

**The Great Allegheny Passage
Economic Impact Study
(2007-2008)**

**For
The Progress Fund's Trail Town Program
Laurel Highlands Visitors Bureau
and
Allegheny Trail Alliance**

Job #07-294

August 7, 2009

**campus
inc**

Table of Contents

Background and Methodology.....	1
Background and Objectives	2
Methodology	3
Analytical Notes	5
Executive Summary.....	6
Phase I: Business Survey.....	Appendix A
Phase II: Trail User Survey	Appendix B
Phase III: Business Survey	Appendix C
Calculated Receipts Model.....	Appendix D



Background and Methodology

Background and Objectives

The Progress Fund's Trail Town Program, Laurel Highlands Visitors Bureau (LHVB), and the Allegheny Trail Alliance (ATA) contracted Campos Inc to conduct three phases of research:

- Phase I, economic impact research among businesses located on and around the trail (completed in 2008)
- Phase II, marketing research among trail users (conducted throughout 2008 and reported in 2009)
- Phase III, follow-up economic impact research among businesses (completed in 2009).

The objectives for each phase of the study included the following:

Phases I and III:

- To obtain gross sales revenue from trail side and trail-related businesses for 2006 and 2007 (Phase I) and 2008 (Phase III).
- To determine if businesses expanded operations in the past year and/or if they have plans to expand in the upcoming year.
- To determine if businesses created new employee positions in the past year and/or if they have plans to add positions in the upcoming year.
- To identify other actions or indicators that may have occurred as a direct result of the revitalization around the completion of the Great Allegheny Passage.

Phase II:

- To profile trail visitors' usage of the trail (i.e., how often they visit, purpose of visit, hours spent, etc.).
- To determine group characteristics (i.e. ages, gender, income, etc).
- To establish the ZIP code origin of the visitor.
- To determine mode of transportation to arrive at trail and one-way distance.
- To determine how much was spent in various categories such as bike rental, equipment, food and drink, gasoline, retail shopping, grocery/convenience store purchases, lodging, etc.
- To profile dining habits in terms of bringing food, purchasing food for picnics/"on the go", dining at restaurants, and reasons for choosing that option.
- To identify any unmet needs of trail users.
- To determine reasons for not visiting the trail areas among prospective visitors that did not follow through with a visit.

Background and Methodology

Methodology

Phases I and III:

Campos Inc designed the Phase I survey instrument and made minor revisions for Phase III with input and approval from the Trail Town Program, LHVB, and ATA.

Each phase of the economic impact among businesses utilized a multimodal data collection methodology, mail, web, and telephone interviews. Data collection for Phase I took place between March 17, 2008 and April 24, 2008 while Phase III data collection started March 30, 2009 and ended May 28, 2009.

Overall, for each phase businesses were surveyed as follows:

	Phase I	Phase III
Mail/fax	58	64
Online	30	20
Phone	29	36
Total Completes	117	120

All completed interviews were edited, coded, computer tabulated, and analyzed by Campos Inc.

Copies of the questionnaires can be found in Appendixes A and C.

Phase II:

Campos Inc designed the survey instrument with input and approval from the Trail Town Program, LHVB, and the ATA.

The intercept survey was administered by volunteers to trail users at specific locations along the trail and the completed surveys were entered online.

Overall, more than 1,000 hours were invested by volunteers over the course of the 6 month period administering surveys and entering data; ultimately saving the Trail Town Program, LHVB, and the ATA upwards of \$25,000 in potential data collection costs.

Background and Methodology

A total of 1,272 intercept surveys were administered at eight different locations along the Great Allegheny Passage starting on May 23, 2008 and ending on October 26, 2008.

Intercept surveys were collected as follows:

	Completes
Weekdays (Mon.-Thurs.)	664
Weekends (Fri.-Sun.)	571
Summer Holidays*	37
Total Completes	1,272

**Note: Memorial Day, 4th of July, or Labor Day*

In addition to the intercept survey, a supplemental sample was collected online among individuals that had requested information about the trail within the past year.

