

APPENDIX J

ECONOMIC REPORT

AN ECONOMIC IMPACT ANALYSIS OF THE PROPOSED SUFFOLK COUNTY DECLARATION AS SURPLUS AND SALE OF COUNTY-OWNED LAND IN YAPHANK FOR MIXED-USE DEVELOPMENT PURPOSES

**By PMKB Consulting Associates LLC
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Background

PMKB Consulting Associates was asked to prepare an economic impact analysis of the proposed residential, commercial and sports-related facility at Yaphank. As proposed, the facility will include a mix of residential housing, offices, a hotel, retail and restaurant uses, a health club, day care facilities, an indoor arena and outdoor stadium, recreational fields and a state-of-the-art research and development park.

The data and analysis presented in this study reflect the latest, most accurate and most reliable information available, including information provided by the County of Suffolk. The findings are based on estimates, assumptions and other information developed by PMKB Consulting Associates, including information developed from discussions with knowledgeable professionals in the field and from the firm's general knowledge of the Long Island economy and its components. No representation or warranty is made by PMKB Consulting Associates that the projected values and results depicted in this study will actually be realized.

Projected Jobs & Payrolls During the Development Phase

The projected cost of construction for the proposed project is \$750,048,164 in current dollars. This cost estimate includes the projected cost of the offsite infrastructure (utilities and roads) as well as a 10% contingency fee. Development is projected to occur over a 15-year building cycle. Of the projected development costs, 60% or \$450,028,898 is estimated to be labor costs. Based on these figures, the number of construction workers needed annually was computed as follows:

Step 1

Average hourly compensation per construction worker, including wages, fringes, profit and overhead is estimated at \$80. To derive the number of construction hours needed to complete development, estimated labor costs of \$450,028,898 were divided by \$80. The results show that 5,625,361 construction hours will be needed for full buildout.

Step 2

To determine the number of construction hours per year, total construction hours were divided by fifteen years, the projected duration of construction. This assumes that construction activity will be distributed evenly over the 15-year building cycle. 5,625,361 hours divided by 15 equals 375,024 construction hours per year.

Step 3

The number of construction workers needed per year was determined by dividing the number of construction hours required annually by the average number of hours each construction worker works per year. Industry sources put this figure at 1,820. 375,024 construction hours per year divided by 1,820 working hours per construction worker per year indicates that approximately ***206 construction workers will be needed annually for fifteen years to complete the proposed project.***

Aggregation of 206 full-time construction workers for a 15-year period suggests that the proposed project will create almost ***3,100 direct construction and construction-related jobs during the development phase.*** Direct expenditures are only the tip of the iceberg in terms of the overall economic impact of project spending during the development phase. Much of this spending will remain within the Long Island economy and will undergo several rounds of “responding”. This occurs when construction workers spend their earnings in local business establishments and when construction firms buy materials and services from local businesses. This, in turn, creates a ripple or multiplier effect so that the overall economic impact is a multiple of the original expenditure. In the following analysis, it has been assumed that projected spending during the development phase will remain entirely within the Nassau-Suffolk economy. To the extent that “leakage” occurs, as when construction firms buy materials from firms located outside of Nassau and Suffolk Counties, the projected secondary economic (multiplier) impact described in the following analysis will be commensurately less.

The secondary or multiplier impact of projected spending during the 15-year development phase was estimated by using an input-output model of the Nassau-Suffolk economy known as the Regional Input-Output Modeling System or RIMS II. The Bureau of Economic Analysis of the U.S. Commerce Department developed the model, which is specific to Nassau-Suffolk and which reflects interindustry linkages within the Nassau-Suffolk economy. That is, it shows the industries from which a given industry purchases its inputs and the industries to which it sells its output. The RIMS II model contains multipliers for output, earnings and employment. The output multipliers indicate how much the local output of goods and services (gross regional product) increases for every dollar of direct spending. The earnings multipliers indicate how much local earnings increase for every dollar of direct spending. The employment multipliers indicate how many local jobs are created as a result of each million dollars of direct spending. Most of these effects tend to occur relatively close to the development site and diminish gradually with distance from the site. The following construction industry multipliers from the RIMS II input-output model were applied to projected development spending of \$750,048,164.

Construction Multipliers From the RIMS II Input-Output Model

Type of Multiplier	RIMS II Multiplier
Output	2.0282
Earnings	0.6330
Employment	15.2198

Source: RIMS II input-output model.

The findings show that a development expenditure of \$750,048,164 over a 15-year period could generate approximately 11,400 secondary support jobs throughout the local economy. These are jobs that would not exist in the absence of the proposed project. Local earnings could increase by almost \$475 million. The local output of goods and services could increase by more than \$1.5 billion, including the original expenditure. This is equivalent to a net output increase of more than \$771 million.

**Secondary Economic Impact of \$750,048,164 in Spending
During the Development Phase**

Impact on	Projected Increase
Employment	11,416
Earnings	\$474,780,488
Gross Output of Goods & Services	\$1,521,247,686
Net Output of Goods & Services	\$771,199,522

Source: Consultant's estimates based on RIMS II input-output model.

The RIMS II model also contains industry-specific multipliers that make it possible to estimate the impact of spending during the development phase on specific industries. These multipliers are shown below.

Industry Specific Construction Multipliers from the RIMS II Input-Output Model

Industry	Output Multiplier	Earnings Multiplier	Employment Multiplier
Agriculture, forestry, fishing, and hunting	0.0032	0.0007	0.0521
Mining	0.0018	0.0005	0.0072
Utilities*	0.0228	0.0042	0.0382
Construction	1.0065	0.3567	7.9563
Manufacturing	0.1683	0.0325	0.6731
Wholesale trade	0.0754	0.0218	0.3475
Retail trade	0.1271	0.0391	1.5763
Transportation and warehousing*	0.0320	0.0103	0.2610
Information	0.0462	0.0110	0.1698
Finance and insurance	0.0983	0.0235	0.3358
Real estate and rental and leasing	0.1287	0.0073	0.2608
Professional, scientific, and technical services	0.0785	0.0328	0.5850
Management of companies and enterprises	0.0225	0.0089	0.0912
Administrative and waste management services	0.0371	0.0140	0.5087
Educational services	0.0107	0.0044	0.1582
Health care and social assistance	0.0873	0.0381	0.9087
Arts, entertainment, and recreation	0.0103	0.0038	0.1678
Accommodation and food services	0.0318	0.0108	0.6490
Other services*	0.0397	0.0119	0.4231
Households	0.0000	0.0007	0.0500
Total	2.0282	0.6330	15.2198

Source: RIMS II input-output model

These multipliers have been applied to spending associated with the proposed project. As the following table indicates, the construction industry would benefit most from an expenditure of \$750,048,164 during the development phase. Output in the construction industry could increase by almost \$755 million, including the original expenditure. Earnings could increase by almost \$268 million and almost 6,000 construction jobs could be created both onsite and offsite. However, other Long Island industries would also benefit.

- Manufacturing output could increase by more than \$126 million. Earnings in the manufacturing industry could increase by more than \$24 million and more than 500 local manufacturing jobs could be created.
- Output in wholesale and retail trade could increase by almost \$152 million. Earnings in these industries could increase by almost \$46 million and more than 1,400 jobs in wholesale and retail trade could be created.
- Output in finance, insurance, real estate, professional, scientific and technical services could increase by more than \$229 million. Earnings in these industries could increase by almost \$48 million and almost 900 jobs could be created.

- Output in health care and social services could increase by more than \$65 million. Earnings in this group of industries could increase by almost \$29 million and almost 700 jobs could be created.

Industry Impact of \$750,048,164 in Spending During the Development Phase

Industry	Output Increase	Earnings Increase	Employment Increase
Agriculture, forestry, fishing, and hunting	\$2,400,154	\$525,034	39
Mining	\$1,350,087	\$375,024	5
Utilities*	\$17,101,098	\$3,150,202	29
Construction	\$754,923,477	\$267,542,180	5,968
Manufacturing	\$126,233,106	\$24,376,565	505
Wholesale trade	\$56,553,632	\$16,351,050	261
Retail trade	\$95,331,122	\$29,326,883	1,182
Transportation and warehousing*	\$24,001,541	\$7,725,496	196
Information	\$34,652,225	\$8,250,530	127
Finance and insurance	\$73,729,735	\$17,626,132	252
Real estate and rental and leasing	\$96,531,199	\$5,475,352	196
Professional, scientific, and technical services	\$58,878,781	\$24,601,580	439
Management of companies and enterprises	\$16,876,084	\$6,675,429	68
Administrative and waste management services	\$27,826,787	\$10,500,674	382
Educational services	\$8,025,515	\$3,300,212	119
Health care and social assistance	\$65,479,205	\$28,576,835	682
Arts, entertainment, and recreation	\$7,725,496	\$2,850,183	126
Accommodation and food services	\$23,851,532	\$8,100,520	487
Other services*	\$29,776,912	\$8,925,573	317
Households	\$0	\$525,034	38
Total	\$1,521,247,686	\$474,780,488	11,416

Source: RIMS II input-output model

For purposes of analysis, the potential economic impact during the development phase has been disaggregated to show the impact of the foregoing buildout for Sections A, B, C, D, E and F. This analysis excludes offsite infrastructure costs. Total estimated onsite construction costs for each section are shown in the following table.

