

Exhibit IX.A.2.a - Local Impacts and Costs

The host municipality for the proposed casino project is the Town of Union, which provides a number of municipal services and which is comprised of a number of smaller municipalities that provide many of their own municipal services. For the purposes of this report, the municipality expenditures of interest are those of the Town of Union, the Village of Johnson City, the Village of Endicott, and the Hamlet of Endwell, as these are the jurisdictions that are geographically closest to the proposed casino project. Throughout the report, unless otherwise noted, these jurisdictions are referred to collectively as the Town of Union.

Econsult Solutions, Inc. utilized a standard fiscal impact analysis framework to translate the net new activity associated with the arrival of the proposed casino project into a commensurate amount of net new general fund expenditures borne by the host municipality. Where assumptions were used to derive this estimate, Econsult Solutions, Inc. conservatively overstated the potential impact, so as to avoid minimizing its magnitude.

Based on this approach, the Econsult Solutions, Inc. report estimated an annual general fund expenditure impact on the Town of Union of about \$430,000.

The complete Econsult Solutions, Inc. report is included in Exhibit VIII.B.3.b.2.