
FISCAL & ECONOMIC IMPACT ANALYSIS

Expressway Drive North Warehouse Buildings Yaphank, NY

NPV No.02045

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May 16, 2022

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ATTACHMENTS

A NPV Qualifications

EXECUTIVE SUMMARY

This analysis examines the economic and fiscal impacts that are anticipated to occur through the construction and annual operations of three single-story warehouse buildings, known as Expressway Drive North Warehouse Buildings. The analysis is submitted in support of Brookhaven Industrial Development Agency (IDA) tax deferral which supports the financial viability of the project and serves Town goals in terms of project need as well as construction/operation employment, and projected tax revenue. The report includes demographic information, land use plan review, need for the project, economic (job creation) and fiscal (tax revenue) impact analysis. The report serves as a "feasibility study" for IDA review and reliance in considering tax assistance to facilitate the construction and operation of the project as described herein, and to summarize the resulting economic/fiscal benefits.

The subject site is approximately 71 acres in size and is located on the North Service Road (Express Drive North) of the Long Island Expressway (LIE), approximately 100 feet west of Sills Road in the **hamlet of Yaphank, Town of Brookhaven**, Suffolk County, New York. The property is bounded by privately-owned vacant land to the west, town-owned vacant land to the north and east, and the Long Island Expressway to the south. Beyond the town-owned property to the east and fronting on Sills Road are residential homes, a gas station, and a farm stand. The subject property is currently vacant land.

The proposed project involves the construction of three single-story distribution warehouses, consisting of a total of 549,942 square-feet (sf) of space. The three buildings are proposed to be 203,548 sf, 176,670 sf, and 169,724 sf.

As economic stability returns following the coronavirus pandemic of 2020-22, the proposed project is expected to contribute to the long-term economic health of the community. The proposed project will create strong economic activity by providing jobs and a solid tax base as quantified in this report. The new warehouse development proposed will support local businesses in Yaphank and the surrounding areas, bringing increased patronage and spending power to the community. Consumer activity will ripple through the local community, creating beneficial economic and fiscal impacts throughout Yaphank, the Town of Brookhaven, Suffolk County, and the region as a whole. The proposed project will also create a short- and long-term economic benefit by providing increased revenue to taxing jurisdictions.

Economic impacts include direct impacts, as well as those indirect and induced impacts that are projected to occur – on output, employment and labor income – during both the 24-month construction period, and annually upon stabilized operations of the Expressway Drive North Warehouse Buildings. During **construction**, direct, indirect, and induced impacts of the proposed project is anticipated to result in **\$104,638,803 in total output, 362.4 jobs** (total FTE jobs), and **\$40,605,006 in labor income** (total wages). During **annual operations** following the proposed construction, direct, indirect, and induced impacts of the proposed project are projected to be

\$18,896,600 in output (total revenue), **235.9 jobs** (total FTE jobs), and **\$16,993,856** in labor income (total wages).

The Applicant will be applying to the Town of Brookhaven to participate in its PILOT program. Since the exact terms of the PILOT have not yet been negotiated, this study analyzes the projected fiscal impacts based on a stabilized year of operations and full taxation based on current assessments and projected revenues. This projection of tax revenues is useful in assisting with an understanding of existing and future taxes to help structure a PILOT agreement. Any tax deferral programs will delay and phase-in full taxation.

At full build-out and during annual operations, the proposed project is projected to generate significantly more tax revenue than the current conditions of the property. It is estimated that the proposed project will generate **\$1,907,714** in annual taxes under full taxation of the property, of which **\$1,349,293** is allocated to the **Longwood Central School District** with no increase in school-aged children or additional expenditures incurred by the district. The current taxes generated by the property are \$39,585 in annual taxes, of which \$27,998 is allocated to the school district.

In summary, the proposed project is beneficial to economic conditions in the hamlet of Yaphank, the Town of Brookhaven, Suffolk County, and the region, as a result of job creation (construction and operations), and increasing revenue to local taxing jurisdictions. Overall, the project is economically and socially beneficial as discussed in more detail in the full report.

1.0 INTRODUCTION AND PURPOSE

Nelson Pope Voorhis (NPV) has been requested to prepare a fiscal and economic impact summary for the proposed development of three single-story warehouse buildings, known as Expressway Drive North Warehouse Buildings, located in the hamlet of Yaphank, Town of Brookhaven, Suffolk County. This analysis examines the fiscal and economic impacts that are anticipated to occur through the construction and annual operations of the three buildings, which are proposed to be 203,548 square feet (sf), 176,670 sf, and 169,724 sf, resulting in a total of 549,942 sf of warehouse space. The site location is more specifically described as the north side of Long Island Expressway (I-495) North Service Road, approximately 100 feet west of Sills Road. The Suffolk County Tax Map (SCTM) number of the subject site is: 200-662-2-5.16.

NPV is a professional environmental and planning firm with qualifications and expertise to prepare fiscal and economic impact analyses, and has a track record of similar completed projects, as well as residential and commercial market analysis and related economic development services to private and municipal clients. The economic qualifications of the firm and personnel are provided in **Attachment A**.

As economic stability returns following the coronavirus pandemic of 2020-22, the proposed project is expected to contribute to the long-term economic health of the community. More specifically, the proposed project will advance the planning goals of the Town and will establish many new construction jobs and operational jobs that will help in the post-pandemic recovery. The proposed project will create strong economic activity by providing jobs and a solid tax base. Consumer activity will ripple through the local community, creating beneficial economic and fiscal impacts throughout the hamlet of Yaphank, the Town of Brookhaven, Suffolk County, and the region as a whole.

The following analysis examines and quantifies the fiscal and economic impacts that are anticipated to result from the proposed development. **Section 2.0** outlines the methodology and the sources of data used to project the fiscal and economic impacts generated in this analysis. **Section 3.0** examines and summarizes demographics and trends specific to the hamlet of Yaphank, the Town of Brookhaven and Suffolk County. **Section 4.0** analyzes relevant town and local planning documents specific to the Yaphank community and summarizes the proposed project's consistency with such reports.

Section 5.0 summarizes the existing fiscal conditions – including enrollment, budget, and current tax rates and levies for the Longwood Central School District. This section also summarizes the land use and tax base composition, detailed budgets and the current tax rates and levies for the Town of Brookhaven and Suffolk County. Moreover, this section summarizes the fiscal impacts that are anticipated to result from the proposed project. These include tax revenues that would

be allocated to each of the local taxing jurisdictions. This information is useful in understanding the future tax benefit and structuring a PILOT agreement.

In addition, Section 5.0 outlines the direct economic impacts, as well as those indirect and induced impacts that are estimated to occur – on output, employment and labor income – during both the 24-month construction period, and annually upon stabilized operations . These projections anticipate stabilization of the economy in post-pandemic conditions. A summary of these key economic findings is provided in **Table 1**.

TABLE 1
SUMMARY OF KEY ECONOMIC FINDINGS

Impact Type	Output (Total Revenue)	Employment (Total Number of FTE Jobs)	Labor Income (Total Wages)
<i>Economic Impacts during Construction</i>			
Direct Impact	\$69,903,240	183.1	\$27,961,296
Indirect Impact	\$15,530,442	68.8	\$5,718,079
Induced Impact	\$19,205,121	110.5	\$6,925,630
Total Impact	\$104,638,803	362.4	\$40,605,006
<i>Projected Economic Impacts during Operations</i>			
Direct Impact	\$8,249,130	180.5	\$13,284,262
Indirect Impact	\$2,728,039	12.6	\$842,878
Induced Impact	\$7,919,431	42.8	\$2,866,716
Total Impact	\$18,896,600	235.9	\$16,993,856

Source: Data provided by Wildflower Industrial XII, LLC.; Analysis by Nelson, Pope & Voorhis, LLC, via IMPLAN software.

The Applicant will be applying to the Town of Brookhaven to participate in its PILOT program. Since the exact terms of the PILOT have not yet been negotiated, this study analyzes the projected fiscal impacts based on a stabilized year of operations and full taxation based on current assessments and projected revenues. This projection of tax revenues is useful in assisting with an understanding of existing and future taxes to help structure a PILOT agreement. Any tax deferral programs will delay and phase-in full taxation.

At full build-out and during annual operations, the proposed project is projected to generate significantly more tax revenue than the current conditions of the property. It is estimated that the proposed project will generate \$1,907,714 in annual taxes under full taxation of the property, of which \$1,349,293 would be allocated to the Longwood Central School District with no increase in school-aged children or increased expenditures incurred by the district. The current taxes generated by the property are \$39,585 in annual taxes, of which \$27,998 is allocated to the school district. The distribution of anticipated tax revenues is shown in **Table 2**.

TABLE 2
TAX REVENUE COMPARISON

Taxing Jurisdiction	Current Tax Revenue	Projected Tax Revenue	Tax Revenue Percent Distribution
Total School Taxes	\$29,433	\$1,418,420	74.4%
School District- Longwood CSD	\$27,998	\$1,349,293	70.7%
Library District- Longwood CSD	\$1,434	\$69,127	3.6%
Total County Taxes	\$4,361	\$210,175	11.0%
County of Suffolk	\$290	\$13,977	0.7%
County of Suffolk - Police	\$4,071	\$196,197	10.3%
Total Town Taxes	\$2,376	\$114,512	6.0%
Town - Town Wide Fund	\$566	\$27,268	1.4%
Highway - Town Wide Fund	\$154	\$7,403	0.4%
Town- Part Town Fund	\$183	\$8,831	0.5%
Highway- Part Town Fund/Snow Removal	\$1,473	\$71,009	3.7%
Other Taxes	\$3,416	\$164,607	8.6%
New York State MTA Tax	\$14	\$673	0.0%
Open Space Preservation	\$216	\$10,402	0.5%
Fire Districts - Yaphank	\$2,693	\$129,776	6.8%
Lighting Districts- Brookhaven	\$114	\$5,494	0.3%
Real Property Tax Law	\$293	\$14,106	0.7%
Out of County Tuition	\$66	\$3,177	0.2%
Suffolk County Community College Tax	\$20	\$980	0.1%
TOTAL: ALL TAXING JURISDICTIONS	\$39,585	\$1,907,714	100.0%

Source: Data provided by the Town of Brookhaven Assessor's Office; Analysis by Nelson, Pope & Voorhis, LLC.

Lastly, **Section 6.0** outlines the references and sources of information utilized in this analysis.

2.0 METHODOLOGY

Various data and information from federal, state, local, and commercial data sources was used to analyze the existing conditions and projected fiscal and economic impacts stemming from the construction and annual operation of the proposed Expressway Drive North Warehouse Buildings.

WF Industrial XII, LLC supplied information regarding the project, construction costs and construction schedule, estimated rental rates, and employment and employee salaries during annual operations of the proposed project.

Longwood Central School District (CSD) provided data pertaining to the district budget, enrollment trends and per-pupil education costs.

The Town of Brookhaven and Suffolk County provided information regarding approved budgets and current tax rates for the parcels that comprise the subject property. This tax information was used to compare the existing revenues to those that are projected to be generated upon the full build-out of the proposed project.

The Office of the New York State Comptroller provided data pertaining to the annual district budget for the Longwood Central School District.

New York State Education Department provides District Report Cards and the Fiscal Accountability Summary reports specific to the Longwood CSD.

New York State Office of Real Property Services provides data pertaining to the existing tax base and tax revenues for the Town of Brookhaven. This information was used to better understand how local budgets and taxing jurisdictions will be affected by the proposed project.

United States Bureau of Labor Statistics and New York State Department of Labor publish the Occupational Employment Statistics survey. This survey was used to estimate the wages earned among those employed within "construction and extraction" occupations in the Long Island labor market. These wages were assumed for each of the workers responsible for the construction of the proposed project.

United States Census Bureau provides pertinent demographic data for the hamlet of Yaphank, Town of Brookhaven, Suffolk County.

Environmental Systems Research Institute, Inc. (ESRI) generated on-demand demographic reports specific to hamlet of Yaphank, the Town of Brookhaven and Suffolk County through their *Business Analyst Online* program. Specifically, data was collected for 2000 Census, 2010 Census

and 2021 estimates for population and housing characteristics, as well as five-year population projections and housing (2026) for the Yaphank hamlet, Town of Brookhaven and Suffolk County. All estimates and projections provided by ESRI draw upon data from sources including the Current Population Survey, American Community Survey, Census of Retail Trade (all via the United States Census Bureau), Consumer Expenditure Survey (via the United States Bureau of Labor Statistics), United States Postal Service, Internal Revenue Service, National Bureau of Economic Research, and other commercial and federal data sources.

IMPLAN (formerly known as the Minnesota IMPLAN Group) developed an economic impact modeling system called IMPLAN, short for “impact analysis for planning.” The program was developed in the 1970s through the United States Department of Agriculture’s Forest Service, and was privatized in 1993.

IMPLAN is built on a mathematical input-output (I-O) model to express relationships between various sectors of the economy in a specific geographic location. The I-O model assumes fixed relationships between producers and their suppliers based on demand, and the inter-industry relationships within a region largely determine how that economy will respond to change. In an I-O model, the increase in demand for a certain product or service causes a multiplier effect; increased demand for a product affects the producer of the product, the producer’s employees, the producer’s suppliers, the supplier’s employees, and so on, ultimately generating a total impact in the economy that is greater than the initial change in demand.

The IMPLAN model is a method for estimating local economic multipliers, including those pertaining to production, value-added, employment, wage and supplier data. IMPLAN differentiates in its software and data sets between 546 sectors that are recognized by the United States Department of Commerce. Multipliers are available for all states, counties and zip codes, and are derived from production, employment and trade data from sources including the United States Census Bureau, County Business Patterns, Annual Survey of Government Employment, Annual Survey of Retail Trade; United States Bureau of Labor Statistics, Quarterly Census of Employment and Wages, Consumer Expenditure Survey; United States Department of Labor; Office of Management and Budget; United States Department of Commerce; Internal Revenue Service; United States Department of Agriculture, National Agricultural Statistical Service; Federal Procurement Data Center; and United States Bureau of Economic Analysis, Regional Economic Information System, Survey of Current Business, among other national, regional, state and local data sources.

IMPLAN is widely accepted as the industry standard for estimating how much a one-time or sustained increase in economic activity in a particular region will be supplied by industries located in the region. Federal government agencies such as the Army Corps of Engineers, Bureau of Economic Analysis, Bureau of Land Management, Environmental Protection Agency, Federal Reserve Bank, Fish and Wildlife Service, and National Park Service have used the multipliers to

study the local impact of government regulation on specific industries and to assess the local economic impacts of Federal actions. State and local governments including New York State Department of Labor, New York State Division of the Budget, New York State Office of the State Comptroller, New York State Assembly and New York City Economic Development Corporation, have used the multipliers to estimate the regional economic impacts of government policies and projects and of events, such as the location of new businesses within their state, or to assess the impacts of tourism. Likewise, businesses, universities and private consultants have used the multipliers to estimate the economic impacts of a wide range of projects, such as building a new sports facility or expanding an airport; of natural disasters; of student spending; or of special events, such as national political conventions.

NPV personnel have received formal IMPLAN training through IMPLAN, and possess the qualifications to project economic impacts for a multitude of project types using this software. For the purpose of this analysis, multipliers specific to socio-economic data in Suffolk County's "Construction of new commercial structures" industry were analyzed to determine the direct, indirect and induced economic impacts during the construction period of the proposed project. Moreover, multipliers specific to socio-economic data in Suffolk County's "Warehousing and storage," industry was analyzed to determine the direct, indirect and induced economic impacts during the annual operations. A summary of these economic impacts can be found in **Section 5.0** of this analysis.

3.0 DEMOGRAPHICS AND LOCAL TRENDS

As noted in **Section 1.0**, this section examines demographics and socioeconomic characteristics, as well as trends specific to the Yaphank community, the Town of Brookhaven and Suffolk County. In addition, this section summarizes national and local trends among the warehousing market.

3.1 Demographics

Population

Trends in the residential population and in the number of households were examined for the hamlet of Yaphank, the Town of Brookhaven and Suffolk County. An analysis of past data, coupled with current estimates and projections, illustrate the changing needs of the community.

According to ESRI Community Profile Reports, and as seen in **Table 3** and **Chart 1**, the population within Yaphank increased significantly between 2000 and 2010, by over 23% to 5,945 residents.¹ The population within Yaphank has continued to grow, but at a slower rate, through 2021 and is projected to continue growing through 2026. The Town of Brookhaven also witnessed population growth between 2000 to 2010, although at slower rates than Yaphank. The population of Brookhaven is estimated to have experienced a slight increase of 0.23% according to 2021 estimates, and is projected experience a slight decline by 2026 to approximately 482,958 residents. Suffolk County population was the greatest in 2010 and projections indicate a small decline will occur through 2026 (from 1,492,708 to 1,479,167 persons as compared to 2021 estimates).

It is important to note that population projection does not account for specific developments currently in the planning or approval process. Moreover, while such factors are examined at the local level, projections are not based solely upon specific build-out scenarios or land use analyses. Rather, the projections are based upon historical trends and current estimates at the county level, a time series of county-to-county migration data, a historical analysis of residential building permit data and residential postal delivery counts. Such data is supplemented with available information generated by nationwide databases, statistics providers and demographic and spatial analysis tools.

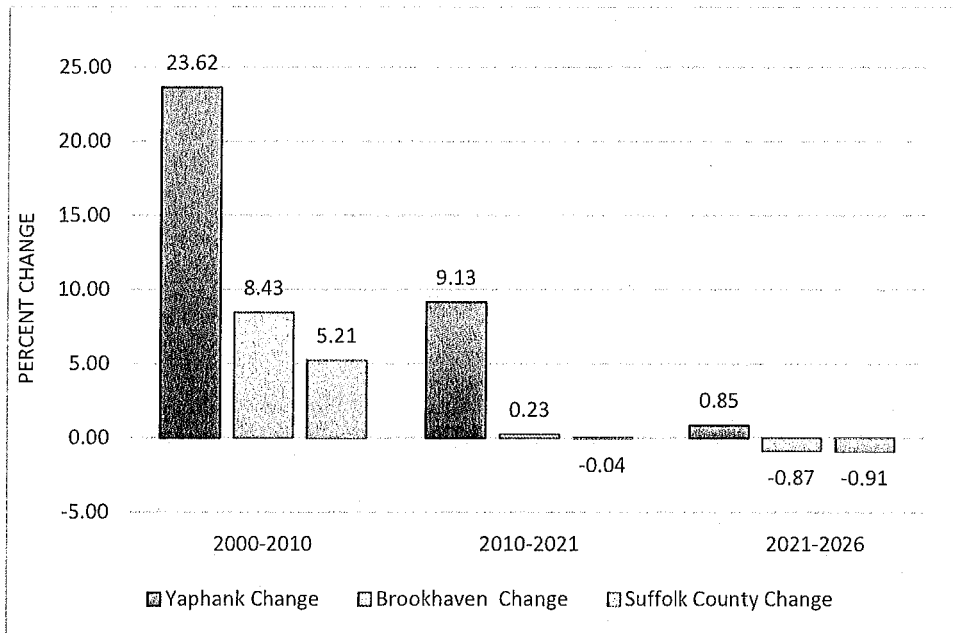
¹ ESRI, Community Profile Report. All reports accessed via ESRI Business Analyst Online, April 2022.

**TABLE 3
 POPULATION TRENDS**

Year	Yaphank	Town of Brookhaven	Suffolk County
2000	4,809	448,245	1,419,369
2010	5,945	486,040	1,493,250
2021 (Estimate)	6,488	487,182	1,492,708
2026 (Projection)	6,543	482,958	1,479,167

Source: United States Bureau of the Census; ESRI Business Analyst; Analysis by Nelson, Pope & Voorhis, LLC.

**CHART 1
 PERCENT CHANGE IN POPULATION**



Source: United States Bureau of the Census; ESRI Business Analyst; Analysis by Nelson, Pope & Voorhis, LLC.

Housing Units

The number of housing units within each geographic area has witnessed an increase in each of the time periods analyzed since 2000 as seen in **Table 4** and **Chart 2**. The increase in housing units was greatest between 2000 and 2010 when the increases in population were also the greatest. The 2026 projections for number of housing units are 2,293 units, 181,430 units, and 590,806 units in Yaphank, Brookhaven, and Suffolk County, respectively.²

² ESRI, Community Profile Report. All reports accessed via ESRI Business Analyst Online, April 2022.

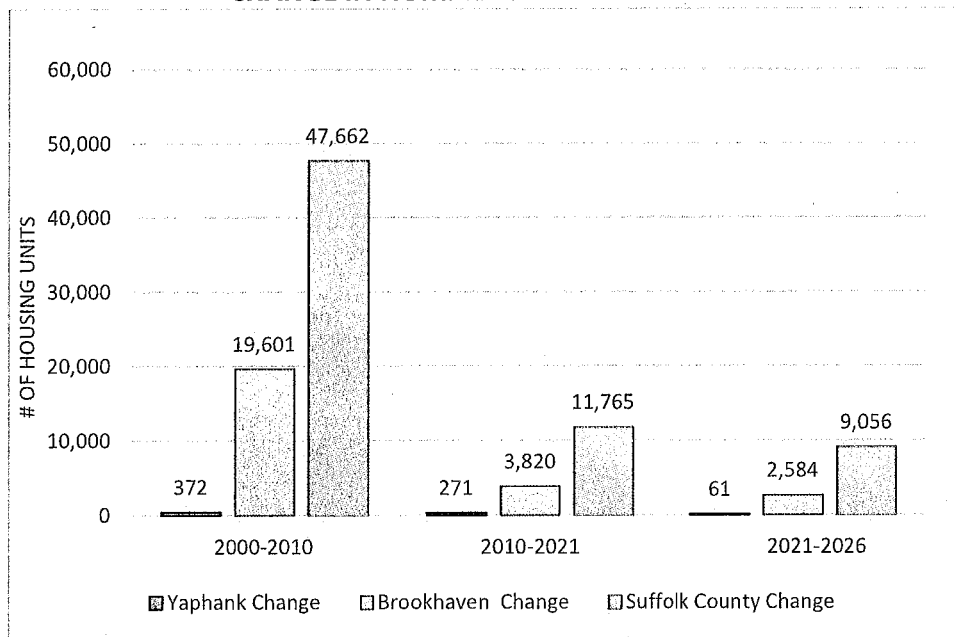
Housing unit projection does not account for specific developments currently in the planning or approval process. Moreover, while such factors are examined at the local level, projections are not based solely upon specific build-out scenarios or land use analyses. Rather, the projections are based upon historical trends and current estimates at the county level, a time series of county-to-county migration data, and historical analysis of residential building permit data.

TABLE 4
HOUSING UNIT TRENDS

Year	Yaphank	Town of Brookhaven	Suffolk County
2000	1,589	155,425	522,323
2010	1,961	175,026	569,985
2021 (Estimate)	2,232	178,846	581,750
2026 (Projection)	2,293	181,430	590,806

Source: United States Bureau of the Census; ESRI Business Analyst; Analysis by Nelson, Pope & Voorhis, LLC.

CHART 2
CHANGE IN NUMBER OF HOUSING UNITS



Source: United States Bureau of the Census; ESRI Business Analyst; Analysis by Nelson, Pope & Voorhis, LLC.

As seen in **Table 5**, the average household size in 2021 in Yaphank was 2.64 persons.³ This is slightly lower than the average household size of that in the Town of Brookhaven at 2.88 persons

³ ESRI, Community Profile Report. All reports accessed via ESRI Business Analyst Online, April 2022.

per household and Suffolk County at 2.92 persons per household.

TABLE 5
AVERAGE HOUSEHOLD SIZE: 2021

Geographic Area	Household Size
Yaphank	2.64
Town of Brookhaven	2.88
Suffolk County	2.92

Source: United States Bureau of the Census; Analysis by Nelson, Pope & Voorhis, LLC.

Tenure

As seen in **Table 6**, the majority of the housing units in each geographic location are owner-occupied. The percentage of renter-occupied housing units in each geographic area are fairly similar (16.5% in Suffolk, 17.97% in Brookhaven and 18.6% in Yaphank). Yaphank has lower vacancy rates (5.5%) compared to the Town (8.2%) and County (13.8%).

TABLE 6
HOUSING TENURE: 2021 (ESTIMATE)

Housing Type	Yaphank	Town of Brookhaven	Suffolk County
Total Housing Units	2,232	178,846	581,750
Owner-Occupied	75.9%	73.9%	69.7%
Renter-Occupied	18.6%	17.9%	16.5%
Vacant Housing Units	5.5%	8.2%	13.8%

Source: United States Bureau of the Census; ESRI Business Analyst; Analysis by Nelson, Pope & Voorhis, LLC.

Income

Household income serves as a primary measure in determining affordability among various housing options within a given community. As seen in **Table 7**, the median household incomes in Yaphank, the Town of Brookhaven, and Suffolk County are fairly similar and all slightly over \$100,000.⁴

TABLE 7
MEDIAN HOUSEHOLD INCOME: 2021

Geographic Area	Household Income
Yaphank	\$106,314
Town of Brookhaven	\$102,497
Suffolk County	\$106,692

Source: ESRI Business Analyst; Analysis by Nelson, Pope & Voorhis, LLC.

⁴ ESRI, Community Profile Report. All reports accessed via ESRI Business Analyst Online, April 2022.

3.2 Warehousing Trends

Current and projected local, regional and national warehousing space conditions are an important component to understanding the market for new distribution warehouse space in the Town of Brookhaven. Many external economic forces are shaping the local conditions in the community, the Long Island region, and even nationally.

Warehousing space is becoming increasingly scarce throughout the country. It is estimated that the United States may need an additional one billion square feet of warehouse space by 2025, resulting from the recent increases in e-commerce sales.⁵ The trends observed nationally are also applicable to Long Island.

Demand for industrial space on Long Island is increasing and outpacing the existing supply. The inventory of available industrial space on Long Island has shrunk to a historic low, with an overall vacancy rate of only 3.5% in 2021, compared to a vacancy rate of 4.8% in 2020.⁶ The need for additional warehousing space was exacerbated by the success of e-commerce businesses and the need for delivery services during and continuing throughout the coronavirus pandemic. While the pandemic contributed to the increased need, these trends are anticipated to continue after the pandemic subsides, resulting in a long term need for additional warehousing space.⁷

Warehousing space is necessary for the operations businesses of all sizes in order to track inventory, centralize products, ensure safe storage of items, and fulfill orders. The proposed project will provide additional warehousing space, which is beneficial to local businesses in the hamlet of Yaphank, Town of Brookhaven, as well as to the community in general as these businesses are able to operate successfully and provide job opportunities both during construction and operations.

⁵ CNBC. "U.S. may need another 1 billion square feet of warehouse space by 2025 as e-commerce booms" July 9, 2020. <https://www.cnbc.com/2020/07/09/us-may-need-another-1-billion-square-feet-of-warehouse-space-by-2025.html>

⁶ Business Insider. "Spaced Out" August 13, 2021. <https://libn.com/2021/08/13/spaced-out-2/>

⁷ CNBC. "U.S. may need another 1 billion square feet of warehouse space by 2025 as e-commerce booms" July 9, 2020. <https://www.cnbc.com/2020/07/09/us-may-need-another-1-billion-square-feet-of-warehouse-space-by-2025.html>

4.0 CONSISTENCY WITH EXISTING COMPREHENSIVE PLANNING DOCUMENTS

As noted in **Section 1.0**, this section analyzes relevant town and local planning documents specific to the community and summarizes the proposed project's consistency with such reports. This includes the Town of Brookhaven Zoning Code and Town of Brookhaven Comprehensive Land Use Plan (1996).

Town of Brookhaven Zoning Code

According to the Town of Brookhaven adopted zoning map, the property of the proposed Expressway Drive North Warehouse Buildings is located within the Light Industry (L1) zoning district. Warehouses are defined as buildings used primarily for the storage of goods and materials, with limited trucking activity, and may include an office. Warehouses are a permitted use within the L1 zoning district.

The property is located within a hydrogeologic sensitive zone, which results in stricter dimensional requirements, such as a required minimum lot size of 120,000 square feet when typically, only 40,000 square feet is required in the L1. In addition, a greater roadway frontage (200') is required for parcels within a hydrogeologic sensitive zone (otherwise 100') and the maximum permitted FAR is 30%, compared to 35% for parcels outside of the hydrogeologic sensitive zone.

The property is located within the Pine Barrens Compatible Growth Area (CGA). Per the Town of Brookhaven Incentive Zoning Overlay District, the L1 zoning district is designated as a receiving district, where Pine Barrens credits can be redeemed, indicating that this is a location suitable for development.

The proposed project complies with the intent of the Town of Brookhaven Zoning Code since warehousing is a permitted use within the L1 district and complies with dimensional regulations. The proposed distribution warehouse facility is compatible with the environmental considerations of the property since the proposed use has relatively low water demand and sanitary flow.

Town of Brookhaven Comprehensive Land Use Plan (1996)

The *Town of Brookhaven Comprehensive Land Use Plan (1996 Comprehensive Plan)* sets several general goals, identifies environmental resources, discusses existing land uses, provides broad policies and recommendations, and includes a land use map. The land use map recommends future land uses and development patterns for the Town and depicts the subject property as an industrial use. Industrial uses, as defined by the Plan, include manufacturing, warehouses, concrete producers, corporate offices, and related uses.

Many of the industrial zoned properties within the Town are also located with the Pine Barrens Compatible Growth Area (CGA), including the subject property. As stated in the Land Use Plan, "the Central Pine Barrens is a valuable ecosystem located in the eastern half of Brookhaven Town which lies over a predominantly pristine portion of a deep-recharge aquifer known as Hydrogeologic Zone III. The area also has one of the highest concentrations of rare, endangered and threatened wildlife and plant species to be found anywhere in the State of New York and perhaps the northeast." The implementation of the Central Pine Barrens Comprehensive Land Use Plan resulted in the creation of a transfer of development rights program where credits are transferred out of the Pine Barrens Core Preservation Area into the Compatible Growth Area.

Many types of land uses are permitted in the Compatible Growth Area as determined by the underlying zoning district. However, the Land Use Plan emphasizes the importance of maintaining industrial zoning in the Compatible Growth Area as a source of tax revenue, especially since it will not increase the expenditures of the local school districts.

Overall, the proposed project complies with the intent and advances the recommendations provided in the *Town of Brookhaven Comprehensive Land Use Plan* as the Expressway Drive North Warehouse Buildings are consistent with the recommended future land use of the property and Pine Barrens Compatible Growth Area, while providing beneficial tax revenues.

5.0 SUMMARY OF FISCAL & ECONOMIC IMPACTS

As noted in **Section 1.0**, this analysis summarizes the existing fiscal conditions and the projected economic and fiscal impacts that are associated with the the construction and annual operations of the proposed three single-story warehouse buildings, totaling 549,942 sf of warehouse space. Fiscal impacts include the generation of tax revenues and their anticipated distribution among local taxing jurisdictions. Economic impacts include direct, indirect and induced benefits on output, employment and associated labor income during the 24-month construction phase and annually upon stabilized operations of the proposed project.

As economic stability returns following the coronavirus pandemic of 2020-22, the proposed project is expected to contribute to the long-term economic health of the community. The proposed project will also create a short- and long-term economic benefit by providing revenue to taxing jurisdictions. Moreover, the proposed project will generate immediate construction jobs. Such fiscal and economic benefits are most crucial for the economic well-being throughout the town of Brookhaven, the greater Long Island region and New York State.

A summary of findings is provided herein, with detailed methodologies and references provided throughout this analysis. This analysis was prepared using methods, data and information that are considered to be industry standard for such fiscal and economic impact analyses.

5.1 Definition of Economic Impacts

A *direct impact* arises from the first round of buying and selling and includes the production of changes and expenditures made as a result of the proposed action. These direct impacts can be used to identify additional rounds of buying and selling for other sectors of the economy and to identify the impact of spending by local households. An indirect impact refers to the increase in sales of other industry sectors stemming from business-to-business purchases in the supply chain due to the initial input purchases, which include further round-by-round sales. An induced impact accounts for the changes in household spending resulting from the labor income generated by the employees of the proposed action during construction and operations, resulting from direct and indirect impacts. The total impact is the sum of the direct, indirect and induced impacts.

5.2 Key Findings

5.2.1 Existing Conditions

- According to the U.S. Census Bureau American Community Survey Five-Year Estimates and as noted in **Section 3.0**, in 2021 there were estimated to be approximately 6,488 persons residing within 2,232 housing units in the hamlet of Yaphank. Additionally, in 2021, there were approximately 487,182 persons residing within 178,846 housing units in the Town of Brookhaven and approximately 1,492,708 persons residing in 581,750 housing units in Suffolk County in 2021.⁸
- The proposed project is located within the boundaries of the Longwood CSD.
- Most assessed parcels in the Town of Brookhaven are residential properties, comprising 74% of the total number of parcels and 46.9% of the Town's tax base.
- The Town of Brookhaven adopted a balanced operating budget for the 2021-22 fiscal year of \$135.1 million, compared to an operating budget of \$130.3 million for the 2020-21 fiscal year.⁹
- Suffolk County adopted a 2022 operating budget of over \$4.738 billion in revenues and \$4.018 in expenditures.¹⁰
- Prior to the coronavirus pandemic of 2020-22, unemployment had been decreasing substantially since its peak in 2010-2012. Unemployment in the Town, County, Long Island and New York State increased significantly in 2020; but started to decline in 2021 and has continued to decline into 2022. As of February 2022, approximately 9,400 persons – 3.7% of the Town's labor force – were unemployed. While it is important to note that this data has not been seasonally adjusted, the February 2022 unemployment rate for the Town was equal to Long Island's unemployment rate (3.7% of the labor force)

⁸ ESRI, *Community Profile Report*. All reports accessed via ESRI Business Analyst Online, April 2022.

⁹ Town of Brookhaven, "2022 Adopted Operating Budget."

¹⁰ Suffolk County, "2022 Operating Budget, Volume 1."

and marginally lower than Suffolk County's unemployment rate (approximately 30,000 person or 3.9% of Long Island's labor force). However, the Town, County, and Long Island unemployment rates are all lower than New York State's overall unemployment rate of 5.1% (477,100 persons).

- The project site is currently taxed at a total rate of 416.689 per \$100 of assessed valuation. This translates into a current generation of \$39,585 in property tax revenues.¹¹ The existing distribution of tax revenues is shown in **Table 8**.

**TABLE 8
 EXISTING TAX REVENUES**

Taxing Jurisdiction	Current Tax Rate (per \$100 Assessed Valuation)	Current Tax Revenue	Percent of Total Tax Revenue
Total School Taxes	309.816	\$29,433	74.4%
School District- Longwood CSD	294.717	\$27,998	70.7%
Library District- Longwood CSD	15.099	\$1,434	3.6%
Total County Taxes	45.907	\$4,361	11.0%
County of Suffolk	3.053	\$290	0.7%
County of Suffolk - Police	42.854	\$4,071	10.3%
Total Town Taxes	25.012	\$2,376	6.0%
Town - Town Wide Fund	5.956	\$566	1.4%
Highway - Town Wide Fund	1.617	\$154	0.4%
Town- Part Town Fund	1.929	\$183	0.5%
Highway- Part Town Fund/Snow Removal	15.51	\$1,473	3.7%
Other Taxes	35.954	\$3,416	8.6%
New York State MTA Tax	0.147	\$14	0.0%
Open Space Preservation	2.272	\$216	0.5%
Fire Districts - Yaphank	28.346	\$2,693	6.8%
Lighting Districts- Brookhaven	1.2	\$114	0.3%
Real Property Tax Law	3.081	\$293	0.7%
Out of County Tuition	0.694	\$66	0.2%
Suffolk County Community College Tax	0.214	\$20	0.1%
TOTAL: ALL TAXING JURISDICTIONS	416.689	\$39,585	100.0%

Source: Town of Brookhaven Assessor's Office; Analysis by Nelson, Pope & Voorhis, LLC.

¹¹ Town of Brookhaven Assessor's Office.

5.2.2 Economic Impacts of Construction

A detailed analysis of direct, indirect and induced impacts generated during the 24-month construction period is outlined below. It is important to note that each of these impacts are temporary and are projected to occur only while the proposed project is being constructed. As previously noted, these projections anticipate stabilization of the economy in post-pandemic conditions.

- For the purpose of this analysis, it is anticipated that construction of the proposed project will commence in December 2022, with the construction period anticipated to occur over a period of approximately 24 months.¹²
- The proposed project is projected to represent approximately \$69.9 million¹³ in construction costs over the 24-month construction period.¹⁴ This \$69.9 million in direct annual output is projected to generate an indirect impact of over \$15.5 million, and an induced impact of an additional \$19.2 million, bringing the total economic impact on output to over \$104.6 million during the 24-month construction period.¹⁵
- During the construction period, direct employment refers to the number of short-term jobs necessary to complete the construction of the proposed project. The construction period is anticipated to generate 183.1 FTE jobs, which are anticipated to last the entire duration of the 24-month construction period for the purpose of this analysis.
- Construction will also result in indirect impact of 68.8 FTE employees and an induced impact of 110.5 FTE employees in other industry sectors, bringing the total impact of the 24-month construction period to 362.4 FTE jobs.¹⁶ This job creation – direct, as well as indirect and induced – is most crucial during Long Island’s present economic state, and presents opportunities for persons who remain unemployed throughout the region. During the construction period, direct labor income refers to the annual earnings, wages, or salary paid to each of the workers responsible for the construction of the proposed project. Labor income typically comprises approximately 40% of the cost of industrial construction; the remaining portion represents the cost of materials.¹⁷

¹² Construction schedule provided by WF Industrial XII, LLC in March 2022.

¹³ For the purpose of this analysis, this figure and all other figures in the construction portion of this analysis reflect 2022 dollars, the year in which construction is assumed to commence.

¹⁴ Construction costs provided by WF Industrial XII, LLC in March 2022. It is important to note that all costs are estimates based upon market conditions as of the date of preparation of this analysis.

¹⁵ According to IMPLAN, a multiplier of 1.579270 represents the total dollar change in output that occurs in all industries for each additional dollar of output delivered to final demand through the “Construction of new commercial structures” (IMPLAN Sector 55) in Suffolk County, New York.

¹⁶ According to IMPLAN, a multiplier of 9.690000 represents the total change in the number of jobs that occurs in all industries for each additional one million dollars of output delivered to final demand through the “Construction of new commercial structures” (IMPLAN Sector 55) in Suffolk County, New York.

¹⁷ Construction/renovations labor and materials estimates per architectural design group Nelson and Pope.

- Labor income is projected to total \$73,779 per year, per employee.¹⁸ When applied to the 24-month construction period, this represents approximately \$147,558 per employee, and over \$27.9 million in collective earnings among the 183.1 FTE employees. This labor income is projected to have an indirect impact of \$5.7 million and an induced impact of \$6.9 million, bringing the total economic impact of the 24-month construction period to over \$40.6 million in labor income.¹⁹

A summary of key economic findings projected to occur during the 24-month construction period is provided in **Table 9**.

TABLE 9
SUMMARY OF KEY ECONOMIC FINDINGS
DURING 24-MONTH CONSTRUCTION PERIOD

Impact Type	Output (Total Revenue)	Employment (Total Number of FTE Jobs)	Labor Income (Total Wages)
Direct Impact	\$69,903,240	183.1	\$27,961,296
Indirect Impact	\$15,530,442	68.8	\$5,718,079
Induced Impact	\$19,205,121	110.5	\$6,925,630
Total Impact	\$104,638,803	362.4	\$40,605,006

Source: Data provided by Wildflower Industrial XII, LLC.; Analysis by Nelson, Pope & Voorhis, LLC, via IMPLAN software.

¹⁸ New York State Department of Labor's Occupational Employment Statistics survey reports a mean wage of \$71,630 among those employed within construction and extraction occupations in the Long Island labor market. Data was collected between November 2017 and May 2020, and then updated to the first quarter of 2021 by making cost-of-living adjustments. An additional annual inflation factor of three percent (3%) was applied to the average wage, to reflect wages at the commencement of the construction period – estimated to occur in 2022 for the purpose of this analysis.

¹⁹According to IMPLAN, a multiplier of 0.731501 represents the total dollar change in labor income of households employed by all industries for each additional dollar of output delivered to final demand through the "Construction of new commercial structures" (IMPLAN Sector 55) in Suffolk County, New York.

5.2.3 Economic Impacts of Annual Operations

A detailed analysis of direct, indirect and induced impacts generated annually during operations is outlined below. It is important to note that each of these benefits will be permanent and on-going and they are projected on an annual basis, assuming continued stabilized operations. These projections anticipate stabilization of the economy in post-pandemic conditions and fully utilized warehouses following construction.

- The analysis assumes that the operational phase of development will begin upon the completion of the 24-month construction period. For the purpose of this analysis, the first year of stabilized operations is assumed to occur in 2026 in the second full year of operations.
- Annual output will be generated in the form of monthly rental income from the warehouses, which is based on a rental rate of \$15 per square foot per year,²⁰ which totals approximately \$8.2 million per year.
- The annual operational revenues are projected to generate an indirect impact of over \$2.7 million and an induced impact of over \$7.9 million per year. This additional output is generated through round-by-round sales made at various merchants in other sectors of the regional economy. These include local retailers, insurance companies, banks, grocers, restaurants, financial institutions, health and legal services providers, and other establishments in the region.
- The sum of the direct, indirect and induced impacts results in a total economic impact on output of over \$18.8 million during annual operations.²¹
- The proposed project is anticipated to generate a total of 180.5 FTE jobs during future annual operations, consisting of 170 full-time jobs and 21 part-time jobs.
- Operations will have an indirect impact of 12.6 FTE employees and an induced impact of 42.8 FTE employees in other industry sectors, bringing the total economic impact of employment to 235.9 FTE jobs during annual operations.²²
- The 180.5 FTE jobs will generate a total of \$13.2 million in employee salaries and benefits.²³ This represents the collective employee labor income during annual operations.

²⁰ Assumptions pertaining to monthly rental rates provided by WF Industrial XII, LLC in March 2022. It is important to note that all costs are estimates based upon market conditions as of the date of preparation of this analysis.

²¹ According to IMPLAN, a multiplier of 1.734651 represents the total dollar change in output that occurs in all industries for each additional dollar of output delivered to final demand by "Warehousing and storage" (IMPLAN Sector 422), in Suffolk County, New York.

²² According to IMPLAN, a multiplier of 12.730000 represents the total change in the number of jobs that occurs in all industries for each additional one million dollars of output delivered to final demand by "Warehousing and storage" (IMPLAN Sector 422), in Suffolk County, New York.

²³ Assumptions pertaining to the number of operations employees and salaries provided by WF Industrial XII, LLC, in May 2022. An additional multiplier of 1.145590036 was applied to the salaries to reflect the average fringe benefits among those employed within the "Warehousing and storage" (IMPLAN Sector 422), in Suffolk County, New York. It

- The \$13.2 million in labor income will have an indirect impact of \$842,878 and an induced impact of \$2.8 million, bringing the total economic impact of labor income to \$16.9 million during a stabilized year of annual operations.²⁴

A summary of key economic findings projected to occur during annual operations is provided in **Table 10**.

TABLE 10
SUMMARY OF KEY ECONOMIC FINDINGS DURING ANNUAL OPERATIONS

Impact Type	Output (Total Revenue)	Employment (Total Number of FTE Jobs)	Labor Income (Total Wages)
Direct Impact	\$8,249,130	180.5	\$13,284,262
Indirect Impact	\$2,728,039	12.6	\$842,878
Induced Impact	\$7,919,431	42.8	\$2,866,716
Total Impact	\$18,896,600	235.9	\$16,993,856

Source: Data provided by Wildflower Industrial XII, LLC.; Analysis by Nelson, Pope & Voorhis, LLC, via IMPLAN software.

is important to note that all assumptions are estimates based upon market conditions as of the date of preparation of this analysis.

²⁴ According to IMPLAN, a multiplier 0.842701 represents the total dollar change in labor income of households employed by all industries for each additional dollar of output delivered to final demand by the "Warehousing and storage" (IMPLAN Sector 422), in Suffolk County, New York.

5.2.4 Anticipated Fiscal Impacts

- For taxing purposes, the total estimated market valuation of the proposed project is based upon an annual rental rate of \$15²⁵ per square foot, resulting in total rental revenues of \$8,249,130.
- After applying estimated loss from vacancies of 5%, as well as an estimated expense ratio of 20% for industrial uses, a capitalization rate of 0.1 and an equalization rate of 0.74%, the estimated assessed valuation of the industrial development upon full build-out and occupancy is approximately \$457,827. This is shown in **Table 11**.

**TABLE 11
PROJECTED ASSESSED VALUATION**

Parameter	Value
Gross Annual Rents	\$8,249,130
Estimated Loss from Vacancies	5%
Expense Ratio	20%
Net Income	\$6,186,848
Capitalization Rate	0.1
Estimated Market Value	\$61,868,475
Equalization Rate	0.74%
Projected Assessed Value	\$457,827

Source: Data provided by Wildflower Industrial XII, LLC.; Analysis by Nelson, Pope & Voorhis, LLC.

- Fiscal impacts are projected based on a stabilized year of operations and full taxation based on current assessments and projected revenues. It is noted that any tax deferral programs will delay and phase-in full taxation. The projection of tax revenues is useful in determining future taxation and in assisting with an understanding of existing and future taxes to help structure a PILOT agreement.
- It is important to note that the projected tax information provided in **Table 12** was derived from the current assessment factors and tax rates provided by the Town of Brookhaven. It is also important to note that all analyses are based on current tax dollars, and the revenue allotted among taxing jurisdictions will vary from year to year, depending on the annual tax rates, assessed valuation and equalization rates. Further, the final assessment and levy will be determined by the sole assessor at the time of occupancy. Projections included herein are as accurate as possible using fiscal impact methodologies, for the purpose of the planning and land use approval process.

²⁵ Annual rental rate per square foot provided by WF Industrial XII, LLC in March, 2022.

**TABLE 12
 ANTICIPATED TAX REVENUE GENERATION**

Taxing Jurisdiction	Current Tax Revenue	Projected Tax Revenue	Change in Tax Revenue
Total School Taxes	\$29,433	\$1,418,420	\$1,388,988
School Districts- Longwood CSD	\$27,998	\$1,349,293	\$1,321,295
Library Districts- Longwood CSD	\$1,434	\$69,127	\$67,693
Total County Taxes	\$4,361	\$210,175	\$205,813
County of Suffolk	\$290	\$13,977	\$13,687
County of Suffolk - Police	\$4,071	\$196,197	\$192,126
Total Town Taxes	\$2,376	\$114,512	\$112,135
Town - Town Wide Fund	\$566	\$27,268	\$26,702
Highway - Town Wide Fund	\$154	\$7,403	\$7,249
Town- Part Town Fund	\$183	\$8,831	\$8,648
Highway- Part Town Fund/Snow Removal	\$1,473	\$71,009	\$69,535
Other Taxes	\$3,416	\$164,607	\$161,191
New York State MTA Tax	\$14	\$673	\$659
Open Space Preservation	\$216	\$10,402	\$10,186
Fire Districts - Yaphank	\$2,693	\$129,776	\$127,083
Lighting Districts- Brookhaven	\$114	\$5,494	\$5,380
Real Property Tax Law	\$293	\$14,106	\$13,813
Out of County Tuition	\$66	\$3,177	\$3,111
Suffolk County Community College Tax	\$20	\$980	\$959
TOTAL: ALL TAXING JURISDICTIONS	\$39,585	\$1,907,714	\$1,868,128

The proposed project includes the development of a warehouse facility and therefore, will not generate additional students to the Longwood Central School District. The proposed project is anticipated to levy approximately \$1,418,420 in property tax revenues for the school district, without generating additional costs stemming from an increased student enrollment. This net revenue could ease the district's need to tap into additional fund balances and could also help alleviate an increased burden on other taxpayers throughout the district.

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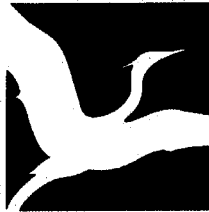
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ATTACHMENT A
Nelson, Pope & Voorhis, LLC
Economic Analysis Qualifications

**STATEMENT OF QUALIFICATIONS
ECONOMIC AND FISCAL IMPACT ANALYSIS**



NELSON POPE VOORHIS
environmental • land use • planning

**70 Maxess Road
Melville, NY 11747**
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o: 631.427.5665 | cvoorhis@nelsonpopevoorhis.com

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INTRODUCTION

Nelson, Pope & Voorhis, LLC (“Nelson Pope Voorhis” or “NPV”) is an environmental planning and consulting firm established in 1997 that serves governmental and private sector clients preparing creative solutions specialized in the area of complex environmental project management and land use planning/analysis. Our offices are strategically located in Melville, Long Island, NY and Suffern, NY in the Hudson River Valley. NPV consists of three divisions, created to better serve clients with high quality, innovative and responsive consulting services in all aspects of environmental planning. The three divisions are:

- **Environmental and Community Planning Division:** prepares comprehensive plans, long-term planning studies, corridor redevelopment studies, brownfield plans and comprehensive and strategic zoning amendments. The group is effective in the use of geographic information systems (GIS) mapping to evaluate issues and present baseline data. Effective community outreach strategies are developed and tailored for each project and the community in which the project is taking place. The group represents a number of planning boards in the region.
- **Phase I/II ESA and Remediation Division:** prepares Phase I/II Environmental Site Assessments with soil and groundwater sampling services, lead based paint, asbestos and radon inspection services, and all forms of environmental sampling. The division evaluates the implications of past and/or present contamination and property uses on future land uses.
- **Environmental Resource and Wetland Division:** conducts ecological assessment and planning, landscape and coastal restoration, wetland delineation and restoration, habitat assessment, conducts stormwater modeling and green infrastructure planning and implementation. This division assists clients through permitting and SEQRA processes.

The primary focus of the firm is to provide quality consulting services that meet the needs and goals of our clients while respecting the environment. We pride ourselves being extremely responsive to each client. Clients rely on NPV’s depth of experience and expertise to provide solutions to each unique project within budget and on schedule. Our clientele, some of whom we have represented for decades, recognize NPV’s capabilities and are secure in knowing that they receive quality professional services from project inception through completion. NPV’s multidisciplinary staff includes AICP-certified planners, economists, ecologists, hydrologists, certified environmental professionals, grants specialists, and GIS specialists.

As a local firm, NPV has significant expertise in performing both Economic and Fiscal Impact Analyses as well as Market Studies. We have served as a primary consultant to many private developers as well as municipalities and have established a solid track-record of completed projects and local government references throughout Long Island, with an emphasis on economic related projects.

NPV has the capabilities to provide the following services:

PHASE I/II ESA AND REMEDICATION	COMMUNITY AND LAND PLANNING	ENVIRONMENTAL AND WETLAND ASSESSMENT
<p><u>ENVIRONMENTAL AUDITS</u> Phase I ESA & Due Diligence Investigations Phase II ESA Groundwater Investigations Soil Sampling, Boring and Classifications Soil Gas Surveys Monitoring Wells & Piezometers Tank Sampling Pesticide Sampling & Plans Soil Management Plans Remediation Brownfield/Voluntary Cleanup Plans RCRA Closures Superfund Sites Asbestos Surveys Influent/Effluent Sampling Lead Based Paint Surveys Subsurface Investigations Ground Penetrating Radar (GPR) Dewatering Services Pipe Camera Magnetometer Groundwater Monitoring Studies Flow Studies Water Supply Studies Nitrogen Load/TMDL Evaluation</p> <p><u>ENVIRONMENTAL ANALYSIS</u> NYS SEQRA/NYC CEQR Administration NEPA Analysis/Documentation EIS/EAF Preparation GEIS & Regional Impact Analysis Noise Monitoring & Assessment Air Impact Analysis Visual Assessment</p>	<p><u>ECONOMIC</u> Fiscal Impact Analysis Economic Impact Analysis IMPLAN and RIMS II Economic Impact Modeling School District/Community Service Impact Analysis Market Studies Niche Market Analysis Demographic Studies Economic Development Planning Business Retention & Expansion Strategies Downtown Revitalization IDA Financing Assistance</p> <p><u>PLANNING</u> Development of Feasibility Studies LEED Planning Public Outreach Meetings Demographic Analysis Municipal Review Services Planning & Zoning Analysis Build Out Analysis GIS Analysis Code Preparation & Review Downtown Revitalization Regional Planning & Land Use Plans Recreation Planning LWRP & Harbor Management Plans Grant Writing & Administration Public Outreach & Community Surveys Community Visioning District Mapping Spatial Analysis of Call Database Needs Assessment Demographic Analysis</p>	<p><u>STORMWATER MANAGEMENT</u> Stormwater Permitting Stormwater Pollution Prevention Plans (SWPPP) Erosion & Sediment Control Plans NYSDEC "Qualified Inspectors" for Construction Field Monitoring Stormwater Management Programs NYSDEC Annual Reports Construction Stormwater Field Monitoring Outfall & Infrastructure Inventory GIS Mapping & Analysis Stormwater BMP's Stormwater Management Planning Low Impact Design</p> <p><u>ECOLOGY & WETLANDS</u> Wetland Delineation and Permits Permit Plans Restoration/Mitigation Plans Ecological Studies and Surveys Endangered Species Surveys Pond Management Plans Invasive Species Control Water Quality Evaluation Habitat Management Watershed Management Plans Environmental Education /Outreach</p> <p><u>COASTAL & WATERFRONT MANAGEMENT</u> Waterfront Management Plans Waterfront Certifications Coastal Erosion Hazard Area FEMA Compliance Shoreline Restoration Planning Ecological Landscape Design</p>

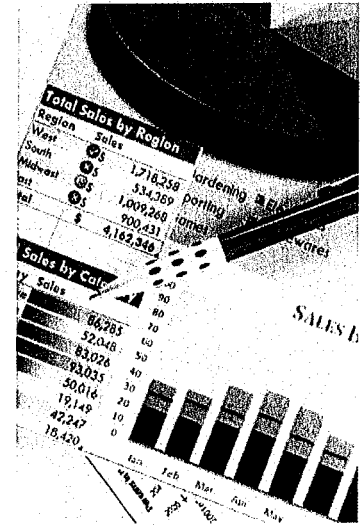
Economic and Fiscal Impact Analyses & Market Studies

NPV performs economic impact analyses and utilizes the software IMPLAN (a model that combines a set of extensive databases, economic factors, multipliers, and demographic statistics) to estimate short and long-term employment projections generated by a development. Economic impacts are determined by inputting the anticipated direct spending from construction and operations of each of the development through the IMPLAN model which may be calibrated to reflect local spending patterns. The IMPLAN model estimates the full-time job creation during construction and under operation — and the direct, indirect and induced economic benefits related to purchase of goods and services. Direct effects are the immediate result of the project

implementation. Indirect benefits stem from the purchase by local businesses/industries of goods and services from other local businesses/industries (also known as intermediate expenditures). Induced benefits reflect the spending of wages from residents (accounting for household purchases made by paid employees or from new residents in housing developments).

For fiscal impact analyses, NPV identifies project benefits and/or impacts in terms of tax revenue projections and demand for community services from various providers – including the ramifications of development on local school districts.

NPV prepares market studies to evaluate the need for a particular type of development, which include housing needs assessments, evaluation of retail gaps and surpluses, and niche market and branding studies.



KEY PERSONNEL

All NPV professionals are available to assist on an as-needed basis. Kathy Eiseman will serve as the project coordinator, working as the primary contact and assigning projects to the various professionals on the team. Specific individuals expected to provide services and their individual roles for Economic and Fiscal Impact Analyses initiatives are noted as follows:

Personnel	Qualifications, Project Role
Kathryn J. Eiseman AICPPartner	Project Oversight
Charles J. Voorhis, CEP, AICP Principal	Project Coordination
Taylor Garner Environmental Planner/GIS Manager	Project Coordination, Preparation of Reports
Valerie Monastra Principal Planner	Preparation of Reports

Nelson Pope Voorhis is managed by a select group of partners. Each provides specific expertise in the field of environmental planning, land use planning/analysis, remediation, engineering and land surveying that is unique within the industry. The diverse leadership of NPV couples the experience of our senior partners with the innovation and enthusiasm of our younger staff. Many of the team’s staff have advanced technical degrees and/or technical certifications. Such as LEED Accredited Professional (LEED AP), OSHA 40 Hour HAZWOPER, and American Institute of Certified Planners (AICP), etc.

Kathryn J. Eiseman, AICP, Partner is a Partner and Division Manager of the Environmental & Community Planning Division. She has over 20 years of planning experience in environmental planning and manages both private and public planning projects. Current projects include the Local Waterfront Revitalization Program for the Town of Islip and Brownfield Opportunity Area (BOA) for the Town of Riverhead BOA. Ms. Eiseman is the planner for the Villages of Southampton and Sag Harbor Planning Boards and directs her staff to perform site plan and subdivision reviews and advises the Board on a regular basis. She is skillful in managing complex projects and working with team members both in house and as subconsultants. Her staff is proficient in the use of GIS and design software for preparation of high-quality graphic products. Ms. Eiseman is experienced in the art of public participation and education and tailors her approach to the unique needs of each project community. She is an enthusiastic and creative planner who endeavors to bring a fresh approach to each project as well as to her position as Treasurer for the Long Island Section of the American Planning Association.

Charles Voorhis, CEP, AICP is Principal of NPV and has over 40 years of experience in environmental planning on Long Island and in the New York metropolitan area. Mr. Voorhis is a member of the American Institute of Certified Planners (AICP) and is a Certified Environmental Professional (CEP). He has a wealth of experience in managing large scale municipal projects including regional environmental planning, downtown revitalization and action planning, Generic Environmental Impact Statements, stormwater management, wetlands and coastal management, and municipal consulting. Mr. Voorhis and his firm serve as environmental planning consultants to many of New York Towns and Villages and are currently in the process of preparing several long-range planning initiatives for several Towns in Nassau and Suffolk Counties.

Taylor Garner is an environmental planner with an undergraduate degree in Environmental Science from Villanova University and a master's degree in Urban Planning with a concentration in Sustainability and the Environment from Hunter College. Ms. Garner has undergone the Formal training course in the IMPLAN Economic Modeling System IMPLAN. She oversees the preparation of market analyses and feasibility studies, niche market studies and branding plans, school district analyses, economic development strategies, as well as fiscal (projecting taxes and the impact to local jurisdictions) and economic (projecting job creating and associated revenues circulating throughout the economy) impact analyses for residential, commercial, office, industrial, recreational, hospitality, tourism and mixed-use developments. She has experience in analyzing demographic data and preparing grant applications. Ms. Garner has been involved with comprehensive plans, local waterfront revitalization plans, brownfield development, zoning plans, and public participation and community visioning processes. Ms. Garner is also experienced in the preparation and review of environmental assessment documents, including SEQRA and CEQR documents, and site plan review for the Villages of Southampton and Sag Harbor and the Town of Oyster Bay.

Valerie Monastra is an is an AICP Certified Environmental Planner with over 18 years of experience throughout the Hudson Valley in management and planning pertaining to land use development, zoning, environmental review, affordable housing and community development projects. Her educational and employment history encompass both urban and environmental planning as well as governmental administration. Ms. Monastra has experience providing planning services to New York State agencies including DOS, DEC, OPRHP and ESD and is expert in the SEQRA and NEPA processes. Ms. Monastra serves as the President of the Westchester Municipal Planning Federation. She has vast experience working on the local level with municipalities to complete plans and navigate projects through the land use approval process.

Detailed resumes can be provided upon request.

RELEVANT EXPERIENCE

The following list of projects have been selected to demonstrate the team's qualifications and capabilities.

City of New Rochelle Downtown Overlay Zone (DOZ) Zoning Amendments (New Rochelle, NY)

NPV prepared an economic and fiscal impact analysis for the proposed 2021 Amendments to the City of New Rochelle Downtown Overlay Zone (DOZ), located in the downtown area of New Rochelle, New York. The City is proposing updates to the Theoretical Development Scenario (TDS), which was originally evaluated as part of the 2015 Generic Environmental Impact Statement (GEIS). The GEIS was prepared to evaluate potential impacts that could result from the adoption of the DOZ. The 2021 TDS changes are proposed to address the shift in demand away from certain commercial uses and to provide for additional residential and live/work options, as well as retail and restaurant options designed to integrate the outdoors and new outdoor recreational opportunities into the DOZ. Additionally, the 2021 DOZ Amendments include the continuation of the DO Zones to the south and east to add a new "Waterfront Overlay District" ("DO-7 Zone") to allow for development on or near a newly created publicly accessible waterfront. Collectively, the 2021 DOZ Amendments (the "Proposed Action") are intended to continue the successful growth within the entire DOZ while re-balancing the potential development impacts of a revised TDS.

The analysis examines the economic and fiscal impacts that are anticipated to occur through the implementation, construction and annual operations of the revised TDS, intended to continue growth within various zoning districts within the City's downtown and waterfront.

Greybarn Sayville (Sayville, NY)

NPV has updated this fiscal and economic impact analysis for the Greybarn-Sayville Planned Development District (PDD) as part of the Draft Environmental Impact Statement (DEIS). The proposed project is on the site of a former Country Club, a 114.33-acre property in the hamlet of Sayville of the Town of Islip. The proposed project will include the development of 1,365 multi-family residential rental units, on-site stormwater and sanitary wastewater treatment systems, connections to the public water supply, recreational and commercial amenities (limited to the site's residents, and including small retail/commercial spaces, interior open spaces, outdoor pool/patio areas, and an internal walking trail network), and a 25±-acre public open space along the perimeter of the site, in which a pedestrian path is proposed. The proposed project also includes expanded wastewater treatment capabilities for wastewater from downtown Sayville, and installation of a sewer main from downtown Sayville to the on-site sewage treatment plant (STP).

The project responds to the public need for increased quality rental housing opportunities in the area. The proposed project has been designed using smart growth development principles, by incorporating features and characteristics including internal walkability, sense-of-place features, safe and convenient pedestrian access to on-site amenities (within the site and limited to use of the site's residents), and on-site recreational amenities for its residents. In addition, the proposed project will create strong economic activity by providing jobs and a solid tax base.

Concern for Independent Living (Southampton, NY)

NPV prepared a fiscal and economic impact summary to examine the fiscal and economic impacts that are anticipated to occur through the construction and annual operations of a proposed residential development with 60 workforce rental apartment units to be located on County Road 39 in the Village of Southampton. Due to the generally affluent nature of the south fork of Long Island, and many parts of Southampton in particular, the demand for workforce housing units in Southampton is strong, and there is documented need for this type of housing in the community. The proposed project responds to the Town's and community's desire to provide such rental housing opportunities in the area, as recognized in various comprehensive planning documents and evidenced by current conditions within the surrounding community.

There also remains an unmet demand for veteran housing, including housing for disabled veterans who may have a need for accessible housing and supportive services. The units will be comprised of 36 one-bedroom and 24 two-bedroom apartment units, and the proposed project will also include a 5,000 square foot (SF) community building with a gym, computer room, and community room for use by residents and staff, as well as service provision for the supportive housing units. All of the units will be designated as "affordable" units under the Town Code and will be occupied by households that meet applicable economic standards as administered by the Town. A portion of the units will be occupied by veterans, including disabled veterans and disabled veterans in need of support. The project will benefit the community by transforming an overgrown and littered site into attractive, high-quality workforce housing that will enhance the community. As economic stability returns following the coronavirus pandemic of 2020, the proposed project is expected to contribute to the long-term economic health of the community.

Superblock Long Beach (Long Beach, NY)

NPV prepared a Fiscal Impact Analysis and a Household Buying Power Analysis for a residential development in Long Beach, New York. This analysis will assist the developer in quantifying the fiscal impact that the new residential development will have on the local tax base, and the economic impact that new household spending will have on the local economy. Economic impact including construction and operational job creation was addressed in detail in the Economic Impact Summary Analysis prepared by NPV earlier in 2020. This analysis examines the fiscal impacts and the household spending that is anticipated to occur during annual operations of a new residential development including: 200 one- and two-bedroom condominiums; and, 238 market-rate and workforce studio, one- and two-bedroom rental units.

Prior to the coronavirus pandemic of 2020, the condominium market in Long Beach has been quite attractive, with a strong demand and a supply of such housing units proximate to the boardwalk, and/or with water views. The rental market has suffered from a dearth of new transit-oriented communities. The proposed residential development is responsive to this demand in Long Beach, and as economic stability returns, is expected to contribute to the long-term economic health of the community through the provision of such newly constructed luxury housing opportunities. The proposed residential development is expected to create strong economic activity by providing a solid tax base upon completion and full taxation of the project. The new residents living within the 200 condominiums and 238 rental units proposed for development will patronize downtown establishments, bringing significant new disposable income to the merchants in the community. Consumer activity will ripple through the local community, creating beneficial fiscal and economic impacts throughout Long Beach, Nassau County, and the region as a whole. Consequently, economic activity including job creation and

consumer buying power will be generated by the project.

Storage Deluxe (Valley Stream, NY)

NPV prepared a market feasibility, fiscal and economic impact summary analysis for a commercial storage facility in Valley Stream, New York. This analysis examines the feasibility in the local market, as well as fiscal and economic impacts that are anticipated to occur through the construction and annual operations of a new four-story, 140,000 square foot (SF) commercial storage facility. With the decline in the number of warehouse facilities in the region, and rising commercial rents, many companies can no longer afford large warehouses. Such businesses have nowhere to store their inventory, which is a major roadblock to their success and growth. The proposed commercial storage facility is responsive to this need and anticipates serving the needs of hundreds of local businesses in Valley Stream and surrounding communities, in a cost-effective manner.

The proposed commercial storage facility will create strong economic activity by providing new employment opportunities and will provide a tax revenue and/or payment in lieu of taxes. The analysis served to accompany the IDA application to the Town of Hempstead.

RD Industrial Site (Yaphank, NY)

NPV prepared a series of economic and fiscal calculations as part of the Land Use Application being prepared for a 47+ acre project site is located the hamlet of Yaphank, Town of Brookhaven. The proposed project includes the development of two one-story distribution warehouses, as well as a three-story self-storage building. For the purpose of this analysis, it was assumed that both distribution warehouse buildings will be occupied by a mix of industrial and office uses, with a split of 90%/10% favoring pure industrial use.

As economic stability returns following the coronavirus pandemic of 2020-21, the proposed project is expected to contribute to the long-term economic health of the community. More specifically, the proposed project will establish many new construction and operational jobs that will help in the pre- and post-pandemic recovery, as well as a solid tax base upon full build-out and full-taxation of the property.

Canoe Place Inn and Hampton Boathouses (Hampton Bays, NY)

The Canoe Place Inn (CPI) has a longstanding history and serves as an important part of the character of the Hampton Bays community. The rehabilitation the formerly vacant CPI included synergistic uses on the site reminiscent of its history, working together to draw interest for destination weddings, charity events, business conferences and other special events.

In the 2014 preparation of the Environmental Impact Statement, NPV prepared a Fiscal Impact Analysis and Assessment of Needs and Benefits for the Canoe Place Inn and Hampton Boathouses properties. The study examined and quantified the beneficial impacts to the local school district as well as the generation of annual property tax revenues. Moreover, the analysis projected the economic impacts – on output, employment and labor income – during both the construction period and annually, upon a stabilized year of operations of the rehabilitated CPI and residential project components. NPV also prepared a Residential Market Analysis for the Hampton Boathouses property on Shinnecock Canal. The analysis analyzed the relationship between the demand for, and supply of, comparable residential developments and ultimately,

quantified the amount and type of housing units that could be supported by the target market – including both those for year-round residents and seasonal residents.

In 2019, NPV prepared a Market Feasibility Analysis for CPI, for submission to the Suffolk County Industrial Development Agency (SCIDA) for tax deferral and other financial assistance. The analysis examined the demand for CPI, the local and regional tourism market and forecasted growth, and determined that CPI will establish a tourism destination that is likely to attract a significant number of visitors from outside the economic development region, and therefore eligible for SCIDA assistance.

Danford’s Hotel, Marina & Spa: Economic Planning Analysis(Port Jefferson, NY)

Danford’s Hotel, Marina & Spa is an integrated water-dependent facility in Port Jefferson, New York, and is referred to as “the anchor of Port Jefferson.” The hotel, marina, spa and restaurant are inter-related uses that support recreational/commercial boating, marine trades, marine material suppliers and related industries. The combined facility is an economic engine for Port Jefferson and the region, with the annual maintenance to, and operations of, the facility creating strong economic activity. An abundant amount of consumer activity ripples through the

local community, contributing vastly to the economy of downtown Port Jefferson, and into the Town of Brookhaven, Suffolk County and the region as a whole.

NPV prepared an Economic Planning Analysis that quantified the beneficial economic impacts associated with Danford’s Hotel, Marina & Spa. The analysis examined the direct, indirect and induced impacts on output, employment and labor income, during the annual maintenance and repair construction of the facility, as well as during annual operations of the hotel, marina & spa.

TopGolf Market Feasibility Analysis (Holtsville, New York)

Topgolf is a global sports and entertainment community, which was first launched in the United States in 2005. It has served as the pioneer in the golf entertainment industry ever since. The most recent location in Holtsville, NY includes a 65,000 square foot, state-of-the-art, multi-level golf entertainment complex, and allows for a unique experience that can be enjoyed year-round. No such facility currently exists on Long Island. The synergistic uses provided at the Topgolf Holtsville location will work together to draw interest for local residents, college students and employers, as well as persons originating from outside of the area for patronage, corporate and charity events, business conferences and other special activities. This broad combination of guests will provide economic activity both at the site and into the surrounding community.

In 2016, NPV prepared a Economic and Fiscal Impact Analysis that examined and quantified the beneficial tax revenue benefits as well as economic impacts – on output, employment and labor income – during both the construction period and annually, upon a stabilized year of operations of the proposed Entertainment Recreation Facility. In 2019, NPV prepared a Market Feasibility Analysis for Topgolf, to accompany the Industrial Development Agency (IDA) application to the Town of Brookhaven. The analysis examined the strength of the regional entertainment recreation industry, the demand for this type of use, the lack of supply of comparable facilities in the local and regional economy, and various benefits that would be accrued to the local economy and community at large, through the annual operations of the Topgolf project. The analysis concluded that

Topgolf would provide a combined entertainment and recreation facility, that but for the project, would not be reasonably available to the residents of the Town of Brookhaven or Suffolk County, and therefore it was deemed eligible and appropriate for IDA assistance.

***Economic Development Chapter of the Comprehensive Plan Update
(Town of Southold)***

In an effort to achieve the Town's vision, five goals and numerous objectives were formed to provide direction for future decision-making pertaining to the Town's economy. Much of the Town's economic vitality is based on the Town's unique rural, historic and maritime-based character as well as its natural resources. NP&V prepared the economic chapter of the Comprehensive Plan Update for the Town of Southold to allow for the formation of appropriate recommendations and implementation strategies focused on long-term economic sustainability throughout the Town.

One of the specific tasks involved with the economic chapter of the Town's Comprehensive Plan is the zoning/build-out analysis. The Town of Southold is facing development pressure and is concerned about the impact that the current zoning may have on the Town's resources. The Town of Southold prepared a build-out analysis of several zoning districts, and NP&V funneled these findings into a model to assess the regional impact of full build-out and modified development scenarios. Ensuring quality of life, protection of environmental resources, housing needs and maintenance of the tax base were key elements of the model. This project involved the creation of a model to synthesize multiple evaluation factors to analyze the impact of full build out of the Town of Southold under its current zoning.

Niche Market and Branding Plan & Build-Out/Tax Base Analysis(Bellport, NY)

NPV worked with the Town of Brookhaven on a niche market and branding plan for the Greater Bellport community. The focus of this plan was to form a set of recommendations that outlined the necessary steps that members in the Greater Bellport community can take in order to successfully create a sense of place, community pride and positive perceptions through a more niche-oriented position in the local market. NPV recommended various initiatives to make the Greater Bellport community unique and marketable, creating a place that people want to be, where people are comfortable, and a place that people remember and come back to time and again. The niche market and branding plan strives to promote the community's niche market to new residents, visitors and economic development opportunities alike, offering the Greater Bellport community the opportunity to develop a theme that they want to be known for. NPV worked with the Town of Brookhaven on a build-out/tax base analysis, to analyze how the local school district could be impacted by growth. NPV created a GIS model to compare tax assessments for various land use scenarios to ensure an adequate tax base to support increased growth in school population without disproportionate increases in residential tax rates. This model was used to test assumptions for future development and to analyze various alternatives in an automated fashion, allowing for easy comparison of scenarios and results. Ultimately, the model will provide a reality check for future planning with respect to provision of quality community services and may provide support for creating additional commercial tax base within the district.