**Estimated On-Site Construction Cost, by Component and Section (Dollars)
Excluding Off-Site Infrastructure Improvements**

Section of Development	Projected Construction Cost	10% Contingency Allowance	Total Estimated Construction Cost
Section A	148,475,355	14,847,536	163,322,891
Residential (Rental)	5,256,000	525,600	5,781,600
5,500 Seat Indoor Arena	48,000,000	4,800,000	52,800,000
Hotel	24,500,000	2,450,000	26,950,000
Health Club	11,000,000	1,100,000	12,100,000
Restaurants	17,500,000	1,750,000	19,250,000
Retail	5,500,000	550,000	6,050,000
Office	12,500,000	1,250,000	13,750,000
5,000 Seat Outdoor Stadium	4,500,000	450,000	4,950,000
Energy Upgrade to HVAC Systems	6,930,000	693,000	7,623,000
Site Work	12,789,355	1,278,936	14,068,291
Section B	176,863,047	17,686,305	194,549,352
Residential (Condos/Townhouses)	128,750,000	12,875,000	141,625,000
Day Care Center	5,000,000	500,000	5,500,000
Site Work	42,693,047	4,269,305	46,962,352
Energy Upgrade to HVAC Systems	420,000	42,000	462,000
Section C	5,285,000	528,500	5,813,500
Recreational Fields	3,000,000	300,000	3,300,000
Lighting	850,000	85,000	935,000
Bleachers	60,000	6,000	66,000
Restrooms	250,000	25,000	275,000
Lake	500,000	50,000	550,000
Parking	425,000	42,500	467,500
Site Work	200,000	20,000	220,000
Section D	293,862,948	29,386,295	323,249,243
High-Tech Industrial	216,000,000	21,600,000	237,600,000
Site Work	16,862,948	1,686,295	18,549,243
4 MW Solar Facility	18,000,000	1,800,000	19,800,000
Central Plant Geothermal Heat/Cool	25,000,000	2,500,000	27,500,000
Energy Upgrade to HVAC Systems	18,000,000	1,800,000	19,800,000
Section E (Relocate Section A)	5,900,000	590,000	6,490,000
Ten acres of County highway yards	300,000	30,000	330,000
13,000 SF of interior space for public works	3,250,000	325,000	3,575,000
16,600 SF of interior space for road salt bldg.	1,600,000	160,000	1,760,000
90 parking spaces for County Bd. of Elections	225,000	22,500	247,500
New doctor's cottage and shed	525,000	52,500	577,500
Section F	17,760,000	1,776,000	19,536,000

STP Expansion/Biomass Clean Energy Facility	17,760,000	1,776,000	19,536,000
Total	648,146,350	64,814,635	712,960,985

Estimated jobs created during the development phase, by section, were computed as shown in the following table. They show the estimated number of jobs that could be created in Sections A through F during the development phase. Almost 3,000 jobs could be created on-site during the twenty-year development cycle. When jobs created by offsite infrastructure improvements are included, total job creation would be about 3,100 jobs over the twenty-year period.

Estimated Construction Jobs, by Project Section

		Section A	Section B	Section C
1	Estimated Construction Costs (Dollars)	163,322,891	194,549,352	5,813,500
2	Estimated Labor Costs (60% of Line 1)	97,993,735	116,729,611	3,488,100
3	Average Hourly Compensation/Worker	80	80	80
4	Construction Hours Required (Line 2/Line 3)	1,224,922	1,459,120	43,601
5	Duration of Buildout (Years)	20	20	20
6	Construction Hours Per Year (Line 4/Line 5)	61,246	72,956	2,180
7	Average Hours Worked Per Year	1,820	1,820	1,820
8	Construction Workers Needed Annually (Line 6/7)	34	40	1
9	Total Construction Jobs Over 20 Years	673	802	24

Source: Consultant's estimates

Estimated Construction Jobs, by Section

		Section D	Section E	Section F
1	Estimated Construction Costs (Dollars)	323,249,243	6,490,000	19,536,000
2	Estimated Labor Costs (60% of Line 1)	193,949,546	3,894,000	11,721,600
3	Average Hourly Compensation/Worker	80	80	80
4	Construction Hours Required (Line 2/Line 3)	2,424,369	48,675	146,520
5	Duration of Buildout (Years)	20	20	20
6	Construction Hours Per Year (Line 4/Line 5)	121,218	2,434	7,326
7	Average Hours Worked Per Year	1,820	1,820	1,820
8	Construction Workers Needed Annually (Line 6/7)	67	1	4
9	Total Construction Jobs Over 20 Years	1,332	27	81

Source: Consultant's estimates

Relevant output, earnings and employment multipliers from the RIMS II input-output model were applied to estimated construction costs for each section. These multipliers are shown in the table below. The results are shown in the following tables.

Construction Multipliers From the RIMS II Input-Output Model

Type of Multiplier	RIMS II Multiplier
Output	2.0282
Earnings	0.6330
Employment	15.2198

Secondary Economic Impact of Spending of \$163,322,891 During the Development Phase, Section A

Impact on	Projected Increase
Employment	2,486
Earnings	103,383,390
Gross Output of Goods & Services	331,251,488
Net Output of Goods & Services	167,928,597

Source: Consultant's estimates based on RIMS II input

Secondary Economic Impact of Spending of \$194,549,352 During the Development Phase, Section B

Impact on	Projected Increase
Employment	2,961
Earnings	123,149,740
Gross Output of Goods & Services	394,584,996
Net Output of Goods & Services	200,035,644

Secondary Economic Impact of Spending of \$5,813,500 During the Development Phase, Section C

Impact on	Projected Increase
Employment	88
Earnings	3,679,946
Gross Output of Goods & Services	11,790,941
Net Output of Goods & Services	5,977,441

Secondary Economic Impact of Spending of \$323,249,243 During the Development Phase, Section D

Impact on	Projected Increase
Employment	4,920
Earnings	204,616,771
Gross Output of Goods & Services	655,614,115
Net Output of Goods & Services	332,364,872

Secondary Economic Impact of Spending of \$6,490,000 During the Development Phase, Section E

Impact on	Projected Increase
Employment	99
Earnings	4,108,170
Gross Output of Goods & Services	13,163,018
Net Output of Goods & Services	6,673,018

Secondary Economic Impact of Spending of \$19,536,000 During the Development Phase, Section F

Impact on	Projected Increase
Employment	297
Earnings	12,366,288
Gross Output of Goods & Services	39,622,915
Net Output of Goods & Services	20,086,915

Projected Permanent Jobs

In estimating the number of permanent full-time equivalent (FTE) jobs likely to be created by the proposed development at full occupancy, the following series of ratios were used. Discussions with industry sources and local planners confirmed that these ratios are commonly used in projecting job generation for major developments.

- One job per 4,500 SF for the residential uses.
- One job per 4,000 SF for the indoor arena.
- One job per 3,000 SF for the limited service hotel.
- One job per 300 SF for the planned restaurants.
- One job per 350 SF for the retail space.
- One job per 175 SF for the office space.
- One job per 200 SF for the health club.
- One job per 100 SF for the day care center.
- One job per 4,000 SF for the outdoor stadium.

Application of these ratios indicates that the proposed development could generate approximately 4,300 full-time equivalent jobs, including 279 for the proposed residential uses, 1,025 for the proposed commercial uses and 3,000 for the proposed light industrial uses.

Projected Permanent FTE Jobs, by Type of Use

Component	Proposed Gross SF	FTE Ratio	Estimated FTE Jobs
Residential Uses	<u>1,254,300</u>	1/4500 SF	279
Total Residential	1,254,300		
Commercial Uses			
5,500 Seat Indoor Arena	160,000	1/4000 SF	40
Hotel (Limited Service)	70,000	1/3000 SF	23
Restaurants	35,000	1/300 SF	117
Retail	25,000	1/350 SF	71
Office	50,000	1/175 SF	286
Health Club	50,000	1/200 SF	250
Day Care Center	20,000	1/100 SF	200
5,000 Seat Outdoor Stadium	<u>152,160</u>	1/4000 SF	38
Total Commercial	562,160		1,025
Industrial Uses			
Light Industrial (High-Tech)	<u>1,200,000</u>	1/400 SF	3,000
Total Industrial	1,200,000		
Grand Total			4,304

Source: Consultant's estimates

Projected jobs were also allocated to Section's A through F. The results are shown in the following table.

Projected Permanent FTE Jobs, by Section of Development

Section A	835
Residential	10
5,500 Seat Indoor Arena	40
Hotel	23
Health Club	250
Restaurants	117
Retail	71
Office	286
5,000 Seat Outdoor Stadium	38
Section B	469
Residential	269
Day Care Center	200
Section C	
Recreational Fields	Minimal Job Creation
Section D	
High-Tech Industrial	3,000
Section E	No Permanent Jobs Created
Section F	
Biomass Clean Energy Facility	Minimal Job Creation
Grand Total	4,304

Source: Consultant's estimates

In order to estimate the potential payrolls associated with these jobs, a hypothetical industry mix of jobs typically found in this type of development has been developed. For example, Class A office buildings generally contain a mix of financial service firms, outpatient health care facilities and firms providing various business and professional services. Residential communities require workers for installation, repair, maintenance and grounds keeping services. Technology-intensive businesses at the research and development park would require the services of engineers, scientists and technicians, among others. Workers at the athletic village would include healthcare practitioners, fitness trainers and physical therapists. Workers in the entertainment and recreational industries would be needed for the arena and outdoor stadium.

The mix of occupations chosen as likely to be represented at the proposed Suffolk development is shown below. Given the large number of jobs projected for the Research and Development Park and the technology-intensive nature of those jobs, computer and mathematical, scientific and technical occupations are highly represented in the mix. The median annual wages associated with these jobs were obtained from the New York State Labor Department and pertain to the first quarter of 2010. (*See New York State Labor Department, Occupational Employment and Wage Data for the Long Island Region*). Median annual wages for specific occupations within each major occupational category are shown in Appendix Table A.

