

## **EMPLOYMENT**

### **A. Introduction**

This report presents employment projections generated for the proposed Gaming Facility at Adelaar, and the projected place-of-residence distribution of new employees. Results are presented for low-, average- and high-revenue cases for the “No Regional Competition” scenario. Jobs are categorized by full-time and part-time status, job classification, pay rate, and benefits. The exhibit quantifies the estimated number of positions that are likely to be filled by residents of the Town of Thompson, surrounding municipalities in Sullivan County, the seven counties that comprise Region One, and New York State. The exhibit also describes differences in employment demand between the “No Regional Competition” scenario and a “With Regional Competition” scenario that assumes a second licensed casino within Region One.

This exhibit is organized into the following sections:

- Methodology and Data Sources (Section B) – This section describes the methodology, data sources and assumptions applied to generate employment estimates for the proposed Gaming Facility. It also outlines the regional employment model developed to determine the number of positions that would be filled by regional residents.
- Existing Labor Market Conditions (Section C) – This section provides an overview of the existing local and regional labor market conditions and trends in the Town of Thompson, Sullivan County, the seven-county Region One, and New York State.
- Employment Projections (Section D) – This section includes a reporting of the estimated number of jobs generated by the Gaming Facility. Jobs are categorized by full-time and part-time positions, occupational category, pay rate, and employee benefits.
- Employment by Place of Residence (Section E) – This section estimates the number of positions that are anticipated to be filled by residents of the Town of Thompson, nearby municipalities within Sullivan County, Region One, and New York State.
- “With Regional Competition” Scenario Employment Projections (Section F) – This section presents overall employment demand for the proposed Gaming Facility under low-, average-, and high-revenue cases assuming that a second Region One applicant is awarded a gaming license, with the location of the second casino varying by revenue case.
- Appendix (Section G) – This section presents detailed tables of full-time, part-time and FTE jobs by job classification, pay rate, and benefits for each component of the Proposed Gaming Facility under the “No Regional Competition” scenario, as well as FTE jobs by job classification, pay rate, and benefits for the Montreign Resort Casino under the “With Regional Competition” scenario.

### **B. Methodology and Data Sources**

#### **Full-time and Part-time Employment Projection Methodology**

Full-time and part-time employment projections for the Montreign Resort Casino were based on estimates from Gaming Hospitality Experts, LLC, who applied industry norms from projects with a similar size and scope and with consideration of Montreign Resort Casino’s estimated revenue forecasts prepared by Global Gaming & Hospitality, LLC.

With respect to the other amenities of the proposed Gaming Facility, for the Indoor Waterpark Lodge, employment estimates were provided by Waterpark Ventures Management Services, LLC (WVMS). WVMS estimates were based on similar projects of this size and scope managed by WVMS in the Wisconsin Dells, the Smokey Mountains in Tennessee and the Poconos in Pennsylvania. Their projects are very seasonal but contain two peak seasons, one in the Summer and one in the Winter, with shoulder seasons in-between.

Staffing for the Entertainment Village was extrapolated from earlier reports provided by JB Research Company, a nationally-recognized market and financial feasibility analyst for retail, entertainment, cultural and hospitality projects. The JB Research materials can be found in the Appendix to the Concord Resort Development Concept Plan Report from 2012.

Monster Golf Course staffing was estimated by EPR Properties based on current staffing at the course, rounds of play and projections for future utilization and course offerings.

**Job Classification and Pay Rate Projection Methodology**

For the Montreign Resort Casino employment, pay rates were estimated by Gaming Hospitality Experts, LLC, and were derived utilizing federal and state occupational employment data focused specifically on the Hudson Valley, New York region along with proprietary industry wage information from Gaming Hospitality Experts, LLC competitive wage database. Median wages were utilized considering the differing knowledge, skills, and abilities of candidates for employment.

For the Indoor Waterpark Lodge, WVMS provided pay rates based on existing pay rates at other locations managed with adjustment for the local labor market. Pay rates for all other Gaming Facility amenities were sourced from published materials, including Bureau of Labor Statistics.

**Regional Employment Projection Methodology**

The following describes the methodology employed by AKRF, Inc. to estimate the proposed Gaming Facility’s potential effects on the labor market in the Town of Thompson and the surrounding region. The model quantifies the number of jobs likely to be captured by the regional labor force and identifies potential labor gaps that may exist as a result of the jobs introduced to the region.

The model matches potential labor demand generated by the Gaming Facility with the local and regional labor supply that would be expected to fill the new positions. The labor supply and the new employment generated were distributed throughout the region using a gravity model that is based on commuting drive-time distances.

To better assess the impact on local markets, future project employees were assigned to communities located within the commuting drive-time ranges, based on regional commuting statistics.<sup>1</sup> To determine the size of commute-time labor force pool from which future employees would be recruited, the number of unemployed were identified, as were underemployed (i.e., people that no longer receive unemployment insurance but are still out of the labor force). The model also considers that a number of

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<sup>1</sup> The total employment that resides in each origin radius was based on the 2008-12 American Community Survey journey-to-work data on average commuting times in Sullivan County,

part-time positions would likely be filled by students and seniors. The following describes the elements used in the regional employment model:

1. Total Labor Demand: The total labor demand is based on the estimated number of jobs generated by the proposed Gaming Facility. Jobs were categorized by occupational category; i.e., managerial, professional, service, and blue collar/maintenance occupations. The project will not only generate low-wage service jobs but also a significant number of managerial and professional jobs. In addition, many of the service will require an advanced set of skills and will pay wages far above the minimum wage level. The estimated number of jobs generated by the proposed Gaming Facility was split into the following industry classes: management, professional, service, and blue-collar/maintenance jobs and includes the total employment generated by all project components, i.e., the Montreign Resort Casino, the Waterpark, the Entertainment Village, and the golf course. Definition of each employment category and examples of positions included are presented below:

#### Management

- Executive management position
- Department heads and supervisors
- Positions range from Chief Executive Officer to Cage Director

#### Professional

- Salaried position that requires a higher level of skill and/or education
- Salaries typically range from \$35,000 to \$65,000
- Range of positions include attorneys to kitchen managers

#### Service

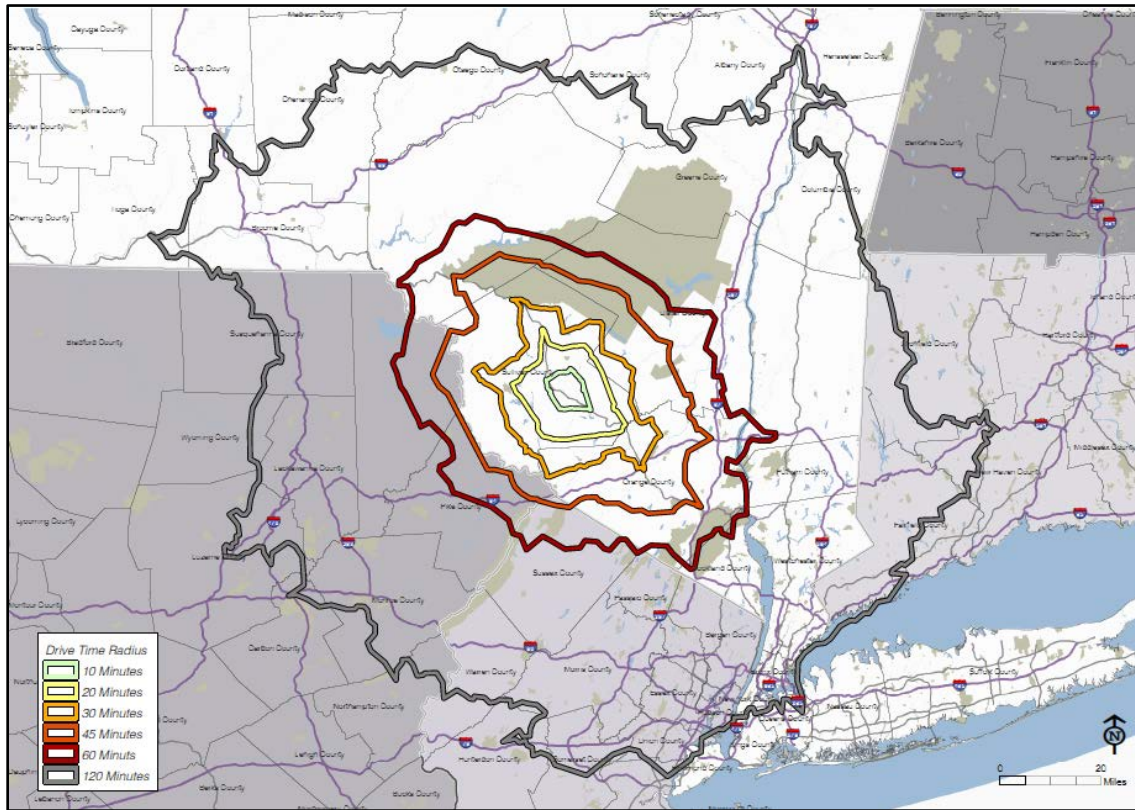
- Low-level clerical, client-facing service positions, and maintenance and food preparation positions
- Wages range from minimum wage to approximately \$30,000
- Range of positions include cooks, cashiers, and servers

#### Blue collar / Maintenance

- All lower-level positions that contribute to the maintenance and upkeep of the facilities
- Wages are typically at and above minimum wage levels
- Range of positions include grounds keepers and aquatics maintenance

In addition, jobs were assigned to a number of commuting ranges. For the analysis 10-, 20-, 30-, 45-, 60-, and 120-minute drive-time radii were created using a GIS application. Drive time-rings are depicted in Figure 1.

Figure 1: Drive-Time Commuting Ranges



Each drive-time ring originates at the Project Site in the Town of Thompson. New potential employees of the proposed Gaming Facility were assigned to these drive-time rings based on average commute times recorded by the Census for Sullivan County residents. Commute time statistics identify the portion of the labor force that travels a certain amount of time to work, e.g., 10, 20, or 30 minutes. Average commute times of employees living in Sullivan County are summarized in Table 1.

<b>Travel Time</b>	<b>Percent</b>
Less than 10 Minutes	16.5%
10 to 19 Minutes	28.9%
20 to 29 Minutes	17.9%
30 to 44 Minutes	18.5%
45 to 59 Minutes	5.7%
60 or More Minutes	12.4%

Sources: 2008-12 American Community Survey and AKRF

2. **Total Labor Supply:** The total labor supply was also identified for each drive-time range and categorized by occupational category. People currently unemployed within each commuting range were considered to supply the majority of the employees needed. For example, if a community with a labor force of 1,000 had an unemployment rate of 8%, 80 people would be considered to be available to fill the new jobs. However, because typically there is an underlying residual unemployment, which includes people with non-matching skill sets or people who do no longer actively seek employment, the commute range specific unemployment rate was reduced from current levels to 4.5% to account for the residual unemployment.

The total number of unemployed individuals for drive-time range was determined by first obtaining the unemployment rate for each origin radius from ESRI Business Analyst data—which estimates early 2013 conditions—and then adjusting the rate to closer match labor market conditions in Sullivan County in 2014. This adjusted unemployment rate was multiplied by the labor force to determine the total (net) number of unemployed individuals in each drive-time ring.

To account for the reduction in labor force and therefore for those people who are no longer registered as unemployed but still looking for work, the portion of the population that had left the labor force but was not yet absorbed by the labor market was reintroduced to the labor force pool.

