

Appendix “A”

Personnel Costs

By Department and Function



Labor Costs

There are different ways to manage operational expenses at Hatcher Pass with labor the largest cost category. The information in this Appendix is on the high end of the spectrum; all operations and management by borough employees. While staffing levels are the same, the total personnel costs are not the same as shown in Chapter 7 of the report. The Labor costs shown in Chapter 7 are based on national averages as reported by the National Ski Areas Association in the 2006/2007 “Economic Analysis Survey.”

The job functions described in the following charts will not change for whoever owns or manages the ski area facilities. The costs provide a comparison and basis for analysis on the best ownership and management structure. Any “real” cost savings achieved due to reduced labor costs will help reach break-even level sooner.

The following table is a summary of labor costs per month by department for one year of operations.

Labor Cost by Month													
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Total
	2009	2009	2009	2009	2009	2009	2010	2010	2010	2010	2010	2010	
Administration	\$54,879	\$82,319	\$54,879	\$54,879	\$54,879	\$54,879	\$54,879	\$54,879	\$82,319	\$54,879	\$54,879	\$54,879	\$713,433
Snow Safety				\$22,170	\$31,317	\$27,842	\$34,792	\$27,842	\$45,237	\$27,842			\$217,041
Lift Ops	\$12,558	\$18,837	\$12,558	\$17,006	\$38,350	\$38,350	\$42,750	\$38,350	\$60,275	\$38,350	\$12,558	\$12,558	\$342,496
Mt Maintenance	\$11,518	\$17,278	\$11,518	\$11,518	\$19,525	\$19,525	\$23,000	\$19,525	\$32,762	\$19,525	\$11,518	\$15,522	\$212,734
Food & Beverage				\$2,824	\$19,816	\$28,704	\$28,704	\$28,704	\$43,056	\$21,136			\$172,944
Rental				\$8,376	\$17,528	\$23,952	\$26,702	\$23,952	\$38,678	\$17,528			\$156,716
Lodge's & Buildings					\$13,600	\$22,752	\$22,752	\$22,752	\$34,128	\$17,824			\$133,808
Snow Sports				\$10,003	\$20,005	\$20,005	\$20,005	\$20,005	\$30,008	\$12,227			\$132,257
Marketing			\$2,335	\$5,990	\$7,310	\$7,310	\$7,310	\$7,310	\$10,966	\$5,990			\$54,523
Snowmaking				\$13,200	\$13,200	\$13,200							\$39,600
	\$78,956	\$118,433	\$81,291	\$145,967	\$235,530	\$256,519	\$260,894	\$243,319	\$377,429	\$215,301	\$78,956	\$82,959	\$2,175,552

The following tables show the expected full-time staffing levels, other types of employees, and annual cost for a full year's operation. The position titles are color coded to reflect the level of benefits projected for each employee.

Full Benefits
PERS Benefits
Minimum Benefits

	Salary	Medical	Benefits	Total
General Manager	\$95,000	\$15,600	\$37,050	\$147,650
Director, Mt. Ops.	\$70,000	\$15,600	\$27,300	\$112,900
Director, Base Ops.	\$60,000	\$15,600	\$23,400	\$99,000
Director, Snow Sports	\$60,000	\$15,600	\$23,400	\$99,000
Director, Snow Safety	\$60,000	\$15,600	\$23,400	\$99,000
Manager, Admin.	\$50,000	\$15,600	\$19,500	\$85,100
Bld'g Maintenance	\$39,700	\$15,600	\$15,483	\$70,783
Total	\$395,000	\$109,200	\$169,533	\$713,433

Asst Director	\$26,400	\$9,000	\$10,296	\$45,696
Senior Patroller	\$21,600	\$9,000	\$8,424	\$39,024
Senior Patroller	\$21,600	\$9,000	\$8,424	\$39,024
Patroller	\$19,040		\$7,426	\$26,466
Patroller	\$19,040		\$7,426	\$26,466
Patroller	\$19,040		\$7,426	\$26,466
Overtime	\$10,000		\$3,900	\$13,900
Total	\$136,720	\$27,000	\$53,321	\$217,041