The survey instrument for this supplemental sample was nearly identical to the intercept survey with the addition of several qualifying questions and a series of unique questions aimed at discovering reasons that non-visitors chose not to visit the trail/region and identifying any alternative plans/trips.

A total of 302 respondents completed the supplemental survey between October 8, 2008 and November 29, 2008 with 228 reporting that they visited/planned to visit the trail and 74 respondents reporting that they had not/did not plan to visit the trail.

All completed surveys were edited, coded, computer tabulated, and analyzed by Campos Inc.

Copies of the questionnaires can be found in Appendix B.

Analytical Notes

- Based on their statistical accuracy (SA) scores at the 95% confidence level, there is a one in twenty (20) chance that the "true" measurements observed among the following sample sizes would fall outside of these ranges:
 - The Phase I sample of 117 yielded a SA of $\pm 7.14\%$.
 - The Phase II (intercept) sample of 1,272 yielded a SA of $\pm 2.75\%$.
 - The Phase II (supplemental) sample of 321 yielded a SA of $\pm 5.64\%$.
 - The Phase III sample of 120 yielded a SA of $\pm 7.9\%$.
- Where appropriate, statistical testing was conducted to determine significant differences between:
 - *Business types and county locations* for Phases I and III.
 - *Locations of interview, type of trail user, and various demographics* for Phase II.
- Due to small sample sizes, caution should be used when interpreting some of the subgroup analysis results. While some subgroups may have been too small to draw statistically valid conclusions, patterns may have emerged that can be useful.
- Throughout the report, percentages may not add to 100% because of rounding and/or multiple responses.
- The term *net* is used in some tables in this report. *Net* is the summary of a group of related responses and represents the percentage of *respondents* who made one or more comments in that category/group.
- *Base* is the number of respondents who were asked a particular question. At times, questions are skipped by some respondents based on their answers to previous questions.
- A *top-two box* score refers to the two highest responses on a rating scale (for example, *excellent* and *very good*), that have been combined for reporting purposes.
- Several tables throughout the report show only the most frequently mentioned responses. For a complete listing of responses, please refer to Computer Tables, furnished under a separate cover.



Executive Summary

Executive Summary

The Great Allegheny Passage (GAP) is a 132-mile system of biking and hiking trails that connects Cumberland, MD to McKeesport, PA (near Pittsburgh, PA). In 2006, the GAP was connected to the C & O Canal Towpath in Cumberland, MD creating a continuous non-motorized corridor, 318 miles long, from McKeesport to Washington, DC. The Progress Fund's Trail Town Program, Laurel Highlands Visitors Bureau (LHVB), and Allegheny Trail Alliance (ATA) contracted Campos Inc to conduct three phases of research aimed at discovering the economic impact that the completion of the trail has had on the trail towns and businesses located near or along the trail.

On average, business owners indicated that one-quarter of their gross revenue was directly attributed to trail users and two-thirds reported that they experienced at least some increase in gross revenue because of their proximity to the trail. Over one-quarter of all businesses that were surveyed mentioned that they have or plan to either expand their operations or hire additional staff because of the impact of the trail.

- Generally speaking, lodging/hotel establishments and outdoor/trail related businesses reported the largest increases in their estimated annual revenue compared to the other business types.
- On average, businesses located in Fayette County, Somerset County, and Allegany County, MD provided the highest estimation in regard to the percentage of their gross annual revenue that could be directly attributed to the trail.
- Among those surveyed over the past two years \$23,878,495 worth of receipts (actual revenue)* was attributed to the trail (\$11,990,990 in 2007 and \$11,887,505 in 2008) and \$4,372,190 worth of wages* were paid to employees of those respective businesses (\$2,078,956 in 2007 and \$2,293,234 in 2008).

