capital Expense Allocation	329,656	305,020	-	512,078	800,898	**663,749**	**575,816**	**644,830**	69,014	12%	(18,918)	3%
NOR	(388,168)	(631,592)	(477,553)	3,157	(110,160)	**(86,581)**	**(148,671)**	**(95,611)**	53,060	36%	(9,030)	-10%
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%**	**-32%**				

Tahoe Donner Association
Operating Fund
2027 Budget

180 Winter Food and Beverage

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2027 Bdg vs 2026 F/cast Amount	2027 Bdg vs 2026 F/cast Pctg	2027 Bdg vs 2026 Budget Amount	2027 Bdg vs 2026 Budget Pctg
Revenue	254,490	501,688	532,185	406,634	95,222	**669,720**	**628,577**	**600,055**	(28,522)	-5%	(69,665)	-10%
Cogs	(75,146)	(155,469)	(146,446)	(115,890)	(30,721)	**(195,100)**	**(208,660)**	**(174,990)**	33,670	16%	20,110	10%
Gross Margin	179,344	346,219	385,739	290,744	64,501	**474,620**	**419,917**	**425,065**	5,148	1%	(49,555)	-10%
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)**	**(236,010)**	(28,312)	-14%	(54,872)	-30%
Payroll Direct-Total	(106,595)	(204,368)	(230,137)	(157,222)	(96,689)	**(266,884)**	**(298,710)**	**(329,063)**	(30,352)	-10%	(62,179)	-23%
Payroll Burden	(24,063)	(40,531)	(44,951)	(29,095)	(19,147)	**(35,376)**	**(49,585)**	**(44,339)**	5,245	11%	(8,963)	-25%
Payroll	(130,658)	(244,900)	(275,088)	(186,317)	(115,835)	**(302,259)**	**(348,295)**	**(373,402)**	(25,107)	-7%	(71,142)	-24%
Expenses	(31,325)	(68,124)	(58,790)	(51,262)	(22,811)	**(63,981)**	**(73,431)**	**(70,901)**	2,529	3%	(6,920)	-11%
NORBO	17,361	33,195	51,861	53,165	(74,145)	**108,379**	**(1,808)**	**(19,238)**	(17,430)	-964%	(127,617)	118%
Capital Expense Allocation	-	-	-	-	-	**-**	**-**	**-**	-	0%	-	0%
NOR	17,361	33,195	51,861	53,165	(74,145)	**108,379**	**(1,808)**	**(19,238)**	(17,430)	-964%	(127,617)	118%
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%**	**-13%**				

Tahoe Donner Association
Operating Fund
2027 Budget

200 Marketing - Downhill

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2027 Bdg vs 2026 F/cast Amount	2027 Bdg vs 2026 F/cast Pctg	2027 Bdg vs 2026 Budget Amount	2027 Bdg vs 2026 Budget 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)**	**(54,480)**	6,461	11%	6,800	11%
NORBO	(20,443)	(40,603)	(41,841)	(21,005)	(44,625)	**(61,280)**	**(60,941)**	**(54,480)**	6,461	11%	6,800	11%
Capital Expense Allocation	-	-	-	-	-		-		-	0%	-	0%
NOR	(20,443)	(40,603)	(41,841)	(21,005)	(44,625)	**(61,280)**	**(60,941)**	**(54,480)**	6,461	11%	6,800	11%
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%**				

Tahoe Donner Association
Operating Fund
2027 Budget

210 Mountain Operations

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 F/cast	2027 Budget	2027 Bdg vs 2026 F/cast Amount	2027 Bdg vs 2026 F/cast Pctg	2027 Bdg vs 2026 Budget Amount	2027 Bdg vs 2026 Budget 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)**	**(541,816)**	(60,723)	-13%	5,742	1%
Payroll Direct-Total	(534,369)	(624,888)	(667,497)	(707,381)	(702,167)	**(843,110)**	**(723,258)**	**(799,008)**	(75,750)	-10%	44,102	5%
Payroll Burden	(135,842)	(181,689)	(188,344)	(187,183)	(203,256)	**(201,640)**	**(202,403)**	**(204,963)**	(2,560)	-1%	(3,323)	-2%
Payroll	(670,212)	(806,577)	(855,840)	(894,564)	(905,423)	**(1,044,750)**	**(925,661)**	**(1,003,971)**	(78,310)	-8%	40,779	4%
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)**	**(2,007,988)**	(202,105)	-11%	(126,321)	-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)**	**(2,007,988)**	(202,105)	-11%	(126,321)	-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%**				

Tahoe Donner Association
Operating Fund
2027 Budget

211 Lift Maintenance

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2027 Bdg vs 2026 F/cast Amount	2027 Bdg vs 2026 F/cast Pctg	2027 Bdg vs 2026 Budget Amount	2027 Bdg vs 2026 Budget 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)**	**(56,563)**	33,980	38%	31,467	36%
Payroll	(228,211)	(302,355)	(297,443)	(225,780)	(332,353)	**(356,388)**	**(360,439)**	**(333,225)**	27,214	8%	23,163	6%
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)**	**(375,484)**	21,807	5%	19,876	5%
Capital Expense Allocation	-	-	-	4,456	-	-	-	-	-	0%	-	0%
NOR	(247,090)	(329,287)	(327,105)	(251,613)	(373,401)	**(395,361)**	**(397,291)**	**(375,484)**	21,807	5%	19,876	5%
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%**	**-20%**				

Tahoe Donner Association
Operating Fund
2027 Budget

212 Snowmaking

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2027 Bdg vs 2026 F/cast Amount	2027 Bdg vs 2026 F/cast Pctg	2027 Bdg vs 2026 Budget Amount	2027 Bdg vs 2026 Budget 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%**				