Lift Manager	\$50,000	\$15,600	\$19,500	\$85,100
Lift Supervisor	\$45,000	\$15,600	\$17,550	\$78,150
Senior Operator #1	\$22,400		\$8,736	\$31,136
Senior Operator #2	\$22,400		\$8,736	\$31,136
Beginner Lift #1	\$16,640		\$1,664	\$18,304
Beginner Lift #2	\$16,640		\$1,664	\$18,304
Main Lift #1	\$16,640		\$1,664	\$18,304
Main Lift #2	\$16,640		\$1,664	\$18,304
Upper Lift #1	\$16,640		\$1,664	\$18,304
Upper Lift #2	\$16,640		\$1,664	\$18,304
Overtime	\$6,500		\$650	\$7,150
Total	\$246,140	\$31,200	\$65,156	\$342,496

Mechanic	\$45,760	\$15,600	\$17,846	\$79,206
Mechanic Assistant	\$20,160		\$7,862	\$28,022
Lead Groomer	\$39,520	\$15,600	\$15,413	\$70,533
Groomer	\$20,160		\$7,862	\$28,022
Overtime	\$5,000		\$1,950	\$6,950
Total	\$130,600	\$31,200	\$50,934	\$212,734

	Salary	Medical	Benefits	Total
Kitchen Manager	\$22,400	\$8,400	\$8,736	\$39,536
Lead Cook	\$15,600		\$1,560	\$17,160
Cook	\$13,200		\$1,320	\$14,520
Cook	\$13,200		\$1,320	\$14,520
Cook	\$11,440		\$1,144	\$12,584

	Salary	Medical	Benefits	Total
Utility	\$9,680		\$968	\$10,648
Lead Cashier	\$15,600		\$1,560	\$17,160
Cashier	\$10,560		\$1,056	\$11,616
Lead Bartender	\$14,400		\$1,440	\$15,840
Bartender	\$8,800		\$880	\$9,680
Busser	\$8,800		\$880	\$9,680
Total	\$143,680	\$8,400	\$20,864	\$172,944

Rental Manager	\$24,000	\$9,000	\$9,360	\$42,360
Lead Tech.	\$17,920		\$1,792	\$19,712
Tech	\$13,200		\$1,320	\$14,520
Tech	\$12,320		\$1,232	\$13,552
Tech	\$9,680		\$968	\$10,648
Tech	\$9,680		\$968	\$10,648
Tech	\$9,680		\$968	\$10,648
Lead Cashier	\$16,800		\$1,680	\$18,480
Cashier	\$9,680		\$968	\$10,648
Overtime	\$5,000		\$500	\$5,500
Total	\$127,960	\$9,000	\$19,756	\$156,716

Revenue Supervisor	\$20,800	\$0	\$8,112	\$28,912
Cashier (Alpine #1)	\$12,320	\$0	\$1,232	\$13,552
Cashier (Alpine #2)	\$12,320	\$0	\$1,232	\$13,552
Cashier (Mid-Mountain)	\$12,320	\$0	\$1,232	\$13,552
Cashier (Nordic)	\$12,320	\$0	\$1,232	\$13,552

Payroll Supervisor	\$9,600	\$0	\$960	\$10,560
Janitor #1	\$18,240	\$0	\$1,824	\$20,064
Janitor #2	\$18,240	\$0	\$1,824	\$20,064
Total	\$116,160	\$0	\$17,648	\$133,808

	Salary	Medical	Benefits	Total
Snow Sports Supervisor	\$22,400	\$0	\$8,736	\$31,136
Instructors	\$91,929	\$0	\$9,193	\$101,121
Total	\$114,329	\$0	\$17,929	\$132,257