When projecting average total receipts across the businesses included in the sample universe, **trail attributed revenue in 2007 was \$32,614,703 and it was projected that businesses distributed \$6,273,927 in wages.** Despite the tough economic times, **in 2008 these figures actually increased to projected receipts and wages of \$40,677,299 and \$7,500,798, respectively.**

**See Appendix D at the end of the report for a detailed model of the receipt calculation.*

Executive Summary

Trail users' purchasing and usage behaviors differed depending on which type of trail user they were. Not surprisingly, trail users traveling 50 miles or more to arrive at the trail spent approximately twice as much in trail communities as those traveling less than 50 miles.

- Four in ten trail users that were surveyed planned an overnight stay as part of their trip. **On average, these overnight trail users spent \$98 a day in the trail communities and on lodging.**
 - Over one-third of the overnight trail users reported household incomes of \$100K or more.
- The remaining trail users surveyed were either local residents or were enjoying a day trip. These local/day trip trail users spent an average of \$13 a day in the trail communities.
- The average distance traveled to arrive at the trailhead was 131 miles and the median distance was 20 miles. **On average, overnight trail users traveled 289 miles with a median distance of 90 miles.**
- Biking was the primary activity being performed by approximately nine in ten trail users. **Nearly all of the overnight trail users reported biking as their primary activity while using the trail.**
- Over three-quarters of the overnight trail users reported using the trail for recreation. In contrast, using the trail for health and/or fitness was mentioned by more than half of the local and day trip trail users.
- Trail users from 670 unique postal codes were surveyed; this included nearly every state in the continental United States and parts of Canada.
- Over eight in ten trail users indicated that they were 35 years of age or older.

***Appendix A – Phase I: Business Survey
(2008)***

Trail Town Business Survey

1. What is the primary classification of this business location? *Circle one number.*
 - Bike rental/sales/supplies..... 01
 - Campgrounds..... 02
 - Convenience/grocery store 03
 - Hotel/motel/B&B..... 04
 - Outdoor recreation/outfitter 05
 - Pharmacy/drug store..... 06
 - Restaurant/tavern/café/ice cream shop 07
 - Retail/gift/specialty store 08
 - Transportation/shuttling..... 09
 - Other _____ .. 10

2. How long have you been in business in this location?
 _____ years _____ months

3. What months of the year do you consider to be your...? *Circle the months.*
 - a) **Peak season months:**

Jan	Feb	Mar	Apr	May	Jun
Jul	Aug	Sep	Oct	Nov	Dec

 - b) **Off-peak season months:**

Jan	Feb	Mar	Apr	May	Jun
Jul	Aug	Sep	Oct	Nov	Dec

- 3c. Is your business closed for more than 2 weeks in any given month during the year?
 - Yes 1
 - No..... 2

- 3d. If yes, which months?

Jan	Feb	Mar	Apr	May	Jun
Jul	Aug	Sep	Oct	Nov	Dec

4. How many persons, including yourself if appropriate, do you employ during...?
 - a) Peak season: **full-time** _____
 part-time _____

 - b) Off-peak season: **full-time** _____
 part-time _____

5. On average, how many hours per week does the *typical* employee work during...?
 - a) Peak season: **full-time** _____
 part-time _____

 - b) Off-peak season: **full-time** _____
 part-time _____

6. What impact did the trail have on the location of your business?
 - Very strong influence 1
 - Strong influence 2
 - Some influence 3
 - No influence 4

7. What impact has the trail system had on this business location in the past year?
 - Increased sales/revenue significantly 1
 - Increased sales/revenue somewhat 2
 - Decreased sales/revenue somewhat..... 3
 - Decreased sales/revenue significantly ... 4
 - Has had no impact..... 5
 - Not applicable/Don't know 6

8. Has the trail had any impact on your decision to do the following with respect to your operations?
 - Expand your operations in the past year 1
 - Make plans to expand your operations... 2
 - Downsize your operations in the past year 3
 - Make plans to downsize your operations 4
 - None 5
 - (If none or downsizing, please go to Q9)*

- 8a. If expanding, did/will you expand your operations...?
 - At your current business location..... 1
 - At another location of the trail system..... 2
 - At a location that is not part of the trail system..... 3
 - Other _____..... 4

