



**Carl Vinson  
Institute of Government  
UNIVERSITY OF GEORGIA**

# **The Estimated Economic Impact of the Athens Downtown Development Authority Service Area**

Wes Clarke

**A report prepared for the  
Athens Downtown Development Authority**

JUNE 2017

## Executive Summary

The Athens Downtown Development Authority (ADDA) promotes the central downtown business community; works to attract new businesses to the area; helps promote special events like the Twilight Criterium bicycle race, AthFest, and the July 4th fireworks display; manages downtown parking and sidewalk trash collection; and helps publicize a variety of businesses and events near the central business core. The ADDA was created by an act of the Georgia General Assembly in 1977 pursuant to an amendment of the Constitution of the State of Georgia approved by voters in November 1976 and is registered with the Georgia Department of Community Affairs (DCA) as a constitutional authority.

Downtown Athens is a regional center and destination for shopping, dining, entertainment, health care, and many other goods and services. The combination of the businesses and attractions in the ADDA service area, the University of Georgia, and the surrounding areas makes downtown an economic engine for the region. The recent increase in student housing, hotels, and other amenities is indicative of the economic health of the area. Downtown businesses and other property owners account for 6.5 percent of the assessed property valuation in Athens–Clarke County (ACC) and 8.5 percent of the workforce at licensed businesses in the county.

Downtown businesses in 2015 generated an estimated:

- \$3.28 million in property tax revenue (6.5 percent of all ACC property tax revenue)
- \$3.87 million in LOST and SPLOST revenues (9.4 percent of all ACC sales tax revenue)
- \$1.83 million in hotel/motel taxes (71.1 percent of all ACC hotel/motel tax revenue)
- \$555,325 in alcoholic beverage tax (20 percent of all ACC alcoholic beverage tax revenue)
- \$772,490 in general business and alcoholic beverage serving license revenue (23.3 percent of all ACC business license revenue)

Economic impact modeling is often used to estimate the benefits of having a new firm or business locate in a community. It can also be used to measure the impact from of an existing business in the study region, or the loss of a firm or industry. In this report, faculty at the Carl Vinson Institute of Government used IMPLAN, a widely used input-output county-level model of the US economy, to measure the impact of existing businesses within the ADDA service area.

This analysis shows that the downtown business core supports or generates an estimated:

- 3,100 full-time equivalent (FTE) total in direct, indirect, and induced employment
- 2,384 FTE direct employment within the ADDA service area
  - 1,944 FTE direct employment jobs at licensed businesses
  - 440 FTE direct employment jobs at local government offices, churches, and The Classic Center
- 437 indirect jobs throughout the county
- 279 induced jobs throughout the county
- \$99.5 million in labor income in Athens–Clarke County
- \$153 million in value added to the local economy
- \$290 million in economic output

Sales tax collections in Athens–Clarke County reflect the fact that the county is a regional economic hub. More than 60 percent of sales tax revenue collected in ACC is paid by nonresidents. The ADDA also benefits from its proximity to the University of Georgia. The university sits adjacent to the ADDA's southern boundary and is geographically and economically linked to the downtown business core. Businesses in downtown benefit from the spending of over 10,300 full-time and part-time university employees and more than 36,000 students. The university supports or generates an estimated:

- 9,600 FTE direct employment jobs on campus
- 13,600 FTE jobs total in the state
- \$1.1 billion in labor income
- \$1.3 billion in value added to the state's economy

With only 6.5 percent of the total property value of ACC on less than 1 percent of the county's land area, the businesses in downtown account for 9.4 percent of sales tax revenue, over 70 percent of hotel/motel tax revenue, and more than 20 percent of business license and alcoholic beverage excise taxes. These figures indicate that downtown businesses contribute significantly to the economic vitality of Athens–Clarke County. The ADDA can use this report to guide future decisions and investments to grow the economy in the downtown area, ACC, and the region.



## Introduction

Downtown Athens is a regional center and destination for shopping, dining, entertainment, health care, and many other goods and services. Businesses, restaurants, entertainment, and special events in the downtown area attract people from outside the area. Economic data indicate that more than 60 percent of sales tax revenues collected by the Athens–Clarke County (ACC) government is paid by nonresidents. Students at the University of Georgia (UGA) and visitors to the area contribute about \$25 million of the roughly \$42 million in sales tax revenue used to fund local government programs and projects. Downtown businesses collect nearly \$4 million of that total, and events in downtown attract visitors who shop at retail stores and eat at restaurants throughout the entire county.

The Athens Downtown Development Authority (ADDA) promotes the central downtown business community; works to attract new businesses to the area; helps promote special events like the Twilight Criterium bicycle race, AthFest, and the July 4th fireworks display; manages downtown parking and sidewalk trash collection; and helps publicize a variety of businesses and events near the central business core. The ADDA was created by an act of the Georgia General Assembly in 1977 pursuant to an amendment of the Constitution of the State of Georgia approved by voters in November 1976 and is registered with the Georgia Department of Community Affairs (DCA) as a constitutional authority. As a constitutional downtown development authority, the ADDA serves the legally defined downtown business district shown in the map in Figure 1. The ADDA boundary was expanded in 2017 after several years of effort by the ADDA Board (see Figure 2). Those efforts culminated in ACC Commission approval in March 2017 and House Bill 590 in the Georgia General Assembly, signed into law May 4, 2017. The ADDA coordinates the programs and resources that DCA provides to downtown areas through the Main Street Program, the Downtown Development Revolving Loan Fund, and the Redevelopment Fund Program. The ADDA also manages downtown parking services and a variety of educational and informational programs.

The ADDA contracted with UGA’s Carl Vinson Institute of Government to study the economic impact of the downtown business core in light of the planned expansion of the ADDA boundary. The ADDA Board was also interested in identifying industry sectors that are currently not located in the area or that have only a small presence. Attracting firms in those sectors could help serve the needs of the downtown workforce, UGA students, and visitors who might otherwise need to leave downtown to shop or find those services.

In most communities across the state and nation, downtown business districts serve as centers for employment and commerce, culture and the arts, dining and entertainment, local



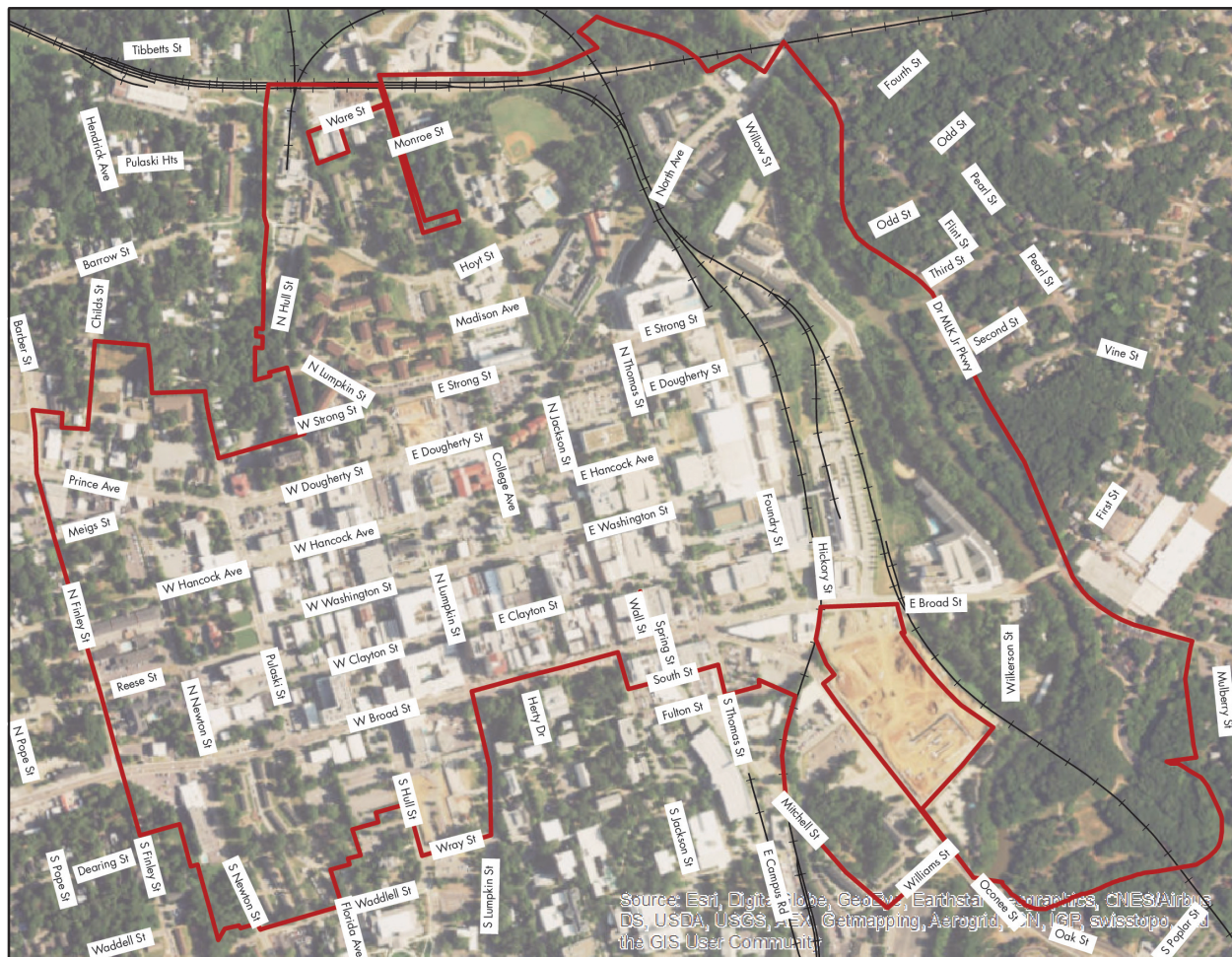
government services, and housing. All of these are found in and around the downtown business core in Athens and in the major corridors connecting the area to other parts of the city. A great deal of new housing has been built or is under construction in and around the central business core, making the downtown area even more attractive to new businesses.