In addition, the model accounted for students and seniors that may be available to fill some of the positions. Individuals in age cohorts with low and below average labor force participation rates (the student population from 16 to 19 years old) or seniors who may re-enter into the labor force to take advantage of the new employment opportunities created by the proposed Gaming Facility, were added to the larger labor force pool.

**Labor supply = (2014 unemployed labor force – residual unemployment) + under employed population + seniors + students**

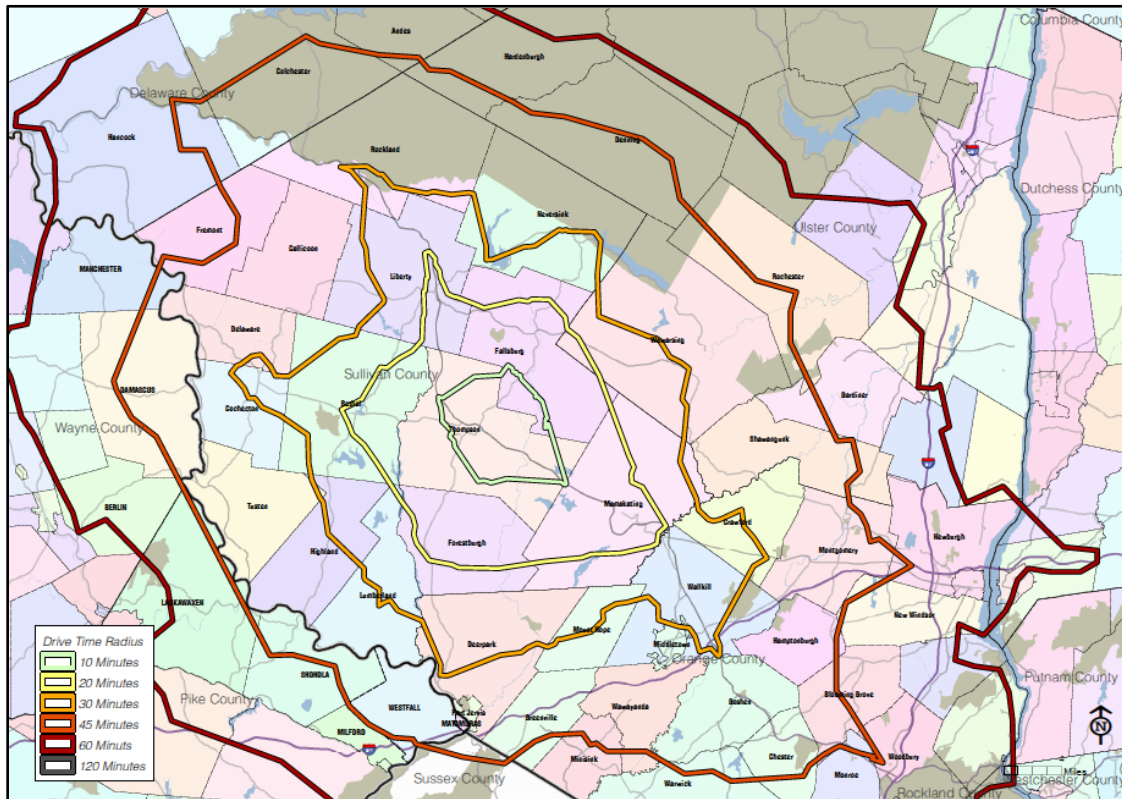
The capacity of the existing local and regional labor supply to meet the estimated labor demand generated by the proposed Gaming Facility was measured by comparing the available pool of workers with the number jobs generated by the project. This comparison was performed for the various commuting ranges and occupational categories described above.

If the available pool of workers in a given drive-time range did not meet the labor demand generated by the project for a specific occupational category, a labor supply “gap” was identified. It was assumed that those positions would need to be filled by an influx of workers migrating into the area or by people who by local unemployed workers who willing to learn a new skill set. For example, workers currently employed in blue color occupations can be retrained to fill service positions at the new Gaming Facility. If the available pool of workers exceeds labor demand, then a surplus of workers exists for that commute ring, indicating that those positions can be sufficiently filled from the existing labor pool in that origin. These shortages and surpluses were determined by subtracting the labor demanded and stable unemployment from the unemployed workers for each origin radius and employment category in the model:

**Gap/Surplus = (2014 unemployed labor force – residual unemployment) + under employed population + seniors + students) – demand generated**

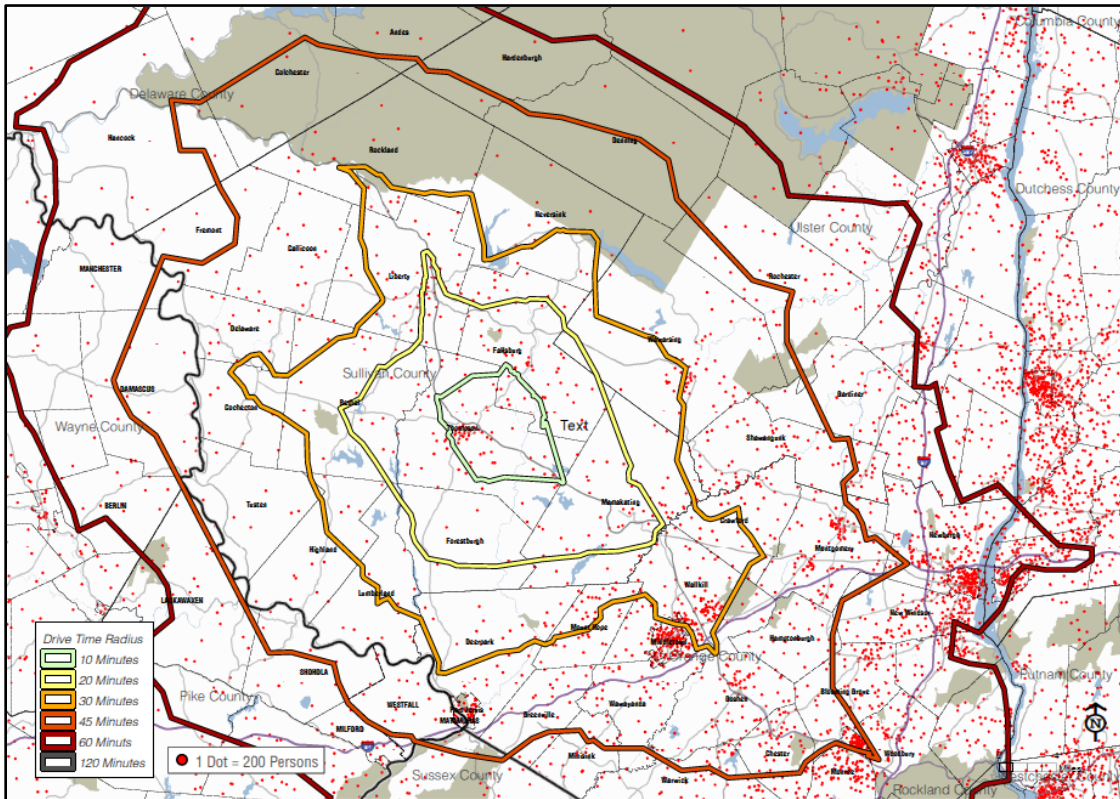
In a next step, results for the various drive-time ranges were assigned to the geographies that matched closer the boundaries of existing municipalities and other administrative units within the drive-time distances, e.g., the Town of Thompson, surrounding municipalities, the seven-county area of Region One, and New York State, to determine the number of positions that were anticipated to be filled by residents from each of those areas, or if an additional influx of people was necessary (Figure 2).

Figure 2: Local municipalities within Drive-Time Commuting Ranges



In instances where multiple municipalities were included in a specific drive-time range, the distribution of the labor demand was modelled using existing population densities. For example, if the model identified 100 new jobs for a specific drive-time ring that was comprised by two municipalities, the 100 new jobs were distributed based on the existing population size of the two municipalities. Once the distribution for each drive time ring was determined, numbers were aggregated to determine the share of new employment each nearby municipality, region, and state is estimated to receive. Figure 3 illustrates the large differences in population distribution throughout the region.

Figure 3: Population distribution Sullivan county and nearby municipalities



This resulted in the following distribution for the total labor demand generated by the proposed Gaming Facility:

Table 2. Distribution of Labor Demand by Town, Region, and State Residence	
Place of Residence	Percent of Project Labor Demand
Town of Thompson	19%
Nearby Municipalities	63%
Town of Fallsburg	13%
Town of Mamakating	8%
Town of Wallkill	7%
Town of Liberty	7%
Town of Bethel	3%
Town of Middletown	3%
Town of Wawarsing	2%
Town of Montgomery	2%
Town of Crawford	2%
Town of Monroe	2%
Town of Mount Hope	2%
Town of Deerpark	2%

<i>All Other Nearby Municipalities</i>	10%
Region One	87%
New York State	92%
Sources: ESRI Business Analyst; 2010 Census; 2008-12 American Community Survey; and AKRF.	

### C. Existing Labor Market Conditions

#### Labor Force and Employment Status

Table 3 provides a summary of the local and regional labor market conditions, including labor force participation and unemployment rates for the Town of Thompson, surrounding municipalities, Sullivan County, Region One, and New York State. Since the data are from a period between 2008 and 2012, they can only illustrate how the nearby municipalities compare with the County and the State. More recent data is only available on a county-level rather than for individual municipalities. The data indicate that the labor force participation in the Town of Thompson tends to be lower than in Sullivan County, Region One and the State and is also among the lowest of all nearby municipalities—only 5 of the 13 municipalities have lower labor force participation rates than the Town of Thompson.

<b>Table 3 Labor Force Participation and Unemployment Rates, 2008-12</b>		
<b>Area</b>	<b>Percent in Labor Force</b>	<b>Unemployment Rate</b>
Town of Thompson	57.6%	10.9%
Sullivan County	59.9%	11.2%
Region One	64.2%	5.6%
New York State	63.8%	8.7%
<b>Surrounding Municipalities</b>		
Bethel	59.5%	15.6%
Callicoon	59.8%	10.9%
Cochecton	61.8%	4.6%
Delaware	56.8%	5.6%
Fallsburg	54.5%	11.8%
Forestburgh	66.3%	3.5%
Fremont	63.5%	16.1%
Highland	54.4%	9.7%
Liberty	61.3%	12.5%
Lumberland	55.8%	8.9%
Mamakating	68.5%	13.4%
Neversink	58.5%	8.3%
Rockland	65.9%	7.9%
Tusten	52.6%	4.5%
NOTE: "Region One" consists of the following counties of New York State: Columbia, Delaware, Dutchess, Greene, Orange, Sullivan, and Ulster.		
Source: 2008-12 American Community Survey		



In terms of unemployment rate, the Town of Thompson’s estimated unemployment rate (10.9%) between 2008 and 2012 is in line with that of Sullivan County (11.2%) but much higher than the rate for Region One (5.6%) and the State (8.7%). It should also be noted that six out of the 13 surrounding municipalities have an unemployment rate is equal to Thompson’s or even exceeds its unemployment rate.

A comparison of more recent annual unemployment rates for the counties that comprise Region One shows that Sullivan County fares the worst. Based on 2013 unemployment rates, Sullivan County had the highest unemployment rate in region and was dire need of a project to boost the County’s economy.