9. Has the trail had any impact on your decision to do the following with respect to your workforce?
 - Create new positions in the past year..... 1
 - Make plans to create new positions..... 2
 - Eliminate positions in the past year 3
 - Make plans to eliminate positions..... 4
 - None 5

10. Approximately what were the gross revenue figures for this business location in...?
 - 2006:** \$ _____
 - 2007:** \$ _____

11. What percent of your 2007 annual business would you estimate could be largely attributable to the existence of the area's biking/hiking trail?
 _____ %

OVER

(Answer question 12 if your business is a retail/gift or bike store)

12. Do you offer shipping services for customer purchases?

- Yes 1
- No..... 2
- Not applicable 3

13. Please explain any other actions that you have taken to attract and/or cater to trail users.

14. Feel free to make any comments related to the economic environment of your community, the impact of the trail, and/or the trail itself.

Please remember that any business information you share will be treated as strictly confidential and will be reported as aggregated numbers only.

Optional Information (Please complete if you would like to receive a copy of the key findings to be prepared by Campos Inc. We encourage electronic distribution to save paper.)

Name: _____

Business: _____

Address: _____

City: _____ State: _____ ZIP: _____

Phone (include area code): _____

email address: _____

Please complete your survey online at www.surveywriter.net/in/survey/survey47/07-294a.asp, or return your completed survey in the postage-paid, provided envelope addressed to:

**Allegheny Trail Alliance
PO Box 501
Latrobe, PA 15650**

***Appendix B – Phase II: Trail User Survey
(2008)***

2008 Trail Users Survey

Survey ID#: _____
 Date: _____
 Start Time: _____ Stop Time: _____
 Location: _____

Q1. Where did you start on the trail?

Q2. Will you be/have you been on the trail for successive days?
 Yes _____ **(Record Number)** 1 **^^Q22**
 No 2

Q3. What form of transportation did you use to get to the trail today?
 Bike 1
 Car/truck/van (personal) 2
 Car/truck/van (friends/family) 3
 Group tour bus 4
 Private shuttle service 5
 Public transportation (bus, taxi, etc.) 6
 Walked 7
 Other _____ 8

Q4. Where are you ending on the trail?

Q5. How far did you travel, **ONE WAY**, to come to the trail?
(Record Number) _____ Miles

Q6. How often, on average, do you use the trail?
 Once a week or more often 1
 Several times a month 2
 Several times a year 3
 Once a year 4
 This is my first time 5 **Skip to Q7**

Q6a. What days of the week do you typically visit the trail?
(Select all that apply)
 Monday-Thursday 1
 Friday 2
 Saturday 3
 Sunday 4

Q6b. What time(s) of year do you typically visit the trail?
(Select all that apply)
 Spring 1
 Summer 2
 Fall 3
 Winter 4
 Don't know/No pattern 5

Q7. Gender: **(Record by observation)**
 Male 1
 Female 2

Q8. Which of the following best identifies your age group?
(Read List)
 16-24 1
 25-34 2
 35-44 3
 45-54 4
 55-64 5
 65+ 6

Q9. What is your zip/postal code? _____

Q10. How many persons were in your group today?
 Just myself 1 **Skip to Q12b**
 Other **(Record Number)** 2

Q11. What type of group are you traveling with?
 Personal group of friends/family 1
 Packaged trip (commercial) 2
 Packaged trip (private) 3
 Fundraising trip 4
 Other _____ 5

Q12a. How many persons in your group are in the following age categories? **(Record Number)**
 Under 10 _____ 35-44 _____
 10-15 _____ 45-54 _____
 16-24 _____ 55-64 _____
 25-34 _____ 65 or older _____

Q12b. How many trips will each person in your group make to the trail this calendar year? **(Record Number)**
 You _____ Person 4 _____
 Person 1 _____ Person 5 _____
 Person 2 _____ Person 6 _____
 Person 3 _____ Person 7 _____

Q13. What did you/your group do on the trail today?
(Select all that apply)
 Bike 1
 Hike/Walk 2
 Jogging/Running 3
 Fishing 4
 Birding/Bird Watching 5
 Other _____ 6

Q13a. How many persons in your group brought their own recreational equipment/gear?

