

Exhibit VIII.B.7.a – Tables for Total Employees/Pay Rate/In-Region and In-State Employees

Submit as Exhibit VIII.B.7.a. tables for each low-, average-, and high-revenue cases modeled in the revenue study and financial forecasts reporting for each functional area of operation of the Gaming Facility following construction: (i) the estimated number of total employees by full-time and part-time positions and full-time equivalents; (ii) each job classification and the pay rate and benefits therefor; and (iii) the number of such positions that are anticipated to be filled by residents of the State, residents of the Region and residents of the Host Municipality or nearby municipalities in which the Gaming Facility is to be located. Describe the bases for these projections, for example, by comparison to similar projects.

Exhibit VIII.B.7.a

Department/Job	FTEs	Full Time Employees	Part Time ¹ Employees	Hourly Rate	Annual Rate	Total Salary	Est. Total Employee Tip Comp.	Estimated Employer Benefits Expense ²	Estimated Employer Payroll Taxes ³	Total Employer Cost = Salary + Bfts + P/r Tax	Total Employee Compensation = Salary + Tip + Benefits
Executive											
General Manager	1	1.0	-								
CFO	1	1.0	-								
Office Mgr/Executive Asst	1	1.0	-								
Slots											
Director of Slot Operations	1	1.0	-								
Slot Manager	4	4.0	-								
Slot Tech Supervisor	3	3.0	-								
Slot Techs	11	9.0	3.9								
Slot Performance Analyst	1	1.0	-								
Slot Shift Supervisor	6	6.0	-								
Slot Floor Attendant	23	18.9	6.2								
Table Games											
Director of Table Games	1	1.0	-								
Table Games Shift Manager	3.5	3.5	-								
Table Games Assist Shift Manager	12.5	10.3	4.5								
Table Games Floorperson	56	46.0	20.1								
Table Games Dealer	226	185.5	81.0								
Table Games Admin	1	1.0	-								
Cage											
Cage & Credit Manager	1	1.0	-								
Cage Shift Manager	2	2.0	-								
Cage Supervisor	6	6.0	-								
Main Banker	8	6.6	2.9								
Casino Cage Cashier	12	9.8	4.3								
Drop & Count											
Count Room Manager	1	1.0	-								
Drop/Soft Count Team Supervisor	2	2.0	-								
Lead Drop/Soft Count Team Member	2	2.0	-								
Drop/Soft Count Team Member	12	9.8	4.3								
Security											
Director of Compliance	1	1.0	-								
Director of Security & Surveillance	1	1.0	-								
Security Administrative Assistant	1	1.0	-								
Security Shift Manager	3	3.0	-								
Security Supervisor	3	3.0	-								
Security Guard	75	61.6	26.9								
Surveillance											
Surveillance Manager	1	1.0	-								
Surveillance Shift Supervisor	4	4.0	-								
Surveillance Technician	1	1.0	-								
Surveillance Officer	12	9.8	4.3								
Player Development											
Director of Marketing	1	1.0	-								
Players Club Manager	1	1.0	-								
Players Club Supervisor	4	4.0	-								
Players Club Rep	18.8	15.4	6.7								
Executive Gaming Host	3	3.0	-								
Gaming Host	3	3.0	-								
Hotel Department											
Director of Hotel	1	1.0	-								
Head Housekeeper	1	1.0	-								
Housekeeping Supervisor	3	3.0	-								
Housekeeper	13	10.7	4.7								
Housekeeping Aide	3	2.5	1.1								
Front Desk Supervisor	4	4.0	-								
Front Desk Clerk	6.7	5.5	2.4								
Hotel Department Administrative	1	1.0	-								
Hotel & Convention Sales	2	2.0	-								
Night Clerk	3.2	3.2	-								
Reservation Clerk/PBX	8.9	7.3	3.2								
Bellman	6	4.9	2.2								
Convention Sales Manager	1	1.0	-								
Transportation											
Transportation Manager	1	1.0	-								
Transportation Supervisor	4	4.0	-								
Lead Transportation Attendant	4	3.3	1.4								
Transportation Attendant	10	8.2	3.6								

