

## **Exhibit VIII.C.21 (Construction Jobs):**

*Submit as Exhibit VIII.C.21. a table indicating by trade and calendar quarter the number of construction hours, the average daily number of full time equivalent (“FTE’s”) workers expected to work on the project, the average monthly compensation and benefits per FTE, the average monthly total labor cost per FTE (compensation plus benefits). Provide overall and by trade the total construction hours, FTEs, compensation, benefits, and labor cost for the entire construction period.*

Please see Attachment “A” and “B” to Exhibit VIII.C.21 for the information related to construction jobs.

**EXHIBIT VIII.C.21**



**Attachment A**

**Hudson Valley Casino & Resort  
Newburgh, New York**

**Casino, Hotel & Entertainment Center**

<b>CONSTRUCTION MANPOWER SUMMARY</b>			
<b>Description</b>	<b>Labor Cost</b>	<b>Total Craft Hours</b>	<b>FTE's Workers</b>
Excavation	3,875,305	51,671	60
Site Work	14,905,017	198,734	82
Landscapping	2,186,069	29,148	56
Bridge Replacement	2,782,270	37,097	36
Off Site Roadwork	1,828,349	24,378	40
Pre-Cast	10,433,512	139,113	80
Building Concrete	12,420,848	165,611	137
Masonry	6,001,754	80,023	77
Structural Steel	9,221,237	122,950	118
Conveying Systems	3,259,230	43,456	42
Miscellaneous Metals Labor	1,748,855	23,318	22
Carpentry	834,681	11,129	21
Millwork	4,113,785	54,850	79
Wd Doors/Hi Metal/Hardware	1,828,349	24,378	35
Roofing & Sheet Metal	1,907,842	25,438	37
Fireproofing	934,048	12,454	18
Metal Panel Siding	397,467	5,300	15
Windows, Glass&Entrances	2,504,043	33,387	39
Drywall	14,428,057	192,374	111
Carpeting	675,694	9,009	26
Acoustical Ceilings	1,748,855	23,318	34
Painting, Wall Covering	1,589,869	21,198	41
Flooring Types	2,046,956	27,293	53
Ceramic Tile	635,947	8,479	16
Misc Specialties	1,252,021	16,694	24
Food Service Equipment	1,232,148	16,429	24
Mechanical	18,243,741	243,250	128
Plumbing	12,778,568	170,381	90
Fire Protection	1,967,462	26,233	14
Electrical	29,114,467	388,193	150
<b>Total</b>	<b>166,896,448</b>	<b>2,225,286</b>	<b>1,705</b>

Trade Construction Jobs		1,705
Inspectors / Surveyors		22
Construction Soft Costs		32
Fabrication / Delivery Support		348
Local Area Vendors / Supplies		174
<b>Total Construction Jobs Created</b>		<b>2,281</b>

