

Authorities Budget Office
Industrial Development Agencies' Project Data

Data Label	Data Type	Data Description
Authority Name	Text	Name of the Public Authority
Fiscal Year End Date	Date	Date of Fiscal Year end for the authority
Project Code	Text	Code assigned to the project by the Industrial Development Agency
Project Type	Text	Indicates whether the project type is: Bonds/Notes Issuance, Straight Lease, or Tax Exemptions. Bonds/Notes Issuance refers to projects that were financed with IDA issued bonds or notes. These projects may or may not receive additional financial assistance from the IDA. Straight Lease refers to non-bond/note projects that receive real estate tax exemptions and have entered into a Payment in Lieu of Taxes (PILOT) agreement with the IDA. Tax Exemptions refers to non- bond/note project that only receive sales and use tax exemption and/or mortgage recording tax exemption.
Project Name	Text	Name of the project receiving benefits from the Industrial Development Agency
Part of or related to multi-phase project	Text	This is a yes/no field that indicates whether the project is part of or related to a multi-phase project. Multi- phase projects are generally defined as being more than one IDA project with the same company for a specific location. If it is part of a multi-phase project, the project code of the original project is included in a separate field. This information is provided because IDAs may report all job-related data for all combined multi-phase projects as part of only one of the individual components of the project.
Original Project Code	Text	Code of the original project (if applicable) to which the multi-phase project is related. This field is blank if the project is not part of a multi-phase project.
Project Address Line 1	Text	Address of the project location
Project Address Line2	Text	Additional address information for the project location
Project City	Text	City of the project location
Project State	Text	State of the project location
Project Postal Code	Numeric	Zip code of the project location
Project Country	Text	Country of the project location
Project Purpose	Text	Indicates whether the purpose of the project is either: Civic Facility; Services; Construction; Agriculture, Forestry and Fishing; Wholesale Trade; Finance, Insurance and Real Estate; Transportation, Communication, Electric, Gas and Sanitary Services; Other Categories; Manufacturing; Clean Energy; Continuing Care Retirement Communities; Retail Trade These categories are derived from the North American Industry Classification System (NAICS) and are for illustrative purposes only and do not constitute an opinion as to whether any particular Project is authorized under Article 18-A of GML.

Data Label	Data Type	Data Description
Total Project Amount	Numeric	Cost of the entire project
Benefited Project Amount	Numeric	The amount that is affected by the IDA benefits. For example, if the total cost to build a new factory is \$1 million, and the applicant requests \$900,000 in bonds to finance and will contribute \$100,000 of its own funds, the benefitted amount is \$900,000.
Bond/Note Amount	Numeric	Original principal amount of bonds or notes issued. This field is blank if bonds or notes were not issued by the IDA as part of the financial assistance provided to the project owner.
Annual Lease Payment	Numeric	Annual payment made to the IDA for the lease of the project property. This field is blank if the property is not being leased to the applicant.
Federal Tax Status of Bonds	Text	Indicates whether the bond is taxable or tax exempt. This field is blank if bonds or notes were not issued by the IDA as part of the financial assistance provided to the project owner.
Applicant not-for-profit corporation	Text	Yes/No field to indicate whether the applicant is a non-for-profit corporation. This field is blank if the authority didn't enter any information.
Date Project Approved	Date	Date when the project was approved by the Industrial Development Agency.
IDA took title to property	Text	Yes/No field to indicate whether the IDA took title to the project property for the purposes of providing tax exemptions
Date IDA took title to property	Date	Date when the IDA took title to property. Field is blank if IDA didn't take title to property or if authority didn't enter information.
Planned End Year	Date	Year financial assistance is planned to end. Field is blank if IDA didn't take title to property or if authority didn't enter information.
Applicant Name	Text	Name of project applicant seeking financial assistance
Applicant City	Text	City of project applicant
Applicant State	Text	State of project applicant. Field is left blank if applicant is from outside the USA.
Applicant Country	Text	Country of project applicant
Applicant Postal Code	Numeric	Zip code of project applicant
State Sales Tax Exemption Amount	Numeric	Amount of state sales tax exemptions provided to the project.
Local Sales Tax Exemption Amount	Numeric	Amount of local sales tax exemptions provided to the project.
County Real Property Tax Exemption Amount	Numeric	Amount of county real property taxes for which the project would have been liable if the project occurred, but the IDA was not involved. This field is blank if the project did not receive county real property tax exemptions.