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Department/Job	FTEs	Full Time	Part Time ¹	Hourly Rate	Annual Rate	Total Salary	Est. Total Employee Tip Comp.	Estimated Employer Benefits Expense ²	Estimated Employer Payroll Taxes ³	Total Employer Cost = Salary + Bfts + P/r Tax	Total Employee Compensation = Salary + Tip + Benefits
Food & Beverage Department											
F&B Director	1	1.0	-								
Executive Chef	1	1.0	-								
Assistant F&B Director	1	1.0	-								
Beverage Manager	2	2.0	-								
Assistant Beverage Mgr	2	2.0	-								
F&B Supervisor	2	2.0	-								
F&B Shift Supervisor	3	3.0	-								
Restaurant Manager	1	1.0	-								
Restaurant Assistant Manager	2	2.0	-								
Sous Chef	1	1.0	-								
Server	16	13.1	5.7								
Busperson	7	5.7	2.5								
Heavy Duty Cleaner	1.5	1.2	0.5								
Cook	11	9.0	3.9								
Stewarding	6	4.9	2.2								
Dishwashers	2	1.6	0.7								
Hostess	4	3.3	1.4								
Expeditor	1.0	0.8	0.4								
Food Court Cashier	6	4.9	2.2								
Food Court Cooks	16	13.1	5.7								
Food Court Servers	12	9.8	4.3								
Center Bar Cocktail Server	9	7.4	3.2								
Center Bar Barporter	5.2	4.3	1.9								
Center Bar Bartender	10.3	8.5	3.7								
VIP Lounge Cocktail Server	4	3.3	1.4								
VIP Lounge Barporter	2	1.6	0.7								
VIP Lounge Bartender	3	2.5	1.1								
EDR Supervisor	1	0.8	0.4								
EDR Food Server/Runner	2	1.6	0.7								
EDR Cook	2.6	2.1	0.9								
EDR Intermediate Cook	2.6	2.1	0.9								
EDR Dining Area Attendant	2	1.6	0.7								
Spa Department											
Spa Manager	1	1.0	-								
Spa Receptionist	2	1.6	0.7								
Masseuse	3	2.5	1.1								
Spa Attendant	1	0.8	0.4								
Cosmetologist	2	1.6	0.7								
Marketing Department											
Sr VP Marketing & External Affairs	1	1.0	-								
Senior Graphic Designer	1	1.0	-								
Graphic Designer	1	1.0	-								
Marketing Manager	1	1.0	-								
Marketing Media Specialist	1	1.0	-								
Marketing Coordinator	1	1.0	-								
Emarketing Specialist	1	1.0	-								
Database Mktng Anlyst	1	1.0	-								
Entertainment Department											
Entertainment Manager	1	1.0	-								
Entertainment Coordinator	1	1.0	-								
Special Events											
Special Events Coordinator	3	3.0	-								
Facilities											
Director Of Facilities	1	1.0	-								
Assistant Director Of Facilities	1	1.0	-								
Maintenance Supervisor	1	1.0	-								
Lead Electrician	1	1.0	-								
Electrician	3	3.0	-								
Landscaper Supervisor / Gardener	1	1.0	-								
Lead Plumber	0.3	0.3	-								
Plumber	2	2.0	-								
Lead Hvac	1	1.0	-								
Hvac Tech	3	3.0	-								
Maintenance Foreman	1	1.0	-								
Carpenter	2	2.0	-								
Maintenance Assistant	1	1.0	-								
Lead General Laborer	1	1.0	-								
General Laborer	27.2	22.3	9.7								
Finance & Accounting											
Property Controller	1	1.0	-								
Accounting Manager	1	1.0	-								
Mgr Of Financial Planning And Analysis	1	1.0	-								
Payroll Supervisor	1	1.0	-								
Revenue Audit Supervisor	1	1.0	-								
Senior Accountant	1	1.0	-								
Accounts Payable Supervisor	1	1.0	-								
Senior Revenue Auditor	1	1.0	-								
Staff Accountant	3	3.0	-								
Payroll Assistant	1	1.0	-								
Revenue Auditor/F&B Admin Assistant	2	2.0	-								
Inventory Control Specialist	1	1.0	-								
Staff Accountant/Revenue Auditor	1	1.0	-								
Revenue Auditor	3	3.0	-								
Accounts Payable Clerk	1	1.0	-								