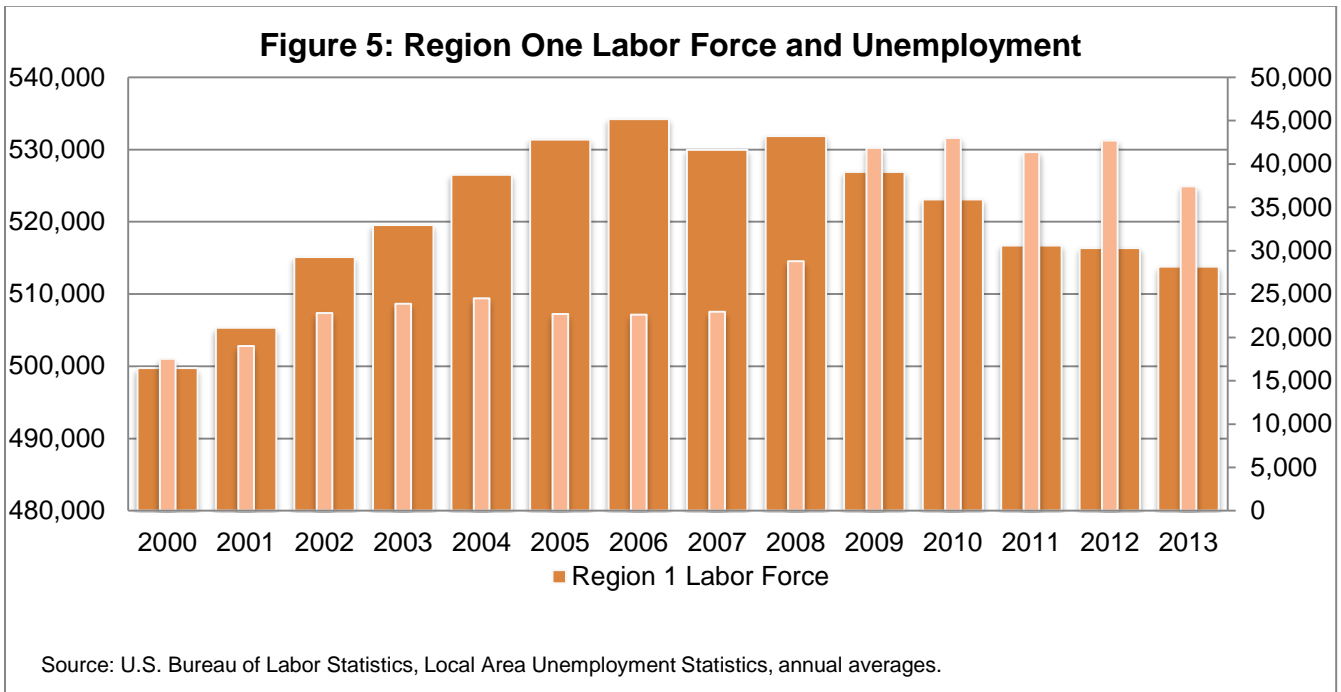
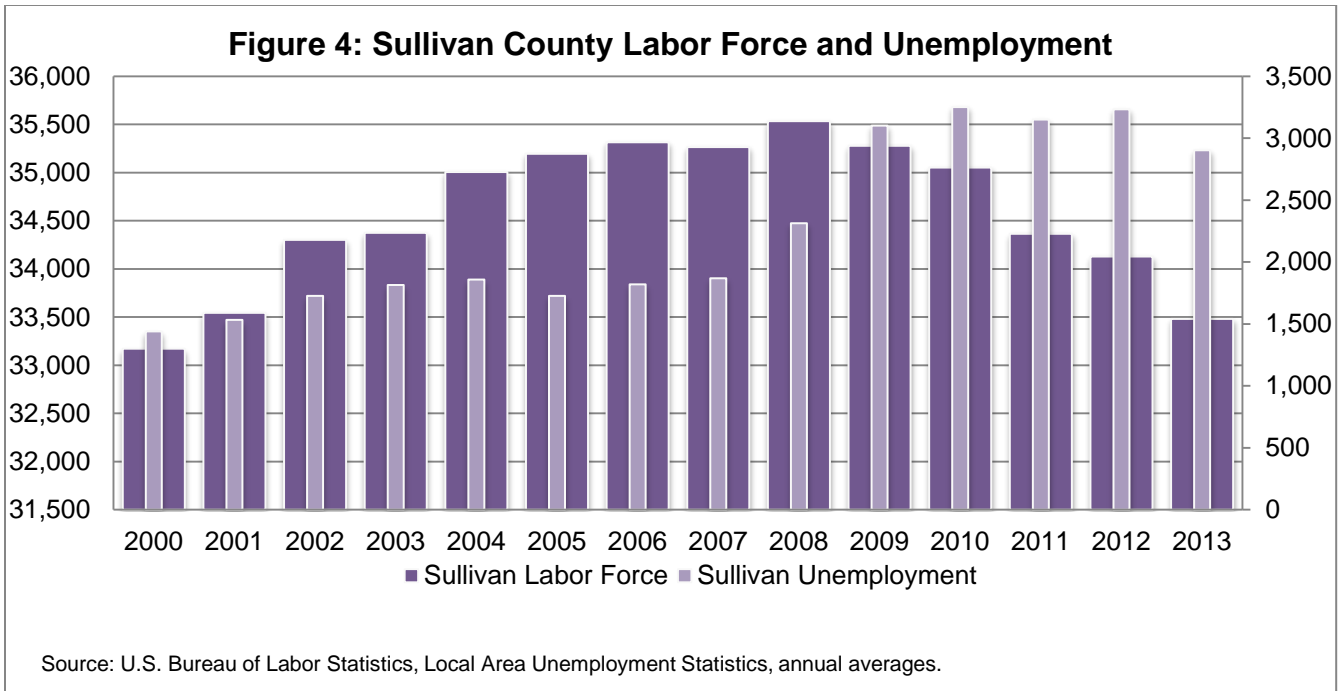
Area	Total Labor Force	Total Employed	Total Unemployed	Unemployment Rate
<b>Sullivan County</b>	<b>33,483</b>	<b>30,580</b>	<b>2,903</b>	<b>8.7%</b>
Greene County	23,133	21,237	1,896	8.2%
Delaware County	21,113	19,422	1,691	8.0%
Ulster County	86,004	79,337	6,667	7.8%
Orange County	174,406	161,903	12,503	7.2%
Dutchess County	144,781	134,995	9,786	6.8%
Columbia County	30,832	28,883	1,949	6.3%
<b>Region One</b>	<b>513,752</b>	<b>476,357</b>	<b>37,395</b>	<b>7.3%</b>

Source: U.S. Bureau of Labor Statistics, Local Area Unemployment Statistics, 2013 averages.  
 Note: Data differs from table above because 2013 data is only available on a County-level.

More recent, preliminary data from the Department of Labor for 2014 indicate that the unemployment rate in Sullivan County has dropped significantly—from 8.8% in January 2014 to 6.8% in April 2014. However, this recent drop did not occur because of an influx of additional jobs; there were the same 29,500 number of estimated employed persons in Sullivan County in January 2014 as compared to April 2014. Rather, the recent drop in unemployment is due to declines in both the count of unemployed persons and the overall labor pool, suggesting that long-time unemployed persons are no longer seeking employment and/or are leaving Sullivan County to search for employment opportunities elsewhere.

**Labor Force and Unemployment Trends, 2000-2013**

Figures 4 and 5 show labor force and unemployment trends for Sullivan County and Region One, respectively. For both geographies, the labor force has declined significantly since 2008; in Sullivan County, the size of the labor force has decreased by almost 6% between 2008 and 2013, from approximately 35,500 to 33,500. For the same period, the labor force in Region One only decreased by a little more than 3%. And while the labor force has stabilized in Region One, Sullivan County’s continues to decline. At the same time, the total number of unemployed individuals increased substantially - in Sullivan County by 26% and Region One by 30%. As mentioned above, preliminary labor force data show that the labor force declined even further in 2014, likely due to out-migration of people unable to find work in the county.



In summary, local labor market conditions in Sullivan County lag regional and statewide averages. Both the Town of Thompson and Sullivan County have substantially higher rates of unemployment when compared to Region One and New York State averages. The jobs that would be generated by the proposed Gaming Facility would create new employment opportunities for the local and regional labor force and help the region gain new economic momentum. Existing labor market conditions and trends show that there is capacity in Thompson and nearby Sullivan County areas to meet a large portion of the labor demand generated by the proposed Gaming Facility.

## D. Employment Projections

### Employment Projections by Full / Part Time Status

This section presents the projected employment that is estimated to be introduced by the proposed Gaming Facility. Estimates are presented to reflect low-, average-, and high-revenue cases for a “No Regional Competition” scenario. In addition, potential new jobs are classified by full-time and part-time status. A summary of the projections is presented in Table 5.

**Table 5: Estimated Full- and Part-Time Employment and Related Salaries and Benefits**

<b>Employment Totals, Gaming Facility: Low-, Average- and High-Revenue Cases (No Regional Competition Scenario)</b>						
<i>Totals by Scenario</i>	<i>Full-time</i>	<i>Part-Time</i>	<i>Full Time Equivalent</i>	<i>Total Salary</i>	<i>Total Benefits</i>	<i>Total Salary &amp; Benefits</i>
Gaming Facility - Low-Revenue	1,715	357	1,836	\$ 53,946,121	\$ 11,881,806	\$ 65,827,927
Gaming Facility - Average-Revenue	1,788	368	1,912	\$ 56,014,933	\$ 12,286,033	\$ 68,300,966
Gaming Facility - High-Revenue	2,036	379	2,162	\$ 62,265,989	\$ 13,539,568	\$ 75,805,558
<i>Employment by Gaming Facility Component</i>	<i>Full-time</i>	<i>Part-Time</i>	<i>Full Time Equivalent</i>	<i>Total Salary</i>	<i>Total Benefits</i>	<i>Total Salary &amp; Benefits</i>
<i>Low-Revenue Scenario</i>						
Montreign Resort Casino	1,136	85	1,189	\$ 36,494,602	\$ 8,230,231	\$ 44,724,833
Indoor Waterpark Lodge	240	160	280	\$ 7,016,000	\$ 1,429,900	\$ 8,445,900
Entertainment Village	324	72	342	\$ 9,571,520	\$ 2,087,875	\$ 11,659,395
Monster Golf Course	15	40	25	\$ 864,000	\$ 133,800	\$ 997,800
<b>Totals</b>	<b>1,715</b>	<b>357</b>	<b>1,836</b>	<b>\$ 53,946,121</b>	<b>\$ 11,881,806</b>	<b>\$ 65,827,927</b>
<i>Average-Revenue Scenario</i>						
Montreign Resort Casino	1,209	96	1,265	\$ 38,563,413	\$ 8,634,458	\$ 47,197,872
Indoor Waterpark Lodge	240	160	280	\$ 7,016,000	\$ 1,429,900	\$ 8,445,900
Entertainment Village	324	72	342	\$ 9,571,520	\$ 2,087,875	\$ 11,659,395
Monster Golf Course	15	40	25	\$ 864,000	\$ 133,800	\$ 997,800
<b>Totals</b>	<b>1,788</b>	<b>368</b>	<b>1,912</b>	<b>\$ 56,014,933</b>	<b>\$ 12,286,033</b>	<b>\$ 68,300,966</b>
<i>High-Revenue Scenario</i>						
Montreign Resort Casino	1,457	107	1,515	\$ 44,814,470	\$ 9,887,993	\$ 54,702,463
Indoor Waterpark Lodge	240	160	280	\$ 7,016,000	\$ 1,429,900	\$ 8,445,900
Entertainment Village	324	72	342	\$ 9,571,520	\$ 2,087,875	\$ 11,659,395
Monster Golf Course	15	40	25	\$ 864,000	\$ 133,800	\$ 997,800
<b>Totals</b>	<b>2,036</b>	<b>379</b>	<b>2,162</b>	<b>\$ 62,265,989</b>	<b>\$ 13,539,568</b>	<b>\$ 75,805,558</b>

Sources: Hospitality Experts, LLC; Waterpark Ventures Management Services, LLC; JB Research Company; and EPR Properties.