Data Label	Data Type	Data Description
Local Property Tax Exemption Amount	Numeric	Amount of local real property taxes for which the project would have been liable if the project occurred, but the IDA was not involved. This field is blank if the project did not receive local property tax exemptions.
School Property Tax Exemption Amount	Numeric	Amount of school real property taxes for which the project would have been liable if the project occurred, but the IDA was not involved. This field is blank if the project did not receive school property tax exemptions.
Mortgage Recording Tax Exemption Amount	Numeric	Amount of mortgage recording tax exemption provided. This field is blank if the authority did not report any mortgage recording tax exemptions for the project.
Total Exemptions	Numeric	This is the total amount of exemptions received by the project during the fiscal year. It is a calculated total of the real property tax, mortgage recording tax and sales tax exemptions received during the year for which the report is being completed. This field is blank if the authority did not report any tax exemptions for the project.
Total Exemptions (net of RPTL Section 485-b exemptions)	Numeric	Amount of real property tax exemptions the project received as a result of IDA status. The amount of any real property tax exemptions the project received under 485-b is not included in this amount. This field is blank if the project did not receive school property tax exemptions from the IDA.
County PILOT Due	Numeric	Amount of Payments in Lieu of Taxes (PILOT) project operator should have paid according to the project agreement for county property taxes. This field is blank if the project did not receive county real property tax exemptions.
County PILOT Made	Numeric	Amount of Payments in Lieu of Taxes (PILOT) made by project owner for county property taxes. This field is blank if the project did not receive county real property tax exemptions.
Local PILOT Due	Numeric	Amount of Payments in Lieu of Taxes (PILOT) project owner should have paid according to the project agreement for local property taxes. This field is blank if the project did not receive local property tax exemptions, or the authority didn't enter any information.
Local PILOT Made	Numeric	Amount of Payments in Lieu of Taxes (PILOT) made by project owner for local property taxes. This field is blank if the project did not receive local property tax exemptions, or the authority didn't enter any information.
School District PILOT Due	Numeric	Amount of Payments in Lieu of Taxes (PILOT) project owner should have paid according to the project agreement to the school district. This field is blank if the project did not receive school property tax exemptions from the IDA, or the authority didn't enter any information.
School District PILOT Made	Numeric	Amount of Payments in Lieu of Taxes (PILOT) made by project owner to the school district. This field is blank if the project did not receive school property tax exemptions from the IDA, or the authority didn't enter any information.
Total PILOT Due	Numeric	Amount of Total Payments in Lieu of Taxes (PILOT) that should have been made by the project owner according to the project agreement. It is the calculated total of the County PILOT Due, Local PILOT Due, and School District PILOT Due.

Data Label	Data Type	Data Description
Total PILOT Made	Numeric	Amount of Total Payments in Lieu of Taxes (PILOT) made by project owner. It is the calculated total of the County PILOT Made, Local PILOT Made, and School District PILOT Made.
Net Exemptions	Numeric	The total amount of financial assistance received by the project owner for the reported year. This is a calculated figure that equals Total Exemptions less Total PILOT made.
# of FTEs before IDA status	Numeric	Number of Full Time Equivalent (FTE) jobs that existed for the project before the financial assistance was provided to the project
Original Estimate of Jobs to be created	Numeric	Estimated number of Full Time Equivalent (FTE) jobs to be created by the project as a result of the financial assistance provided. Construction jobs that are created as a result of the project should not be included.
Estimated average annual salary of jobs to be created	Numeric	Estimated average annual salary of the jobs to be created by the project (at current market rates).
Minimum Salary of jobs to be created	Numeric	Minimum salary for the jobs to be created by the project.
Maximum Salary of jobs to be created	Numeric	Maximum salary for the jobs to be created by the project.
Original Estimate of jobs to be retained	Numeric	Estimated number of Full Time Equivalent (FTE) jobs to be retained by the project as a result of the financial assistance provided.
Estimated average annual salary of jobs to be retained	Numeric	Estimated average annual salary for the jobs to be retained by the project (at current market rates).
Current # of FTEs	Numeric	Number of Full Time Equivalent (FTE) jobs during the current fiscal year. Construction jobs that are created as a result of the project should not be included. This field is blank if the authority didn't enter any information.
# of FTE Construction jobs during the fiscal year	Numeric	Number of Full Time Equivalent (FTE) jobs related to project construction activities that were created during the fiscal year. This field is blank if the authority didn't enter any information.
Net Employment Change	Numeric	Change of Full Time Equivalent (FTE) jobs since start of the project to current fiscal year. This figure equals Current # of FTEs minus # of FTEs before IDA status. This field is blank if the authority didn't enter any information.
Current Year Is Last Year of Project	Text	Yes indicates that the reporting year is the last year of IDA financial assistance for the project. This field is blank by default and left blank if the project will continue to receive financial assistance in subsequent reporting periods