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Department/Job	FTEs	Full Time	Part Time ¹	Hourly Rate	Annual Rate	Total Salary	Est. Total Employee Tip Comp.	Estimated Employer Benefits Expense ²	Estimated Employer Payroll Taxes ³	Total Employer Cost = Salary + Bfts + P/r Tax	Total Employee Compensation = Salary + Tip + Benefits	
Human Resource												
Human Resource Manager	1	1.0	-									
Human Resource Generalist	3	3.0	-									
Director Of Human Resources	1	1.0	-									
Benefits Administrator	1	1.0	-									
Information Technology												
Applications Specialist	1	1.0	-									
Director Of Information Technology	1	1.0	-									
IT Tech	4	4.0	-									
Purchasing												
Purchasing Manager	1	1.0	-									
Warehouse/Receiving Supervisor	1	1.0	-									
Warehouse Manager	1	1.0	-									
Buyer	1	1.0	-									
Wardrobe												
Seamstress	2	2.0	-									
Attendant	2	2.0	-									
EVS												
EVS Manager (Also Over Wardrobe)	1	1.0	-									
Shift Supervisor	4	4.0	-									
Heavy Duty Porter	6	4.9	2.2									
E.V.S. Attendant	30	24.6	10.8									
Legal												
Compliance Officer	1	1.0	-									
Counsel	1	1.0	-									
TOTAL	897.3	769.1	256.4			\$26,175,796	\$10,954,320	\$8,591,855	\$2,846,820	\$37,614,471	\$45,721,971	
Total Employees: 1,025.5												
						Average per FTE	\$29,172	\$12,208	\$9,575	\$3,173	\$41,920	\$50,955
						Avg Hourly Rate	\$14.02					

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Notes:

1. Part time employees are assumed on average to work a 20 hour work week
2. Employee benefits are anticipated to include those outlined in [Exhibit X.B.5]
3. Employer paid payroll taxes are estimated based on Saratoga Casino and Raceways historical experience

The staffing model provided is representative of the staffing model for the average-case scenario. In the low-case scenario there would be 4-8% fewer FTEs for non-salaried positions, and in the high-case scenario approximately 4-8% more FTEs for non-salaried positions.

Although the Applicant cannot predict with any accuracy where its work force will reside, it anticipates its workforce demographics will be similar to that of Saratoga Casino and Raceway. At Saratoga, 99% of employees are residents of the State of New York; 72% of employees are residents of the Capital Region; 55% of employees are residents of Saratoga County; and 25.5% of employees are residents of the City of Saratoga Springs.

Based on this information the Applicant anticipates that greater than 95% of positions at Capital View Casino and Resort will be filled by residents of the State of New York, 75% by residents of the Capital Region, and 35% from the Host Municipality of East Greenbush and nearby municipalities including Albany and Rensselaer.

The staffing projections and rates were determined based upon Saratoga Casino and Raceway's experience in managing their facility in nearby Saratoga Springs, NY and Churchill Downs Incorporated's experience in managing Oxford Casino in Oxford, Maine, Riverwalk Casino Hotel in Vicksburg, Mississippi, Harlow's Casino Resort & Spa in Greenville, Mississippi, Calder Casino in Miami Gardens, Florida, and Fair Grounds Slots in New Orleans, LA.