Q13b. How many persons in your group rented their equipment/gear?

Q14. What was your/your group's primary reason for using the trail today? **(Read List only if necessary)**
 Commuting 1
 Fitness training (marathon, triathlon) 2
 Health and exercise 3
 Recreation 4
 Other _____ 5

Q15. Have you/your group, or do you/your group plan to, purchase or rent equipment, food, clothing, souvenirs, etc., in the communities along the trail or trailhead today?
 Yes 1
 No 2 **Skip to Q16**

Q15a. What do you estimate **your** total spending will be in the communities today on....? **(If with group ask to exclude)**
 Beverages..... \$ _____
 Clothing \$ _____
 Candy/snacks \$ _____
 Daily Equipment rental (bikes, etc.) \$ _____
 Ice Cream..... \$ _____
 Restaurants..... \$ _____
 Souvenirs \$ _____
 Transportation (shuttling, taxi, etc.)..... \$ _____
 Other (sunscreen, film, etc.)..... \$ _____
 Individual Package Cost \$ _____

(i.e., if package cost is \$800 for food, lodging, and equipment, do not input \$ for those categories)

Q15b. What do you estimate **your group's** total spending will be in the communities today on....? **(Don't ask if alone)**

Beverages..... \$ _____
 Clothing \$ _____
 Candy/snacks \$ _____
 Equipment rental (bikes, canoes, etc.) \$ _____
 Ice Cream..... \$ _____
 Restaurants..... \$ _____
 Souvenirs \$ _____
 Transportation (shuttling, taxi, etc.)..... \$ _____
 Other (sunscreen, film, etc.)..... \$ _____
 Estimated group package cost..... \$ _____

(If unknown or can't estimate, SKIP group package cost)

Q16. In conjunction with your trip, have or will you plan an overnight stay?

Yes 1
 No 2 **Skip to Q17**

Q16a. In what type of accommodation do you plan on staying?

Bed and Breakfast 1
 Campground..... 2
 Friend or Relatives Home 3 **Skip to Q17**
 Motel/Hotel 4
 Other..... 5

Q16b. How much do you plan to spend for your overnight accommodations **(per night)** ? \$ _____

Q16c. How many overnight stays have you/do you plan to have in conjunction with your visit to the trail?

Tonight only..... 1
 Two or more..... 2
 Not sure..... 3
 Other..... 4

Q17. How did you originally hear or find out about the trail?

(Select all that apply and Record media source)

Word of mouth (friends, family, etc.)..... 01
 Bike/Recreation Shop or Store 02
 Driving past/Roadside sign..... 03
 Internet search 04
 Internet web site 05
 Live by the trail..... 06
 Magazine 07
 Newspaper 08
 Other 09
 Don't recall/don't know..... 10

Q18. Which category best describes your total household income before taxes? **(Read List)**

Less than \$25K 1
 \$25K to \$50K 2
 \$51K to \$100K 3
 \$101K to \$150K 4
 \$151K to \$200K 5
 More than \$200K..... 6
 Refused **(Don't read)**..... 7

Q19. How would you rate your overall experience on the trail today? **(Read List)**

Excellent 1 ****Q22**
 Very good 2 ****Q22**
 Good 3 ****Q22**
 Fair..... 4
 Poor..... 5
 Don't know **(Don't read)**..... 6

Q20. What else about the trail itself could make your experience better?

Q21. What else about the trail communities could make your experience better?

Q22. Additional comments?

****Note:** If trail user provided at least a **good** rating for overall experience (Q19) then ask for reason why?

^^Note: If respondent(s) is on a multiple day trip record how they arrived at and are planning to return to their original departure point.

THANK YOU!!