The original ADDA service area, shown in Figure 1, consists of a little more than 20 blocks both directly across Broad Street from UGA, encompassing the heart of downtown Athens, and covering less than one quarter square mile, or about two-tenths of 1 percent of Clarke County's 121.2 square miles. The 2017 expansion brings a number of additional businesses, commercial buildings, and residential units into the ADDA service area, as shown in Figure 2. The new boundary covers 0.6 square miles, about one half of 1 percent of Clarke County's land area. The ADDA receives a 1 mil property tax levy on all property within the service area. In return, businesses are eligible for a number of grant and low interest loan programs through DCA and benefit from the programs and events supported by the ADDA. The additional property tax revenue will allow the ADDA greater opportunities to serve the downtown business community and promote events that bring large crowds to downtown Athens.

**Figure 1. ADDA Boundary 1975**



Figure 2. Expanded ADDA Boundary 2017



It is hard to imagine downtown Athens without the University of Georgia. Students, faculty, and staff daily walk across Broad Street for lunch, a cup of coffee, or to visit one of the many retail businesses in downtown. Certainly, UGA and downtown Athens have a complex and intertwined economic relationship. Downtown businesses provide many of the goods and services demanded by the more than 10,000 employees and 31,000 students at the university. The university contributes more than \$1 billion to the local economy. Much of this impact is felt in the areas around the university that are not within the ADDA boundary, especially in south campus areas, but the proximity of downtown to the north campus area makes the business core particularly convenient to much of the main part of the campus. Table A1 in the appendix presents estimates of the university's economic impacts.

## Economic Impact Modeling and Employment

Economic impact modeling is often used to estimate the benefits of having a new firm or business locate in a community. It can also be used to measure the impact from a business in the study region or the loss of a firm or industry. In this report, the Institute of Government research team used IMPLAN, a widely used input-output county-level model of the US economy, to measure the impact of existing businesses within the ADDA service area. This is done by building an economic model of the county, producing a baseline forecast, and then removing those businesses from the local economy. The resulting impacts provide an accurate estimate of the contributions those firms make to the local economy.

The Institute research team created two models—one for ACC and one for the remainder of the state—and linked them through the software’s multiple region modeling capability. IMPLAN creates a baseline forecast of each region and uses data from the US Census Bureau, the North American Industry Classification System (NAICS), the Bureau of Economic Analysis, the Bureau of Labor Statistics (BLS), and other data from the US Department of Commerce to estimate the impact of changes to the economy. The team developed a panel of inputs using ACC’s business license data that it geocoded. Geocoding allowed the researchers to identify the location of each business and determine whether it was inside or outside the ADDA service area. The business license data included two more key pieces of information needed to construct the inputs. The NAICS code for each business allowed the researchers to sort the businesses according to the NAICS classifications and identify the corresponding industry sector used by IMPLAN. The NAICS system contains information on nearly 700 industry sectors grouped in about two dozen major categories. Table 1 shows the broad categories at the two-digit NAICS level and the number of full-time equivalent (FTE) jobs for Athens–Clarke County within and outside the ADDA service area.<sup>1</sup> More specific three-digit and four-digit NAICS codes were used to construct the inputs. The appendix contains tables at these more detailed levels.

The second piece of information from the business license data was the total cost of each license, which allowed the research team to estimate the number of employees at each business. With this information, the researchers were able to measure the economic impact of businesses located within the ADDA region.

---

<sup>1</sup> One FTE represents the number of hours worked by one full-time employee. The concept is used to convert the hours worked by several part-time workers into the hours worked by full-time employees.

When the direct employment jobs are removed from the economy, IMPLAN then removes the purchases those businesses make from their suppliers and other firms that would lose sales. In addition to suppliers, jobs would be lost in the transportation sectors that deliver raw materials and transport finished goods, and in the markets for the finished goods. All of these jobs are indirect employment. The model also estimates the reduction of induced employment, which are those jobs supported when workers in the direct and indirect categories spend their salaries and wages. In this case, the loss of direct and indirect employment reduces the number of induced jobs supported in the county and in the rest of the state. The majority of induced jobs are in the retail sectors, including general merchandise stores, grocers, restaurants, dry cleaners, barbers, and landscapers. The category also includes professional occupations such as physicians, accountants, and attorneys. In addition to the number of jobs in each category, IMPLAN estimates the labor income associated with those jobs.

IMPLAN produces two other measures of economic impact. Value added is a measure of local economic benefits. It is the sum of labor income (salaries and wages), business profits, and taxes (sales taxes, excise taxes, hotel-motel taxes, and others) collected on behalf of government. Economic output is a measure of the value of goods and services produced in the region, and is similar to gross national product at the national level.



**Table 1. Estimated Full-Time Employment at Licensed Businesses in Athens–Clarke County (2-Digit NAICS)**

		Old Boundary		Expansion		New Boundary		Athens–Clarke County Total
NAICS Code - 2 digit	Description	FTE	Percent of Total	FTE	Percent of Total	FTE	Percent of Total	FTE
11	Agriculture, Forestry, Fishing, and Hunting							91
21	Mining, Quarrying, and Oil and Gas Extraction							13
22	Utilities							12
23	Construction			3	0.2%	3	0.2%	1,248
31	Manufacturing	52	7.3%	1	0.1%	53	7.4%	706
32	Manufacturing	6	0.5%	7	0.6%	12	1.1%	1,079
33	Manufacturing							1,801
42	Wholesale Trade			9	0.5%	9	0.5%	1,550
44	Retail Trade	157	4.0%	8	0.2%	165	4.3%	3,870
45	Retail Trade	101	4.0%	22	0.9%	123	4.9%	2,516
48	Transportation and Warehousing							162
49	Transportation and Warehousing			1	1.3%	1	1.3%	75
51	Information	87	24.2%	60	16.8%	147	41.0%	357
52	Finance and Insurance	65	16.4%	3	0.6%	68	17.0%	397
53	Real Estate and Rental and Leasing	10	1.1%	43	4.7%	53	5.8%	902
54	Professional, Scientific, and Technical Services	225	13.5%	72	4.3%	297	17.8%	1,668
55	Management of Companies and Enterprises	3	50.0%	0	0.0%	3	50.0%	5



		Old Boundary		Expansion		New Boundary		Athens–Clarke County Total
NAICS Code - 2 digit	Description	FTE	Percent of Total	FTE	Percent of Total	FTE	Percent of Total	FTE
56	Administrative and Support and Waste Management and Remediation Services	23	1.2%	0	0.0%	23	1.2%	1,813
61	Educational Services	1	1.2%	6	6.8%	7	8.0%	81
62	Health Care and Social Assistance			11	0.3%	11	0.3%	3,665
66	Health Care and Social Assistance							28
71	Arts, Entertainment, and Recreation	3	0.8%	19	6.3%	21	7.1%	296
72	Accommodation and Food Services	1,159	20.7%	276	4.9%	1,435	25.7%	5,590
81	Other Services (Except Public Administration)	49	3.8%	12	0.9%	61	4.7%	1,293
92	Public Administration							
<b>TOTAL</b>		<b>1,937</b>	<b>6.6%</b>	<b>549</b>	<b>1.9%</b>	<b>2,486</b>	<b>8.5%</b>	<b>29,213</b>

Source: Estimated from Athens–Clarke County business license data.

Notes: Blank cells indicate zero (0). The appendix includes more detailed tables at the 3-digit and 4-digit NAICS levels.



## ESTIMATED ECONOMIC IMPACT OF DOWNTOWN EMPLOYMENT

### Employment at Licensed Businesses

Table 2 contains estimates of the economic impact in the study region (Clarke County) and the rest of the state of Georgia resulting from the direct employment at licensed businesses within the ADDA service area. It does not include employees at government offices and facilities, churches, or the University of Georgia. The impacts of those groups will be presented separately.

The estimated 1,944 FTEs at licensed businesses were removed from the economic model in order to measure their impacts on the economy. This workforce supports an additional 525 jobs in the county either indirectly or through an induced effect. Because the analysis has accounted for the 1,944 FTE within the service area, the 525 indirect and induced FTE are physically located elsewhere in the county. These jobs result in more than \$70 million in personal income and contribute about \$114 million to the local economy. The FTEs within the ADDA service area also support 300 jobs elsewhere in the state of Georgia. The total value of the goods and services produced as a result of the downtown business core workforce is more than \$231 million in ACC and about \$285 million total in the state of Georgia.

**Table 2. Estimated Economic Impacts from Downtown Licensed Business Employment**

	Impact Type	Employment	Labor Income*	Value Added*	Economic Output*
<b>Athens–Clarke County</b>	Direct Effect	1,944.0	50,315,112	77,824,601	164,909,976
	Indirect Effect	325.9	13,064,745	22,728,044	42,723,534
	Induced Effect	201.1	7,138,598	13,440,174	23,828,594
	Total Effect	2,471.0	70,518,455	113,992,819	231,462,103
<b>Rest of Georgia</b>	Direct Effect	0.0	0	0	0
	Indirect Effect	196.6	13,048,071	19,456,000	37,076,236
	Induced Effect	112.0	5,392,398	9,391,843	16,600,798
	Total Effect	308.7	18,440,469	28,847,843	53,677,034
<b>Total State of Georgia</b>	Direct Effect	1,944.0	50,315,112	77,824,601	164,909,976
	Indirect Effect	522.6	26,112,816	42,184,044	79,799,770
	Induced Effect	313.1	12,530,996	22,832,017	40,429,392
	Total Effect	2,779.7	88,958,924	142,840,662	285,139,138

Source: Minnesota IMPLAN Group, Inc., Carl Vinson Institute of Government

\*2016 Dollars



## **Employment at Government Offices, Churches, and The Classic Center**

In addition to the licensed businesses within the ADDA service area, there are significant numbers of workers at government offices, churches, and The Classic Center. ACC provided FTE employment at three locations within the ADDA service area: City Hall, the Clarke County Courthouse, and the ACC office building on Dougherty Street. Employment at the federal building on Hancock Street that includes a US Postal Service facility and the US District Court for the Middle District of Georgia, Athens Division is not included. Employment at the six churches within the service region were obtained from the staff directory on each church's website.