Average FTE (Compensation plus Benefits) \$75.00 Hourly

Average FTE (Compensation plus Benefits) \$12,975.00 Monthly

EXHIBIT VIII.C.21

Attachment B

Hudson Valley Casino & Resort  
Newburgh, New York

Construction Jobs by Quarter



Casino, Hotel & Entertainment Center

CONSTRUCTION MANPOWER SUMMARY			2014 Q1		2015 Q2		2015 Q3		2015 Q4		2016 Q1		2016 Q2		2016 Q3		2016 Q4	
Description	Total Craft Hours	FTE's Workers	Craft Hrs	FTE's	Craft Hrs	FTE's	Craft Hrs	FTE's	Craft Hrs	FTE's	Craft Hrs	FTE's	Craft Hrs	FTE's	Craft Hrs	FTE's	Craft Hrs	FTE's
Excavation	51,671	60	12,918	37	12,918	75	12,918	75	12,918	37	0	0	0	0	0	0	0	0
Site Work	198,734	82	0	0	24,842	48	24,842	48	24,842	48	29,810	57	29,810	57	39,747	92	24,842	48
Landscapping	29,148	56	0	0	0	0	2,915	17	0	0	0	0	5,830	17	8,744	51	11,659	67
Bridge Replacement	37,097	36	0	0	0	0	0	0	0	0	11,129	21	14,839	43	11,129	21	0	0
Off Site Roadwork	24,378	40	0	0	0	0	0	0	0	0	4,876	28	7,313	42	12,189	23	0	0
Pre-Cast	139,113	80	0	0	0	0	0	0	27,823	54	55,645	107	55,645	107	0	0	0	0
Building Concrete	165,611	137	0	0	33,122	64	49,683	96	49,683	144	33,122	64	0	0	0	0	0	0
Masonry	80,023	77	0	0	0	0	0	0	8,002	15	24,007	69	32,009	93	16,005	46	0	0
Structural Steel	122,950	118	0	0	0	0	24,590	47	73,770	122	12,295	24	12,295	24	0	0	0	0
Conveying Systems	43,456	42	0	0	0	0	0	0	0	0	0	0	8,691	17	21,728	42	13,037	25
Miscellaneous Metals Labor	23,318	22	0	0	0	0	0	0	0	0	6,995	13	9,327	27	4,664	9	2,332	4
Carpentry	11,129	21	0	0	0	0	0	0	0	0	1,113	2	3,339	26	3,339	19	3,339	6
Millwork	54,850	79	0	0	0	0	0	0	0	0	0	0	10,970	21	21,940	85	21,940	85
Wd Doors/HI Metal/Hardware	24,378	35	0	0	0	0	0	0	0	0	2,438	5	4,876	19	7,313	42	9,751	28
Roofing & Sheet Metal	25,438	37	0	0	0	0	0	0	0	0	0	0	7,631	15	12,719	37	5,088	10
Fireproofing	12,454	18	0	0	0	0	0	0	0	0	4,982	14	7,472	22	0	0	0	0
Metal Panel Siding	5,300	15	0	0	0	0	0	0	0	0	1,060	3	2,120	12	2,120	16	0	0
Windows, Glass&Entrances	33,387	39	0	0	0	0	0	0	0	0	0	0	13,355	39	16,694	32	3,339	19
Drywall	192,374	111	0	0	0	0	0	0	19,237	37	57,712	111	57,712	111	38,475	74	19,237	37
Carpeting	9,009	26	0	0	0	0	0	0	0	0	0	0	0	0	3,604	21	5,406	31
Acoustical Ceilings	23,318	34	0	0	0	0	0	0	0	0	0	0	9,327	18	9,327	54	4,664	27
Painting, Wall Covering	21,198	41	0	0	0	0	0	0	0	0	2,120	4	6,359	49	6,359	49	6,359	37
Flooring Types	27,293	53	0	0	0	0	0	0	0	0	0	0	2,729	16	16,376	47	8,188	47
Ceramic Tile	8,479	16	0	0	0	0	0	0	0	0	0	0	848	5	4,240	12	3,392	20
Misc Specialties	16,694	24	0	0	0	0	0	0	0	0	4,173	24	4,173	24	4,173	24	4,173	24
Food Service Equipment	16,429	24	0	0	0	0	0	0	0	0	0	0	6,571	19	8,214	24	1,643	9
Mechanical	243,250	128	0	0	0	0	24,325	47	24,325	47	48,650	94	72,975	141	48,650	94	24,325	47
Plumbing	170,381	90	0	0	8,519	16	8,519	16	25,557	49	51,114	98	34,076	66	25,557	49	17,038	49
Fire Protection	26,233	14	0	0	0	0	2,623	5	2,623	5	2,623	5	5,247	10	10,493	20	2,623	15
Electrical	388,193	150	0	0	19,410	37	38,819	75	58,229	112	58,229	112	58,229	112	116,458	224	38,819	224
<b>Total</b>	<b>2,225,286</b>	<b>1,705</b>	<b>12,918</b>	<b>37</b>	<b>98,810</b>	<b>240</b>	<b>189,234</b>	<b>426</b>	<b>327,009</b>	<b>670</b>	<b>412,094</b>	<b>858</b>	<b>483,770</b>	<b>1,150</b>	<b>470,257</b>	<b>1,209</b>	<b>231,193</b>	<b>861</b>

Trade Construction Jobs	1,705
Inspectors / Surveyors	22
Construction Soft Costs	32
Fabrication / Delivery Support	348
Local Area Vendors / Supplies	174
<b>Total Construction Jobs Created</b>	<b>2,281</b>