***Appendix C – Phase III: Business Survey
(2009)***

Trail Town Business Survey

1. What is the primary classification of this business location? *Circle one number.*
 - Bike rentals/repairs/sales/supplies 01
 - Campgrounds..... 02
 - Convenience/grocery store 03
 - Hotel/motel/B&B..... 04
 - Outdoor recreation/outfitter 05
 - Pharmacy/drug store..... 06
 - Restaurant/tavern/café/ice cream shop 07
 - Retail/gift/specialty store 08
 - Transportation/shuttling..... 09
 - Other _____ .. 10

2. How long have you been in business in this location?
 _____ years _____ months

3. What months of the year do you consider to be your...? *Circle the months.*
 - a) **Peak season months:**

Jan	Feb	Mar	Apr	May	Jun
Jul	Aug	Sep	Oct	Nov	Dec

 - b) **Off-peak season months:**

Jan	Feb	Mar	Apr	May	Jun
Jul	Aug	Sep	Oct	Nov	Dec

- 3c. Is your business closed for more than 2 weeks in any given month during the year?
 - Yes 1
 - No..... 2

- 3d. If yes, which months?

Jan	Feb	Mar	Apr	May	Jun
Jul	Aug	Sep	Oct	Nov	Dec

4. How many persons, including yourself if appropriate, do you employ during...?
 - a) Peak season: **full-time** _____
 part-time _____

 - b) Off-peak season: **full-time** _____
 part-time _____

5. On average, how many hours per week does the *typical* employee work during...?
 - a) Peak season: **full-time** _____
 part-time _____

 - b) Off-peak season: **full-time** _____
 part-time _____

6. What impact did the trail have on the location of your business?
 - Very strong influence 1
 - Strong influence 2
 - Some influence 3
 - No influence 4

7. What impact has the trail system had on this business location in the past year?
 - Increased sales/revenue significantly 1
 - Increased sales/revenue somewhat 2
 - Decreased sales/revenue somewhat..... 3
 - Decreased sales/revenue significantly ... 4
 - Has had no impact..... 5
 - Not applicable/Don't know 6

8. Has the trail had any impact on your decision to do the following with respect to your operations?
 - Expand your operations in the past year 1
 - Make plans to expand your operations... 2
 - Downsize your operations in the past year 3
 - Make plans to downsize your operations 4
 - None 5

- 8a. If expanding, did/will you expand your operations...?
 - At your current business location..... 1
 - At another location of the trail system..... 2
 - At a location that is not part of the trail system..... 3
 - Other _____ 4

9. Has the trail had any impact on your decision to do the following with respect to your workforce?
 - Create new positions in the past year..... 1
 - Make plans to create new positions..... 2
 - Eliminate positions in the past year 3
 - Make plans to eliminate positions..... 4
 - None 5

10. Approximately what were the gross revenue figures for this business location in...? (*Do not use commas, etc. ex: \$1M=1000000*)

2007: \$ _____

2008: \$ _____

11. What percent of your 2008 annual business would you estimate could be largely attributable to the existence of the area's biking/hiking trail? (*Round to nearest percentage*)

_____ %

(Answer question 11a if your business is a bike store)

11a. What percent of your 2008 annual revenue would you estimate was generated through:

(Round to nearest percentages)

Rentals: _____ Repairs: _____ Sales: _____ Supplies: _____

(Answer question 12 if your business is a retail/gift or bike store)

12. Do you offer shipping services for customer purchases?

Yes 1

No..... 2

Not applicable 3

12a. What is your zip code? _____

13. Please explain any other actions that you have taken to attract and/or cater to trail users.

14. Feel free to make any comments related to the economic environment of your community, the impact of the trail, and/or the trail itself.

Please remember that any business information you share will be treated as strictly confidential and will be reported as aggregated numbers only.

Optional Information (Please complete if you would like to receive a copy of the key findings to be prepared by Campos Inc. We encourage electronic distribution to save paper.)