Data on FTE employment at The Classic Center were obtained from the human resources office at The Classic Center. The Classic Center directly employs people in the convention and meeting facility spaces as well as in the theater operations component of the facility. Those numbers were used as direct employment in the appropriate sector in the model. Three other groups of employees at The Classic Center are food service (catering), the Athens Convention and Visitors Bureau (CVB), and unionized theater workers who are employed as required for certain productions. The in-house caterer, Levy, manages all food service for banquets, receptions, conventions, and meetings. While the food service staff are not directly employed by The Classic Center, they are directly employed by Levy at the facility and are included in the analysis. The same is true for the CVB staff. The Classic Center provided average weekly FTE figures for the unionized theater workers based on the number of weeks those employees work in a typical year.

The estimated economic impacts of the FTE employment at the three government offices, the six churches, and The Classic Center are presented in Table 3. The direct employment of 440 FTEs supports an additional 111 FTEs indirectly and about 78 through an induced effect, for a total of 629 FTEs in ACC. The labor income associated with these jobs is estimated at nearly \$29 million, with over \$39 million in value added to the local economy. The impacts elsewhere in Georgia bring the total to nearly 700 FTEs and more than \$44 million added to the state's economy.

The data in Table 4 is the total estimated economic impact of employment at licensed businesses, local government offices, churches, and The Classic Center. The ADDA service area contains economic activity supporting nearly 2,400 jobs downtown and more than 700 elsewhere in the county, for a total of about 3,100 FTEs. These jobs provide almost \$100 million in labor income to county residents and over \$153 million in value added to the local economy. In total, the downtown economy in Athens generates more than \$290 million in goods and services in the county and more than \$350 million statewide.



**Table 3. Estimated Economic Impacts from Downtown Employment in Government Offices, Churches, and The Classic Center**

	Impact Type	Employment	Labor Income*	Value Added*	Economic Output*
<b>Athens–Clarke County</b>	Direct Effect	440.0	23,831,193	29,988,109	40,840,505
	Indirect Effect	111.2	2,350,702	4,081,993	8,476,879
	Induced Effect	77.9	2,769,352	5,212,842	9,242,554
	Total Effect	629.1	28,951,247	39,282,944	58,559,937
<b>Rest of Georgia</b>	Direct Effect	0.0	0	0	0
	Indirect Effect	43.5	1,899,258	2,873,549	5,256,615
	Induced Effect	23.6	1,196,998	2,025,989	3,621,947
	Total Effect	67.1	3,096,257	4,899,538	8,878,562
<b>Total State of Georgia</b>	Direct Effect	440.0	23,831,193	29,988,109	40,840,505
	Indirect Effect	154.7	4,249,961	6,955,542	13,733,494
	Induced Effect	101.5	3,966,350	7,238,831	12,864,501
	Total Effect	696.2	32,047,503	44,182,482	67,438,499

Source: Minnesota IMPLAN Group, Inc., Carl Vinson Institute of Government

\*2016 Dollars

**Table 4. Estimated Economic Impacts from Employment in the ADDA Service Region**

	Impact Type	Employment	Labor Income*	Value Added*	Economic Output*
<b>Athens–Clarke County</b>	Direct Effect	2,384.0	74,146,305	107,812,710	205,750,481
	Indirect Effect	437.1	15,415,447	26,810,037	51,200,413
	Induced Effect	279.0	9,907,950	18,653,016	33,071,148
	Total Effect	3,100.1	99,469,702	153,275,763	290,022,040
<b>Rest of Georgia</b>	Direct Effect	0.0	0	0	0
	Indirect Effect	240.1	14,947,329	22,329,549	42,332,851
	Induced Effect	135.6	6,589,396	11,417,832	20,222,745
	Total Effect	375.8	21,536,726	33,747,381	62,555,596
<b>Total State of Georgia</b>	Direct Effect	2,384.0	74,146,305	107,812,710	205,750,481
	Indirect Effect	677.3	30,362,777	49,139,586	93,533,264
	Induced Effect	414.6	16,497,346	30,070,848	53,293,893
	Total Effect	3,475.9	121,006,427	187,023,144	352,577,637

Source: Minnesota IMPLAN Group, Inc., Carl Vinson Institute of Government

\*2016 Dollars



## TARGET INDUSTRY ANALYSIS

A target industry analysis identifies industry sectors that economic development professionals should consider in their business recruitment efforts. It also examines changes in existing industry sectors that may help inform business retention efforts. Target industries that ADDA may want to consider were identified by examining existing concentrations of industries in Clarke County. The Institute of Government research team also examined characteristics of the area's workforce, including an analysis of both the standard occupation classification (SOC) codes that are present in the population and those demanded by industry. Demographic, education, and occupation data can be used to determine how well the workforce matches the needs of various industry sectors.

Tables 5 and 6 present the top industries in Clarke County by location quotient<sup>2</sup> and size. The location quotient indicates the concentration of the industry in the study region compared to the nation as a whole. A location quotient greater than one (1.0) indicates that the industry has a greater presence in the study region than it does in the national economy. Businesses can be divided into firms that produce goods (manufacturing), provide services (e.g., physicians, attorneys, accountants, but also dry cleaners, landscapers, and repair services), or sell goods (wholesale and retail). Manufacturing sectors, and to some extent wholesalers, add significant value to a region's economy. Manufacturers represent substantial capital investment and sell their economic output to a market that is typically broader than the region. This results in new economic resources entering the local economy. Strategically, ACC is positioned to benefit from UGA's growth in advanced manufacturing technologies and the life sciences. Wholesalers and warehousing activities tend to contribute to the local economy by providing value added to the goods they receive and redistribute. Growth in these broad sectors drives job growth and population growth, which, in turn, drive development of the retail and service sectors. However, warehousing and distribution operations need large tracts of land and typically locate near major interstate highways. For this reason, the economic impact analysis focuses on the manufacturing sectors.

---

<sup>2</sup> Location quotient (LQ) is a valuable way of quantifying how concentrated a particular industry, cluster, occupation, or demographic group is in a region as compared to the nation. It can reveal what makes a particular region "unique" in comparison to the national average. In more exact terms, a location quotient is a ratio that compares a region to a larger reference region according to some characteristic or asset. Suppose X is the amount of some asset in a region (e.g., manufacturing jobs), and Y is the total amount of assets of comparable types in the region (e.g., all jobs).  $X/Y$  is then the regional "concentration" of that asset in the region. If  $X'$  and  $Y'$  are similar data points for some larger reference region (like a state or nation), then the LQ or relative concentration of that asset in the region compared to the nation is  $(X/Y) / (X'/Y')$ . See [www.economicmodeling.com/2011/10/14/understanding-location-quotient-2/](http://www.economicmodeling.com/2011/10/14/understanding-location-quotient-2/).



A number of manufacturing sectors in the county have strong location quotients. Electrical Equipment, Appliance, and Component Manufacturing is stable at 4.55 in 2016 compared to 4.08 in 2007 (see Table 5). Chemical Manufacturing, which includes a wide array of product types and production techniques, has declined in the region slightly but is still a significant manufacturing sector. Food Manufacturing and Machinery Manufacturing both showed a decline in the region between 2007 and 2016. Textile Mills showed growth but is a relatively small sector in ACC and elsewhere. None of these sectors are represented in the downtown business core. The four-digit NAICS table in the appendix shows that the manufacturing sectors in downtown are limited to bakeries, breweries, and print shops. Attracting high-tech and advanced manufacturing businesses to the downtown area is one goal of both the ADDA and the ACC government.

Table 6 presents data on the largest sectors in ACC and their growth from 2007 to 2016. The largest growth was in Food Services and Drinking Places, Food and Beverage Stores, Ambulatory Health Care Services, and Social Assistance. Tables 6 through 8 present the largest, highest paying, and fastest growing sectors found in the study region, respectively, as well as other workforce statistics. Among the highest paying industries, most are located outside the ADDA service area, with the exception of the professional service sectors in NAICS 54. The four-digit NAICS table in the appendix indicates that this sector has a strong presence downtown. Several of the fastest growing sectors have a presence in the downtown area, but many are lower paying sectors such as Food Services and Drinking Places and Accommodation. The sectors included in Table 9 are the most competitive in the area. These are sectors whose growth in ACC has outpaced growth in these sectors nationally over the period. Tables 10 and 11 present information on industries and occupations that are growing and declining in Clarke County. The SOC group data in Table 12 provide information on the makeup of the Clarke County workforce by occupation.



**Table 5. Clarke County Industry Location Quotients (2007 and 2016) and Worker Earnings**

Industry	2007 Jobs	2016 Jobs	% Change	2007 LQ	2016 LQ	% Change	2016 Earnings Per Worker
State Government	13,374	13,359	(0%)	6.14	6.24	1.60%	\$52,406
Electrical Equipment, Appliance, and Component Manufacturing	828	820	(1%)	4.08	4.55	11.60%	\$41,459
Lessors of Nonfinancial Intangible	38	36	(5%)	2.88	3.25	12.77%	\$52,117
Chemical Manufacturing	1,276	1,188	(7%)	3.13	3.11	-0.45%	\$116,943
Furniture and Home Furnishings	254	591	133%	0.88	2.53	188.42%	\$42,278
Food Manufacturing	2,477	1,767	(29%)	3.50	2.43	-30.67%	\$45,584
Textile Mills	17	121	612%	0.21	2.19	957.86%	\$36,216
Hospitals	4,071	4,014	(1%)	1.93	1.75	-9.16%	\$48,901
Merchant Wholesalers, Nondurable	1,424	1,601	12%	1.42	1.63	15.21%	\$46,348
Couriers and Messengers	395	472	19%	1.35	1.56	15.86%	\$35,213
Sporting Goods, Hobby, Musical Instrument, and Book Stores	524	484	(8%)	1.62	1.53	-5.07%	\$14,167
Food Services and Drinking Places	6,470	7,455	15%	1.41	1.39	-1.06%	\$13,769
Ambulatory Health Care Services	3,621	4,600	27%	1.30	1.33	2.32%	\$64,816
Nonmetallic Mineral Product	337	242	(28%)	1.39	1.25	-10.17%	\$65,665
Clothing and Clothing Accessories	1,013	802	(21%)	1.36	1.21	-11.12%	\$16,477
Machinery Manufacturing	789	611	(23%)	1.40	1.18	-15.41%	\$43,321
Insurance Carriers and Related	415	1,304	214%	0.38	1.16	206.08%	\$75,227
Motor Vehicle and Parts Dealers	1,109	1,096	(1%)	1.19	1.16	-2.46%	\$51,046
Health and Personal Care Stores	428	570	33%	0.89	1.14	28.75%	\$40,730
General Merchandise Stores	1,752	1,702	(3%)	1.22	1.13	-7.55%	\$20,475

Source: EMSI Q1 2016 Data

\* Industries in the **Lessors of Nonfinancial Intangible Assets** (except Copyrighted Works) subsector include establishments that are primarily engaged in assigning rights to assets, such as patents, trademarks, brand names, and/or franchise agreements for which a royalty payment or licensing fee is paid to the asset holder. Establishments in this subsector own the patents, trademarks, and/or franchise agreements that they allow others to use or reproduce for a fee and may or may not have created those assets.