Marketing Manager	\$26,880	\$0	\$10,483	\$37,363
Marketing Admin	\$15,600	\$0	\$1,560	\$17,160
Total	\$42,480	\$0	\$12,043	\$54,523

Snowmakers	\$36,000	\$0	\$3,600	\$39,600
Total	\$36,000	\$0	\$3,600	\$39,600

The detailed labor cost by function for all employees (full time, seasonal, temporary, and part-time) is shown in the following charts. Like the analysis provided above, these costs are based on using Borough employees, which is not recommended. The estimates given are for a median range of 1,850 skiers per day. Full time staff will not change, nor will some of the functions such as snow making, grooming and lift operations. What will vary, depending on visitors; will be such things as food service, snow sports school, rentals and retail sales.



Labor Budget - Administration

	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Total
	2009	2009	2009	2009	2009	2009	2010	2010	2010	2010	2010	2010	
General Manager	\$7,308	\$10,962	\$7,308	\$7,308	\$7,308	\$7,308	\$7,308	\$7,308	\$10,962	\$7,308	\$7,308	\$7,308	\$95,000
Director, Mt. Ops.	\$5,385	\$8,077	\$5,385	\$5,385	\$5,385	\$5,385	\$5,385	\$5,385	\$8,077	\$5,385	\$5,385	\$5,385	\$70,000
Director, Base Ops.	\$4,615	\$6,923	\$4,615	\$4,615	\$4,615	\$4,615	\$4,615	\$4,615	\$6,923	\$4,615	\$4,615	\$4,615	\$60,000
Director, Snow Sports	\$4,615	\$6,923	\$4,615	\$4,615	\$4,615	\$4,615	\$4,615	\$4,615	\$6,923	\$4,615	\$4,615	\$4,615	\$60,000
Director, Snow Safety	\$4,615	\$6,923	\$4,615	\$4,615	\$4,615	\$4,615	\$4,615	\$4,615	\$6,923	\$4,615	\$4,615	\$4,615	\$60,000
Manager, Admin.	\$3,846	\$5,769	\$3,846	\$3,846	\$3,846	\$3,846	\$3,846	\$3,846	\$5,769	\$3,846	\$3,846	\$3,846	\$50,000
Bld'g Maintenance	\$3,054	\$4,581	\$3,054	\$3,054	\$3,054	\$3,054	\$3,054	\$3,054	\$4,581	\$3,054	\$3,054	\$3,054	\$39,700
Sub-Total	\$33,438	\$50,158	\$33,438	\$33,438	\$33,438	\$33,438	\$33,438	\$33,438	\$50,158	\$33,438	\$33,438	\$33,438	\$434,700
Benefits	\$13,041	\$19,562	\$13,041	\$13,041	\$13,041	\$13,041	\$13,041	\$13,041	\$19,562	\$13,041	\$13,041	\$13,041	\$169,533
Medical	\$8,400	\$12,600	\$8,400	\$8,400	\$8,400	\$8,400	\$8,400	\$8,400	\$12,600	\$8,400	\$8,400	\$8,400	\$109,200
Total	\$54,879	\$82,319	\$54,879	\$54,879	\$54,879	\$54,879	\$54,879	\$54,879	\$82,319	\$54,879	\$54,879	\$54,879	\$713,433

Full Benefits
PERS Benefits
Minimum
Benefits

	Salary	Medical	Benefits	Total		Salary	Medical	Benefits	Total
General Manager	\$95,000	\$15,600	\$37,050	\$147,650	Director, Snow Safety	\$60,000	\$15,600	\$23,400	\$99,000
Director, Mt. Ops.	\$70,000	\$15,600	\$27,300	\$112,900	Manager, Admin.	\$50,000	\$15,600	\$19,500	\$85,100
Director, Base Ops.	\$60,000	\$15,600	\$23,400	\$99,000	Bld'g Maintenance	\$39,700	\$15,600	\$15,483	\$70,783
Director, Snow Sports	\$60,000	\$15,600	\$23,400	\$99,000	Total	\$395,000	\$109,200	\$169,533	\$713,433



