

Appendix “B”

Operational Costs by Function

	Phase I	Phase II
Ski Area Administration		
Office Supplies	\$2,500	\$4,500
Uniforms	\$3,500	\$3,500
Materials & Consumables	\$4,000	\$8,000
Telephone	\$18,000	\$18,000
Advertising	\$5,000	\$5,000
Insurance (Liability, Fire, etc.)	\$175,661	\$287,951
Dues & Subscriptions	\$3,500	\$3,500
Bank Card Fees (1.5% of total sales)	\$40,000	\$70,000
Customer Equipment Damage/Loss Contingency	\$800	\$1,500
Mileage	\$2,500	\$2,500
Training & Education	\$7,500	\$7,500
Sub-Total	\$262,961	\$411,951
Snow Safety Program		
Materials & Consumables	\$25,000	\$25,000
Uniforms	\$4,500	\$4,500
Minor Equipment	\$3,500	\$7,500
Signs	\$5,000	\$5,000
Repairs	\$2,500	\$2,500
Training & Education	\$15,000	\$15,000
Gear Allowance	\$10,000	\$10,000
Sub-Total	\$65,500	\$69,500
Lift Operations Program		
Tools	\$2,500	\$2,500
Materials & Consumables	\$35,000	\$35,000
Minor Equipment	\$5,000	\$5,000
Repairs	\$5,000	\$5,000
Contractual Services	\$8,000	\$8,000
Training & Education	\$5,000	\$5,000
Miscellaneous	\$5,000	\$5,000
Sub-Total	\$65,500	\$65,500

	Phase I	Phase II
Maintenance Program		
Fleet Gasoline	\$10,000	\$15,000
Tool & Uniform	\$1,500	\$2,500
Materials & Consumables	\$15,000	\$25,000
Gasoline & Oil (100 day season, 3 cats, 6 gallons/hour @ \$3.25 per gallon, 8 hour day)	\$46,800	\$46,800
Lubricants	\$5,000	\$5,000
Minor Equipment	\$5,000	\$7,500
Repairs	\$1,500	\$3,500
Equipment Rental	\$3,500	\$5,000
Contractual Services	\$2,500	\$2,500
Training & Education	\$2,500	\$2,500
Miscellaneous	\$2,500	\$5,000
Sub-Total	\$95,800	\$120,300
Lodge Operations		
Office Supplies	\$1,500	\$3,500
Materials & Consumables	\$10,000	\$15,000
Minor Equipment	\$2,500	\$5,000
Refuse Disposal Services	\$6,000	\$9,000
Electricity	\$150,000	\$175,000
Natural Gas	\$50,000	\$60,000
Sewer Service	\$7,500	\$15,000
Repairs	\$15,000	\$25,000
Contractual Services	\$10,000	\$15,000
Training & Education	\$2,500	\$2,500
Miscellaneous	\$1,500	\$5,000
Sub-Total	\$256,500	\$330,000
Snow Sports School		
Office Supplies	\$1,000	\$1,500
Dues & Subscriptions	\$1,000	\$1,000
Contractual Services	\$2,500	\$5,000
Training & Education	\$2,500	\$2,500
Miscellaneous	\$1,500	\$2,500
Gear Allowance	\$2,500	\$5,000
Sub-Total	\$11,000	\$17,500

		Phase I	Phase II
Food & Beverage Service			
Consumable Inventory		\$127,031	\$234,774
Minor equipment		\$2,500	\$2,500
Duplicating/Printing		\$1,250	\$1,850
Contractual Services		\$2,500	\$3,750
Miscellaneous		\$3,500	\$4,500
Sub-Total		\$136,781	\$247,374
Ski Rental Shop			
Office Supplies		\$1,500	\$2,500
Retail - Hard Goods (skis, boards, etc.)		\$3,500	\$5,500
Rental Inventory (replace 1/3 per year)		\$60,000	\$60,000
Retail - Soft Goods (T-shirts, gloves, hats, etc.)		\$32,800	\$61,246
Materials & Consumables		\$5,000	\$7,500
Minor Equipment		\$5,000	\$7,500
Dues & Subscriptions		\$1,000	\$1,000
Contractual Services		\$1,000	\$2,500
Training & Education		\$1,500	\$1,500
Miscellaneous		\$1,000	\$1,000
Sub-Total		\$112,300	\$150,246
Equipment Replacement			
Sub-Total		\$150,000	\$200,000
Vehicle Maintenance			
Snowcat #1		\$9,000	\$12,000
Snowcat #2		\$9,000	\$12,000
Snowcat #3		\$9,000	\$12,000
Pick-up Truck #1		\$1,500	\$1,500
Pick-up Truck #2		\$1,500	\$1,500
4 wheelers/ski-doo's		\$3,000	\$3,000
Snow blower		\$800	\$800
Road Grader		\$1,500	\$1,500
Miscellaneous		\$5,000	\$5,000
Sub-Total		\$40,300	\$49,300

	Phase I	Phase II
Marketing/Special Events		
Materials & Consumables	\$15,000	\$20,000
Duplicating/Printing	\$15,000	\$20,000
Advertising	\$25,000	\$37,500
Miscellaneous	\$8,000	\$10,000
Postage	\$5,000	\$10,000
Sub-Total	\$68,000	\$97,500
Snowmaking		
Materials	\$5,000	\$5,000
Repairs	\$5,000	\$5,000
Miscellaneous	\$8,000	\$8,000
Sub-Total	\$18,000	\$18,000

Total	\$1,145,861	\$1,529,797
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