**Table 6. Clarke County Largest Industries (2007 and 2016) and 2016 Worker Earnings**

Industry	2007 Jobs	2016 Jobs	Change in Jobs (2007–2016)	% Change	2016 Earnings Per Worker
State Government	13,374	13,359	(15)	(0%)	\$52,406
Food Services and Drinking Places	6,470	7,455	985	15%	\$13,769
Local Government	4,498	4,423	(75)	(2%)	\$40,431
Hospitals	4,071	4,014	(57)	(1%)	\$48,901
Ambulatory Health Care Services	3,621	4,600	979	27%	\$64,816
Administrative and Support Services	3,080	3,281	201	7%	\$25,815
Food Manufacturing	2,477	1,767	(710)	(29%)	\$45,584
Professional, Scientific, and Technical Services	1,910	2,076	166	9%	\$58,073
General Merchandise Stores	1,752	1,702	(50)	(3%)	\$20,475
Merchant Wholesalers, Nondurable Goods	1,424	1,601	177	12%	\$46,348
Federal Government	1,384	943	(441)	(32%)	\$76,760
Specialty Trade Contractors	1,324	1,114	(210)	(16%)	\$39,824
Chemical Manufacturing	1,276	1,188	(88)	(7%)	\$116,943
Motor Vehicle and Parts Dealers	1,109	1,096	(13)	(1%)	\$51,046
Food and Beverage Stores	1,043	1,507	464	44%	\$19,232
Clothing and Clothing Accessories Stores	1,013	802	(211)	(21%)	\$16,477
Real Estate	885	982	97	11%	\$30,146
Electrical Equipment, Appliance, and Component Manufacturing	828	820	(8)	(1%)	\$41,459
Social Assistance	793	1,024	231	29%	\$20,908
Machinery Manufacturing	789	611	(178)	(23%)	\$43,321
Religious, Grantmaking, Civic, Professional, and Similar Organizations	707	612	(95)	(13%)	\$37,106

Data Source: EMSI Q1 2016 Data



**Table 7. Clarke County Highest Paying Industries (2007 and 2016) and 2016 Worker Earnings**

Industry	2010 Jobs	2016 Jobs	Change in Jobs (2010–2016)	% Change	2016 Earnings Per Worker
Forestry and Logging	20	12	(8)	(40%)	\$234,095
Mining (Except Oil and Gas)	35	29	(6)	(17%)	\$183,276
Securities, Commodity Contracts, and Other Financial Investments and Related Activities	146	161	15	10%	\$160,850
Chemical Manufacturing	1,276	1,188	(88)	(7%)	\$116,943
Furniture and Related Product Manufacturing	73	91	18	25%	\$114,108
Utilities	227	137	(90)	(40%)	\$97,909
Animal Production and Aquaculture	<10	13	Insf. Data	Insf. Data	\$94,662
Air Transportation	37	52	15	41%	\$78,688
Federal Government	1,384	943	(441)	(32%)	\$76,760
Insurance Carriers and Related Activities	415	1,304	889	214%	\$75,227
Nonmetallic Mineral Product Manufacturing	337	242	(95)	(28%)	\$65,665
Construction of Buildings	686	463	(223)	(33%)	\$64,876
Ambulatory Health Care Services	3,621	4,600	979	27%	\$64,816
Telecommunications	242	209	(33)	(14%)	\$61,442
Management of Companies and Enterprises	191	308	117	61%	\$59,418
Professional, Scientific, and Technical Services	1,910	2,076	166	9%	\$58,073
Support Activities for Transportation	218	203	(15)	(7%)	\$56,275
Plastics and Rubber Products Manufacturing	510	234	(276)	(54%)	\$54,148
Crop Production	94	89	(5)	(5%)	\$53,165
Heavy and Civil Engineering Construction	173	237	64	37%	\$52,452
State Government	13,374	13,359	(15)	(0%)	\$52,406

Data Source: EMSI Q1 2016 Data



**Table 8. Clarke County Fastest Growing Industries (2007 and 2016) and 2016 Worker**

Industry	2007 Jobs	2016 Jobs	Change in Jobs (2007–2016)	% Change	2016 Earnings Per Worker
Food Services and Drinking Places	6,470	7,455	985	15%	\$13,769
Ambulatory Health Care Services	3,621	4,600	979	27%	\$64,816
Insurance Carriers and Related Activities	415	1,304	889	214%	\$75,227
Merchant Wholesalers, Durable Goods	620	1,384	764	123%	\$47,144
Food and Beverage Stores	1,043	1,507	464	44%	\$19,232
Furniture and Home Furnishings Stores	254	591	337	133%	\$42,278
Wholesale Electronic Markets and Agents and Brokers	88	320	232	264%	\$40,730
Social Assistance	793	1,024	231	29%	\$20,908
Administrative and Support Services	3,080	3,281	201	7%	\$25,815
Merchant Wholesalers, Nondurable Goods	1,424	1,601	177	12%	\$46,348
Professional, Scientific, and Technical Services	1,910	2,076	166	9%	\$58,073
Health and Personal Care Stores	428	570	142	33%	\$40,730
Management of Companies and Enterprises	191	308	117	61%	\$59,418
Textile Mills	17	121	104	612%	\$36,216
Amusement, Gambling, and Recreation Industries	428	530	102	24%	\$15,926
Real Estate	885	982	97	11%	\$30,146
Performing Arts, Spectator Sports, and Related Industries	232	320	88	38%	\$26,507
Accommodation	489	576	87	18%	\$17,399
Educational Services	379	463	84	22%	\$31,790
Unclassified Industry	28	108	80	286%	\$35,654

Data Source: EMSI Q1 2016 Data



**Table 9. Clarke County Most Competitive Industries (2007 to 2016) and 2016 Worker Earnings**

Industry	Job Change	Ind Mix Effect	Nat Growth Effect	Expected Change	Competitive Effect	2016 Earnings Per Worker
Insurance Carriers and Related Activities	889	1	14	15	875	\$75,227
Merchant Wholesalers, Durable Goods	764	(60)	20	(40)	803	\$47,144
Food and Beverage Stores	464	40	34	74	390	\$19,232
Furniture and Home Furnishings Stores	337	(56)	8	(48)	384	\$42,278
Wholesale Electronic Markets and Agents and Brokers	232	5	3	8	224	\$40,730
Merchant Wholesalers, Nondurable Goods	177	(70)	47	(23)	201	\$46,348
Health and Personal Care Stores	142	4	14	18	124	\$40,730
Real Estate	97	(51)	29	(22)	118	\$30,146
Textile Mills	104	(6)	1	(5)	110	\$36,216
State Government	(15)	(561)	438	(123)	109	\$52,406
Electrical Equipment, Appliance, and Component Manufacturing	(8)	(115)	27	(88)	79	\$41,459
Management of Companies and Enterprises	117	32	6	38	78	\$59,418
Miscellaneous Store Retailers	44	(45)	15	(30)	75	\$20,455
Heavy and Civil Engineering Construction	64	(16)	6	(10)	74	\$52,452
Unclassified Industry	80	6	1	7	73	\$35,654
Private Households	1	(85)	14	(71)	72	\$13,957
Accommodation	87	1	16	17	69	\$17,399
Ambulatory Health Care Services	979	791	118	909	69	\$64,816
Performing Arts, Spectator Sports, and Related Industries	88	12	8	20	68	\$26,507
Couriers and Messengers	77	2	13	15	61	\$35,213

Data Source: EMSI Q1 2016 Data



**Table 10. Clarke County Growing and Declining Industries**

Industry	Change in Jobs (2007–2016)
Industrial Machinery and Equipment Merchant Wholesalers	921
Insurance Agencies and Brokerages	917
State Government, Excluding Education and Hospitals	837
Power, Distribution, and Specialty Transformer Manufacturing	(546)
Poultry Processing	(715)
Colleges, Universities, and Professional Schools (State Government)	(852)

Data Source: EMSI Q1 2016 Data

**Table 11. Clarke County Growing and Declining Occupations**

Occupation	Change in Jobs (2007–2016)
Combined Food Preparation and Serving Workers, Including Fast Food	287
Insurance Sales Agents	229
Sales Representatives, Wholesale and Manufacturing, Except Technical and Scientific Products	214
Postal Service Mail Carriers	(126)
Meat, Poultry, and Fish Cutters and Trimmers	(172)
Postsecondary Teachers	(192)