## E. Employment by Place of Residence

### Employment Projections by Place of Residence

This section summarizes the results of the gravity model described in Section B of this exhibit. The table presents the total number of jobs generated by the proposed Gaming Facility for each revenue case under the “No Regional Competition” scenario, and identifies how future employees would be

distributed throughout the region. It identifies the number of employees that are expected to reside in the Town of Thompson, surrounding Sullivan County municipalities, the seven-county Region One, and New York State.

<b>Table 6</b>			
<b>Projected Job Positions Filled by Local, Regional, and State Labor Force</b>			
<b>Area</b>	<b>High Gaming Facility Revenue</b>	<b>Average Gaming Facility Revenue</b>	<b>Low Gaming Facility Revenue</b>
Town of Thompson	448	401	385
Region One	2,090	1,866	1,793
New York State	2,114	1,961	1,891
Nearby Municipalities to Host Community (Town of Thompson)			
Fallsburg	318	284	272
Mamakating	200	179	172
Wallkill	174	155	149
Liberty	158	142	136
Bethel	75	66	64
Middletown	66	60	58
Wawarsing	48	44	42
Montgomery	46	41	40
Monroe	44	40	38
Crawford	42	38	36
Mount Hope	41	38	35
Deerpark	40	36	34
Goshen	31	27	26
Shawangunk	23	20	19
Port Jervis	20	18	17
Neversink	20	18	17
Forestburgh	18	16	16
Chester	18	16	15
Wawayanda	16	14	14
Rockland	16	15	14
Hamptonburgh	11	10	10
Blooming Grove	11	10	9
Greenville	10	9	8
Lumberland	10	9	8
All Others	70	63	61
<b>TOTAL</b>	<b>2,415</b>	<b>2,155</b>	<b>2,072</b>
NOTE: Job positions filled by place of residence may include workers who do not currently live there. Sources: Gaming Hospitality Experts, LLC; EPR Properties; AKRF, Inc.			

Overall, there is enough capacity within the local and regional labor markets to absorb the new employment generated by the proposed Gaming Facility. Table 7 below shows the total available labor in Thompson, nearby municipalities, Region One, and New York State living within 2 hours of the Project Site, and compares it to the labor demand of the proposed Gaming Facility.

The table shows all labor local and regional markets, i.e., the Town of Thompson, nearby municipalities, Region One, and New York State, could satisfy the demand generated by the proposed Gaming Facility. In fact, even after satisfying the new demand there would still be a surplus in all markets under each of the high-, average- and low-revenue cases.

Area	High Gaming Facility Revenue			Average Gaming Facility Revenue			Low Gaming Facility Revenue		
	Labor Demand	Available Labor	Surplus / (Gap)	Labor Demand	Available Labor	Surplus / (Gap)	Labor Demand	Available Labor	Surplus / (Gap)
Thompson	448	675	+227	401	675	+274	385	675	+290
Nearby Municipalities	1,526	10,868	+9,342	1,368	10,868	+9,500	1,310	10,868	+9,558
Region One	2,090	62,322	+60,232	1,866	62,322	+60,456	1,793	62,322	+60,529
New York State	2,227	442,154	+439,927	1,989	442,154	+440,165	1,911	442,154	+440,243
Sources: Gaming Hospitality Experts, LLC; Waterpark Ventures Management Services, LLC;EPR Properties; AKRF, Inc.									

The findings in Table 7 do not consider matching available with demanded skill sets and thus assumes that no skill mismatches exist. However, a more detailed analysis presented in Exhibit IX.A.4 considers potential occupational labor gaps in identifying potential in-migration to the various labor markets and resulting effects on housing markets due to the proposed Gaming Facility.

**F. “With Regional Competition” Scenario Employment Projections**

This section presents overall employment demand projections for the proposed Gaming Facility under low-, average-, and high-revenue cases assuming that a second Region One applicant is awarded a gaming license. The location of the second Region One casino varies by revenue case:

- Low-revenue case – assumes a second Region One casino would be located in the southern portion of Orange County.
- Average-revenue case – assumes a second Region One casino would be located in Newburgh, Orange County.
- High-revenue case – assumes a second Region One casino would be located in Liberty, Sullivan County.

Table 8 presents estimated full-time-equivalent (FTE) employment and related salaries and benefits for the low-, average- and high-revenue cases for the proposed Gaming Facility under the “With Regional Competition” scenario. As compared to the “No Regional Competition” scenario, there would be less overall employment generated by the Gaming Facility under the competitive scenario; the low-revenue case would generate an estimated 1,315 FTEs, which is approximately 23% fewer FTE employees than the low-revenue case under the “No Regional Competition” scenario, while the average-revenue case also would generate approximately 23% fewer FTE employees. The high-revenue case under the “With Regional Competition” scenario would generate approximately 32% fewer FTE employees than the high-revenue case under the “No Regional Competition” scenario.

<b>Table 8</b>				
<b>Estimated Full-Time-Equivalent (FTE) Employment and Related Salaries and Benefits With Regional Competition Scenario</b>				
	<b>FTE Employees</b>	<b>Total Salary</b>	<b>Total Benefits</b>	<b>Total Salary &amp; Benefits</b>
Low-Revenue Case	1,315	\$40,878,831	\$8,962,649	\$49,841,480
Average-Revenue Case	1,377	\$42,924,831	\$9,432,544	\$52,357,375
High-Revenue Case	1,377	\$42,924,831	\$9,432,544	\$52,357,375
Sources: Gaming Hospitality Experts, LLC; Waterpark Ventures Management Services, LLC;EPR Properties; AKRF, Inc.				

Detailed gravity modeling was not performed for the “With Regional Competition” scenario because the specific employment demands of a second Region One casino are unknown at this time. However, for the following reasons it is reasonable to conclude that similar to the “No Regional Competition” scenario, under the “With Regional Competition” scenario there is enough capacity within the local and regional labor markets to absorb the employment demands generated by two licensed casinos within Region One:

- With additional competition in Region One, individually the casinos would have a smaller demand for labor, and collectively could fall within the maximum demand of 2,036 FTE employees modeled for the high-revenue “No Regional Competition” scenario, above.
- For the low-revenue and average-revenue cases, in which a second licensed casino is located within Orange County, geographically the labor pools from which the two casinos draw would differ substantially. An Orange County casino would draw labor principally from within the New York metropolitan area.
- For the high-revenue case, in which a second licensed casino is located in the Town of Liberty within Sullivan County, the labor pool from which the two casinos draw would substantially overlap. However, the local labor pool would have capacity to absorb additional employment demand beyond that assumed within the gravity modeling described above. The unemployment rate within Sullivan County historically has dropped well below the 4.5% residual unemployment rate assumed in this analysis; from the late 1990’s through 2005 there were several period during which Sullivan County’s unemployment rate was below 4.5%, dropping as low as 3.5% in 2000. Furthermore, timing of entry-to-market would differ by several years, allowing for the labor market to adjust to the enhanced employment opportunities associated with two casinos in Sullivan County. As detailed in EXHIBIT VIII.C.4.b, the Gaming Facility at Adelaar is located on a Project Site that is ready for construction immediately (subject only to issuance of certain routine final approvals and permits), assuring the fastest speed-to-market of any proposed Gaming Facility in the State.

**G APPENDI X**

<b>Appendix Table 1                      Staffing Plan by Position - Montreign Resort Casino                      Low-Revenue Case, "No Regional Competition" Scenario</b>							
<b>Job Title</b>	<b>Department</b>	<b>Full-time</b>	<b>Part-Time</b>	<b>Salary (\$)</b>	<b>Total Salary (\$)</b>	<b>Total Benefits (\$)</b>	<b>Total (\$)</b>
Auditor	Finance						
Cage Shift Manager	Finance						
Sr. Accountant	Finance						
Accountant	Finance						
Executive Director of Finance	Finance						
Cage Director	Finance						
Revenue Audit Manager	Finance						
AP Manager	Finance						
Accounts Receivable Supervisor	Finance						
Accounts Payable Supervisor	Finance						
Ground Laborers	Facilities						
Trades	Facilities						
Maintenance Shift Mgr.	Facilities						
Director of Facilities	Facilities						
Facilities Manager	Facilities						
Cashier	Finance						
Payroll AP Coordinator	Finance						
Credit Executive	Finance						
Count Team Clerk	Finance						

Appendix Table 1 (continued)							
Job Title	Department	Full-time	Part-Time	Salary (\$)	Total Salary (\$)	Total Benefits (\$)	Total (\$)
Main Bank Cashier	Finance						
Impressment Team	Finance						
Warehouse Clerk	Finance						
Buyers	Finance						
Cage Shift Manager	Finance						
Senior Accountant	Finance						
Drop Team Supervisor	Finance						
Accounting Clerk	Finance						
Executive VP Finance	Finance						
Director of Accounting	Finance						
Purchasing Director	Finance						
Finance Manager	Finance						
Count Team Manager	Finance						
Operations Accounting Manager	Finance						
Operations Accounting Supervisor	Finance						
Payroll Managers	Finance						
Dual Rate Supervisor	Finance						
Warehouse Manager	Finance						
Food Servers	Food & Beverage						



Appendix Table 1 (continued)							
Job Title	Department	Full-time	Part-Time	Salary (\$)	Total Salary (\$)	Total Benefits (\$)	Total (\$)
Cooks	Food & Beverage						
Beverage Server	Food & Beverage						
Food Attendant	Food & Beverage						
Bartenders	Food & Beverage						
Bus Person	Food & Beverage						
Food Court Cashier	Food & Beverage						
Barbacks	Food & Beverage						
Food & Beverage Shift Manager	Food & Beverage						
Server Asst.	Food & Beverage						
Utility	Food & Beverage						
Food Runner	Food & Beverage						
Sous Chef	Food & Beverage						
Hostess	Food & Beverage						
Room Service Order Taker	Food & Beverage						
Beverage Manager	Food & Beverage						
Restaurant Manager Front of House	Food & Beverage						
Executive Sous Chef	Food & Beverage						

Appendix Table 1 (continued)							
Job Title	Department	Full-time	Part-Time	Salary (\$)	Total Salary (\$)	Total Benefits (\$)	Total (\$)
Food & Beverage Supervisor	Food & Beverage						
Executive Director Food & Beverage	Food & Beverage						
Executive Chef	Food & Beverage						
24 Hour Chef	Food & Beverage						
Banquet Chef	Food & Beverage						
Executive Steward	Food & Beverage						
Main Kitchen Chef	Food & Beverage						
Out Door Bar	Food & Beverage						
Room Chef	Food & Beverage						
Food & Beverage Manager	Food & Beverage						
Banquet Captain	Food & Beverage						
Food & Beverage Coordinator	Food & Beverage						
24 Hour Room Service Manager	Food & Beverage						
Fine Dining Room Manager	Food & Beverage						
Food Court Manager	Food & Beverage						
Manager-Kitchen	Food & Beverage						
Apprentice	Food & Beverage						