Tahoe Donner Association
Operating Fund
2027 Budget

214 Ski Retail

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2027 Bdg vs 2026 F/cast Amount	2027 Bdg vs 2026 F/cast Pctg	2027 Bdg vs 2026 Budget Amount	2027 Bdg vs 2026 Budget Pctg
Revenue	70,593	124,638	135,794	102,038	51,365	**123,211**	**140,602**	**110,706**	(29,896)	-21%	(12,505)	-10%
Cogs	(36,569)	(53,726)	(64,901)	(40,401)	(24,990)	**(57,400)**	**(55,114)**	**(51,400)**	3,714	7%	6,000	10%
Gross Margin	34,024	70,912	70,893	61,637	26,376	**65,811**	**85,488**	**59,306**	(26,182)	-31%	(6,505)	-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)**	**(6,148)**	12,360	67%	3,715	38%
Payroll	(44,230)	(59,809)	(67,015)	(70,718)	(103,745)	**(58,219)**	**(63,488)**	**(56,491)**	6,996	11%	1,728	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**	**(1,085)**	(18,840)	106%	(4,906)	128%
Capital Expense Allocation	-	-	-	854	-	-	-	-	-	0%	-	0%
NOR	(11,253)	8,812	3,570	(11,310)	(48,664)	**3,821**	**17,755**	**(1,085)**	(18,840)	106%	(4,906)	128%
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%**	**-12%**				

Tahoe Donner Association
Operating Fund
2027 Budget

215 Ski Rental

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2027 Bdg vs 2026 F/cast Amount	2027 Bdg vs 2026 F/cast Pctg	2027 Bdg vs 2026 Budget Amount	2027 Bdg vs 2026 Budget Pctg
Revenue	479,472	804,911	784,194	734,847	535,993	**887,345**	**716,447**	**774,600**	58,153	8%	(112,745)	-13%
Cogs	-	-	-	-	-	**-**	**-**	**-**	-	0%	-	0%
Gross Margin	479,472	804,911	784,194	734,847	535,993	**887,345**	**716,447**	**774,600**	58,153	8%	(112,745)	-13%
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**	**639,991**	79,825	14%	(81,550)	-11%
Capital Expense Allocation	-	-	-	-	-	**-**	**-**	**-**	-	0%	-	0%
NOR	388,035	685,884	657,454	589,673	406,415	**721,542**	**560,166**	**639,991**	79,825	14%	(81,550)	-11%
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%**				

Tahoe Donner Association
Operating Fund
2027 Budget

216 Snowplay

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2027 Bdg vs 2026 F/cast Amount	2027 Bdg vs 2026 F/cast Pctg	2027 Bdg vs 2026 Budget Amount	2027 Bdg vs 2026 Budget 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)**	**(24,639)**	5,319	18%	(3,644)	-17%
Payroll	(74,916)	(106,304)	(113,505)	(108,267)	(119,528)	**(127,475)**	**(143,174)**	**(141,934)**	1,240	1%	(14,459)	-11%
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**	**9,867**	(2,223)	-18%	(48,363)	-83%
Capital Expense Allocation	-	-	-	2,976	-	**-**	**-**	**-**	-	0%	-	0%
NOR	115,607	85,739	45,121	72,774	40,408	**58,230**	**12,090**	**9,867**	(2,223)	-18%	(48,363)	-83%
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%**	**-21%**				

Tahoe Donner Association
Operating Fund
2027 Budget

220 Ski School

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2027 Bdg vs 2026 F/cast Amount	2027 Bdg vs 2026 F/cast Pctg	2027 Bdg vs 2026 Budget Amount	2027 Bdg vs 2026 Budget Pctg
Revenue	741,808	1,222,942	1,502,898	1,378,191	1,103,343	**1,776,855**	**1,655,772**	**1,617,465**	(38,307)	-2%	(159,390)	-9%
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**	**1,617,465**	(38,307)	-2%	(159,390)	-9%
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)**	**(113,798)**	44,154	28%	22,681	17%
Payroll	(349,738)	(570,942)	(625,076)	(574,942)	(525,639)	**(595,851)**	**(715,788)**	**(669,103)**	46,685	7%	(73,252)	-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**	**929,088**	15,969	2%	(236,784)	-20%
Capital Expense Allocation	-	-	-	963	-	-	-	-	-	0%	-	0%
NOR	391,016	641,997	870,951	760,268	565,352	**1,165,872**	**913,119**	**929,088**	15,969	-2%	(236,784)	20%
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%**	**-20%**				
NOR % to Revenue	53%	52%	58%	55%	51%	66%	55%	-24% 57%				

Tahoe Donner Association
Operating Fund
2027 Budget

240 Ticket Office Administration

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2027 Bdg vs 2026 F/cast Amount	2027 Bdg vs 2026 F/cast Pctg	2027 Bdg vs 2026 Budget Amount	2027 Bdg vs 2026 Budget Pctg
Revenue	2,155,037	2,741,671	2,620,820	2,471,156	1,977,794	**2,766,935**	**2,546,925**	**2,537,295**	(9,630)	0%	(229,640)	-8%
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**	**2,537,295**	(9,630)	0%	(229,640)	-8%
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)**	**(21,646)**	2,745	11%	(4,458)	-26%
Payroll	(101,231)	(121,359)	(138,432)	(133,473)	(184,237)	**(106,950)**	**(128,888)**	**(139,152)**	(10,263)	-8%	(32,202)	-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**	**2,216,781**	(7,079)	0%	(262,433)	-11%
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**	**2,216,781**	(7,079)	0%	(262,433)	-11%
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%**	**-18%**				