The projected occupational mix of jobs indicates that annual payrolls at the proposed development could exceed \$228 million in current dollars at full development.

Estimated Employment and Payrolls for Major Occupational Groups

Occupation	Projected Jobs	Median Annual Wage/Employee	Total Wages
Management Occupations	200	\$111,440	\$22,288,000
Business & Financial Services Occupations	400	67,730	27,092,000
Computer & Mathematical Occupations	250	73,360	18,340,000
Scientific & Technical Occupations	1,200	63,410	76,092,000
Healthcare Occupations, incl. Trainers & Therapists	250	73,330	18,332,500
Entertainment, Sports & Media Occupations	500	44,370	22,185,000
Food Preparation & Serving Occupations	200	20,510	4,102,000
Personal Care Occs. Including Child Care Workers	300	23,660	7,098,000
Sales & Related Occupations	400	28,670	11,468,000
Office & Administrative Support Occupations	600	35,080	21,048,000
Total Employment	4,300		228,045,500

Source: Consultant's estimates and New York State Labor Market

Workers at the proposed development will spend their earnings at local business establishments, thereby triggering the multiplier process. Onsite businesses will purchase goods and services from other local businesses thereby creating additional ripple effects. Multipliers from the RIMS II input-output model were used to estimate this ripple or multiplier effect. Direct effect multipliers from the model were used. The findings are as follows:

- Approximately 4,300 direct on-site jobs could support another 3,581 secondary (indirect) jobs throughout the economy for a total employment impact of 7,881 jobs.
- Direct on-site payrolls of about \$228 million could support another \$157.4 million in payrolls for a total payroll impact of almost \$385.5 million.

The Secondary Employment Impact of Direct Jobs At the Proposed Suffolk County Development

Occupation	Direct Jobs	Employment Multiplier	Direct & Indirect Jobs	Indirect Jobs
Management Occupations	200	2.5717	514	314
Business & Financial Services Occupations	400	2.6986	1,079	679
Computer & Mathematical Occupations	250	1.9697	492	242
Scientific & Technical Occupations	1,200	2.0562	2,467	1,267
Healthcare Occupations,	250	1.7754	444	194
Entertainment, Sports & Media Occupations	500	1.3255	663	163
Food Preparation & Serving Occupations	200	1.2829	257	57
Personal Care Occs	300	1.5575	467	167
Sales & Related Occupations	400	1.5167	607	207
Office & Administrative Support Occupations	600	1.4842	891	291
Total Employment	4,300		7,881	3,581

Source: Consultant's estimates based on RIMS II direct effect employment multipliers

**The Secondary Earnings Impact of Direct Payrolls
At the Proposed Suffolk County Development**

Occupation	Direct Jobs	Earnings Multiplier	Direct & Indirect Earnings	Indirect Earnings
Management Occupations	\$22,288,000	1.6413	\$36,581,294	\$14,293,294
Business & Financial Services Occupations	27,092,000	2.0066	54,362,807	27,270,807
Computer & Mathematical Occupations	18,340,000	1.6258	29,817,172	11,477,172
Scientific & Technical Occupations	76,092,000	1.6158	122,949,454	46,857,454
Healthcare Occupations	18,332,500	1.5902	29,152,342	10,819,842
Entertainment, Sports & Media Occs.	22,185,000	1.6763	37,188,716	15,003,716
Food Preparation & Serving Occupations	4,102,000	1.6723	6,859,775	2,757,775
Personal Care Occupations	7,098,000	1.7685	12,552,813	5,454,813
Sales & Related Occupations	11,468,000	1.8449	21,157,313	9,689,313
Office & Administrative Support Occs.	21,048,000	1.6550	34,834,440	13,786,440
Total Employment	228,045,500		385,456,126	157,410,626

Source: Consultant's estimates based on RIMS II direct effect employment multipliers

Projected Resident Population

Research conducted by the Rutgers University Center for Urban Policy Research makes it possible to estimate the resident population of the proposed development by age.. (See *Robert W. Burchell, David Listokin, and William Dolphin, "Residential Demographic Multipliers, Estimates of the Occupants of New Housing", Rutgers University, Center for Urban Policy Research, New Brunswick, New Jersey, June 2006*) The Rutgers study contains population coefficients for given types of rental and owner units stratified by number of bedrooms and anticipated rents or sales prices. These coefficients were derived from 2000 census data. The Rutgers coefficients are the "gold standard" in developing such estimates. These coefficients are regarded as the most accurate method of projecting the demographics of future residential developments and are widely accepted by economists and planners.

Total Population. Several types of coefficients from the Rutgers study have been used in the analysis.

- The coefficient for the Section A rental units pertain to one-bedroom rental units renting for between \$500 and \$1,000 monthly in structures containing 5 or more such units.
- Coefficients for the 785 two-bedroom condominiums in Section B pertain to two-bedroom owned units selling for between \$135,000 and \$329,500 in structures containing five or more such units.
- Coefficients to the townhouses in Section B pertain to three bedroom attached, owned units selling for more than \$269,500.

Application of these coefficients to the residential dwelling units proposed for the Suffolk property suggests that the 72 one-bedroom units in Section A could generate a population of approximately 144 persons at full occupancy. The 1,000 residential units proposed for Section B could generate a population of approximately 2,217 persons.

This means that the total population of the property at full development and full occupancy could be about 2,361 persons.

Projected Total Population at Full Occupancy Based on Rutgers Coefficients

Section	Units	Type of Unit	Rent/Purchase Price	Coefficients	Population
A	72	1-Bedroom Rental	\$730/month	1.99	144
Total	72				144
B	429	2-Bedroom Condo	\$240,000	2.05	879
B	214	2-Bedroom Condo	260,000	2.05	439
B	142	2-Bedroom Condo	307,000	2.05	291
B	215	2-Bedroom Townhouse + Auxiliary Apartment	420,000	2.83	608
Total	1,000				2,217
Grand Total	1,072				2,361

Source: Consultant's estimates based on Rutgers population coefficients.

Population by Age. The Rutgers coefficients are also available for given age cohorts. They are shown in the table below. Application of these coefficients suggests that 56% of the resident population at the proposed development would be between 25 and 64 years of age. Workers in this age group form the backbone of the local workforce. In the coming decade, large numbers of baby boomers will retire and without younger replacements, there could be serious labor force shortages that limit future economic growth.

Rutgers Population Coefficients, by Age Category

Area	Units	Total	0-4	5-13	14-17	18-24	25-44	45-64	65-74	75+
A	72*	1.99	0.18	0.25	0.05	0.24	0.72	0.29	0.11	0.15
B	785**	2.05	0.07	0.12	0.06	0.09	0.56	0.56	0.32	0.27
B	215***	2.83	0.28	0.26	0.12	0.22	0.96	0.76	0.18	0.05

*Rentals; **Condos; ***Townhouses. Source: Rutgers Center for Urban Policy Research, June 2006.

Estimated Population at Full Occupancy, by Age Category

Area	Units	0-4	5-13	14-17	18-24	25-44	45-64	65-74	75+	Total
A	72*	13	18	4	17	52	21	8	11	143
B	785**	55	94	47	71	440	440	251	212	1609
B	215***	60	56	26	47	206	163	39	11	608
Total		128	168	77	135	698	624	298	234	2361
% of Total Population		5.4	7.1	3.2	5.7	29.6	26.4	12.6	10.0	100.0

*Rentals; **Condos; ***Townhouses. Source: Consultant's estimates based on Rutgers Coefficients

Projected Purchasing Power of Resident Population

The projected 2,361 residents could bring considerable purchasing power to the local community. The first step in estimating this purchasing power was to estimate the annual household income of potential residents based on the relationship between the proposed rents or purchase prices of the residential units and the 2010 Area Median Income (AMI). The AMI for Suffolk County, as computed by the U.S. Department of

Housing and Urban Development was \$103,600 in 2010. The analysis embodied the following assumptions:

- Residents of the 72 rental units in Section A were presumed to have an annual household income equal to 80% of the 2010 AMI for Suffolk County, or \$82,880.
- Occupants of the 429 Section B condos selling for \$240,000 were also presumed to have an annual household income of 80% of the AMI, or \$82,880;
- Owners of the 214 Section B condos selling for \$260,000 were presumed to have an annual household income of 90% of the AMI, or \$93,240;
- Owners of the 142 Section B condos selling for \$307,000 were presumed to have an annual household income of 110% of the AMI, or \$113,960;
- Owners of the 215 townhouses in Section B were presumed to have an annual household income of 125% of the AMI, or \$129,500.

Estimated Gross Income of the Resident Population

Area	No. Of Units	Resident Income	% Of AMI Used	Estimated Gross Income Per Unit
A	72	Up to 80% of AMI	80%	\$82,880
Total A	72			
B	429	Up to 80% of AMI	80%	82,880
B	214	Between 81% & 100% of AMI	90%	93,240
B	142	Between 101% & 120% of AMI	110%	113,960
B	215	Between 121% & 130% of AMI	125%	129,500
Total B	1,000			
Total A&B	1,072			

Source: Consultant's estimates

It was further assumed that either 15% or 25% of the aggregate household income of potential residents would be available for discretionary purchases. Under these assumptions, aggregate discretionary income would range from \$15,825,159 to \$26,375,265. These computations are shown in the following table.