Data Source: EMSI Q1 2016 Data Set



**Table 12. Clarke County Top SOC Groups (2007 and 2016)**

SOC	Description	2010 Jobs	2016 Jobs	2010 - 2016 Change	% Change	Avg. Hourly Earnings	Annual Openings	Typical Entry Level Education	2016 Location Quotient
25-1099	Postsecondary Teachers	3,734	3,543	(191)	(5%)	\$31.39	94	Doctoral or professional degree	5.03
41-2031	Retail Salespersons	2,536	2,464	(72)	(3%)	\$11.80	120	No formal educational credential	1.11
29-1141	Registered Nurses	1,828	1,902	74	4%	\$29.20	71	Bachelor's degree	1.43
41-2011	Cashiers	1,585	1,743	158	10%	\$9.43	99	No formal educational credential	1.05
35-3021	Combined Food Preparation and Serving Workers, Including Fast Food	1,421	1,709	288	20%	\$8.62	86	No formal educational credential	1.10
35-3031	Waiters and Waitresses	1,477	1,578	101	7%	\$9.12	105	No formal educational credential	1.31
43-9061	Office Clerks, General	1,504	1,546	42	3%	\$12.86	42	High school diploma or equivalent	1.11
53-7062	Laborers and Freight, Stock, and Material Movers, Hand	1,246	1,322	76	6%	\$13.30	63	No formal educational credential	1.10
43-6014	Secretaries and Administrative Assistants, Except Legal, Medical, and Executive	1,154	1,192	38	3%	\$16.56	21	High school diploma or equivalent	1.09



SOC	Description	2010 Jobs	2016 Jobs	2010 - 2016 Change	% Change	Avg. Hourly Earnings	Annual Openings	Typical Entry Level Education	2016 Location Quotient
43-5081	Stock Clerks and Order Fillers	1,039	1,188	149	14%	\$12.13	63	No formal educational credential	1.30
11-1021	General and Operations Managers	997	1,126	129	13%	\$49.35	48	Bachelor's degree	1.10
43-4051	Customer Service Representatives	848	1,054	206	24%	\$13.92	58	High school diploma or equivalent	0.85
37-2012	Maids and Housekeeping Cleaners	917	963	46	5%	\$9.79	44	No formal educational credential	1.39
39-9021	Personal Care Aides	667	840	173	26%	\$9.02	37	No formal educational credential	0.95
49-9071	Maintenance and Repair Workers, General	769	808	39	5%	\$16.96	30	High school diploma or equivalent	1.28
41-4012	Sales Representatives, Wholesale and Manufacturing, Except Technical and Scientific Products	545	759	214	39%	\$24.79	45	High school diploma or equivalent	1.10
37-2011	Janitors and Cleaners, Except Maids and Housekeeping Cleaners	771	755	(16)	(2%)	\$11.44	21	No formal educational credential	0.69



SOC	Description	2010 Jobs	2016 Jobs	2010 - 2016 Change	% Change	Avg. Hourly Earnings	Annual Openings	Typical Entry Level Education	2016 Location Quotient
35-2014	Cooks, Restaurant	659	752	93	14%	\$9.56	38	No formal educational credential	1.32
43-1011	First-Line Supervisors of Office and Administrative Support Workers	680	743	63	9%	\$24.75	22	High school diploma or equivalent	1.08
43-4171	Receptionists and Information Clerks	586	734	148	25%	\$12.93	35	High school diploma or equivalent	1.56
43-3031	Bookkeeping, Accounting, and Auditing Clerks	688	671	(17)	(2%)	\$15.68	12	Some college, no degree	0.87

Data Source: EMSI Q1 2016 Data



## ESTIMATED IMPACT OF A BIO-LIFE SCIENCES RESEARCH LAB AND A SOFTWARE DEVELOPMENT FIRM

The following hypothetical scenarios illustrate the economic impact that an average-size firm in two technology-related fields would have on the Athens–Clarke County economy. Both are in sectors that are expanding and that relate to large academic and research programs at the University of Georgia. The first is a research and development laboratory in the bio-life sciences industry. The US Census of Business and Bureau of Labor Statistics indicate that the average-size firm in this sector has 28 employees and a payroll of \$4.448 million. The second is a software development firm that employs 12 FTE employees with a payroll of \$1.1 million. These numbers, again, are based on the average-size firm in the sector.

Beyond direct jobs, the firm in the bio-life sciences sector would support an additional 27 FTE positions in the local economy and add a total of \$5.4 million in labor income (see Table 13). The value added to the local economy is estimated to be \$6.5 million. Value added is the sum of labor income (presented separately in the table), business profits, and taxes collected on behalf of government. The impact elsewhere in the state, including indirect and induced employment, brings the total to \$6.2 million in labor income and \$7.7 million in value added.

A typical firm in custom software development with 12 FTEs would support an additional 13 to 14 FTEs, add \$1.5 million in labor income, and contribute just over \$2 million in value added to the local economy (see Table 14). Elsewhere in the state, a total of about five FTEs with labor income of \$300,795 would be added. The value added to the state’s economy is nearly \$2.5 million for a total economic output of \$3.76 million.

**Table 13. Estimated Economic Impacts from a Bio-Life Sciences Research Firm**

	Impact Type	Employment	Labor Income*	Value Added*	Economic Output*
<b>Athens–Clarke County</b>	Direct Effect	28.0	4,448,501	4,756,430	3,435,259
	Indirect Effect	13.0	439,764	815,905	1,520,700
	Induced Effect	14.4	510,152	960,218	1,702,572
	Total Effect	55.4	5,398,417	6,532,552	6,658,531
<b>Rest of Georgia</b>	Direct Effect	0.0	0	0	0
	Indirect Effect	7.6	499,939	693,772	1,154,983
	Induced Effect	5.3	262,894	449,832	800,713
	Total Effect	12.8	762,833	1,143,604	1,955,696
<b>Total State of Georgia</b>	Direct Effect	27.4	4,448,501	4,756,430	3,435,259
	Indirect Effect	21.5	939,703	1,509,677	2,675,683
	Induced Effect	20.5	773,046	1,410,051	2,503,285
	Total Effect	68.6	6,161,250	7,676,157	8,614,228

Source: Minnesota IMPLAN Group, Inc., Carl Vinson Institute of Government

\*2016 Dollars



**Table 14. Estimated Economic Impacts from a Custom Software Development Firm**

	Impact Type	Employment	Labor Income*	Value Added*	Economic Output*
<b>Athens–Clarke County</b>	Direct Effect	12.0	1,107,713	1,303,806	1,750,900
	Indirect Effect	9.2	277,517	444,811	737,077
	Induced Effect	4.2	149,312	281,071	498,350
	Total Effect	25.4	1,534,543	2,029,689	2,986,326
<b>Rest of Georgia</b>	Direct Effect	0.0	0	0	0
	Indirect Effect	3.4	206,736	286,805	483,425
	Induced Effect	1.9	94,059	162,592	288,252
	Total Effect	5.3	300,795	449,397	771,677
<b>Total State of Georgia</b>	Direct Effect	12.0	1,107,713	1,303,806	1,750,900
	Indirect Effect	13.5	484,253	731,616	1,220,502
	Induced Effect	6.1	243,371	443,664	786,602
	Total Effect	31.7	1,835,337	2,479,086	3,758,004

Source: Minnesota IMPLAN Group, Inc., Carl Vinson Institute of Government

\*2016 Dollars

## **ATHENS-CLARKE COUNTY REVENUES**

The Athens–Clarke County (ACC) revenues for fiscal year (FY) 2015 are provided in Table 15. These figures are taken from DCA’s annual survey called the Review of Local Government Finances (RLGF). This survey provides more detail on revenue sources than is available in the Comprehensive Annual Financial Report (CAFR), which ACC publishes following the end of each fiscal year. Figure 3 shows a table of revenues as reported on page 14 of the ACC FY 2015 CAFR. While DCA encourages municipalities and counties to report audited figures as reported in their annual financial statements, there are sometimes differences due to the accounting basis used for the reporting. The major revenue categories examined in this analysis show small differences in some cases, but none differ to any great extent. Property tax revenue shown in the CAFR for FY 2015 is \$49.23 million compared to \$50.83 million in the RLGF. The difference may be due to adjustments for uncollectable tax, collections not reported in the CAFR due to the requirements of generally accepted accounting principles (GAAP) concerning when revenue is recognized under GAAP, or some combination of these and other issues.

Sales tax revenue in the CAFR is \$43.99 million, while the RLGF reports \$43.77 million for the combined local option sales tax (LOST) and special-purpose local option sales tax (SPLOST). These figures are for the fiscal year that runs from July 1, 2014 to June 30, 2015. One other source of sales tax data, the Georgia Department of Revenue (DOR), provides totals by industry sector.



For the same months, the total reported by DOR is \$41.34 million. The difference again is the use of GAAP by the ACC finance department and the possibility that the DOR figures included adjustments from previous accounting periods including any refunds that were processed in those periods. Still, the amounts are close, and of interest in the analysis that follows is the proportion of revenue produced at businesses in the downtown business core.

Whether using figures from the RLGF or the CAFR, it is clear that taxes provide half of all revenues collected to fund operations of the primary government (see Table 15). Property taxes (21.76 percent) and the two components—LOST and SPLOST—that make up the general sales tax (18.74 percent) combine to account for just over 40 percent of the revenue reported. Selective sales and use taxes, plus “other,” make up the other roughly 9 percent. Licenses and permits make up nearly 2 percent of revenue, with about 1.5 percent coming from general business and alcoholic beverage licenses.

The remaining \$113.7 million in revenue is derived from intergovernmental (state and federal) sources, charges for services, fines, investment income, and other miscellaneous sources. Most of this remaining amount (\$77.6 million) is from charges for services.