Appendix Table 1 (continued)							
Job Title	Department	Full-time	Part-Time	Salary (\$)	Total Salary (\$)	Total Benefits (\$)	Total (\$)
Housekeeping Room Attendant	Hotel						
EVS Attendant	Hotel						
Banquet, Attendant	Hotel						
Laundry Attendant	Hotel						
Reservation Agent	Hotel						
Front Desk Attendant	Hotel						
Transportation Attendant	Hotel						
Linen Attendant	Hotel						
Housekeeping Supervisor	Hotel						
Bell Door	Hotel						
Laundry Supervisor	Hotel						
Masseuse	Hotel						
Retail Clerk	Hotel						
High Reach Attendant	Hotel						
Front Desk Shift Manager	Hotel						
EVS Shift Manager	Hotel						
Life Guard	Hotel						
Reservation/PBX Shift Manager	Hotel						
Transportation Shift Manager	Hotel						
Spa Salon Attendant	Hotel						
Esthetician	Hotel						

Appendix Table 1 (continued)							
Job Title	Department	Full-time	Part-Time	Salary (\$)	Total Salary (\$)	Total Benefits (\$)	Total (\$)
Stylist	Hotel						
Manicurist	Hotel						
Receptionist	Hotel						
Wardrobe Clerk	Hotel						
Executive Director Hotel Operations	Hotel						
EVS Director	Hotel						
Spa Salon Manager	Hotel						
Housekeeping Director	Hotel						
Banquet Supervisor	Hotel						
Transportation Manager	Hotel						
Laundry Manager	Hotel						
Group Sales Manager	Hotel						
Front Desk Manager	Hotel						
Reservation/PBX Manager	Hotel						
Wardrobe Supervisor	Hotel						
Spa Salon Supervisor	Hotel						
Seamstress	Hotel						
HR Generalist	Human Resources						
HR Director	Human Resources						
HR Manager	Human Resources						

Appendix Table 1 (continued)							
Job Title	Department	Full-time	Part-Time	Salary (\$)	Total Salary (\$)	Total Benefits (\$)	Total (\$)
Applications Support Team	Information Technology						
Desktop Support	Information Technology						
Director of Information Technology	Information Technology						
Technology Services Manager	Information Technology						
Applications Systems Manager	Information Technology						
Executive VP Legal	Legal						
Attorney	Legal						
Players Club Representative	Marketing						
Hosts	Marketing						
Bus Marketing Representative	Marketing						
Players Club Shift Manager	Marketing						
Receiving Clerk	Marketing						
Vice President of Marketing	Marketing						
Director of Marketing Operations	Marketing						
Executive Director Asian Player Development	Marketing						
Executive Director Player Development	Marketing						
Database Market Manager	Marketing						

<b>Appendix Table 1 (continued)</b>							
<b>Job Title</b>	<b>Department</b>	<b>Full-time</b>	<b>Part-Time</b>	<b>Salary (\$)</b>	<b>Total Salary (\$)</b>	<b>Total Benefits (\$)</b>	<b>Total (\$)</b>
Media Manager	Marketing						
Special Events Manager	Marketing						
Database Analyst	Marketing						
Bus Marketing Manager	Marketing						
Players Club Manager	Marketing						
Sports Entertainment Manager	Marketing						
Entertainment Coordinator	Marketing						
Advertising,/Website Coordinator	Marketing						
Social Media Coordinator	Marketing						
CEO	Operations						
EVP Chief Operating Officer	Operations						
EVP Government Relations	Operations						
Business Intelligence Advanced Reporting	Operations						
Director of EEO	Operations						
Risk Manager	Operations						
VP Resort Operations	Operations						
Director of Credit	Operations						
Director of Internal Audit	Operations						

Appendix Table 1 (continued)							
Job Title	Department	Full-time	Part-Time	Salary (\$)	Total Salary (\$)	Total Benefits (\$)	Total (\$)
Executive Assistant	Operations						
Security Officers	Security						
EMT	Security						
Security Shift Manager	Security						
Director of Security	Security						
Dealer	Slot/Table Games						
Slots Attendant	Slot/Table Games						
Slot Technician	Slot/Table Games						
Scheduling Clerk	Slot/Table Games						
Floor Supervisor	Slot/Table Games						
Pit Manager	Slot/Table Games						
Slot Supervisor	Slot/Table Games						
Table Games Shift Manager	Slot/Table Games						
Slots Shift Manager	Slot/Table Games						
Slots Director	Slot/Table Games						
Table Director	Slot/Table Games						
Slots Player Development Director	Slot/Table Games						
Table Games Player Development Director	Slot/Table Games						

<b>Appendix Table 1 (continued)</b>							
<b>Job Title</b>	<b>Department</b>	<b>Full-time</b>	<b>Part-Time</b>	<b>Salary (\$)</b>	<b>Total Salary (\$)</b>	<b>Total Benefits (\$)</b>	<b>Total (\$)</b>
Tote Technician	Slot/Table Games						
Surveillance Operators	Surveillance						
Surveillance Shift Manager	Surveillance						
Director of Surveillance	Surveillance						
Surveillance Technicians	Surveillance						
<b>Totals</b>					<b>\$36,494,602</b>	<b>\$8,230,231</b>	<b>\$44,724,833</b>
<b>Total Staff</b>		<b>1,136</b>	<b>85</b>		<b>\$36,494,602</b>	<b>\$8,230,231</b>	<b>\$44,724,833</b>
<b>Total FTEs</b>	<b>1,189</b>						

<b>Appendix Table 2</b>							
<b>Staffing Plan by Position - Montreign Resort Casino</b>							
<b>Average-Revenue Case, "No Regional Competition" Scenario</b>							
<b>Job Title</b>	<b>Department</b>	<b>Full-time</b>	<b>Part-Time</b>	<b>Salary (\$)</b>	<b>Total Salary (\$)</b>	<b>Total Benefits (\$)</b>	<b>Total (\$)</b>
Auditor	Finance						
Cage Shift Manager	Finance						
Sr. Accountant	Finance						
Accountant	Finance						
Executive Director of Finance	Finance						
Cage Director	Finance						
Revenue Audit Manager	Finance						
AP Manager	Finance						



**Appendix Table 1 (continued)**

<b>Job Title</b>	<b>Department</b>	<b>Full-time</b>	<b>Part-Time</b>	<b>Salary (\$)</b>	<b>Total Salary (\$)</b>	<b>Total Benefits (\$)</b>	<b>Total (\$)</b>
Accounts Receivable Supervisor	Finance						
Accounts Payable Supervisor	Finance						
Ground Laborers	Facilities						
Trades	Facilities						
Maintenance Shift Mgr.	Facilities						
Director of Facilities	Facilities						
Facilities Manager	Facilities						
Cashier	Finance						
Payroll AP Coordinator	Finance						
Credit Executive	Finance						
Count Team Clerk	Finance						
Main Bank Cashier	Finance						
Impressment Team	Finance						
Warehouse Clerk	Finance						
Buyers	Finance						
Cage Shift Manager	Finance						
Senior Accountant	Finance						
Drop Team Supervisor	Finance						
Accounting Clerk	Finance						
Executive VP Finance	Finance						
Director of Accounting	Finance						
Purchasing Director	Finance						

**Appendix Table 2 (continued)**

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Attachment VIII.B.7.a.-1

Job Title	Department	Full-time	Part-Time	Salary (\$)	Total Salary (\$)	Total Benefits (\$)	Total (\$)
Finance Manager	Finance						
Count Team Manager	Finance						
Operations Accounting Manager	Finance						
Operations Accounting Supervisor	Finance						
Payroll Managers	Finance						
Dual Rate Supervisor	Finance						
Warehouse Manager	Finance						
Food Servers	Food & Beverage						
Cooks	Food & Beverage						
Beverage Server	Food & Beverage						
Food Attendant	Food & Beverage						
Bartenders	Food & Beverage						
Bus Person	Food & Beverage						
Food Court Cashier	Food & Beverage						
Barbacks	Food & Beverage						
Food & Beverage Shift Manager	Food & Beverage						
Server Asst.	Food & Beverage						
Utility	Food & Beverage						
Food Runner	Food & Beverage						
Sous Chef	Food & Beverage						
Hostess	Food & Beverage						
Room Service Order Taker	Food & Beverage						
Beverage Manager	Food & Beverage						

**Appendix Table 2 (continued)**

**CONFIDENTIAL**

<b>Job Title</b>	<b>Department</b>	<b>Full-time</b>	<b>Part-Time</b>	<b>Salary (\$)</b>	<b>Total Salary (\$)</b>	<b>Total Benefits (\$)</b>	<b>Total (\$)</b>
Restaurant Manager Front of House	Food & Beverage						
Executive Sous Chef	Food & Beverage						
Food & Beverage Supervisor	Food & Beverage						
Executive Director Food & Beverage	Food & Beverage						
Executive Chef	Food & Beverage						
24 Hour Chef	Food & Beverage						
Banquet Chef	Food & Beverage						
Executive Steward	Food & Beverage						
Main Kitchen Chef	Food & Beverage						
Out Door Bar	Food & Beverage						
Room Chef	Food & Beverage						
Food & Beverage Manager	Food & Beverage						
Banquet Captain	Food & Beverage						
Food & Beverage Coordinator	Food & Beverage						
24 Hour Room Service Manager	Food & Beverage						
Fine Dining Room Manager	Food & Beverage						
Food Court Manager	Food & Beverage						
Manager-Kitchen	Food & Beverage						
Apprentice	Food & Beverage						
Housekeeping Room Attendant	Hotel						
EVS Attendant	Hotel						
Banquet, Attendant	Hotel						
Laundry Attendant	Hotel						

**Appendix Table 2 (continued)**

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Attachment VIII.B.7.a.-1

Job Title	Department	Full-time	Part-Time	Salary (\$)	Total Salary (\$)	Total Benefits (\$)	Total (\$)
Reservation Agent	Hotel						
Front Desk Attendant	Hotel						
Transportation Attendant	Hotel						
Linen Attendant	Hotel						
Housekeeping Supervisor	Hotel						
Bell Door	Hotel						
Laundry Supervisor	Hotel						
Masseuse	Hotel						
Retail Clerk	Hotel						
High Reach Attendant	Hotel						
Front Desk Shift Manager	Hotel						
EVS Shift Manager	Hotel						
Life Guard	Hotel						
Reservation/PBX Shift Manager	Hotel						
Transportation Shift Manager	Hotel						
Spa Salon Attendant	Hotel						
Esthetician	Hotel						
Stylist	Hotel						
Manicurist	Hotel						
Receptionist	Hotel						
Wardrobe Clerk	Hotel						
Executive Director Hotel Operations	Hotel						
EVS Director	Hotel						