Name: _____

Business: _____

Address: _____

City: _____ State: _____ ZIP: _____

Phone (include area code): _____

Email address: _____

Please complete your survey online at www.gaptrailsurvey2009.campos.com, or return your completed survey in the postage-paid, provided envelope addressed to:

**Allegheny Trail Alliance
PO Box 501
Latrobe, PA 15650**

If you completed the online version of the survey, please do not mail this form. Thank you.

Appendix D – Calculated Receipts Model

Appendix D

In the 1998 Economic impact study, researchers calculated the amount of total sales (calculated receipts) that a business received from trail users by performing a calculation that included the following variables

- Average number of employees staffed:
 - Full-time/peak season (**FP**)
 - Full-time/off-peak season (**FO**)
 - Part-time/peak season (**PP**)
 - Part-time/off-peak season (**PO**)
- Average work hours per week:
 - Full-time employees/peak season (**FHP**)
 - Full-time employees/off-peak season (**FHO**)
 - Part-time employees/peak season (**PHP**)
 - Part-time employees/off-peak season (**PHO**)
- Number of months closed (**CM**)
- Number of months in off-peak season (**OM**)
- Estimated percentage of annual gross revenue attributed to the trail (%)
- Average employee wages by industry, derived from U.S. Bureau of Labor Statistics data (**AW**)

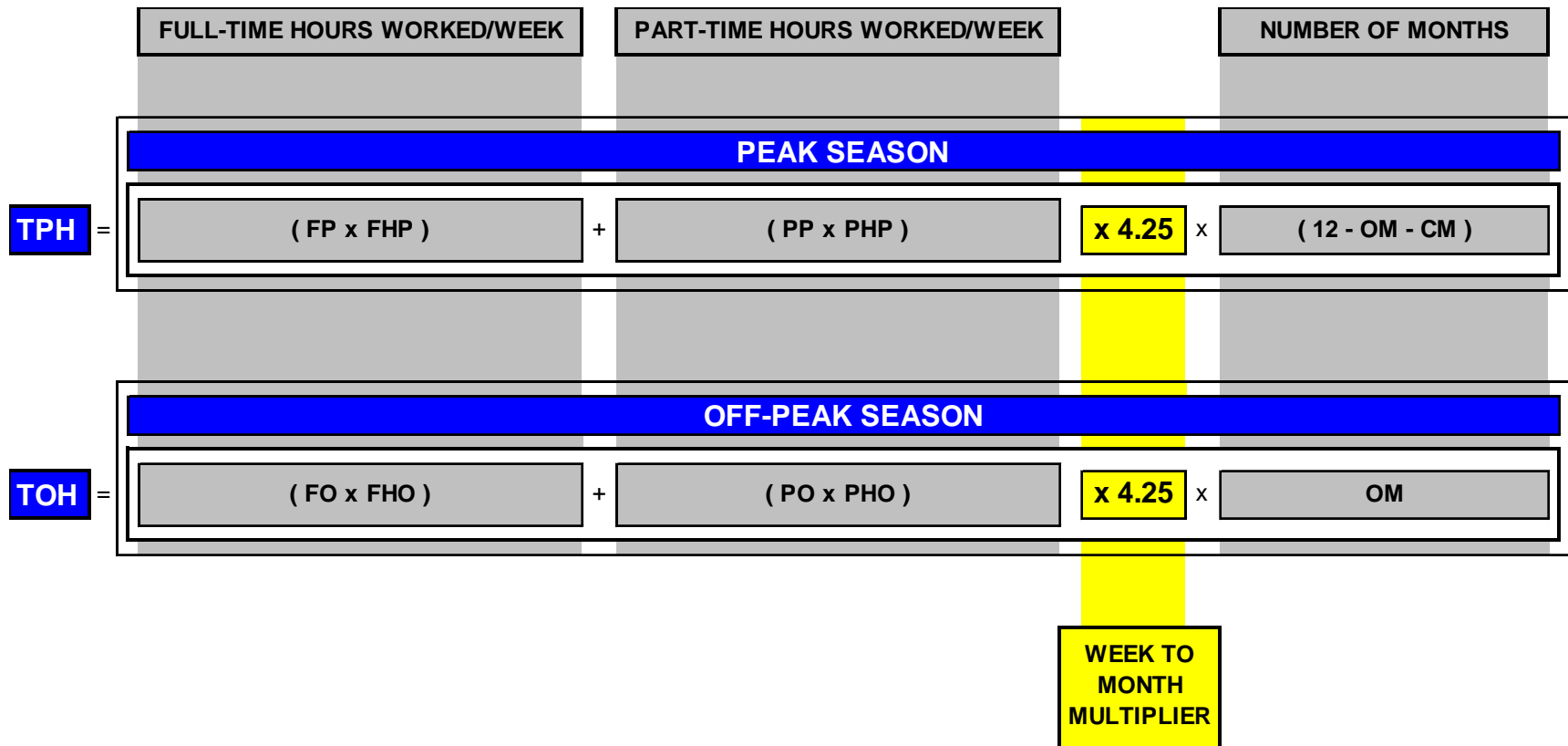
Occupation	Average Wage		
	1998	Phases I & III	% +/-
Retail/Cashiers	\$5.98	\$8.06	25.8%
Restaurant/Food service worker	\$6.29	\$7.86	20.0%
Lodging/Maids and housemen	\$8.18	\$11.14	26.6%