**Table 15. Athens–Clarke County Revenue FY 2015**

Revenue Source	Amount in Dollars	Percent of Total
<b>Taxes</b>	<b>\$115,289,983.00</b>	<b>49.36%</b>
<b>Property</b>	<b>\$50,830,882</b>	<b>21.76%</b>
Real & Personal Property	\$43,926,906	18.81%
Public Utilities	\$1,226,394	0.53%
Motor Vehicle	\$4,307,312	1.84%
Mobile Home	\$94,673	0.04%
Intangibles	\$726,637	0.31%
Rail Road Equipment	\$29,287	0.01%
Penalties & Interest on Delinquent Taxes	\$519,673	0.22%
<b>Sales &amp; Use</b>	<b>\$43,771,583</b>	<b>18.74%</b>
Local Option Sales Tax (LOST)	\$21,878,655	9.37%
Special-Purpose Local Option Sales Tax (SPLOST)	\$21,892,928	9.37%
<b>Selective Sales &amp; Use</b>	<b>\$20,476,489</b>	<b>8.77%</b>
Hotel / Motel	\$2,579,747	1.10%
Alcoholic Beverages	\$2,776,625	1.19%
Insurance Premiums Tax	\$6,226,932	2.67%
Franchise Payments Taxes	\$8,893,185	3.81%
<b>Other</b>	<b>\$211,029</b>	<b>0.09%</b>



<b>Licenses &amp; Permits</b>	\$4,580,094	1.96%
<b>Alcoholic Beverages</b>	\$1,558,585	0.67%
<b>General Business</b>	\$1,753,480	0.75%
<b>Building Permits</b>	\$1,268,029	0.54%
<b>Intergovernmental Revenues</b>	\$18,415,685	7.88%
<b>Federal</b>	\$12,168,273	5.21%
<b>State</b>	\$2,834,769	1.21%
<b>Local</b>	\$3,412,643	1.46%
<b>Charges for Services</b>	\$77,616,786	33.23%
<b>Utilities / Enterprise</b>	\$73,574,324	31.50%
<b>Sanitation</b>	\$7,038,347	3.01%
<b>Refuse Collection</b>	\$6,891,575	2.95%
<b>Landfill Use Fees</b>	\$146,772	0.06%
<b>Water &amp; Sewer</b>	\$48,336,539	20.70%
<b>Airport</b>	\$2,390,428	1.02%
<b>Parking</b>	\$2,746,794	1.18%
<b>Other - Enterprise</b>	\$13,062,216	5.59%
<b>Culture and Recreation</b>	\$1,085,523	0.46%
<b>Other - Governmental</b>	\$2,956,939	1.27%
<b>Fines &amp; Forfeitures</b>	\$9,749,087	4.17%
<b>Investment Income</b>	\$4,342,641	1.86%
<b>Miscellaneous</b>	\$3,333,019	1.43%
<b>Rents and Royalties</b>	\$146,423	0.06%
<b>Other</b>	\$3,186,596	1.36%
<b>Other Financing Sources</b>	\$226,632	0.10%
<b>Sale of Assets</b>	\$226,632	0.10%
<b>TOTAL</b>	<b>\$233,553,927</b>	

Source: Georgia Department of Community Affairs, Review of Local Government Finances



**Figure 3. Athens–Clarke County Revenues 2014 and 2015**

*Schedule 2*  
Athens-Clarke County, Georgia  
Changes in Net Position  
For Fiscal Year 2015 and 2014

	Governmental Activities		Business-type Activities		Total Primary Government	
	2015	2014	2015	2014	2015	2014
Revenues:						
Program revenues:						
Charges for services	\$ 22,110,149	\$ 20,710,351	\$ 59,931,335	\$ 56,360,222	\$ 82,041,484	\$ 77,070,573
Operating grants and contributions	4,768,885	4,843,963	2,037,000	1,907,807	6,805,885	6,751,770
Capital grants and contributions	8,222,903	6,639,292	1,011,623	1,508,250	9,234,526	8,147,542
General revenues:						
Property taxes	49,231,919	46,749,546	-	-	49,231,919	46,749,546
Sales taxes	43,993,805	41,401,253	-	-	43,993,805	41,401,253
Excise taxes	15,410,364	14,457,129	-	-	15,410,364	14,457,129
Business taxes	7,971,238	7,651,844	-	-	7,971,238	7,651,844
Grants not restricted to specific programs	112,719	117,325	-	-	112,719	117,325
Interest	180,785	87,908	376,716	402,571	557,501	490,479
Other revenues	2,003,087	2,084,893	392,882	406,277	2,395,969	2,491,170
Gain on sale of capital assets	57,244	4,550	22,672	3,694	79,916	8,244
Total revenues	154,063,098	144,748,054	63,772,228	60,588,821	217,835,326	205,336,875

Source: FY 2015 Athens–Clarke County Comprehensive Annual Financial Report

## PROPERTY TAX

Real property is assessed for tax purposes in Georgia at 40 percent of fair market value by the county tax assessor's office. Improvements, equipment, machinery, and fixtures are included in the assessment at either a fair market value or other assessment standard that exists or is reasonable for such property. The Carl Vinson Institute of Government maintains a database of complete property tax digest information for all of Georgia's 159 counties. Database managers at the Institute created a data set for this study using the Athens–Clarke County tax digest and the ADDA boundary maps. For each parcel, Institute researchers determined whether it was located within the existing ADDA boundary, the area covered by the boundary expansion, or outside the expanded boundary. The tax records also include the fair market value and the current use of each parcel. The data in Table 16 show that the existing ADDA boundary includes 489 parcels with a fair market value of \$372.7 million, just over 3 percent of the value of the ACC tax digest. The expansion of the ADDA boundary brings an additional 431 parcels valued at more than \$420 million into the authority's area. Under the expanded boundary, the ADDA will cover about 6.5 percent of the taxable property within the county. The expanded area includes 13.5 percent of the commercial property value and more than half of the value of the parcels designated as historic property.



Table 17 removes the value for exempt property and reflects the 40 percent assessed valuation for the remaining categories. The proportion of the ACC tax digest within the expanded ADDA boundary remains about 6.5 percent because the distribution of exempt property is similar within the boundary and outside the boundary. Applying the current tax rate of 20 mills on property in the county, the digest produces a total levy of \$53.94 million. After making an adjustment for tax exemptions and motor vehicles, which are not included in this analysis, the property within the district produces about \$3.3 million, about 6.5 percent of the \$50.7 million for FY 2015.



**Table 16. Tax Digest Distribution Inside and Outside the Athens Downtown Development Authority Boundary**

	Old Boundary			Expansion			New Boundary			Outside ADDA Boundary			Total	
	Number of Parcels	Valuation	Percent of Total Valuation	Number of Parcels	Valuation	Percent of Total Valuation	Number of Parcels	Valuation	Percent of Total Valuation	Number of Parcels	Valuation	Percent of Total Valuation	Number of Parcels	Valuation
Agricultural										39	10,379,988	100.000%	39	10,379,988
Commercial	197	169,096,096	6.914%	96	161,322,564	6.596%	293	330,418,660	13.509%	3,216	2,115,442,914	86.491%	3,509	2,445,861,574
Exempt	23	126,145,466	2.689%	54	228,089,751	4.861%	77	354,235,217	7.550%	1,045	4,337,713,682	92.450%	1,122	4,691,948,899
Historic	35	42,172,295	50.152%	4	4,293,675	5.106%	39	46,465,970	55.258%	132	37,623,107	44.742%	171	84,089,077
Industrial				1	224,807	0.149%	1	224,807	0.149%	179	150,763,145	99.851%	180	150,987,952
Residential	234	35,328,620	0.772%	269	27,714,326	0.606%	503	63,042,946	1.378%	35,772	4,513,242,989	98.622%	36,275	4,576,285,935
Utility				7	8,107	0.004%	7	8,107	0.004%	128	224,204,959	99.996%	135	224,213,066
Conservation										371	98,007,685	100.000%	371	98,007,685
<b>TOTAL DIGEST</b>	<b>489</b>	<b>372,742,477</b>	<b>3.035%</b>	<b>431</b>	<b>421,653,230</b>	<b>3.433%</b>	<b>920</b>	<b>794,395,707</b>	<b>6.468%</b>	<b>40,882</b>	<b>11,487,378,469</b>	<b>93.532%</b>	<b>41,802</b>	<b>12,281,774,176</b>

Source: Athens–Clarke County Tax Assessor

Note: Blank cells indicate zero (0).



**Table 17. Estimated Property Tax Revenue Produced by the Downtown Business Core and Outside the ADDA Boundary**

	Within the New ADDA Boundary			Outside the ADDA Boundary				
	Number of Parcels	Assessed Value*	Percent of Total	Number of Parcels	Assessed Value*	Percent of Total	Total Assessed Valuation*	Levy
<b>Agricultural</b>		0	0.00%	39	4,539,364	100.00%	4,539,364	63,324
<b>Commercial</b>	293	184,851,497	13.51%	3,216	1,183,506,610	86.49%	1,368,358,107	19,088,596
<b>Historic</b>	39	16,273,112	55.26%	132	13,176,220	44.74%	29,449,332	410,818
<b>Industrial</b>	1	530,790	0.15%	179	355,703,972	99.85%	356,234,762	4,969,475
<b>Residential</b>	503	27,047,753	1.38%	35,772	1,935,778,995	98.62%	1,962,826,748	27,381,433
<b>Utility</b>	7	3,588	0.00%	128	89,708,666	100.00%	89,712,254	1,251,486
<b>Conservation</b>		0	0.00%	371	55,830,705	100.00%	55,830,705	778,838
<b>TOTAL</b>	<b>920</b>	<b>250,114,408</b>	<b>6.47%</b>	<b>40,882</b>	<b>3,616,836,864</b>	<b>93.53%</b>	<b>3,866,951,272</b>	<b>53,943,970</b>
Less exemptions and adjustment for motor vehicles								-4,978,098
Adjusted Total Levy								48,965,873
<b>Estimated Property Tax Revenue</b>	3,282,075†		6.47%	47,461,201†		93.53%	Actual Revenue††	50,743,276**

\*Source: Georgia Department of Revenue Tax Digest Summary, 2016

\*\*Source: Athens–Clarke County FY 2016 Comprehensive Audited Financial Report

†Estimate calculated using table percentages

††May include collection of previously delinquent taxes, fines, and interest

Note: Blank cells indicate zero (0).

## GENERAL SALES TAX

Georgia local governments are authorized to levy a 1 percent local option sales tax (LOST) and a 1 percent special-purpose local option sales tax (SPLOST). Retail establishments remit the tax to the Georgia Department of Revenue (DOR), which then distributes the funds to local governments based on the location of the retailers. Revenue from the LOST goes into the general fund, while SPLOST dollars are accounted for in a special revenue fund and are designated for special capital projects that have been approved by voters. DOR identifies retailers by industry sector and provides a monthly report of sales tax collections for the sectors shown in Table 18. The numbers in Table 18 come from DOR reports for July 2014 through June 2015 and are the amounts DOR distributed to Athens–Clarke County. These amounts do not perfectly match the amounts shown in ACC’s CAFR or DCA’s RLGF due to accounting rules about when revenues are recognized. The numbers in those reports are also affected by refunds, corrections, and other adjustments. The DOR LOST remittance figures for the period total \$20.6 million, while the CAFR and RLGF figures are about \$21.9 million. Taken together, LOST and SPLOST are double that amount, a little more than \$41 million.