**Appendix Table 2 (continued)**

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<b>Job Title</b>	<b>Department</b>	<b>Full-time</b>	<b>Part-Time</b>	<b>Salary (\$)</b>	<b>Total Salary (\$)</b>	<b>Total Benefits (\$)</b>	<b>Total (\$)</b>
Spa Salon Manager	Hotel						
Housekeeping Director	Hotel						
Banquet Supervisor	Hotel						
Transportation Manager	Hotel						
Laundry Manager	Hotel						
Group Sales Manager	Hotel						
Front Desk Manager	Hotel						
Reservation/PBX Manager	Hotel						
Wardrobe Supervisor	Hotel						
Spa Salon Supervisor	Hotel						
Seamstress	Hotel						
HR Generalist	Human Resources						
HR Director	Human Resources						
HR Manager	Human Resources						
Compensation and Benefits Analyst	Human Resources						
Applications Support Team	Information Technology						
Desktop Support	Information Technology						
Director of Information Technology	Information Technology						
Technology Services Manager	Information Technology						
Applications Systems Manager	Information Technology						
<b>Appendix Table 2 (continued)</b>							

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Attachment VIII.B.7.a.-1

Job Title	Department	Full-time	Part-Time	Salary (\$)	Total Salary (\$)	Total Benefits (\$)	Total (\$)
Executive VP Legal	Legal						
Attorney	Legal						
Players Club Representative	Marketing						
Hosts	Marketing						
Bus Marketing Representative	Marketing						
Players Club Shift Manager	Marketing						
Receiving Clerk	Marketing						
Vice President of Marketing	Marketing						
Director of Marketing Operations	Marketing						
Executive Director Asian Player Development	Marketing						
Executive Director Player Development	Marketing						
Database Market Manager	Marketing						
Entertainment Manager	Marketing						
Media Manager	Marketing						
Special Events Manager	Marketing						
Database Analyst	Marketing						
Bus Marketing Manager	Marketing						
Players Club Manager	Marketing						
Sports Entertainment Manager	Marketing						
Entertainment Coordinator	Marketing						
Advertising,Website Coordinator	Marketing						

**Appendix Table 2 (continued)**

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Attachment VIII.B.7.a.-1

<b>Job Title</b>	<b>Department</b>	<b>Full-time</b>	<b>Part-Time</b>	<b>Salary (\$)</b>	<b>Total Salary (\$)</b>	<b>Total Benefits (\$)</b>	<b>Total (\$)</b>
Social Media Coordinator	Marketing						
CEO	Operations						
EVP Chief Operating Officer	Operations						
EVP Government Relations	Operations						
Business Intelligence Advanced Reporting	Operations						
Director of EEO	Operations						
Risk Manager	Operations						
VP Resort Operations	Operations						
Director of Credit	Operations						
Director of Internal Audit	Operations						
Risk Coordinators	Operations						
Executive Assistant	Operations						
Security Officers	Security						
EMT	Security						
Security Shift Manager	Security						
Director of Security	Security						
Dealer	Slot/Table Games						
Slots Attendant	Slot/Table Games						
Slot Technician	Slot/Table Games						
Scheduling Clerk	Slot/Table Games						
Floor Supervisor	Slot/Table Games						
<b>Appendix Table 2 (continued)</b>							
<b>Job Title</b>	<b>Department</b>	<b>Full-time</b>	<b>Part-Time</b>	<b>Salary (\$)</b>	<b>Total Salary (\$)</b>	<b>Total Benefits (\$)</b>	<b>Total (\$)</b>
Pit Manager	Slot/Table Games						

Slot Supervisor	Slot/Table Games												
Table Games Shift Manager	Slot/Table Games												
Slots Shift Manager	Slot/Table Games												
Slots Director	Slot/Table Games												
Table Director	Slot/Table Games												
Slots Player Development Director	Slot/Table Games												
Table Games Player Development Director	Slot/Table Games												
Slot Manager	Slot/Table Games												
Tote Technician	Slot/Table Games												
Surveillance Operators	Surveillance												
Surveillance Shift Manager	Surveillance												
Director of Surveillance	Surveillance												
Surveillance Technicians	Surveillance												
<b>Totals</b>											<b>\$38,563,413</b>	<b>\$8,634,458</b>	<b>\$47,197,872</b>
<b>Total Staff</b>								<b>1,209</b>	<b>96</b>				
<b>Total FTEs</b>	<b>1,265</b>												

<b>Appendix Table 3                      Staffing Plan by Position - Montreign Resort Casino                      High-Revenue Case, "No Regional Competition" Scenario</b>							
<b>Job Title</b>	<b>Department</b>	<b>Full-time</b>	<b>Part-Time</b>	<b>Salary</b>	<b>Total Salary</b>	<b>Total Benefits</b>	<b>Total</b>
Auditor	Finance						
Cage Shift Manager	Finance						



Sr. Accountant	Finance
Accountant	Finance
Executive Director of Finance	Finance
Cage Director	Finance
Revenue Audit Manager	Finance
AP Manager	Finance
Accounts Receivable Supervisor	Finance
Accounts Payable Supervisor	Finance
Ground Laborers	Facilities
Trades	Facilities
Maintenance Shift Mgr.	Facilities
Director of Facilities	Facilities
Facilities Manager	Facilities
Cashier	Finance
Payroll AP Coordinator	Finance
Credit Executive	Finance
Count Team Clerk	Finance
<b>Job Title</b>	<b>Department</b>
Main Bank Cashier	Finance
Impressment Team	Finance
Warehouse Clerk	Finance

Buyers	Finance	
Cage Shift Manager	Finance	
Senior Accountant	Finance	
Drop Team Supervisor	Finance	
Accounting Clerk	Finance	
Executive VP Finance	Finance	
Director of Accounting	Finance	
Purchasing Director	Finance	
Finance Manager	Finance	
Count Team Manager	Finance	
Operations Accounting Manager	Finance	
Operations Accounting Supervisor	Finance	
Payroll Managers	Finance	
Dual Rate Supervisor	Finance	
Warehouse Manager	Finance	
Food Servers	Food & Beverage	

**Appendix Table 3 (continued)**

<b>Job Title</b>	<b>Department</b>	<b>Full-time</b>	<b>Part-Time</b>	<b>Salary</b>	<b>Total Salary</b>	<b>Total Benefits</b>	<b>Total</b>
Beverage Server	Food & Beverage						
Food Attendant	Food & Beverage						

Bartenders	Food & Beverage	
Bus Person	Food & Beverage	
Food Court Cashier	Food & Beverage	
Barbacks	Food & Beverage	
Food & Beverage Shift Manager	Food & Beverage	
Server Asst.	Food & Beverage	
Utility	Food & Beverage	
Food Runner	Food & Beverage	
Sous Chef	Food & Beverage	
Hostess	Food & Beverage	
Room Service Order Taker	Food & Beverage	
Beverage Manager	Food & Beverage	
Restaurant Manager Front of House	Food & Beverage	
Executive Sous Chef	Food & Beverage	
Food & Beverage Supervisor	Food & Beverage	

**Appendix Table 3 (continued)**

<b>Job Title</b>	<b>Department</b>	<b>Full-time</b>	<b>Part-Time</b>	<b>Salary</b>	<b>Total Salary</b>	<b>Total Benefits</b>	<b>Total</b>
Executive Director Food & Beverage	Food & Beverage						
Executive Chef	Food & Beverage						

24 Hour Chef	Food & Beverage						
Banquet Chef	Food & Beverage						
Executive Steward	Food & Beverage						
Main Kitchen Chef	Food & Beverage						
Out Door Bar	Food & Beverage						
Room Chef	Food & Beverage						
Food & Beverage Manager	Food & Beverage						
Banquet Captain	Food & Beverage						
Food & Beverage Coordinator	Food & Beverage						
24 Hour Room Service Manager	Food & Beverage						
Fine Dining Room Manager	Food & Beverage						
Food Court Manager	Food & Beverage						
Manager-Kitchen	Food & Beverage						
Apprentice	Food & Beverage						
Housekeeping Room Attendant	Hotel						
EVS Attendant	Hotel						
<b>Appendix Table 3 (continued)</b>							
<b>Job Title</b>	<b>Department</b>	<b>Full-time</b>	<b>Part-Time</b>	<b>Salary</b>	<b>Total Salary</b>	<b>Total Benefits</b>	<b>Total</b>
Banquet, Attendant	Hotel						
Laundry Attendant	Hotel						

Reservation Agent	Hotel	
Front Desk Attendant	Hotel	
Transportation Attendant	Hotel	
Linen Attendant	Hotel	
Housekeeping Supervisor	Hotel	
Bell Door	Hotel	
Laundry Supervisor	Hotel	
Masseuse	Hotel	
Retail Clerk	Hotel	
High Reach Attendant	Hotel	
Front Desk Shift Manager	Hotel	
EVS Shift Manager	Hotel	
Life Guard	Hotel	
Reservation/PBX Shift Manager	Hotel	
Transportation Shift Manager	Hotel	
Spa Salon Attendant	Hotel	
Esthetician	Hotel	
Stylist	Hotel	

**Appendix Table 3 (continued)**

<b>Job Title</b>	<b>Department</b>	<b>Full-time</b>	<b>Part-Time</b>	<b>Salary</b>	<b>Total Salary</b>	<b>Total Benefits</b>	<b>Total</b>
Manicurist	Hotel						
Receptionist	Hotel						
Wardrobe Clerk	Hotel						

Executive Director Hotel Operations	Hotel	
EVS Director	Hotel	
Spa Salon Manager	Hotel	
Housekeeping Director	Hotel	
Banquet Supervisor	Hotel	
Transportation Manager	Hotel	
Laundry Manager	Hotel	
Group Sales Manager	Hotel	
Front Desk Manager	Hotel	
Reservation/PBX Manager	Hotel	
Wardrobe Supervisor	Hotel	
Spa Salon Supervisor	Hotel	
Seamstress	Hotel	
HR Generalist	Human Resources	
HR Director	Human Resources	
HR Manager	Human Resources	

**Appendix Table 3 (continued)**

<b>Job Title</b>	<b>Department</b>	<b>Full-time</b>	<b>Part-Time</b>	<b>Salary</b>	<b>Total Salary</b>	<b>Total Benefits</b>	<b>Total</b>
Compensation and Benefits Analyst	Human Resources						
Applications Support Team	Information Technology						

Desktop Support	Information Technology	
Director of Information Technology	Information Technology	
Technology Services Manager	Information Technology	
Applications Systems Manager	Information Technology	
Executive VP Legal	Legal	
Attorney	Legal	
Players Club Representative	Marketing	
Hosts	Marketing	
Bus Marketing Representative	Marketing	
Players Club Shift Manager	Marketing	
Receiving Clerk	Marketing	
Vice President of Marketing	Marketing	
Director of Marketing Operations	Marketing	
Executive Director Asian Player Development	Marketing	
Executive Director Player Development	Marketing	

**Appendix Table 3 (continued)**

<b>Job Title</b>	<b>Department</b>	<b>Full-time</b>	<b>Part-Time</b>	<b>Salary</b>	<b>Total Salary</b>	<b>Total Benefits</b>	<b>Total</b>
Database Market Manager	Marketing						
Entertainment Manager	Marketing						

Media Manager	Marketing	
Special Events Manager	Marketing	
Database Analyst	Marketing	
Bus Marketing Manager	Marketing	
Players Club Manager	Marketing	
Sports Entertainment Manager	Marketing	
Entertainment Coordinator	Marketing	
Advertising,Website Coordinator	Marketing	
Social Media Coordinator	Marketing	
CEO	Operations	
EVP Chief Operating Officer	Operations	
EVP Government Relations	Operations	
Business Intelligence Advanced Reporting	Operations	
Director of EEO	Operations	
Risk Manager	Operations	