Estimated Discretionary Purchasing Power of the Resident Population Assuming 15% or 25% of Gross Income Is Available for Discretionary Spending

Area	No. Of Units	Discretionary Purchasing Power Per Unit @ 15%	Aggregate Discretionary Spending	Discretionary Purchasing Power Per Unit @ 25%	Aggregate Discretionary Spending
A	72	\$12,432	\$895,104	\$20,720	\$1,491,840
Total A	72		895,104		1,491,840
B	429	12,432	5,333,328	20,720	8,888,880
B	214	13,986	2,993,004	23,310	4,988,340
B	142	17,094	2,427,348	28,490	4,045,580
B	215	19,425	4,176,375	32,375	6,960,625
Total B	1,000		14,930,055		24,883,425
Total A&B	1,072		\$15,825,159		\$26,375,265

Source: Consultant's estimates

Most of this spending is likely to remain within the immediate community and subject to the multiplier process. Once again, appropriate multipliers from the RIMS II input-output model of the Long Island economy were used to estimate the ripple or multiplier effect of potential discretionary spending by residents of the development.

- Application of these multipliers suggests that discretionary spending of more than \$15.8 million annually could lead to a gross increase in the output of goods and services of almost \$19.7 million, including the original expenditure. This is equivalent to a net output increase of about \$3.85 million. Local earnings would increase by about \$5.27 million and 148 secondary jobs would be created within a broad array of local industries.
- If average annual discretionary spending were about \$26.4 million, gross output would increase by almost \$32.8 million, including the original expenditure. This is equivalent to a net output increase of about \$6.4 million. Local earnings would increase by almost \$8.8 million and 247 secondary jobs would be created in a broad array of local industries.

Economic Impact of Annual Discretionary Spending by Potential Residents

Impact On	Multipliers For Household Spending	Discretionary Spending of \$15,825,159	Discretionary Spending of \$26,375,265
Gross Output	1.2433*	\$ 19,675,420	\$ 32,792,367
Net Output	0.2433*	\$ 3,850,261	\$ 6,417,102
Earnings	0.3331*	\$ 5,271,360	\$ 8,785,601
Employment	9.3580**	148	247

*Multiplier for each dollar of direct spending

** Multiplier for each million dollars of direct spending

Source: Consultant’s estimates based on RIMS II multipliers

The foregoing finding assumes that all of the discretionary spending by residents of the proposed development remains within the local economy. To the extent that some of this spending “leaks out” as when residents take vacations elsewhere in the country or abroad or patronize New York City restaurants and theaters, the multiplier effect described above would be commensurately reduced.

Estimated Real Property Taxes From the Proposed Development
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The proposed mixed use development consists of 3,016,460 square feet, including 1,254,300 square feet devoted to residential uses, 562,160 square feet devoted to commercial uses and 1,200,000 square feet devoted to light industrial (high-tech) uses. This section estimates the real property taxes likely to be generated by each of these uses. based 2010-2011 equalization and tax rates.

Mix of Uses in the Proposed Development

Use	Square Feet	Section
Residential Uses	<u>1,254,300</u>	46,800 (A); 1,207,500 (B)
Total Residential	1,254,300	
Commercial Uses		
5,500 Seat Indoor Arena	160,000	A
Hotel	70,000	A
Restaurants	35,000	A
Retail	25,000	A
Office	50,000	A
Health Club	50,000	A
Day Care Center	20,000	B
5,000 Seat Outdoor Stadium	152,160	A
Total Commercial	562,160	
Industrial Uses		
Light Industrial (High-Tech)	<u>1,200,000</u>	D
Total Industrial	1,200,000	
Total Square Footage	3,016,460	

Source: Suffolk County

It should be noted that for purposes of this analysis, taxes from all of the development proposed for Sections A and B has been allocated to the tax lots encompassing the Longwood CSD and that taxes from all of the development proposed for Section D has been allocated to the tax lots encompassing the South Country CSD. As currently drawn, the tax parcels do not align with the components of the proposed development. At some future date, tax parcel lines should be redrawn as to more closely match the actual development.

1. Projected Property Tax Revenues from Section A

Taxes From the Restaurants. Section A will contain 35,000 square feet of restaurant space. Knowledgeable sources indicate that rents for area restaurants range from \$25 to \$30 a square foot. In this analysis, an asking rent of \$28 per square foot was assumed. At this asking rent, gross income for the restaurant component would be about \$980,000. With a 30% expense ratio, net income would be about \$686,000. With a capitalization ratio of 9%, the market value of this component would be about \$7,622,222. Applying the equalization rate would bring the assessed value to \$65,551.

Applying the appropriate 2010-2011 town and school tax rate results in estimated annual real property taxes of \$204,509

Estimated Annual Property Tax Revenue From Restaurants

Average Annual Gross Rent Per Square Foot	\$28
Estimated Square Feet	35,000
Estimated Gross Income	\$980,000
Expense Ratio	30%
Net Income	\$686,000
Capitalization Rate	0.09
Estimated Market Value	\$7,622,222
2010-2011 Equalization Rate	.0086
Assessed Value	\$65,551
2009-2010 Town & School Tax Rate	\$311.984/\$100 of AV
Total Estimated Taxes	\$204,509

Source: Consultant's estimates based on 2010-2011 equalization and tax rates.

Taxes From Proposed Retail. Section A will contain 25,000 square feet of retail. Knowledgeable sources put average annual gross rents for retail space in the area at \$22 per square foot. At this asking rent, gross income would be \$550,000. With an expense ratio of 25%, net income would be about \$412,500. With a capitalization rate of 8.5%, the market value of the retail component would be about \$4,852,941. Applying the latest equalization rate puts assessed value at about \$41,735. Applying the latest town and school tax rate results in estimated annual taxes of about \$130,207.

Estimated Annual Property Tax Revenue From Retail

Average Annual Gross Rent Per Square Foot	\$22
Estimated Square Feet	25,000
Estimated Gross Income	\$550,000
Expense Ratio	25%
Net Income	\$412,500
Capitalization Rate	0.085
Estimated Market Value	\$4,852,941
2010-2011 Equalization Rate	.0086
Assessed Value	\$41,735
2009-2010 Town & School Tax Rate	\$311.984/\$100 of AV
Total Estimated Taxes	\$130,207

Source: Consultant's estimates based on 2010-2011 equalization and tax rates.

Taxes From the Office Component. A 50,000 square foot office building is proposed for the subject property. Assuming an asking rent of \$18 per square foot triple net, gross annual income would be \$900,000. With a 20% expense ratio, net income would be \$720,000. With a capitalization rate of 9%, the market value of the office structure would be \$8,000,000. Applying the latest equalization and tax rates results in estimated annual real property taxes of \$214,645 from the office component.

Estimated Annual Property Tax Revenue From The Office Component

Average Rent Per Square Foot, Triple Net	\$18
Estimated Square Feet	50,000
Estimated Gross Income	\$900,000
Expense Ratio	20%
Net Income	\$720,000
Capitalization Rate	0.09
Estimated Market Value	\$8,000,000
2010-2011 Equalization Rate	.0086
Assessed Value	\$68,800
2009-2010 Town & School Tax Rate	\$311.984/\$100 of AV
Total Estimated Taxes	\$214,645

Source: Consultant's estimates based on 2010-2011 equalization and tax rates

Taxes from the Community Health Club. A 50,000 square foot community health club is planned for Section A. Assuming an average annual gross rent per square foot of \$19 for the health club, gross income from the 50,000 square feet would be about \$950,000. With a 15% expense ratio, net income would be \$807,500. A 9% capitalization rate would put the market value of these facilities at \$8,972,222. Applying the latest equalization rate would put assessed value at \$77,161. Applying the latest town and school tax rate yields estimated annual real property taxes of \$240,730.

Estimated Annual Property Tax Revenue From Health Club

Average Annual Gross Rent Per Square Foot	\$19
Estimated Square Feet	50,000
Estimated Gross Income	\$950,000
Expense Ratio	15%
Net Income	\$807,500
Capitalization Rate	0.09
Estimated Market Value	\$8,972,222
2010-2011 Equalization Rate	.0086
Assessed Value	\$77,161
2009-2010 Town & School Tax Rate	\$311.984/\$100 of AV
Total Estimated Taxes	\$240,730

Source: Consultant's estimates based on 2010-2011 equalization and tax rates

Estimated Taxes From Indoor Arena. A 160,000 square foot, 5,500-seat indoor arena is planned for Section A. Knowledgeable sources suggest that the market value of this facility should be based on a combination of land and construction costs. Using this standard, the market value of the indoor arena would be an estimated \$58,200,000. Applying the current equalization rate results in an assessed value of about \$500,520. Applying the 2010-2011 town and school tax rate results in estimated annual property tax revenues of \$1,561,542.

Estimated Annual Property Tax Revenue From the Indoor Arena

Projected Market Value	\$58,200,000
2010-2011 Equalization Rate	.0086
Assessed Value of Arena	\$500,520
2009-2010 Town & School Tax Rate	\$311.984/\$100 of AV
Total Estimated Taxes	\$1,561,542

Source: Consultant's estimates based on 2010-2011 equalization and tax rates.

Estimated Taxes From Outdoor Stadium. A 5,000-seat, 152,160 square foot outdoor stadium is planned for Section A. The stadium would comprise 150,000 square feet and there would be an additional 2,160 square feet of press boxes, concession stands and convenience facilities. Knowledgeable sources suggest that the market value of this facility should be based on a combination of land and construction costs. Using this standard, the market value of the indoor arena would be an estimated \$7,710,000. Applying the current equalization rate results in an assessed value of about \$66,306. Applying the 2010-2011 town and school tax rate results in estimated annual property tax revenues of \$206,864.