Labor Budget - Snow Safety													
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Total
	2009	2009	2009	2009	2009	2009	2010	2010	2010	2010	2010	2010	
Asst Director				\$3,520	\$3,520	\$3,520	\$3,520	\$3,520	\$5,280	\$3,520			\$26,400
Senior Patroller				\$2,880	\$2,880	\$2,880	\$2,880	\$2,880	\$4,320	\$2,880			\$21,600
Senior Patroller				\$2,880	\$2,880	\$2,880	\$2,880	\$2,880	\$4,320	\$2,880			\$21,600
Patroller				\$1,360	\$2,720	\$2,720	\$2,720	\$2,720	\$4,080	\$2,720			\$19,040
Patroller				\$1,360	\$2,720	\$2,720	\$2,720	\$2,720	\$4,080	\$2,720			\$19,040
Patroller				\$1,360	\$2,720	\$2,720	\$2,720	\$2,720	\$4,080	\$2,720			\$19,040
Overtime					\$2,500		\$5,000		\$2,500				\$10,000
Sub-Total				\$13,360	\$19,940	\$17,440	\$22,440	\$17,440	\$28,660	\$17,440			\$136,720
Benefits				\$5,210	\$7,777	\$6,802	\$8,752	\$6,802	\$11,177	\$6,802			\$53,321
Medical				\$3,600	\$3,600	\$3,600	\$3,600	\$3,600	\$5,400	\$3,600			\$27,000
Total				\$22,170	\$31,317	\$27,842	\$34,792	\$27,842	\$45,237	\$27,842			\$217,041

Full Benefits

PERS Benefits

Minimum

Benefits

	Salary	Medical	Benefits	Total		Salary	Medical	Benefits	Total
Asst Director	\$26,400	\$9,000	\$10,296	\$45,696	Patroller	\$19,040		\$7,426	\$26,466
Senior Patroller	\$21,600	\$9,000	\$8,424	\$39,024	Patroller	\$19,040		\$7,426	\$26,466
Senior Patroller	\$21,600	\$9,000	\$8,424	\$39,024	Overtime	\$10,000		\$3,900	\$13,900
Patroller	\$19,040		\$7,426	\$26,466	TOTAL	\$136,720	\$27,000	\$53,321	\$217,041



Labor Budget - Lift Operations													
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Total
	\$2,009	\$2,009	\$2,009	\$2,009	2009	2009	2010	2010	2010	2010	2010	2010	
Lift Manager	\$3,846	\$5,769	\$3,846	\$3,846	\$3,846	\$3,846	\$3,846	\$3,846	\$5,769	\$3,846	\$3,846	\$3,846	\$50,000
Lift Supervisor	\$3,462	\$5,192	\$3,462	\$3,462	\$3,462	\$3,462	\$3,462	\$3,462	\$5,192	\$3,462	\$3,462	\$3,462	\$45,000
Senior Operator #1				\$1,600	\$3,200	\$3,200	\$3,200	\$3,200	\$4,800	\$3,200			\$22,400
Senior Operator #2				\$1,600	\$3,200	\$3,200	\$3,200	\$3,200	\$4,800	\$3,200			\$22,400
Beginner Lift #1					\$2,560	\$2,560	\$2,560	\$2,560	\$3,840	\$2,560			\$16,640
Beginner Lift #2					\$2,560	\$2,560	\$2,560	\$2,560	\$3,840	\$2,560			\$16,640
Main Lift #1					\$2,560	\$2,560	\$2,560	\$2,560	\$3,840	\$2,560			\$16,640
Main Lift #2					\$2,560	\$2,560	\$2,560	\$2,560	\$3,840	\$2,560			\$16,640
Upper Lift #1					\$2,560	\$2,560	\$2,560	\$2,560	\$3,840	\$2,560			\$16,640
Upper Lift #2					\$2,560	\$2,560	\$2,560	\$2,560	\$3,840	\$2,560			\$16,640
Overtime							\$4,000		\$2,500				\$6,500
Sub-Total	\$7,308	\$10,962	\$7,308	\$10,508	\$29,068	\$29,068	\$33,068	\$29,068	\$46,102	\$29,068	\$7,308	\$7,308	\$246,140
Benefits (Perm)	\$2,850	\$4,275	\$2,850	\$4,098	\$5,346	\$5,346	\$5,346	\$5,346	\$8,019	\$5,346	\$2,850	\$2,850	\$54,522
Benefits (Non-Perm)					\$1,536	\$1,536	\$1,936	\$1,536	\$2,554	\$1,536			\$10,634
Medical	\$2,400	\$3,600	\$2,400	\$2,400	\$2,400	\$2,400	\$2,400	\$2,400	\$3,600	\$2,400	\$2,400	\$2,400	\$31,200
Total	\$12,558	\$18,837	\$12,558	\$17,006	\$38,350	\$38,350	\$42,750	\$38,350	\$60,275	\$38,350	\$12,558	\$12,558	\$342,496