To estimate the amount of sales tax revenue derived from businesses inside and outside the ADDA boundary, the Institute of Government research team used employment estimates derived from geocoded business license data provided by ACC to allocate total FTEs in each sector to either the area served by ADDA or the remainder of the county. This assumes an FTE in a given sector accounts for a similar amount of economic activity and that sales tax revenue per FTE is consistent within the sector regardless of the physical location within the county. The analysis of FTEs by NAICS code is discussed in greater detail in the **Employment** section.



**Table 18. Estimated 2015 Sales Tax\* Revenue by Sector by Area**

	<b>Within the New ADDA Boundary</b>		<b>Outside the ADDA Boundary</b>		<b>Athens–Clarke County</b>
<b>Sector**</b>	<b>Revenue</b>	<b>Percent of Row Total</b>	<b>Revenue</b>	<b>Percent of Row Total</b>	<b>Total</b>
<b>Wholesale</b>			\$2,374,758.26	100.00%	\$2,374,758.26
<b>Auto Dealers</b>			\$652,700.24	100.00%	\$652,700.24
<b>Accommodations</b>	\$198,508.24	46.29%	\$230,317.58	53.71%	\$428,825.82
<b>Construction</b>			\$194,723.43	100.00%	\$194,723.43
<b>Food/Bars</b>	\$1,198,041.84	20.78%	\$4,566,422.90	79.22%	\$5,764,464.74
<b>Home Furnishing</b>	\$12,696.92	0.95%	\$1,325,558.84	99.05%	\$1,338,255.76
<b>Manufacturing</b>	\$16,342.80	1.59%	\$1,011,819.71	98.41%	\$1,028,162.51
<b>General Merchandise and Other Retail</b>	\$400,309.94	5.94%	\$6,344,534.82	94.06%	\$6,744,844.76
<b>Services and Miscellaneous</b>	\$108,216.67	5.21%	\$1,969,699.17	94.79%	\$2,077,915.84
<b>TOTAL</b>	<b>\$1,934,116.41</b>	<b>9.39%</b>	<b>\$18,670,534.95</b>	<b>90.61%</b>	<b>\$20,604,651.36</b>

\*General sales tax. The SPLOST figures would be identical because the rates are both 1 percent. Thus, LOST and SPLOST combined are about \$41.2 million

\*\*Does not include utilities.

Source: Estimates calculated from Department of Revenue collections by sector data, using area employment estimates.

Note: Blank cells indicate zero (0).

Overall, businesses within the ADDA boundary contribute an estimated 9.4 percent of sales tax revenue. The largest amount is derived from the Food/Bars sector. This sector includes restaurants and bars as well as groceries and other food stores. The establishments in this sector located within the ADDA boundary remit almost 21 percent of the sales tax revenue from this category. As noted below in the analysis of employment, about 25 percent of all full-service restaurant jobs and 87 percent of those at bars are within the ADDA boundary. However, none of the 850 FTEs employed by grocery stores (NAICS 4451) are located within the area served by the ADDA.

As a percentage, hotels and other accommodation businesses within the ADDA boundary provide nearly half (46.3 percent) of the sales tax revenue from the sector. General merchandise retailers and miscellaneous service providers combine to provide just over \$500 million in revenue, which is about 5 to 6 percent from these sectors.



## Sales Tax Pull Factor

A pull factor is an estimate of the net percentage of taxable retail transactions (specifically, the value of those transactions) that can be attributed to nonresidents. Researchers can estimate a pull factor by comparing actual county sales tax revenues to an amount the county would be expected to collect based on either its percentage of the state's population or its residents' proportion of total state personal income. This is expressed as a net percentage because ACC residents also make taxable purchases outside the county. Several factors can affect the pull factor. Sales taxes paid by nonresidents increase to the extent that a county (or other geography) has a concentration of retail business activity to draw people from adjacent counties. Major transportation corridors and amenities that attract visitors also result in retail transactions from nonresidents. The major factor adding to local spending by nonresidents in ACC is the student population at the University of Georgia.

Two methods of calculating a pull factor are typically used. All things being equal, total state sales tax should be produced proportionally in each county based on each county's share of the state population. The pull factor is produced by dividing the county's per capita sales tax collection by the statewide per capita collection. A pull factor greater than one (1.0) indicates higher than expected sales tax collections. This outcome indicates that spending by nonresidents in the county exceeds the amount residents spend outside the county. A pull factor less than one (1.0) suggests that residents spend more outside the county than nonresidents spend in the county.

Of course, all other things are never equal, and the major factor that would affect an estimate such as this is the difference in personal income across the state. To control for that difference, researchers calculate sales tax collections per \$100,000 of personal income for both the county and the state, then calculate the pull factor in the same manner. Other factors, including the volume of taxable sales to businesses, can affect revenue, but sales tax per capita and per some unit of personal income are widely accepted as the best ways to produce a pull factor at the county level.

The RLGF data indicate that ACC collected \$43.77 million in sales tax revenue for FY 2015, or \$351.00 per capita (124,707 residents). Collections in all 159 counties totaled \$1.865 billion, or \$180.84 per capita (10,310,371 residents). If collections in ACC had been at the state average, revenue from the LOST would have been \$22.55 million. Dividing \$43.77 million by \$22.55 million gives a pull factor of 1.94, indicating significant nonresident spending in the county.

Because this estimate does not control for differences in personal income across counties, the researchers calculated the ratio of local sales tax collections in ACC per \$100,000 in personal



income to statewide collections per \$100,000 in personal income. The Bureau of Economic Analysis estimates per capita income in ACC for 2015 at \$29,343, or \$3.659 billion for the county's 124,707 residents. ACC produced \$1,196.18 in sales tax revenue per \$100,000 of personal income, while the average across all counties was \$448.41 per \$100,000. Using those data, one would expect \$16.41 million in sales tax revenues for the county. ACC's actual sales tax revenue for FY 2015, as reported to DCA on the RLGF, was \$43.77 million, more than two and one half times the expected revenue based on personal income. This ratio, 2.67, is greater than the estimate based on population.

The pull factors for per capita sales tax collections and collections per unit of personal income are 1.94 and 2.67, respectively, indicating that ACC benefits greatly from nonresident spending. Based on these estimates, it appears that ACC collects at least 48 percent (and possibly as much as 62 percent) of its sales tax revenue from people who reside outside the county.

## OTHER SALES TAXES

### Hotel/Motel Tax

The hotel/motel sales tax is 1.1 percent of revenue collected for primary government operations. There is a concentration of hotels within the expanded ADDA service area, with additional ones currently under construction adjacent to The Classic Center and on Broad Street near the main entry into the UGA campus. The hotels within the ADDA boundary contributed an estimated \$1.8 million (71 percent) of this revenue, while those outside the service area contributed \$745,547, the remaining 29 percent.

**Table 19. Estimated 2015 Hotel/Motel Tax Revenues by Area**

	Within the ADDA Boundary		Outside the ADDA Boundary		Athens–Clarke County Total
Source	Employment	Percent of Row Total	Employment	Percent of Row Total	Total
Accommodations Sector Employment (NAICS 721)	302 FTE	71.1%	123 FTE	28.9%	425 FTE
ACC Hotel/Motel Tax Revenue	\$1,834,200		\$745,547		\$2,579,747

Source: Calculated from Athens–Clarke County Revenue data, using estimated FTE by area.



## Alcoholic Beverage Excise Tax

The alcoholic beverage tax is based on sales of alcoholic beverages at grocery and other food stores as well as the sales of beverages at restaurants and bars. Wholesalers in the state collect the alcoholic beverage tax upon delivery to the retailer and remit those funds to the Georgia DOR, which distributes them to local governments. To estimate the amount of alcoholic beverage tax revenue accounted for by businesses inside and outside the ADDA boundary, the Institute research team used data on industry output and employment from the Bureau of Labor Statistics for 2014. Data for output and employment for “food and beverage stores” and “food services and drinking places” were used to calculate the average output per FTE.

The average output per FTE for food and beverage stores in ACC is \$66,733.47. Progressive Grocer reports that alcoholic beverages accounted for 13.7 percent of grocery store sales in 2014.<sup>3</sup> The average economic output per FTE for businesses listed as food services and drinking places is \$54,082.30, in line with a 2017 estimate of \$49,000 from the National Restaurant Association.<sup>4</sup> Institute of Government researchers found several estimates for the proportion of restaurant and bar sales from alcohol varying from 25 percent to 50 percent. Using these as the high and low values does not greatly change the allocation of alcoholic beverage tax inside and outside the ADDA boundary. The low estimate is 19.6 percent, and the high estimate is 20.6 percent. To be conservative in the estimate of revenue attributable to businesses inside the ADDA service area, the research team assumed that the proportion of restaurant and bar sales from alcohol is 30 percent. Thus, the amount of alcoholic beverage tax revenue coming from businesses inside the ADDA service area is estimated to be 19.9 percent, rounded up to 20 percent in Table 20.

**Table 20. Estimated 2015 Alcoholic Beverage Tax Revenues by Area**

Source	Within the ADDA Boundary		Outside the ADDA Boundary		Athens–Clarke County Total
	Revenue	Percent of Row Total	Revenue	Percent of Row Total	Total
<b>Alcoholic Beverage Excise Tax</b>	\$555,325	20.0%	\$2,221,300	80.0%	\$2,776,625

Source: Calculated from Athens–Clarke County Revenue data, using estimated FTE by area.

<sup>3</sup> [magazine.progressivegrocer.com/i/703413-jul-2016/46](http://magazine.progressivegrocer.com/i/703413-jul-2016/46). Calculated from category sales figure and total sales figure in the table on page 59, accessed April 2017.