- Average ratio of earned revenue to such wages within a particular industry, derived from U.S. Bureau of Labor Statistics data (**R**)

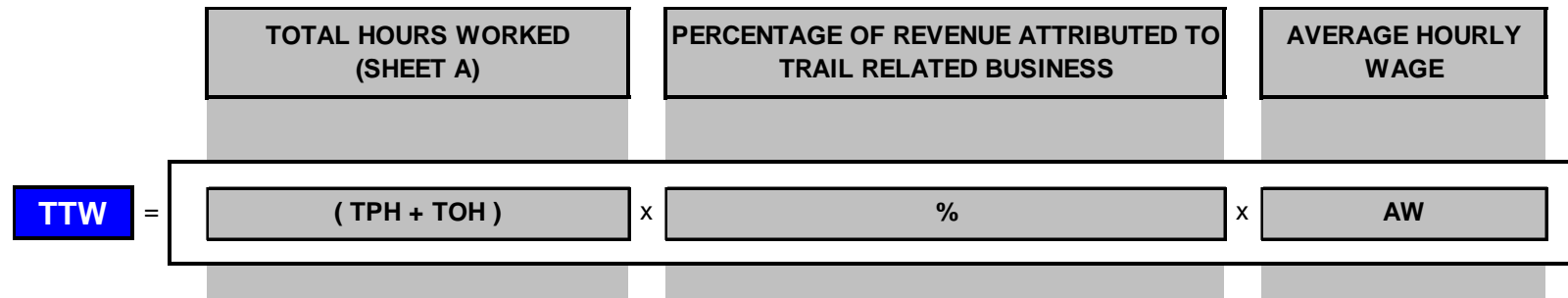
Industry	Revenue/Wage Ratio	
	1998	Phases I & III
Retail	9%	10%
Restaurant	26%	28%
Outdoor/Sporting Goods	8%	10%
Lodging	33%	30%

The following pages will model this formula in a “step-by-step” equation format using the variables listed above.

First, the total hours worked by all employees during the months of the Peak Season (**TPH**) and the months of the Off-Peak Season (**TOH**) must be determined using the following equation:



Next, using the appropriate average hourly wage (**AW**) for employees working in a specific industry that is published by the U.S. Bureau of Labor Statistics, the following equation is used to determine the total dollar amount that was paid to employees in wages for the time they spent accommodating/addressing trail attributed revenue sources (**TTW**):



Finally, using the appropriate revenue/wage ratio (**R**) published by the U.S. Bureau of Labor Statistics, which states the average amount of a businesses total revenue that is paid out in wages for a specific industry, **Calculated Receipts** are determined by performing the following equation:

