MRB Cost Benefit Calculator

Town of Clarence Industrial Development Agency
Date May 7: 2025
Project Tile Custom Controllerz LLC
Project Location 8003 Transit Road, Clarence 14051

Project Costs Project Costs Enter total project costs: Local Construction Spending* % of locally sourced materials and labor In-region construction spending Value \$1,062,500 80% \$850,000 Construction Economic Impacts NAICS % of Total Investment Investment by Type 100% \$850,000 Industry Industrial Building Construction 236210 | [Not Applicable] | [Not Applicable] | Most projects will only have one line related to construction type

| Operation Phase - Project Assumptions | | | | | | | | |
|---|-----------------|---------|-------------------------------------|-----------------------------|--|--|--|--|
| | | | | | | | | |
| Jobs and Earnings from Operations | | | | | | | | |
| NAICS Lookup | | | | | | | | |
| Year 1 - Enter NAICS | NAICS | Count | Per Job Annual Earnings | Total Earnings | | | | |
| Doll, Toy, and Game Manufacturing | 339930 | 5 | \$64,000 | \$320,000 | | | | |
| 0 | | | | \$0 | | | | |
| 0 | | | | \$0 | | | | |
| 0 | | | | \$0 | | | | |
| 0 | | | | \$0 | | | | |
| 0 | | | | \$0 | | | | |
| | Total | 5 | | \$320,000 | | | | |
| | | | | | | | | |
| Year 2 | | | | | | | | |
| Year 2 Doll, Toy, and Game Manufacturing | NAICS 339930 | Count 9 | Per Job Annual Earnings \$64,000 | Total Earnings \$576,000 | | | | |
| Doil, Toy, and Game Manufacturing O | 339930 | 9 | \$64,000 | \$576,000 | | | | |
| 0 | | | | \$0 | | | | |
| 0 | | | | \$0 | | | | |
| 0 | | | | \$0 | | | | |
| 0 | | | | \$0 | | | | |
| 0 | Total | 9 | | \$576,000 | | | | |
| | Total | | L | \$310,000 | | | | |
| | | | | | | | | |
| Year 3+ (Full Employment) | NAICS | Count | Per Job Annual Earnings | Total Earnings | | | | |
| Doll, Toy, and Game Manufacturing | 339930 | 14 | \$64,000 | \$896,000 | | | | |
| 0 | | | | \$0 | | | | |
| 0 | | | | \$0 | | | | |
| 0 | | | | \$0 | | | | |
| 0 | | | | \$0 | | | | |
| 0 | | | | \$0 | | | | |
| | Total | 14 | | \$896,000 | | | | |

| | Fis | scal Impact Assumptions | |
|---|---------------------------------|------------------------------|----|
| | | | |
| | Estimated Co | osts of Incentives | |
| Sales Tax Exemption | % Value \$38,64 | PILOT Term (Years) | 10 |
| Local Sales Tax Rate State Sales Tax Rate | 4.75% \$20,976 4.00% \$17,66 | 8 Escalation Factor | 2% |
| Mortgage Recording Tax Exemption | \$6,750 | Discount Factor | 2% |
| Local | 0.25% \$2,250 | | |
| State | 0.50% \$4,500 | D | |
| Total Costs | \$129,841 Includes PILOT | exemption, calculated below. | |

| Property Tax Exemption | | | | | | | | | |
|------------------------|------|---------------------------------------|-----------------|------------------------------------|------------------------------------|--------------------------------------|--|--|--|
| Year# Year | | Property Tax WITHOUT Project | Estimated PILOT | Property Tax on Full Assessment | Difference in Current vs. PILOT | Difference PILOT vs Full Taxes | | | |
| 1 | 2026 | \$0 | \$528 | \$10,556 | \$528 | -\$10,028 | | | |
| 2 | 2027 | \$0 | \$1,056 | \$10,556 | \$1,056 | -\$9,500 | | | |
| 3 | 2028 | \$0 | \$1,583 | \$10,556 | \$1,583 | -\$8,973 | | | |
| 4 | 2029 | \$0 | \$1,583 | \$10,556 | \$1,583 | -\$8,973 | | | |
| 5 | 2030 | \$0 | \$2,111 | \$10,556 | \$2,111 | -\$8,445 | | | |
| 6 | 2031 | \$0 | \$2,111 | \$10,556 | \$2,111 | -\$8,445 | | | |
| 7 | 2032 | \$0 | \$2,639 | \$10,556 | \$2,639 | -\$7,917 | | | |
| 8 | 2033 | \$0 | \$2,639 | \$10,556 | \$2,639 | -\$7,917 | | | |
| 9 | 2034 | \$0 | \$3,167 | \$10,556 | \$3,167 | -\$7,389 | | | |
| 10 | 2035 | \$0 | \$3,695 | \$10,556 | \$3,695 | -\$6,861 | | | |
| - | - | | | | - | - | | | |
| - | - | | | | - | - | | | |
| - | - | | | | - | - | | | |
| - | - | | | | - | - | | | |
| - | - | | | | - | - | | | |
| - | - | | | | - | - | | | |
| - | - | | | | - | - | | | |
| - | - | | | | - | - | | | |
| - | - | | | | - | - | | | |
| - | - | | | | - | - | | | |
| - | - | | | | - | - | | | |
| - | - | | | | - | - | | | |
| - | - | | | | - | - | | | |
| - | - | | | | - | - | | | |
| - | - | | | | - | - | | | |
| - | - | | | | - | - | | | |
| - | - | | | | - | - | | | |
| - | - | | | | - | - | | | |
| - | - | | | | - | - | | | |
| - | - | | | | - | - | | | |
| - | - | | | | - | - | | | |
| - | - | | | | - | - | | | |
| - | - | | | | - | - | | | |
| - | - | | | | - | - | | | |
| - | - | | | | - | - | | | |
| - | - | | | | - | - | | | |
| - | - | | | | - | - | | | |
| - | - | | | | - | - | | | |
| - | - | | | | - | - | | | |
| - | - | | | | - | - | | | |
| - | - | | | | - | - | | | |
| - | - | | | | - | - | | | |
| - | - | | | | - | - | | | |
| - | - | | | | - | - | | | |
| - | - | | | | - | - | | | |
| - | - | | | | - | - | | | |
| - | - | | | | - | - | | | |

- one type).

 3. Add more lines if more than one type of construction is happening.

Instructions for operation phase employment tables: Note: "Year I" is the first year of operations. Do not include construction in

- above to construction supera;

 1. Begin by entering into the lines of the Year I table all the applicable NAICS codes you will use for employment in Years I, 2 and 3. See Infa above the Year I table for a NAICS code lookup tool at the US Census Bureau. (We recommend you amend your IDA application to the lookup tool at the US Census Bureau.) We recommend you amend your IDA application to the lookup tool at the US Census Bureau. (We recommend you amend your IDA application to the lookup tool and the properties of the properties of

Note: In very rare cases, you may receive a "SECTOR NOT AVAILABLE" message. This is due to a lack of data in New York State related to that indicary, Jost select the next best match.

- Instructions:

 1. Enter in the value of the sales tax exemption and mortgage recording tax exemption (not the amount of sales/mortgage, rather, the dollar value of the exemptions).

 2. Enter the applicable rates for local state tax. Note that, in some instances, only a portion of the Mortgage Recording Tax can be exempted. Only enter the applicable rate that can be exempted.

 3. Enter in the number of years of requested PLOT shatement.

 4. Some of the dollar product of the product

Escalator Tool

IMPORTANT:

Instructions to Property Tax Exemption Table:

1. In the "Year" column, enter the first year of the PILOT. The remaining years will autocalculate.

2. To fill out the "Property Tax WITHOUT Project", use the "Escalator Tool" to the left. Enter information only in Year I - the value of the tax due on the property under its will annocalculate. Then, select at the cells that the Tool displays, right click, and select "Copy". Then, select the Year I cell of "Property Tax WITHOUT Project", right click, escelect "Past Special" and select "Wilese." This will copy over all of the values from the Tool to the table. Do not do a simple paste, which will past the formulas. This tool assumes that the tax due on the property goes up each year by the escalation factor entered above.

3. Do the same for "Property Tax on Full Assessment", which is the value of the property taxes that the project would otherwise pay, but-for the PILOT abatement, on the full assessment. Enter the first year's value in the top cell of the Tool, copy, and "Paste Special" with "Values" into the column.

4. Enter in the estimated PILOT payment for each of the years in the "Estimated PILOT" column.

| - | - | | | | - | - | | \$0 | |
|---|-----------------|--------------------|--------------------------------|---------------------|----------|-----------|---|--|--|
| - | - | | | | - | - | | \$0 | |
| | - Total | \$0 | \$21,112 | \$105,560 | \$21,112 | -\$84,448 | 1 | \$0 | |
| | Iotal | \$0 | \$21,112 | Discounted-> | | | | | |
| | | | | Discounted-> | \$10,304 | -970,510 | | | |
| | Other | Benefits to Pu | blic and Private Individuals - | If Applicable | | | | | |
| | | | Other Local Municipal | Other Payments to | | | | | Instructions: |
| | Year # | Year | Revenue | Private Individuals | | | | | "Other Local Municipal Revenue" - Use this column to enter any amount of other local government revenue that would be applicable to the project. Examples of this could include: |
| | | | | | | | | | -Hotel occupancy tax revenue. |
| | 1 | 2026 | | | | | | | -Hotel occupancy tax revenue, -Host community benefit agreement revenue, |
| | 2 | | | | | | | | -In-kind contributions from a developer, -Tax paid to special taxing jurisdictions not subject to the PILOT, |
| | 3 | | | | | | | | - Tax paid to special taxing jurisdictions not subject to the FILO1, -Onsite Retail Sales Tax Revenue* (see important note, below) |
| | 5 | | | | + | | | | |
| | 6 | | | | | | | | *Enter the amount of local sales tax revenue, i.e. County/City portion only, generated from retail |
| | 7 | | | | | | | | operations at the project site. Do not enter the amount of sales, rather, enter the local tax revenue itself that is collected for the County/City. |
| | 8 | | | | | | | | |
| | 9 | | | | | | | | "Other Payments to Private Individuals" - Use this column for any payments or other earnings received by private individuals. This could include lease payments made by renewable energy projects to farmers, |
| | 10 | 2035 | | | | | | | royalties, etc. |
| | - | - | | | - | | | | |
| | | - | | | + | | | | In all cases, be sure to explain these items in the text box, below. |
| | _ | - | | | - | | | | |
| | - | - | | | | | | | |
| | - | - | | | | | | | |
| | - | - | | | | | | | |
| | - | - | | | | | | | |
| | _ | - | | | - | | | | |
| | _ | - | | | + | | | | |
| | | - | | | | | | | |
| | - | - | | | † | | | | |
| | - | - | | | 1 | | | | |
| | - | - | | | | | | | |
| | - | - | | | | | | | |
| | _ | - | | | | | | | |
| | _ | - | | | | | | | |
| | | - | | | + | | | | |
| | _ | - | | | 1 | | | | |
| | - | - | | | | | | | |
| | - | - | | | İ | | | | |
| | - | - | | | | | | | |
| | - | - | | | | | | | |
| | _ | - | | | | | | | |
| | _ | - | | | + | | | | |
| | _ | - | | | + | | | | |
| | - | - | | | 1 | | | | |
| | - | - | | | | | | | |
| | - | - | | | | | | | |
| | _ | - | | | - | | | | |
| | _ | - | | | - | | | | |
| | | - | | | | | | | |
| | | - | | | | | | | |
| | - | - | | | | | | | |
| | - | - | | | | | | | |
| | _ | | | | | | | | |
| | | Total | \$0 | \$0 | | | | | |
| Notes | | | | | | | | | |
| Prepared by DM | | | | | | | 1 | | |
| | | | | | | | | Notes instructions: | |
| | | | | | | | | Add any notes that you w other quantifiable benefit | vould like to have appear in the output. This can include notes about ts, such as host community benefit agreement payments, and non- |
| | | | | | | | | quantifiable benefits rela | ted to affordable housing or other. |
| | | | | | | | | | |
| | | | | | | | | the state's clean energy of | nend that, for solar projects, you enter in how the project will advance to the control of the c |
| | | | | | | | _ | | |
| Does the IDA believe the project can be | accomplished in | a timely fashio | n? | Yes |] | | | Instructions: | |
| | | | | | - | | | The law requires the CB | A to include "the likelihood of accomplishing the proposed project in a |
| | | | | | | | | timely fashion". The defa | ault answer to this question is "yes". |
| | | | | | | | | | |
| | Version Log | Notes | | | | | | | |
| | 2021.12.06 | Original build rev | 4 | | | | - | | |
| | | | | | | | | | |
| | | | | | | | | | |