Estimated Annual Property Tax Revenue From the Outdoor Stadium

Projected Market Value	\$7,710,000
2010-2011 Equalization Rate	.0086
Assessed Value of Townhouses	\$66,306
2009-2010 Town & School Tax Rate	\$311.984/\$100 of AV
Total Estimated Taxes	\$206,864

Source: Consultant's estimates based on 2010-2011 equalization rate and 2009-2010

Taxes From the Proposed Rental Units. 72 one-bedroom rental units are proposed for Section A to be located above the office/retail components. Projected rents for these units are \$730 per month. This would put gross annual rents for this component at \$630,720. Assuming a loss from vacancies of 3% and an expense ratio of 20%, net income would be \$485,654. With a capitalization rate of 9%, the market value of the rental units would be \$5,396,160. Applying the current equalization rate would put the assessed value at about \$46,407. Applying the latest tax rate for the subject property results in estimated annual taxes of \$144,782 for the 72 rental units.

Estimated Property Tax Revenues From the 72 Rental Units

Gross Annual Rents	\$630,720
Estimated Loss From Vacancies	3%
Expense Ratio	20%
Net Income	\$485,654
Capitalization Rate	0.09
Estimated Market Value	\$5,396,160
2010-2011 Equalization Rate	.0086
Estimated Assessed Value	\$46,407
2009-2010 Town & School Tax Rate	\$311.984/\$100 of AV
Total Estimated Taxes	\$144,782

Source: Consultant's estimates based on 2010-2011 equalization and tax rates

Taxes From the Proposed Hotel. A 90-room, 70,000 square foot hotel is proposed for Section A. Assuming gross income per square foot of \$75, annual gross income from the hotel would be \$5,250,000. Even limited service hotels are expensive to run. Assuming an expense ratio of 50%, net income from the hotel would be about \$2,625,000. With a capitalization rate of 9%, the estimated market value of the hotel would be \$29,166,667. Applying the latest equalization rate would put the assessed value at \$250,833. Applying the latest town and school tax rate would result in annual real property taxes of about \$782,559.

Estimated Annual Property Tax Revenues From the Proposed Hotel

Square Feet of Hotel	70,000
Gross Income Per Square Foot	\$75
Estimated Annual Gross Income	\$5,250,000
Expense Ratio	50%
Net Income	\$2,625,000
Capitalization Rate	0.09
Estimated Market Value	\$29,166,667
2010-2011 Equalization Rate	.0086
Assessed Value	\$250,833
2009-2010 Town & School Tax Rate	\$311.984/\$100 of AV
Total Estimated Taxes	\$782,559

Source: Consultant's estimates based on 2010-2011 equalization and tax rates

Based on the foregoing analysis, projected real property taxes from Section A based on the latest equalization tax rates would be \$3,485,838.

Projected Real Property Taxes from Proposed Uses in Section A

Use	Projected Property Taxes
Restaurants	\$204,509
Retail	130,207
Offices	214,645
Health Club	240,730
Indoor Arena	1,561,542
Outdoor Stadium	206,864
Rental Apartments	144,782
Hotel	782,559
Total	3,485,838

2. Projected Property Tax Revenues From Section B

Taxes From the Proposed Condominiums. In estimating the real property taxes likely to be generated by the 785 proposed condominiums, imputed rents were first computed. Rents were imputed based on the fiscal year 2010 Suffolk County fair market monthly rent for two-bedroom rental apartments, which was \$1,592. The computation of imputed rents is shown below:

Computation of Imputed Rents for 785 Condominiums

No. of Units	Formula Used	Monthly Rent/Unit	Annual Rent/Unit	Aggregate Annual Rent
429	80% of \$1,592	\$ 1,274	\$ 15,283	\$ 6,556,493
214	90% of \$1,592	\$ 1,433	\$ 17,194	\$ 3,679,430
142	110% of \$1,592	\$ 1,751	\$ 21,014	\$ 2,984,045
785			Total	\$ 13,219,968

Source: Consultant's Estimates

Assuming an aggregate annual rent of \$13,219,968 and an expense ratio of 20%, net income from the condominiums would be about \$10,575,974. With a capitalization rate of 9%, the market value of the condominiums would be about \$117,510,827. Applying the latest equalization rate results in an assessed value of \$1,010,593. Applying the 2010-2011 tax rate to this figure results in annual estimated real property taxes of \$3,152,888.

Estimated Tax Revenues From 785 Condominiums

Gross Annual Rents	\$13,219,968
Expense Ratio	20%
Net Income	\$10,575,974
Capitalization Rate	0.09
Estimated Market Value	\$117,510,827
2010-2011 Equalization Rate	.0086
Estimated Assessed Value	\$1,010,593
2009-2010 Town & School Tax Rate	\$311.984/\$100 of AV
Total Estimated Taxes	\$3,152,888

Source: Consultant's estimates based on 2010-2011 equalization and tax rates.

Taxes From the Proposed Townhouses. The 215 townhouses are projected to sell for \$420,000 each for a total market value of \$90,300,000. Applying the current equalization rate results in an assessed value of \$776,580. Applying the 2010-2011 town and school tax rate results in annual estimated real property taxes of \$2,422,805.

Estimated Tax Revenues From 215 Townhouses

Projected Market Value	\$90,300,000
2010-2011 Equalization Rate	.0086
Assessed Value of Townhouses	\$776,580
2009-2010 Town & School Tax Rate	\$311.984/\$100 of AV
Total Estimated Taxes	\$2,422,805

Source: Consultant's estimates based on 2010-2011 equalization and tax rates.

Taxes from the Proposed Day Care Center. A 20,000 square foot day care center is planned for Section B. Assuming annual gross rent of \$19 per square foot, estimated gross income would be about \$380,000. With a 15% expense ratio, net income would be about \$323,000. With a 9% capitalization rate, estimated value would be almost \$3.6 million. Applying the current equalization rate brings assessed value to about \$30,864. Applying current town and school tax rates would bring total estimated taxes to \$96,291.

Estimated Annual Property Tax Revenue From Day Care Center

Average Annual Gross Rent Per Square Foot	\$19
Estimated Square Feet	20,000
Estimated Gross Income	\$380,000
Expense Ratio	15%
Net Income	\$323,000
Capitalization Rate	0.09
Estimated Market Value	\$3,588,889
2010-2011 Equalization Rate	.0086
Assessed Value	\$30,864
2009-2010 Town & School Tax Rate	\$311.984/\$100 of AV
Total Estimated Taxes	\$96,291

Source: Consultant's estimates based on 2010-2011 equalization and tax rates.

Based on the foregoing analysis, projected annual property tax revenue from Section B would be about \$5,671,984.

Projected Real Property Taxes from Proposed Uses in Section B

Use	Projected Property Taxes
Condominiums	\$3,152,888
Townhouses	2,422,805
Day Care Center	96,291
Total	5,671,984

When combined with projected taxes of \$3,485,838 from Section A, projected taxes from Sections A and B would be \$9,157,822. This amount was allocated to individual taxing jurisdictions for those tax lots encompassing the Longwood CSD.

Allocation of Property Tax Revenues From Sections A & B to Affected Taxing Jurisdictions

Tax District	Tax Rate Per \$100 of Assessed Value	% of Total	Distribution Of Taxes
School District - Longwood CSD	211.516	0.677971	\$6,208,738
Library District – Longwood CSD	10.780	0.034553	316,430
County of Suffolk	2.827	0.009061	82,979
County of Suffolk – Police	33.003	0.105784	968,751
Town General – Town Wide Fund	4.462	0.014302	130,975
Highway – Town Wide Fund	2.589	0.008299	76,001
Town General – Part Town Fund	1.390	0.004455	40,798
Highway – Part Town Fund	11.385	0.036492	334,187
Blizzard Note Repayment	0.499	0.001599	14,643
New York State MTA Tax	0.155	0.000497	4,551
\$100M Bond Act of 2004	1.573	0.005042	46,174
Fire District – Yaphank	22.343	0.071616	655,847
Brookhaven Lighting District	1.374	0.004404	40,331
Real Property Tax Law – Article 7	0.896	0.002872	26,301
Real Property Tax Law	7.192	0.023053	211,115
Total	311.984	1.000000	9,157,822

3. Projected Property Tax Revenues From Section D

Taxes From Proposed Light Industrial Uses. The light industrial uses will consist of a research and development park focusing on emerging technologies. A clean-energy solar generation plant will power it. Knowledgeable sources put the asking rent for this type of space in eastern Suffolk at \$9.50 per square foot. This asking rent would put the annual rent for 1,200,000 square feet of light industrial space at \$11,400,000. Assuming a 15% expense ratio, the net income from the light industrial uses would be about \$9,690,000. With a capitalization rate of 8.5%, the market value would be about \$114,000,000. Applying the latest equalization rate yields an estimated assessed value of \$980,400. Applying the appropriate town and school tax rate yields an estimated annual real property tax of \$2,896,592 for this component.