Full Benefits
PERS Benefits
Minimum Benefits



Labor Budget - Lift Operations

	Salary	Medical	Benefits	Total
Lift Manager	\$50,000	\$15,600	\$19,500	\$85,100
Lift Supervisor	\$45,000	\$15,600	\$17,550	\$78,150
Senior Operator #1	\$22,400		\$8,736	\$31,136
Senior Operator #2	\$22,400		\$8,736	\$31,136
Beginner Lift #1	\$16,640		\$1,664	\$18,304
Beginner Lift #2	\$16,640		\$1,664	\$18,304
Main Lift #1	\$16,640		\$1,664	\$18,304
Main Lift #2	\$16,640		\$1,664	\$18,304
Upper Lift #1	\$16,640		\$1,664	\$18,304
Upper Lift #2	\$16,640		\$1,664	\$18,304
Overtime	\$6,500		\$650	\$7,150
Total	\$246,140	\$31,200	\$65,156	\$342,496



Labor Budget - Mountain Maintenance

	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	TOTAL
	2009	2009	2009	2009	2009	2009	2010	2010	2010	2010	2010	2010	
Mechanic	\$3,520	\$5,280	\$3,520	\$3,520	\$3,520	\$3,520	\$3,520	\$3,520	\$5,280	\$3,520	\$3,520	\$3,520	\$45,760
Mechanic Assistant					\$2,880	\$2,880	\$2,880	\$2,880	\$4,320	\$2,880		\$1,440	\$20,160
Lead Groomer	\$3,040	\$4,560	\$3,040	\$3,040	\$3,040	\$3,040	\$3,040	\$3,040	\$4,560	\$3,040	\$3,040	\$3,040	\$39,520
Groomer					\$2,880	\$2,880	\$2,880	\$2,880	\$4,320	\$2,880		\$1,440	\$20,160
Overtime							\$2,500		\$2,500				\$5,000
Sub-Total	\$6,560	\$9,840	\$6,560	\$6,560	\$12,320	\$12,320	\$14,820	\$12,320	\$20,980	\$12,320	\$6,560	\$9,440	\$130,600
Benefits	\$2,558	\$3,838	\$2,558	\$2,558	\$4,805	\$4,805	\$5,780	\$4,805	\$8,182	\$4,805	\$2,558	\$3,682	\$50,934
Medical	\$2,400	\$3,600	\$2,400	\$2,400	\$2,400	\$2,400	\$2,400	\$2,400	\$3,600	\$2,400	\$2,400	\$2,400	\$31,200
Total	\$11,518	\$17,278	\$11,518	\$11,518	\$19,525	\$19,525	\$23,000	\$19,525	\$32,762	\$19,525	\$11,518	\$15,522	\$212,734