**Appendix Table 3 (continued)**

<b>Job Title</b>	<b>Department</b>	<b>Full-time</b>	<b>Part-Time</b>	<b>Salary</b>	<b>Total Salary</b>	<b>Total Benefits</b>	<b>Total</b>
VP Resort Operations	Operations						
Director of Credit	Operations						



Director of Internal Audit	Operations						
Risk Coordinators	Operations						
Executive Assistant	Operations						
Security Officers	Security						
EMT	Security						
Security Shift Manager	Security						
Director of Security	Security						
Dealer	Slot/Table Games						
Slots Attendant	Slot/Table Games						
Slot Technician	Slot/Table Games						
Scheduling Clerk	Slot/Table Games						
Floor Supervisor	Slot/Table Games						
Pit Manager	Slot/Table Games						
Slot Supervisor	Slot/Table Games						
Table Games Shift Manager	Slot/Table Games						
Slots Shift Manager	Slot/Table Games						
Slots Director	Slot/Table Games						
<b>Appendix Table 3 (continued)</b>							
<b>Job Title</b>	<b>Department</b>	<b>Full-time</b>	<b>Part-Time</b>	<b>Salary</b>	<b>Total Salary</b>	<b>Total Benefits</b>	<b>Total</b>
Table Director	Slot/Table Games						
Slots Player Development	Slot/Table Games						

Director							
Table Games Player Development Director	Slot/Table Games						
Slot Manager	Slot/Table Games						
Tote Technician	Slot/Table Games						
Surveillance Operators	Surveillance						
Surveillance Shift Manager	Surveillance						
Director of Surveillance	Surveillance						
Surveillance Technicians	Surveillance						
<b>Totals</b>							
<b>Total Staff</b>		<b>1,457</b>	<b>107</b>				
<b>Total FTEs</b>	<b>1,515</b>						

**Appendix Table 4  
Staffing Plan by Position - Indoor Waterpark Lodge  
All Scenarios**

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Attachment VIII.B.7.a.-1

<b>Central Reservations</b>	<b>Full-time</b>	<b>Part-Time</b>	<b>Salary</b>	<b>Total Salary</b>	<b>Total Benefits</b>	<b>Total</b>
Revenue Manager						
Reservations Managers						
Reservation Agents						
<b>Executive Management Team</b>	<b>Full-time</b>	<b>Part-Time</b>	<b>Salary</b>	<b>Total Salary</b>	<b>Total Benefits</b>	<b>Total</b>
General Manager						
Assistant GM						
Sales Director						
Maintenance Director						
Accounting Director						
HR Manager						
F & B Director						
Retail Director						
FO/Guest Service Director						
Housekeeping Director						
Director of Aquatics						
<b>Manager Level Team</b>	<b>Full-time</b>	<b>Part-Time</b>	<b>Salary</b>	<b>Total Salary</b>	<b>Total Benefits</b>	<b>Total</b>
Sales Manager						
Catering Sales Manager						
Sales Coordinator						
Buildings Maintenance Manager						
Aquatics Maintenance Manager						
Aquatics Techs						
Accounting Manager						
Accounts Payable Clerk						
Accounting Cash Control Section Mgr						
IT Manger						
HR Manager						
Payroll Clerk- Benefits						

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Exec Chef						
F & B Restaurant Manager						
F & B Fast Foods Manager						
Banquet Manager						
AV Tech						
Retail Gift Manager						
FEC Manger						
Spa Manager						
<b>Manager Level Team</b>	<b>Full-time</b>	<b>Part-Time</b>	<b>Salary</b>	<b>Total Salary</b>	<b>Total Benefits</b>	<b>Total</b>
Front Desk Manager						
Securtiy Manager						
Activities Manager						
Housekeeping Manager						
Laundry Manager						
Housekeeping Office Manager						
Floor Managers						
Aquatics Lifeguard Manager						
Aquatics Training Manager						
Aquatics Section Manager						
<b>Hourly Team Members</b>	<b>Full-time</b>	<b>Part-Time</b>	<b>Salary</b>	<b>Total Salary</b>	<b>Total Benefits</b>	<b>Total</b>
Sales & Marketing						
Building and Grounds Maintenance						
Aquatic Maintenance						
Accounting						
Human Resources						
Food and Beverage						
Retail						
FEC - Indoor						
Outdoor attractions						

Front Office						
Security						
Housekeeping & Laundry						
Aquatics						
Adventure Park/Tubing Hill						
<b>Totals</b>				<b>\$ 7,016,000</b>	<b>\$ 1,429,900</b>	<b>\$ 8,445,900</b>
<b>Total Staff</b>	<b>240</b>	<b>160</b>				
<b>Total FTEs</b>	<b>280</b>					

<b>Appendix Table 5 Staffing Plan by Position - Entertainment Village All Scenarios</b>						
<b>Venue Managers</b>	<b>Full-time</b>	<b>Part-Time</b>	<b>Salary</b>	<b>Total Salary</b>	<b>Total Benefits</b>	<b>Total</b>
CineBowlGrille						
Entertainment						
Dining						
Retail						
Daycare/Spa						
Market						
<b>Skilled Positions</b>	<b>Full-time</b>	<b>Part-Time</b>	<b>Salary</b>	<b>Total Salary</b>	<b>Total Benefits</b>	<b>Total</b>
CineBowlGrille						
Entertainment						
Dining						
Retail						
Daycare/Spa						
Market						
<b>Line Positions</b>	<b>Full-time</b>	<b>Part-Time</b>	<b>Salary</b>	<b>Total Salary</b>	<b>Total Benefits</b>	<b>Total</b>
CineBowlGrille						
Entertainment						

Dining						
Retail						
Daycare/Spa						
Market						
<b>Clerk Positions</b>	<b>Full-time</b>	<b>Part-Time</b>	<b>Salary</b>	<b>Total Salary</b>	<b>Total Benefits</b>	<b>Total</b>
CineBowlGrille						
Entertainment						
Dining						
Retail						
Daycare/Spa						
Market						
<b>Totals</b>				<b>\$ 9,571,520</b>	<b>\$ 2,087,875</b>	<b>\$ 11,659,395</b>
<b>Total Staff</b>	<b>324</b>	<b>72</b>				
<b>Total FTEs</b>	<b>342</b>					

<b>Appendix Table 6 Staffing Plan by Position - Monster Golf Course All Scenarios</b>						
<b>Golf Clubhouse Staff</b>	<b>Full-time</b>	<b>Part-Time</b>	<b>Salary</b>	<b>Total Salary</b>	<b>Total Benefits</b>	<b>Total</b>
Golf Pro						
Assistant Golf Pro						
Clubhouse Manager						
Food Service Manager						
Golf Clubhouse Staff						
F&B Staff						
<b>Golf Grounds Staff</b>	<b>Full-time</b>	<b>Part-Time</b>	<b>Salary</b>	<b>Total Salary</b>	<b>Total Benefits</b>	<b>Total</b>
Superintendent						
Assistant Super						

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Landscape Manager						
Groundkeeping Staff						
<b>Totals</b>				<b>\$ 864,000</b>	<b>\$ 133,800</b>	<b>\$ 997,800</b>
<b>Total Staff</b>	<b>15</b>	<b>40</b>				
<b>Total FTEs</b>	<b>25</b>					

**Appendix Table 7  
Staffing Plan by Position - Montreign Resort Casino  
Low-Revenue Case, "With Regional Competition" Scenario**

<b>Position</b>	<b>FTE Employees</b>	<b>Salary</b>	<b>Total Salary</b>	<b>Total Benefits</b>	<b>Total Salary &amp; Benefits</b>
CEO					
COO					
Legal					
Vice President of Government Relations					
Executive Assistant					
Internal Audit					
Executive Director of Finance					
Director of Purchasing					
Buyers					
Accountants					
Senior Accountants					
Analysts					
Payroll (1 AP/Payroll Manager)					
Accounts Payable					
Revenue Audit					

(1 Manager)	
Drop Team (1 Manager & 2 Supervisors)	
Cage (one director of cage/count)/Cashiers	
Warehouse (1 Manager)	
Accounting Clerks	
Storeroom	
Executive Director of Hotel Operations	
Wardrobe	
Director of Housekeeping	
Laundry Manager	
Front Desk (includes Bell/Door and Desk Clerks)	
Room Attendants	
Laundry Room	
Linen Attendants	
All supervisors - Hotel Operations	
Retail	
Spa/Pool	
Valet Management	
Valet	
Executive	



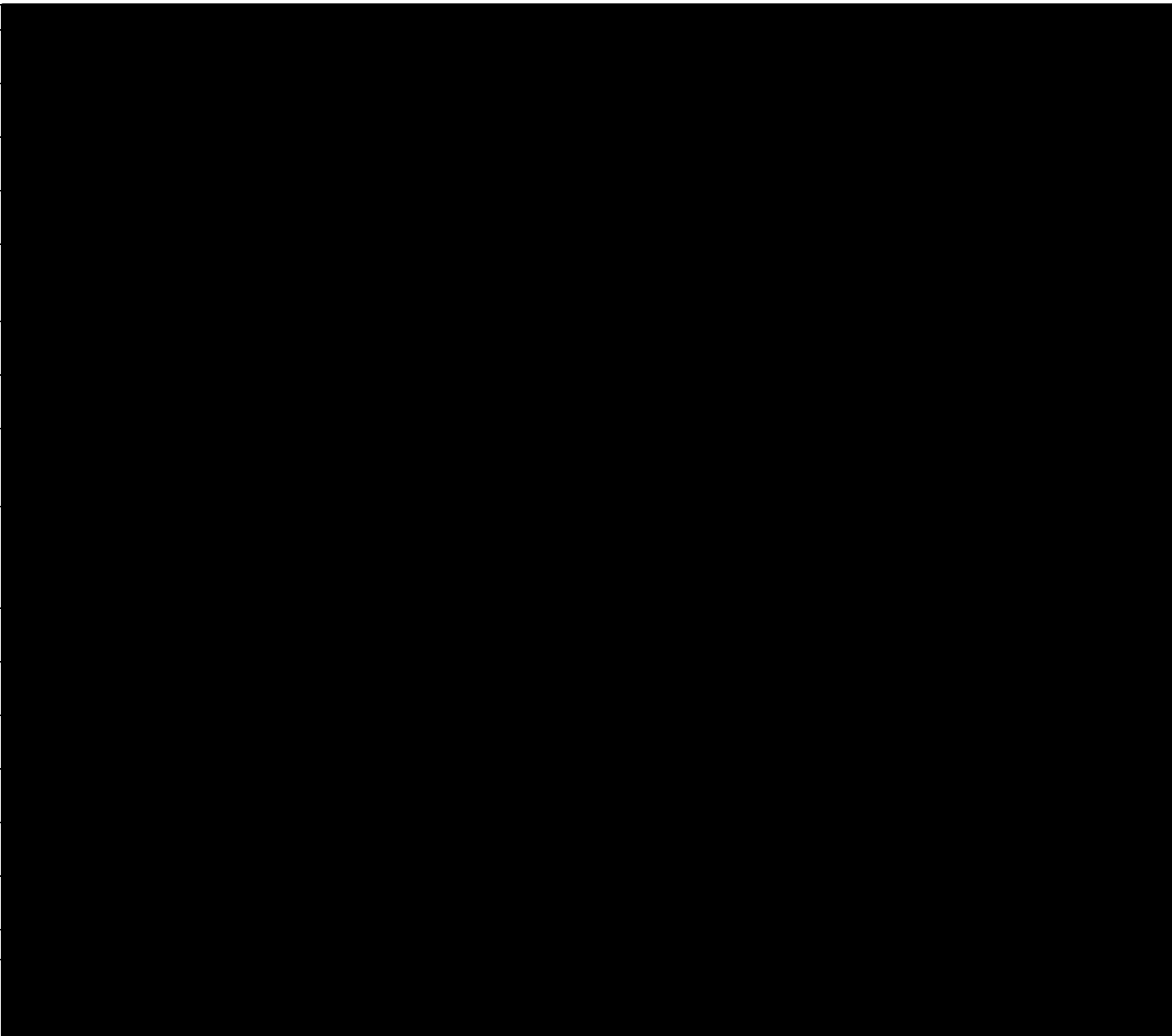
Director of F&B	
Executive Chef	
Front of the House Manager/Beverage	
Beverage Shift Managers	
Steakhouse	
Buffet	
Sports Bar	
Casino Service Bar (2)	
Banquet Manager	
Banquet Sales	
Banquet average FTEs service staff	
Bar backs	
Sports Bar and Grab and Go Management	
Culinary Grand Total	
Cocktail Servers	
Director and Shift Managers (1 Director)	
Laborers	
Groundskeepers	
Carpenters/Painters/Electricians/Plumbers	
Public Areas Management (1	

Director, 3 Shift Managers)	
Attendants	
Director of Security and Shift Managers(1 Director)	
Security Officers, all	
EMTs	
Executive Director of Marketing	
Players Club	
Bus Marketing (1 Manager)	
Hosts/Player Development (1 Manager)	
Advertising	
Promotions	
Entertainment	
Hotel Sales	
PBX/Reservations (includes 1 Manager and 3 Shift Managers)	
Administration	
Human Resources (1 Director)	
Risk Management	
IT (1 Director)	
Total (1 Director, 1 Tech Manager, 1 Floor Manager)	

Total (1 Director)				
Director and Shift Managers (1 Director)				
Floor Supervisors				
Dealers				
Admin. Support				
Credit				
<b>Grand Total</b>				
<b>Average Salary/FTE</b>		<b>\$ 35,070.82</b>		

**Appendix Table 8  
Staffing Plan by Position - Montreign Resort Casino  
Average-Revenue Case, "With Regional Competition" Scenario**

<b>Position</b>	<b>FTE Employees</b>	<b>Salary</b>	<b>Total Salary</b>	<b>Total Benefits</b>	<b>Total Salary &amp; Benefits</b>
CEO					
COO					
Legal					
Vice President of Government Relations					
Executive Assistant					
Internal Audit					
Executive Director of Finance					
Director of					

Purchasing	
Buyers	
Accountants	
Senior Accountants	
Analysts	
Payroll (1 AP/Payroll Manager)	
Accounts Payable	
Revenue Audit (1 Manager)	
Drop Team (1 Manager & 2 Supervisors)	
Cage (one director of cage/count)/Cashiers	
Warehouse (1 Manager)	
Accounting Clerks	
Storeroom	
Executive Director of Hotel Operations	
Wardrobe	
Director of Housekeeping	
Laundry Manager	
Front Desk (includes Bell/Door and Desk Clerks)	

Room Attendants	
Laundry Room	
Linen Attendants	
All supervisors - Hotel Operations	
Retail	
Spa/Pool	
Valet Management	
Valet	
Executive Sous Chef	
Executive Director of F&B	
Executive Chef	
Front of the House Manager/Beverage	
Beverage Shift Managers	
Steakhouse	
Buffet	
Sports Bar	
Casino Service Bar (2)	
Banquet Manager	
Banquet Sales	
Banquet average FTEs service staff	
Bar backs	
Sous Chef Coffee	

Shop + Chef	
Sports Bar and Grab and Go Management	
Culinary Grand Total	
Cocktail Servers	
Director and Shift Managers (1 Director)	
Laborers	
Groundskeepers	
Carpenters/Painters/Electricians/Plumbers	
Management (1 Director, 3 Shift Managers)	
Attendants	
Director of Security and Shift Managers(1 Director)	
Security Officers, all	
EMTs	
Executive Director of Marketing	
Players Club	
Bus Marketing	
Hosts/Player Development (1 Manager)	
Advertising	

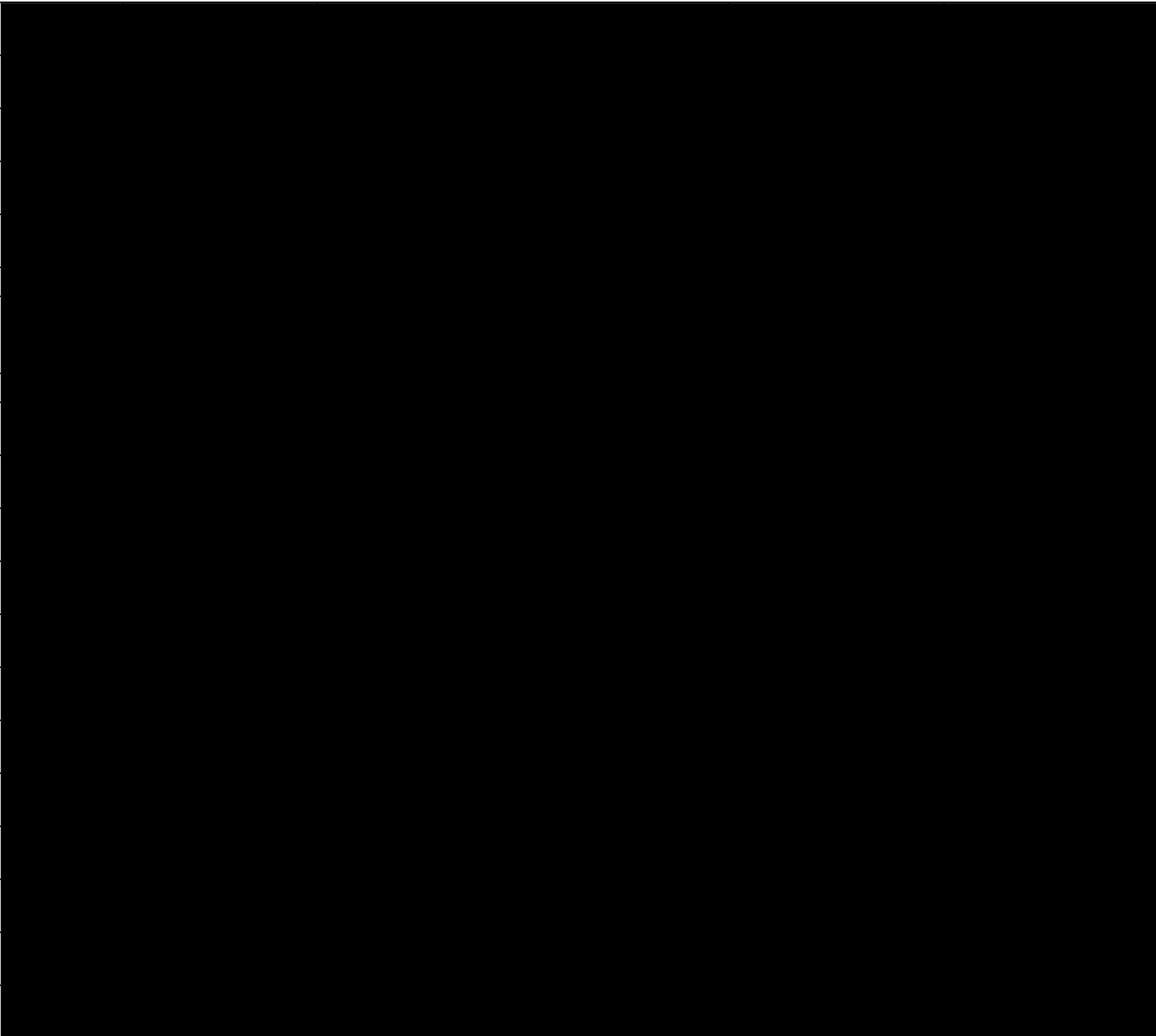
Promotions					
Hotel Sales					
PBX/Reservations (includes 1 Manager and 3 Shift Managers)					
Human Resources (1 Director)					
Risk Management					
IT (1 Director)					
Total (1 Director, 1 Tech Manager, 1 Floor Manager)					
Total (1 Director)					
Director and Shift Managers (1 Director)					
Floor Supervisors					
Dealers					
Admin. Support					
Credit					
<b>Grand Total</b>					
<b>Average Salary/FTE</b>		<b>\$ 34,894.95</b>			

**Appendix Table 9  
Staffing Plan by Position - Montreign Resort Casino  
High-Revenue Case, "With Regional Competition" Scenario**

<b>Position</b>	<b>FTE Employee s</b>	<b>Salary</b>	<b>Total Salary</b>	<b>Total Benefits</b>	<b>Total Salary &amp; Benefits</b>
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CEO	
COO	
Legal	
Vice President of Government Relations	
Executive Assistant	
Internal Audit	
Executive Director of Finance	
Director of Purchasing	
Buyers	
Accountants	
Senior Accountants	
Analysts	
Payroll (1 AP/Payroll Manager)	
Accounts Payable	
Revenue Audit (1 Manager)	
Drop Team (1 Manager & 2 Supervisors)	
Cage (one director of cage/count)/Cashiers	
Warehouse (1 Manager)	



Accounting Clerks	
Storeroom	
Executive Director of Hotel Operations	
Wardrobe	
Director of Housekeeping	
Laundry Manager	
Front Desk (includes Bell/Door and Desk Clerks)	
Room Attendants	
Laundry Room	
Linen Attendants	
All supervisors - Hotel Operations	
Retail	
Spa/Pool	
Valet Management	
Valet	
Executive Sous Chef	
Executive Director of F&B	
Executive Chef	
Front of the House Manager/Beverage	
Beverage Shift Managers	

Steakhouse	
Buffet	
Sports Bar	
Casino Service Bar (2)	
Banquet Manager	
Banquet Sales	
Banquet average FTEs service staff	
Bar backs	
Sous Chef Coffee Shop + Chef	
Sports Bar and Grab and Go Management	
Culinary Grand Total	
Cocktail Servers	
Director and Shift Managers (1 Director)	
Laborers	
Groundskeepers	
Carpenters/Painters/ Electricians/Plumber s	
Management (1 Director, 3 Shift Managers)	
Attendants	
Director of Security and Shift Managers(1	

Director)	[Redacted]
Security Officers, all	
EMTs	
Executive Director of Marketing	
Players Club	
Bus Marketing	
Hosts/Player Development (1 Manager)	
Advertising	
Promotions	
Hotel Sales	
PBX/Reservations (includes 1 Manager and 3 Shift Managers)	
Human Resources (1 Director)	
Risk Management	
IT (1 Director)	
Total (1 Director, 1 Tech Manager, 1 Floor Manager)	
Total (1 Director)	
Director and Shift Managers (1 Director)	
Floor Supervisors	
Dealers	
Admin. Support	

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Attachment VIII.B.7.a.-1

Credit					
<b>Grand Total</b>	<b>730</b>		<b>\$ 25,473,311</b>	<b>\$ 5,780,969</b>	<b>\$ 31,254,280</b>
<b>Average Salary/FTE</b>		<b>\$ 34,894.95</b>			