Estimated Annual Property Taxes from 1,200,000 Square Feet of Industrial Uses

Average Annual Rent Per Square Foot	\$9.50
Proposed Square Feet	1,200,000
Estimated Gross Income	\$11,400,000
Expense Ratio	15%
Net Income	\$9,690,000
Capitalization Rate	0.085
Estimated Market Value	\$114,000,000
2010-2011 Equalization Rate	.0086
Assessed Value	\$980,400
2009-2010 Town & School Tax Rate	\$295.450/\$100 of AV
Total Estimated Taxes	\$2,896,592

Source: Consultant's estimates based on 2010-2011 equalization and tax rates

This amount was allocated to individual taxing jurisdictions for tax lots encompassing the South Country CSD as follows:

Allocation of Property Tax Revenues From Section D to Affected Tax Districts

Tax District	Tax Rate Per \$100 of Assessed Value	% of Total	Distribution Of Taxes
School District – South Country CSD	193.167	0.653806	1,893,809
Library District – South Country CSD	11.272	0.038152	110,511
County of Suffolk	2.827	0.009568	27,716
County of Suffolk – Police	33.003	0.111704	323,561
Town General – Town Wide Fund	4.462	0.015102	43,745
Highway – Town Wide Fund	2.589	0.008763	25,383
Town General – Part Town Fund	1.390	0.004705	13,628
Highway – Part Town Fund	11.395	0.038568	111,717
Blizzard Note Repayment	0.499	0.001689	4,892
New York State MTA Tax	0.155	0.000525	1,520
\$100M Bond Act of 2004	1.573	0.005324	15,422
Fire District – Brookhaven	17.265	0.058436	169,266
Brookhaven Lighting District	1.364	0.004617	13,373
Ambulance District – South Country	6.401	0.021665	62,755
Real Property Tax Law – Article 7	0.896	0.003033	8,784
Real Property Tax Law	7.192	0.024343	70,510
Total	295.450	1.000000	2,896,592

When projected property taxes from Sections A, B and D are aggregated, total projected property taxes are \$12,054,414.

Projected Property Taxes From Sections A, B & D

Section	Projected Annual Real Property Taxes
Section A	\$3,485,838
Section B	5,671,984
Section D	2,896,592
Total	12,054,414

Projected Sales Taxes

The 60,000 square feet of retail and restaurant space planned for the development could generate sales averaging \$300 per square foot annually. Although this ratio is high for retailers in eastern Suffolk, the presence of an on-site indoor arena and outdoor stadium is likely to draw enough visitors from throughout Suffolk County and beyond to generate this level of sales. This would put annual retail and restaurant sales at the proposed Suffolk Development at \$18,000,000. Given the current sales tax rate in of 8.625%, in Suffolk County, total annual sales taxes from the proposed restaurants and retail space would be about \$1,552,500. Of this amount, New York State would receive \$720,000 annually, Suffolk County would receive \$765,000 annually and the Metropolitan Commuter Transportation District (MCTD) would receive \$67,500 annually.

Estimated Annual Sales Tax Revenue, Proposed Retail and Restaurant Uses

Estimated Annual Sales	\$18,000,000
County, State & MTA Sales Tax Rate	8.625%
Total Annual Sales Tax	\$1,552,500
State Sales Tax Rate	4.00%
Annual State Sales Tax	\$720,000
County Sales Tax Rate	4.25%
Annual County Sales Tax	\$765,000
MCTD Surcharge	0.375%
MCTD Portion of the Sales Tax	\$67,500

Source: Consultant’s Estimates based on average annual sales of \$300 per square foot.

The proposed 90-room hotel would also generate sales taxes. For purposes of analysis, a hotel room rate of \$140 nightly and a hotel occupancy rate of 70% were assumed. In effect, 63 rooms would be occupied for 365 days per year. This is equivalent to 22,995 room nights at a rate of \$140 per night. Total revenue generated would be about \$3,219,300. With a sales tax rate of 8.625%, annual sales taxes from the hotel would be about \$277,665. Of this amount \$128,772 would go to New York State, \$136,820 would go to Suffolk County and \$12,072 would go to the MCTD.

Estimated Annual Sales Tax Revenue From the Proposed Hotel

Rooms	90
Nightly Room Rate	\$140
Occupancy Rate	70%
Rooms Occupied Nightly	63
Rooms Occupied Annually	22,995
Estimated Annual Sales	\$3,219,300
County, State & MTA Sales Tax Rate	8.625%
Total Annual Sales Tax	\$277,665
State Sales Tax Rate	4.00%
Annual State Sales Tax	\$128,772
County Sales Tax Rate	4.25%
Annual County Sales Tax	\$136,820
MCTD Surcharge	0.375%
MCTD Portion of the Sales Tax	\$12,072

Source: Consultant’s Estimates based on a room rate of \$140 nightly and a hotel occupancy rate of 70%.

The proposed indoor arena will also generate sales tax revenues. Economic Research Associates, a consulting firm, recently performed a market feasibility study for the proposed arena.¹ ERA modeled two operating scenarios for the proposed arena. The first assumed that the proposed indoor arena would attract a franchise from the East Coast Hockey League (ECHL) and a franchise from the National Lacrosse League (NLL) as its anchor tenants. The second scenario assumes that the arena will not host a minor league sports franchise. Both these scenarios were used to project a range of sales taxes for the arena.

Scenario 1 – The Arena Hosts Anchor Tenants. According to Economic Research Associates, the anchor tenant scenario would produce an average of 108 events per year with an average paid attendance of 3,440 and a total annual paid attendance of 371,534. These events would include 36 hockey events and 8 lacrosse events as well as concerts, family shows, second-tier sports events and trade shows/festivals. The projected revenue subject to sales taxes in year 1 and the projected sales taxes in year 1 are shown in the following table. The ERA projections suggest that \$3.56 million in revenue would generate year 1 sales tax revenue of about \$306,705. Of this amount, \$142,240 would go to New York State, \$151,130 would go to Suffolk County and \$13,335 would go to the MCTD.

¹ See Economics Research Associates, “Yaphank Site Arena Program Market Viability Analysis, April 27, 2007.

**Projected Arena Revenues Subject to Sales Taxes, Year 1
Assuming One or More Anchor Tenants**

Revenue Source	Projected Year 1 Revenue*	Projected Year 1 Sales Tax
Total Ticket Revenue	\$757,000	\$65,291
Ticket Surcharge	435,000	37,519
Concessions (net)	1,170,000	100,913
Novelties (net)	183,000	15,784
Parking (net)	684,000	58,995
Luxury Seat Premium	184,000	15,870
Club Seat Premium	143,000	12,334
Total	3,556,000	306,705

*Note: Excludes projected revenues from facility fees, naming rights, advertising and revenue from ticket distributors. Source: Economics Research Associates, P. 43

Estimated Sales Taxes From the Proposed Arena Under Scenario 1

Projected Year 1 Revenue	\$3,556,000
Projected Annual Sales Tax	306,705
State Sales Tax Rate	4.00%
Annual State Sales Tax	\$142,240
County Sales Tax Rate	4.25%
Annual County Sales Tax	\$151,130
MCTD Surcharge	0.375%
MCTD Portion of the Sales Tax	\$13,335

Source: Consultant's Estimates based on data from Economics Research Associates

Scenario 2 – The Arena Does Not Host Anchor Tenants. This scenario assumes that the arena will operate without one or more anchor tenants. Under this scenario, ERA projects that the arena will host an average of 70 events per year with an average paid attendance of 3,155 and a total paid attendance of 220,849. Projected revenue subject to sales taxes and projected sales taxes in Year 1 are shown in the table below. According to ERA, revenues of more than \$2.5 million would generate estimated sales taxes of \$216,401. Of this amount, \$100,360 would go the New York State, \$106,632 would go to Suffolk County and \$9,409 would go to the MCTD.

**Projected Arena Revenues Subject to Sales Taxes, Year 1
Assuming No Anchor Tenants**

Revenue Source	Projected Year 1 Revenue*	Projected Year 1 Sales Tax
Total Ticket Revenue	\$566,000	\$48,818
Ticket Surcharge	367,000	31,654
Concessions (net)	732,000	63,135
Novelties (net)	146,000	12,593
Parking (net)	400,000	34,500
Luxury Seat Premium	146,000	12,593
Club Seat Premium	152,000	13,110
Total	2,509,000	216,401

See Economics Research Associates, P. 43

Estimated Sales Taxes From the Proposed Arena Under Scenario 2

Projected Year 1 Revenue	\$2,509,000
Projected Annual Sales Tax	216,401
State Sales Tax Rate	4.00%
Annual State Sales Tax	\$100,360
County Sales Tax Rate	4.25%
Annual County Sales Tax	\$106,632
MCTD Surcharge	0.375%
MCTD Portion of the Sales Tax	\$9,409

*Note: Excludes projected revenues from facility fees, naming rights, advertising and revenue from ticket distributors. Source: Economics Research Associates, P. 46

Summary, Annual Sales Taxes. The proposed development could generate between \$2,046,566 and \$2,136,870 in sales taxes during its first year of operation, depending on whether scenario 1 or scenario 2 is realized for the indoor arena. Of this amount, between \$949,132 and \$991,012 would go to New York State. Between \$1,008,452 and \$1,052,950 would go to Suffolk County. Between \$88,981 and \$92,907 would go to the MCTD.

Summary of Projected Sales Taxes

Source	Total	State	County	MCTD
Retail & Restaurants	\$1,552,500	\$720,000	\$765,000	\$67,500
Hotel	277,665	128,772	136,820	12,072
Indoor Arena				
Scenario 1	306,705	142,240	151,130	13,335
Scenario 2	216,401	100,360	106,632	9,409
Total				
Scenario 1	\$2,136,870	\$991,012	\$1,052,950	\$92,907
Scenario 2	\$2,046,566	\$949,132	\$1,008,452	\$88,981

Source: Consultant's estimates based on a market feasibility study by Economic Research Associates.