Full Benefits
PERS Benefits
Minimum Benefits

	Salary	Medical	Benefits	Total
Mechanic	\$45,760	\$15,600	\$17,846	\$79,206
Mechanic Assistant	\$20,160		\$7,862	\$28,022
Lead Groomer	\$39,520	\$15,600	\$15,413	\$70,533
Groomer	\$20,160		\$7,862	\$28,022
Overtime	\$5,000		\$1,950	\$6,950
TOTAL	\$130,600	\$31,200	\$50,934	\$212,734



Labor Budget - Snowmaking													
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	TOTAL
	2009	2009	2009	2009	2009	2009	2010	2010	2010	2010	2010	2010	
Snowmakers				\$12,000	\$12,000	\$12,000							\$36,000
Benefits				\$1,200	\$1,200	\$1,200							\$3,600
Total				\$13,200	\$13,200	\$13,200							\$39,600

Full Benefits
PERS Benefits
Minimum Benefits

	Salary	Medical	Benefits	Total
Snowmakers	\$36,000		\$3,600	\$39,600



Labor Budget - Rental													
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	TOTAL
	2009	2009	2009	2009	2009	2009	2010	2010	2010	2010	2010	2010	
Rental Manager				\$3,200	\$3,200	\$3,200	\$3,200	\$3,200	\$4,800	\$3,200			\$24,000
Lead Tech				\$1,280	\$2,560	\$2,560	\$2,560	\$2,560	\$3,840	\$2,560			\$17,920
Tech					\$1,200	\$2,400	\$2,400	\$2,400	\$3,600	\$1,200			\$13,200
Tech					\$1,120	\$2,240	\$2,240	\$2,240	\$3,360	\$1,120			\$12,320
Tech					\$880	\$1,760	\$1,760	\$1,760	\$2,640	\$880			\$9,680
Tech					\$880	\$1,760	\$1,760	\$1,760	\$2,640	\$880			\$9,680
Tech					\$880	\$1,760	\$1,760	\$1,760	\$2,640	\$880			\$9,680
Lead Cashier				\$1,200	\$2,400	\$2,400	\$2,400	\$2,400	\$3,600	\$2,400			\$16,800
Cashier				\$0	\$880	\$1,760	\$1,760	\$1,760	\$2,640	\$880			\$9,680
Overtime							\$2,500		\$2,500				\$5,000
Sub-Total				\$5,680	\$14,000	\$19,840	\$22,340	\$19,840	\$32,260	\$14,000			\$127,960
Benefits (Perm)				\$1,248	\$1,248	\$1,248	\$1,248	\$1,248	\$1,872	\$1,248			\$9,360
Benefits (Non-Perm)				\$248	\$1,080	\$1,664	\$1,914	\$1,664	\$2,746	\$1,080			\$10,396
Medical				\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	\$1,800	\$1,200			\$9,000
Total				\$8,376	\$17,528	\$23,952	\$26,702	\$23,952	\$38,678	\$17,528			\$156,716

Full Benefits

PERS Benefits

Minimum Benefits



Labor Budget - Rental

	Salary	Medical	Benefits	Total
Rental Manager	\$24,000	\$9,000	\$9,360	\$42,360
Lead Tech	\$17,920		\$1,792	\$19,712
Tech	\$13,200		\$1,320	\$14,520
Tech	\$12,320		\$1,232	\$13,552
Tech	\$9,680		\$968	\$10,648
Tech	\$9,680		\$968	\$10,648
Tech	\$9,680		\$968	\$10,648
Lead Cashier	\$16,800		\$1,680	\$18,480
Cashier	\$9,680		\$968	\$10,648
Overtime	\$5,000		\$500	\$5,500
TOTAL	\$127,960	\$9,000	\$19,756	\$156,716