Projected Costs & Benefits to Individual Tax Districts

The Longwood CSD. The Rutgers coefficients described in an earlier section make it possible to estimate the number of school-age children likely to be generated by the proposed development and the number of *school-age* children likely to attend local public schools. These multipliers are also available by grade level. For the 72 rental units proposed for Section A, the Rutgers coefficients pertain to one-bedroom units renting for between \$500 and \$1,000 in structures containing five or more such units. These coefficients are shown below. Application of these coefficients to the 72 rental units indicates that these units could generate an estimated 22 school age children.

Rutgers Coefficients for School-Age Children, by Grade

Housing Type	K-2	3-6	7-9	10-12	Total
72 Rentals	0.11	0.10	0.05	0.04	.30

Projected School Age Children From Development

Units	K-2	3-6	7-9	10-12	Total
72	8	7	4	3	22

Presumably some of these children will be privately educated. The Rutgers coefficients for *public-school* children make it possible to determine how many of the 22 students will actually attend Longwood public schools. These coefficients are shown below. Their application suggests that only 19 of the 22 students are likely to attend Longwood public schools.

Rutgers Coefficients for Public School Children

Housing Type	K-2	3-6	7-9	10-12	Total
72 Rentals	.09	.09	.05	.04	.27

Projected Public School Children From Development

Units	K-2	3-6	7-9	10-12	Total
72	6	6	4	3	19

The 2010-2011 budget for the Longwood Central School District is \$208,200,000. The estimated student enrollment for the current school year is 9,158. This would put the cost per pupil at \$22,734.

Computation of Per Pupil Cost in the Longwood CSD, 2010-2011 School Year

2010-2011 School Budget	\$208,200,000
Student Enrollment	9,158
Per Pupil Cost	\$22,734

Source: Longwood CSD

However, the Longwood school district receives extensive state aid. Estimated state aid for the 2010-2011 school year, including about \$2.6 million in Federal funds to save teacher jobs, is \$72,487,469. This aid reduces annual school expenditures attributable to the local tax base to \$135,712,531. When divided by 9,158 students, this puts per pupil cost at \$14,819. Thus, the cost of the 19 students would range from \$281,561 to \$431,946.

Computations of Per Pupil Cost Factoring in State Aid, Longwood CSD, 2010-2011 School Year

2010-2011 School Budget	\$208,200,000
2010-2011 State Aid	\$72,487,469
School Spending Attributable to the Local Tax Base	\$135,712,531
Student Enrollment	9,158
Per Pupil Cost	\$14,819

Cost to Longwood CSD of 19 Additional Students

Per Pupil Cost Without Factoring in State Aid	\$22,734
Additional Students	19
Additional Cost to Longwood CSD	\$431,946
Per Pupil Cost Factoring in State Aid	\$14,819
Additional Students	19
Additional Cost to Longwood CSD	\$281,561

Source: Consultant's estimates based on data from Longwood CSD and Governor's Budget Division

The 785 proposed condominiums and the 215 proposed townhouses would be built in Section B. Once again, the Rutgers coefficients were used to estimate the number of school-age children and the number of children likely to attend Longwood public schools. For the 785 condominium units, the Rutgers coefficients pertain to two-bedroom owner units selling for between \$135,000 and \$329,500 in structures containing five or more such units. For the 215 townhouses, the Rutgers coefficients pertain to three-bedroom attached units selling for more than \$269,500. These multipliers are shown below. Application of these multipliers to the proposed residential units in Section B shows that a total of 233 *school-age* children could be generated.

Rutgers Coefficients for School-Age Children, by Grade

Housing Type	K-2	3-6	7-9	10-12	Total
785 Condos	0.06	0.06	0.04	0.03	.19
215 Townhouses	0.09	0.11	0.11	0.08	.39

Source: Rutgers Center for Urban Policy Research, June 2006.

Projected School Age Children From Development

Units	K-2	3-6	7-9	10-12	Total
785	47	47	31	24	149
215	19	24	24	17	84
Total	66	71	55	41	233

Source: Consultant's estimates based on Rutgers coefficients.

Rutgers coefficients depicting the number of children likely to attend Longwood schools are shown below. Their application suggests that only 188 of the 233 projected school age children generated by development in Section B are likely to attend Longwood schools.

Rutgers Coefficients for Public School Children

Housing Type	K-2	3-6	7-9	10-12	Total
785 Condos	.05	.06	.02	.03	.16
215 Townhouses	.06	.10	.08	.05	.29

Source: Rutgers Center for Urban Policy Research, June 2006.

Projected Public School Children From Development

Units	K-2	3-6	7-9	10-12	Total
785	39	47	16	24	126
215	13	22	17	11	62
Total	52	69	33	35	188

Source: Consultant's estimates based on Rutgers coefficients.

The cost of these students would range from \$2,785,972 to \$4,273,992 depending on the per pupil cost used.

Cost Longwood CSD of 188 Additional Students

Per Pupil Cost Without Factoring in State Aid	\$22,734
Additional Students	188
Additional Cost to Longwood CSD	\$4,273,992
Per Pupil Cost Factoring in State Aid	\$14,819
Additional Students	188
Additional Cost to Longwood CSD	\$2,785,972

Source: Consultant’s estimates based on data from Longwood CSD and Governor’s Budget Division

As the foregoing analysis suggests, a total of 207 children from the proposed development (Sections A & B) are likely to attend Longwood public schools at a cost ranging from \$3,067,533 to \$4,705,938, depending on the per-student cost used.

Cost Longwood CSD of 207 Additional Students (188 + 19)

Per Pupil Cost Without Factoring in State Aid	\$22,734
Additional Students	207
Additional Cost to Longwood CSD	\$4,705,938
Per Pupil Cost Factoring in State Aid	\$14,819
Additional Students	207
Additional Cost to Longwood CSD	\$3,067,533

Source: Consultant’s estimates based on data from Longwood CSD and Governor’s Budget Division

It could be argued that even these costs are high because when school enrollments increase, fixed overhead costs generally remain the same and only variable expenditures rise. According to the latest available data from the New York State Department of Education, which pertains to the 2007-08 school year, variable expenditures account for 79.1% of the Longwood CSD budget. This ratio probably applies today as well because the mix between variable and fixed costs is relatively constant over time. If the school spending attributable to the local tax base is about \$135,712,531 and only 79.1% of this budget would be affected by the addition of 207 students, then only \$107,348,612 of school district spending would be affected by the additional students. This would put the marginal cost of educating additional students from the proposed development at \$11,722 per pupil and the total cost of educating 207 additional students from the proposed development would be \$2,426,454.

As the tax analysis indicated, the Longwood CSD is likely to receive additional annual property more than \$6.2 million. Therefore, the proposed development is tax positive for the Longwood CSD.

Suffolk County Police Department. The proposed development is located in two separate police precincts. According to Ms. Kathleen Bleck, Senior Research Analyst in the Research and Development Section of the Suffolk County Police Department, the principal site, which includes the proposed industrial, recreation and housing uses (Sections B and D) is located in the department’s Fifth Precinct, Sector 515. The secondary site, containing the arena hotel, restaurants and other uses (Section A) is

located in the Sixth Precinct, Sector 619. The Fifth Precinct is staffed by 212 sworn officers and 20 civilian personnel. The Sixth Precinct is staffed by 229 sworn officers and 21 civilian Personnel.

Based on information shown in the Urban Land Institute’s Development Impact Assessment Handbook (1994), public safety requires 2.0 full-time equivalent police personnel per 1,000 people onsite. Projected onsite population and jobs for Sections A, B and D are summarized in the following table. Section A served by the Sixth Precinct could contain a maximum of 978 persons at any point in time. Sections B and D served by the Fifth Precinct could contain a maximum of 5,686 persons at any point in time.

Projected Population and Jobs at Full Development, Sections A, B and D

Section	Population	Permanent Jobs	Total On Site Personnel
A	143	835	978
B	2,217	469	2,686
D	0	3,000	3,000
Total B & D	2,217	3,469	5,686

Source: Consultant’s estimates

Using the ratio of 2.0 full-time police personnel for each additional 1,000 people onsite, the Sixth Precinct could require two additional sworn officers to protect Section A. The Fifth Precinct could require 12 additional sworn officers to protect Sections B & D. Thus, 14 additional sworn officers could be needed based on the maximum number of people onsite. During nighttime hours, however, this number would be considerably reduced. Therefore, perhaps only 10 to 12 additional sworn officers may be needed.

According to William P. Wallace, Management Analyst in the Research 7 Development Section of the Suffolk County Police Department, sworn officers with three years of service hired after January 1, 2008 earn an annual salary of \$86,404 and receive annual benefits totaling \$46,610 for a total compensation package of \$133,014. This figure was used as the benchmark in computing the annual cost of hiring between 10 and 12 additional officers to service the project. The cost to the department if they hired officers with three years of service would be between \$1,330,140 and \$1,596,168.

The tax analysis shows that the Police Department could receive annual property tax revenues of \$968,751 from Sections A and B and \$323,561 from Section D for a total of \$1,292,312. This would make the project slightly tax negative if officers with three years of experience were hired.

Fire & Ambulance Districts. The proposed development will affect the Yaphank and Brookhaven Fire Districts and the South Country Ambulance District. The following figures should be regarded as tentative since the service areas of these districts will probably have to be realigned to conform more closely to the proposed development.

Yaphank Fire District. The Yaphank Fire District covers a population of 6,000 residents and has a 2011 budget of \$1,812,334. Given current assumptions about the

allocation of tax revenues, the Yaphank fire district is projected to receive an additional \$655,847 in annual tax revenues. This is equivalent to 36% of its current budget and should be sufficient to offset any increased costs of serving the proposed development.