Labor Budget - Snow Sports													
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	TOTAL
	2009	2009	2009	2009	2009	2009	2010	2010	2010	2010	2010	2010	
Snow Sports Supervisor				\$1,600	\$3,200	\$3,200	\$3,200	\$3,200	\$4,800	\$3,200			\$22,400
Instructors				\$7,071	\$14,143	\$14,143	\$14,143	\$14,143	\$21,214	\$7,071			\$91,929
Sub-Total				\$8,671	\$17,343	\$17,343	\$17,343	\$17,343	\$26,014	\$10,271			\$114,329
Benefits (Perm)				\$624	\$1,248	\$1,248	\$1,248	\$1,248	\$1,872	\$1,248			\$8,736
Benefits (Non-Perm)				\$707	\$1,414	\$1,414	\$1,414	\$1,414	\$2,121	\$707			\$9,193
Total				\$10,003	\$20,005	\$20,005	\$20,005	\$20,005	\$30,008	\$12,227			\$132,257

Full Benefits
PERS Benefits
Minimum Benefits

	Salary	Medical	Benefits	Total
Snow Sports Supervisor	\$22,400		\$8,736	\$31,136
Instructors	\$91,929		\$9,193	\$101,121
Total	\$114,329		\$17,929	\$132,257



Labor Budget - Lodge's & Buildings													
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	TOTAL
	2009	2009	2009	2009	2009	2009	2010	2010	2010	2010	2010	2010	
Revenue Supervisor					\$3,200	\$3,200	\$3,200	\$3,200	\$4,800	\$3,200			\$20,800
Cashier (Alpine #1)					\$1,120	\$2,240	\$2,240	\$2,240	\$3,360	\$1,120			\$12,320
Cashier (Alpine #2)					\$1,120	\$2,240	\$2,240	\$2,240	\$3,360	\$1,120			\$12,320
Cashier (Mid-Mountain)					\$1,120	\$2,240	\$2,240	\$2,240	\$3,360	\$1,120			\$12,320
Cashier (Nordic)					\$1,120	\$2,240	\$2,240	\$2,240	\$3,360	\$1,120			\$12,320
Payroll Supervisor					\$800	\$1,600	\$1,600	\$1,600	\$2,400	\$1,600			\$9,600
Janitor #1					\$1,520	\$3,040	\$3,040	\$3,040	\$4,560	\$3,040			\$18,240
Janitor #2					\$1,520	\$3,040	\$3,040	\$3,040	\$4,560	\$3,040			\$18,240
Sub-Total					\$11,520	\$19,840	\$19,840	\$19,840	\$29,760	\$15,360			\$116,160
Benefits (Seasonal)					\$1,248	\$1,248	\$1,248	\$1,248	\$1,872	\$1,248			\$8,112
Benefits (Non-Perm)					\$832	\$1,664	\$1,664	\$1,664	\$2,496	\$1,216			\$9,536
Total					\$13,600	\$22,752	\$22,752	\$22,752	\$34,128	\$17,824			\$133,808

Full Benefits
PERS Benefits
Minimum Benefits



Labor Budget - Lodge's & Buildings

	Salary	Medical	Benefits	Total
Revenue Supervisor	\$20,800		\$8,112	\$28,912
Cashier (Alpine #1)	\$12,320		\$1,232	\$13,552
Cashier (Alpine #2)	\$12,320		\$1,232	\$13,552
Cashier (Mid-Mountain)	\$12,320		\$1,232	\$13,552
Cashier (Nordic)	\$12,320		\$1,232	\$13,552
Payroll Supervisor	\$9,600		\$960	\$10,560
Janitor #1	\$18,240		\$1,824	\$20,064
Janitor #2	\$18,240		\$1,824	\$20,064
Total	\$116,160		\$17,648	\$133,808