Brookhaven Fire District. The Brookhaven Fire District has an annual budget of \$2,411,045. Given current district lines, the district would receive an estimated \$169,266 in additional annual real property taxes from the proposed development, which is equivalent to 7% of its current budget.

South Country Ambulance. According to Mr. Greg Migliano Jr., Chief of Department for South Country Ambulance, South Country Ambulance would cover 80% to 90% of the proposed development. Their service area includes a population of 40,000 and they receive 2,600 calls annually. This is equivalent to about one call for every 15.38 persons. Their current budget is \$1.4 million. This is equivalent to a cost of approximately \$538 per call. Projected population for the residential portion of the proposed development is 2,361. In this analysis it is assumed that South Country Ambulance would serve 80% of this population or about 1,889 persons. Using a ratio of one call per 15.38 residents suggests that there could be as many as 123 additional calls. At a cost of \$538 per call, the total additional cost to South Country Ambulance would be about \$66,174. Given current district lines, South Country Ambulance would receive an estimated \$62,755 in annual property taxes from the proposed development.

Alternative Development

County Retains Property

Under this alternative, the County of Suffolk would retain ownership of the subject property and develop it for municipal and institutions uses. Since there will be no residential development, no school children will be generated. Presumably, as county-owned property, the subject property would generate no real property taxes.

As-of-Right Development

As-of-Right development would accommodate approximately 2,500,000 square feet of office space and 50 single-family homes on one-acre lots. For purposes of analysis, it has been assumed that these will be five-bedroom, 3,000 square foot homes selling for approximately \$500,000 each, that residential development would occur in Sections A and B and that office development would occur in Section D.

Projected Taxes

Residential Component. The 50 single-family homes selling for \$500,000 each would have a market value of about \$25 million. Applying the appropriate equalization rate results in an assessed value of \$215,000. Applying the latest town and school tax rate for the subject property results in estimated annual real property taxes of \$670,766

Estimated Tax Revenues From 50 Single-Family Homes

Projected Market Value	\$25,000,000
2010-2011 Equalization Rate	.0086
Assessed Value of Townhouses	215,000
2009-2010 Town & School Tax Rate	\$311.984/\$100 of AV
Total Estimated Taxes	\$670,766

Source: Consultant's estimates based on 2010-2011 equalization rate and 2009-2010 tax rate.

Office Component. Assuming an average asking rent of \$18 per square foot triple net, 2,500,000 square feet of office space would generate a gross income of about \$45 million. A 20% expense ratio would put net income at about \$36 million. With a capitalization rate of 9%, the market value of the office component would be about \$400 million. Applying the latest equalization rate would put the assessed value at \$3.44 million. Applying the appropriate town and school tax rate for the subject property results in estimated annual real property taxes of \$10,163,480.

Estimated Annual Property Tax Revenue From The Office Component

Average Rent Per Square Foot, Triple Net	\$18
Estimated Square Feet	2,500,000
Estimated Gross Income	\$45,000,000
Expense Ratio	20%
Net Income	\$36,000,000.
Capitalization Rate	0.09
Estimated Market Value	\$400,000,000
2010-2011 Equalization Rate	.0086
Assessed Value	\$3,440,000
2009-2010 Town & School Tax Rate	\$295.450/\$100 of AV
Total Estimated Taxes	\$10,163,480

Source: Consultant's estimates based on 2010-2011 equalization rate and 2009-2010 tax rate.

Summary. Aggregating estimated property taxes from the residential and office components under as-of-right development results in total projected real property taxes of \$10,834,246. This compares with projected taxes of \$12,054,414 from the proposed development, resulting in a net difference of \$1,220,168.

Summary of Property Taxes Under As-of-Right Development

Estimated Property Taxes From Residential Component	\$670,766
Estimated Property Taxes From Office Component	10,163,480
Total Estimated Property Taxes, As-of-Right	10,834,246
Total Estimated Property Taxes, Proposed Development	12,054,414
Net Difference	1,220,168

Allocation of As-of-Right Tax Revenues to Affecting Taxing Districts. Taxes from the office component under as-of-right development would be allocated to individual tax districts as follows:

Allocation of Projected Property Taxes from Office Component

Under As-of-Right Development

Tax District	Tax Rate Per \$100 of Assessed Value	% of Total	Distribution Of Taxes
School District – South Country CSD	193.167	0.653806	\$ 6,644,944
Library District – South Country CSD	11.272	0.038152	387,757
County of Suffolk	2.827	0.009568	97,244
County of Suffolk – Police	33.003	0.111704	1,135,301
Town General – Town Wide Fund	4.462	0.015102	153,489
Highway – Town Wide Fund	2.589	0.008763	89,063
Town General – Part Town Fund	1.390	0.004705	47,819
Highway – Part Town Fund	11.395	0.038568	391,985
Blizzard Note Repayment	0.499	0.001689	17,166
New York State MTA Tax	0.155	0.000525	5,336
\$100M Bond Act of 2004	1.573	0.005324	54,110
Fire District – Brookhaven	17.265	0.058436	593,913
Brookhaven Lighting District	1.364	0.004617	46,925
Ambulance District – South Country	6.401	0.021665	220,192
Real Property Tax Law – Article 7	0.896	0.003033	30,826
Real Property Tax Law	7.192	0.024343	247,410
Total	295.450	1.000000	10,163,480

Source: Consultant's estimates based on current tax rates.

Taxes from the residential component under as-of-right development would be allocated to individual tax districts as follows:

**Allocation of Projected Property Taxes from the Residential Component
Under As-of-Right Development**

Tax District	Tax Rate Per \$100 of Assessed Value	% of Total	Distribution Of Taxes
School District - Longwood CSD	211.516	0.677971	\$454,760
Library District - Longwood CSD	10.780	0.034553	23,177
County of Suffolk	2.827	0.009061	6,078
County of Suffolk – Police	33.003	0.105784	70,956
Town General – Town Wide Fund	4.462	0.014302	9,593
Highway – Town Wide Fund	2.589	0.008299	5,567
Town General – Part Town Fund	1.390	0.004455	2,988
Highway – Part Town Fund	11.385	0.036492	24,478
Blizzard Note Repayment	0.499	0.001599	1,073
New York State MTA Tax	0.155	0.000497	333
\$100M Bond Act of 2004	1.573	0.005042	3,382
Fire District – Yaphank	22.343	0.071616	48,038
Brookhaven Lighting District	1.374	0.004404	2,954
Real Property Tax Law – Article 7	0.896	0.002872	1,926
Real Property Tax Law	7.192	0.023052	15,462
Total	311.984	1.000000	\$670,766

Projected School Children

The following analysis estimates the total school age children and those likely to attend Longwood public schools based on construction of 50 single-family, five-bedroom homes selling for \$500,000 each. According to the Rutgers coefficients, each home is would generate 1.51 school age children. However, only 1.14 children per home are likely to attend Longwood public schools.

Rutgers Coefficients for School Children Under As-of-Right Alternative*

	School-Age Children	Public School Children
Total	1.51	1.14
Grades K-2	0.38	0.26
Grades 3-6	0.52	0.40
Grades 7-9	0.33	0.24
Grades 10-12	0.28	0.24

*Per residential dwelling unit. Source: Rutgers Center for Urban Policy Research, June 2006.

When applied to the 50 single-family homes that could be built as-of-right, these coefficients suggest that there would be 76 school-age children of whom 57 are likely to attend Longwood public schools.

Projected School Children Under As-of-Right Alternative*

	School-Age Children	Public School Children
Total	76	57
Grades K-2	19	13
Grades 3-6	26	20
Grades 7-9	17	12
Grades 10-12	14	12

*For fifty residential dwelling units. Source: Rutgers Center for Urban Policy Research, June 2006.

The cost of educating these students would range from \$844,683 and \$1,295,838 depending on the cost factor used. Since the district would receive only \$454,760 in added property taxes under as-of-right development, such development would be tax negative for the Longwood CSD.

Cost to the Longwood CSD of 57 Additional Students

	Cost/Pupil	Total Cost
Without Factoring in State Aid	\$22,734	\$ 1,295,838
Factoring in State Aid	\$14,819	\$ 844,683

Source: Consultant's estimates

Appendix Table A
Average Annual Wages for Occupations Within Major Occupational Groups
Long Island Labor Market, First Quarter 2010*

Occupation	Average Annual Wage
General & Operations Managers	\$118,540
Sales Managers	142,670
Administrative Service Managers	97,550
Lodging Managers	47,660
Natural Science Managers	113,150
Financial Analyst	75,300
Computer Programmers	75,480
Database Administrators	77,830
Industrial Engineers	77,000
Drafters	56,130
Environmental Engineers	80,540
Environmental Engineering Technicians	39,240
Healthcare Practitioners	73,330
Physical Therapists	73,390
Fitness Trainers	52,170
Community & Social Service Specialist	53,350
Entertainment, Sports & Media Occupations	44,370
Amusement & Recreational Attendants	19,830
Recreation Workers	24,510
Ticket Takers	19,190
Sports Coaches	25,950
Sales Supervisors	45,200
Retail Sales Persons	23,560
Sales Cashiers	18,640
Hotel Clerks	23,570
Office & Administrative Support Workers	40,330
Child Care Workers	24,080
Bldg. & Grounds Cleaning & Maintenance Occs.	28,370
Maintenance Supervisors	47,400
Installation, Maintenance & Repair Occs.	47,990
Restaurant Cooks	28,110
Waiters & Waitresses	22,090
Food Preparation Workers	22,000

* These occupations are likely to be found at the proposed Suffolk development.

Source: Consultant's estimates and New York State wage data.