Labor Budget - Food & Beverage													
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	TOTAL
	2009	2009	2009	2009	2009	2009	2010	2010	2010	2010	2010	2010	
Kitchen Manager				\$1,600	\$3,200	\$3,200	\$3,200	\$3,200	\$4,800	\$3,200			\$22,400
Lead Cook					\$2,400	\$2,400	\$2,400	\$2,400	\$3,600	\$2,400			\$15,600
Cook					\$1,200	\$2,400	\$2,400	\$2,400	\$3,600	\$1,200			\$13,200
Cook					\$1,200	\$2,400	\$2,400	\$2,400	\$3,600	\$1,200			\$13,200
Cook					\$1,040	\$2,080	\$2,080	\$2,080	\$3,120	\$1,040			\$11,440
Utility					\$880	\$1,760	\$1,760	\$1,760	\$2,640	\$880			\$9,680
Lead Cashier					\$2,400	\$2,400	\$2,400	\$2,400	\$3,600	\$2,400			\$15,600
Cashier					\$960	\$1,920	\$1,920	\$1,920	\$2,880	\$960			\$10,560
Lead Bartender					\$1,200	\$2,400	\$2,400	\$2,400	\$3,600	\$2,400			\$14,400
Bartender					\$800	\$1,600	\$1,600	\$1,600	\$2,400	\$800			\$8,800
Busser					\$800	\$1,600	\$1,600	\$1,600	\$2,400	\$800			\$8,800
Sub-Total				\$1,600	\$16,080	\$24,160	\$24,160	\$24,160	\$36,240	\$17,280			\$143,680
Benefits (Perm)				\$624	\$1,248	\$1,248	\$1,248	\$1,248	\$1,872	\$1,248			\$8,736
Benefits (Non-Perm)				\$0	\$1,288	\$2,096	\$2,096	\$2,096	\$3,144	\$1,408			\$12,128
Medical				\$600	\$1,200	\$1,200	\$1,200	\$1,200	\$1,800	\$1,200			\$8,400
Total				\$2,824	\$19,816	\$28,704	\$28,704	\$28,704	\$43,056	\$21,136			\$172,944

Full Benefits
PERS Benefits
Minimum
Benefits



LABOR BUDGET – FOOD & BEVERAGE

	Salary	Medical	Benefits	Total
Kitchen Manager	\$22,400	\$8,400	\$ 8,736	\$39,536
Lead Cook	\$15,600		\$1,560	\$17,160
Cook	\$13,200		\$1,320	\$14,520
Cook	\$13,200		\$1,320	\$14,520
Cook	\$11,440		\$1,144	\$12,584
Utility	\$9,680		\$968	\$10,648
Lead Cashier	\$15,600		\$1,560	\$17,160
Cashier	\$10,560		\$1,056	\$11,616
Lead Bartender	\$14,400		\$1,440	\$15,840
Bartender	\$8,800		\$880	\$9,680
Busser	\$8,800		\$ 880	\$9,680
TOTAL	\$143,680	\$8,400	\$20,864	\$172,944



Labor Budget - Marketing													
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	TOTAL
	2009	2009	2009	2009	2009	2009	2010	2010	2010	2010	2010	2010	
Marketing Manager			\$1,680	\$3,360	\$3,360	\$3,360	\$3,360	\$3,360	\$5,040	\$3,360			\$26,880
Marketing Admin.				\$1,200	\$2,400	\$2,400	\$2,400	\$2,400	\$3,600	\$1,200			\$15,600
Sub-Total			\$1,680	\$4,560	\$5,760	\$5,760	\$5,760	\$5,760	\$8,640	\$4,560			\$42,480
Benefits (Perm)			\$655	\$1,310	\$1,310	\$1,310	\$1,310	\$1,310	\$1,966	\$1,310			\$10,483
Benefits (Non-Perm)				\$120	\$240	\$240	\$240	\$240	\$360	\$120			\$1,560
Total			\$2,335	\$5,990	\$7,310	\$7,310	\$7,310	\$7,310	\$10,966	\$5,990			\$54,523

Full Benefits

PERS Benefits

Minimum Benefits

	Salary	Medical	Benefits	Total
Marketing Manager	\$26,880		\$10,483	\$37,363
Marketing Admin.	\$15,600		\$1,560	\$17,160
Total	\$42,480		\$12,043	\$54,523