<sup>4</sup> [www.restaurant.org/Downloads/PDFs/News-Research/2017\\_Restaurant\\_outlook\\_summary-FINAL.pdf](http://www.restaurant.org/Downloads/PDFs/News-Research/2017_Restaurant_outlook_summary-FINAL.pdf). Calculated from figures contained in the report, accessed May 2017.



## General Business License and Alcoholic Beverage License Revenue

Licenses and permits as a revenue category accounted for less than 2 percent of ACC's primary government revenues in FY 2015. Setting aside revenue for building permits issued for new construction and significant renovations, the general business license and alcoholic beverage license, as reported on the RLGF, made up \$3.31 million, about 1.4 percent of total revenues (see Table 15). The amounts reported for these two sources in the business license data provided by the ACC Finance Department totaled \$2.8 million, a difference of about \$510,000. The Institute of Government research team used the business license data to determine the percentages of revenue obtained from businesses inside and outside the ADDA service area and applied them to the total revenue reported in the RLGF. Table 21 shows the distribution of those dollars between the ADDA service area and the remainder of ACC. Nearly 40 percent of alcoholic beverage license revenue, and 23 percent of these revenues overall, comes from businesses located in the ADDA service area.

**Table 21. Estimated 2015 General Business License and Alcoholic Beverage License Revenues by Area**

	Within the ADDA Boundary		Outside the ADDA Boundary		Athens–Clarke County Total
Source	Revenue	Percent of Row Total	Revenue	Percent of Row Total	Total
General Business and Professional License	\$120,819	8.0%	\$1,512,555	92.6%	\$1,633,375
Alcoholic Beverage License	\$651,671	38.8%	\$1,027,019	61.2%	\$1,678,690
Total	\$772,490	23.3%	\$2,539,575	76.7%	\$3,312,065

Source: Calculated from geocoded Athens–Clarke County business license data.

## CONCLUSION

Downtown Athens is a destination for visitors, employees and students at the University of Georgia, and residents across the region. The combination of the businesses and attractions in the ADDA service area, the university, and the surrounding areas makes downtown an economic engine for the region. The recent increase in student housing, hotels, and other amenities is indicative of the economic health of the area. Employment in the ADDA service area supports 3,100 FTEs with about \$100 million in labor income and contributes more than \$350 million to the local economy.



With only 6.5 percent of the total property value of ACC on less than 1 percent of the county's land area, the businesses in downtown account for 9.4 percent of sales tax revenue, over 70 percent of hotel/motel tax revenue, and more than 20 percent of business license and alcoholic beverage excise taxes. These figures indicate that downtown businesses contribute significantly to the economic vitality of Athens–Clarke County.



## APPENDIX A

### ESTIMATED IMPACTS OF THE UNIVERSITY OF GEORGIA

Table A1 contains estimates of the impact that the University of Georgia has on Athens–Clarke County. Data provided by the university on the school’s website show that the university employs 10,665 persons. A study from the Federal Reserve Bank of Cleveland indicates that across the United States, about 20 percent of university employees are part-time and work less than a 40-hour week.<sup>5</sup> For model input purposes, the Institute research team adjusted the total number of FTE positions down to 9,598, assuming that 20 percent of the 10,665 persons work a 20-hour week. The more important data, however, is the payroll dollars, taken directly from the university’s budget document for FY 2016. The nonpayroll categories of the university’s budget were used as a second input to the model using IMPLAN’s state higher education institution spending pattern. The nonpayroll budget for 2016 was \$787,785,547. This figure includes the university, foundations, and athletic association. Because detailed payroll information is not available to adjust the model inputs based on the residence location of each employee, Table A1 reports total economic impacts for the state of Georgia. Note, however, that much of this impact will be realized in ACC and the contiguous counties.

**Table A1. Estimated Economic Impacts from the University of Georgia**

	Impact Type	Employment	Labor Income*	Value Added*	Economic Output*
Total State of Georgia	Direct Effect	9,598	977,103,325.7	1,068,723,663.9	555,665,674.2
	Indirect Effect	697	22,112,979.3	34,374,506.5	74,071,868.6
	Induced Effect	3,315	127,160,854.1	232,387,014.1	414,167,315.6
	Total Effect	13,610	1,126,377,159.1	1,335,485,184.5	1,043,904,858.4

Source: Minnesota IMPLAN Group, Inc., Carl Vinson Institute of Government

\*2016 dollars

The figures in Table A1 are consistent with the economic impacts of the university estimated for an eight-county region by the Selig Center for Economic Growth at the Terry College of Business in 2016.<sup>6</sup> That study found that the value added to the region’s economy in 2015 was \$1,287,708,257 compared to \$1,335,485,184 reported here for 2016. The university supports 13,610 jobs in the state’s economy and more than \$1.1 billion in labor income. The Selig Center

<sup>5</sup> [clevelandfed.org/newsroom-and-events/publications/economic-commentary/2016-economic-commentaries/ec-201605-trends-in-employment-at-us-colleges-and-universities.aspx](http://clevelandfed.org/newsroom-and-events/publications/economic-commentary/2016-economic-commentaries/ec-201605-trends-in-employment-at-us-colleges-and-universities.aspx). Accessed May 2017.

<sup>6</sup> Selig Center for Economic Growth. 2016, April. *The Economic Impact of the University System of Georgia Institutions on their Regional Economies in 2015*. Athens: Board of Regents of the University System of Georgia.



study included an estimate of students' personal spending that had an additional economic impact of nearly \$400 million. That estimate was based on broad national averages for student spending rather than data on UGA students. It did not determine how much of student spending was made in the downtown Athens business core. Much more detailed survey data of students would be needed to estimate the specific impact of students in downtown Athens.

## EMPLOYMENT AT LICENSED BUSINESSES

Tables A2 and A3 present more detailed data on employment inside and outside the ADDA service area. These tables present the data for NAICS codes at the three-digit and four-digit levels. Table 1 presented these data aggregated to the two-digit NAICS level.

**Table A2. Estimated Full-Time Employment at Licensed Businesses in Athens–Clarke County (3-Digit NAICS)**

		Old Boundary		Expansion		New Boundary		Athens–Clarke County Total
NAICS Code - 3 digit	Description	FTE	Percent of Total	FTE	Percent of Total	FTE	Percent of Total	FTE
111	Crop Production							55
112	Animal Production and Aquaculture							28
113	Forestry and Logging							2
115	Support Activities for Agriculture and Forestry							6
212	Mining (except Oil and Gas)							13
221	Utilities							12
233	Utilities							6
234	Utilities							27
235	Utilities							381
236	Construction of Buildings			3	0.7%	3	0.7%	358
237	Heavy and Civil Engineering Construction							12
238	Specialty Trade Contractors							465
311	Food Manufacturing	9	2.5%	1	0.3%	10	2.8%	335
312	Beverage and Tobacco Product Manufacturing	43	20.2%			43	20.2%	213



		Old Boundary		Expansion		New Boundary		Athens– Clarke County Total
NAICS Code - 3 digit	Description	FTE	Percent of Total	FTE	Percent of Total	FTE	Percent of Total	FTE
313	Textile Mills							88
314	Textile Product Mills							63
315	Apparel Manufacturing							7
321	Wood Product Manufacturing							9
322	Paper Manufacturing							251
323	Printing and Related Support Activities	6	4.3%	7	5.1%	12	9.3%	129
325	Chemical Manufacturing							370
326	Plastics and Rubber Products Manufacturing							131
327	Nonmetallic Mineral Product Manufacturing							190
332	Fabricated Metal Product Manufacturing							389
333	Machinery Manufacturing							391
334	Computer and Electronic Product Manufacturing							505
335	Electrical Equipment, Appliance, and Component Manufacturing							3
336	Transportation Equipment Manufacturing							19
337	Furniture and Related Product Manufacturing							31
339	Miscellaneous Manufacturing							465
421	Miscellaneous Manufacturing			9	1.9%	9	1.9%	454
422	Miscellaneous Manufacturing							803
423	Merchant Wholesalers, Durable Goods							27



		Old Boundary		Expansion		New Boundary		Athens– Clarke County Total
NAICS Code - 3 digit	Description	FTE	Percent of Total	FTE	Percent of Total	FTE	Percent of Total	FTE
424	Merchant Wholesalers, Nondurable Goods							263
425	Wholesale Electronic Markets and Agents and Brokers							4
441	Motor Vehicle and Parts Dealers							1,092
442	Furniture and Home Furnishings Stores							208
443	Electronics and Appliance Stores	3	4.5%			3	4.5%	56
444	Building Material and Garden Equipment and Supplies Dealers							223
445	Food and Beverage Stores			2	0.2%	2	0.2%	930
446	Health and Personal Care Stores	11	2.2%			11	2.2%	491
447	Gasoline Stations	3	1.0%			3	1.0%	240
448	Clothing and Clothing Accessories Stores	141	22.3%	6	1.0%	147	23.2%	631
451	Sporting Goods, Hobby, Musical Instrument, and Book Stores	13	3.8%	1	0.3%	14	4.1%	342
452	General Merchandise Stores	3	0.3%			3	0.3%	977
453	Miscellaneous Store Retailers	80	8.4%	21	2.2%	101	10.6%	953
454	Nonstore Retailers	6	2.2%			6	2.2%	245
481	Air Transportation							3
484	Truck Transportation							86
485	Transit and Ground Passenger Transportation							52
488	Support Activities for Transportation							22
492	Couriers and Messengers			1	1.6%	1	1.6%	64



		Old Boundary		Expansion		New Boundary		Athens- Clarke County Total
NAICS Code - 3 digit	Description	FTE	Percent of Total	FTE	Percent of Total	FTE	Percent of Total	FTE
493	Warehousing and Storage							11
511	Publishing Industries (except Internet)	81	39.2%	60	29.1%	141	68.3%	207
512	Motion Picture and Sound Recording Industries	6	6.6%			6	6.6%	83
513	Motion Picture and Sound Recording Industries							68
522	Credit Intermediation and Related Activities	4	4.2%			4	4.2%	95
523	Securities, Commodity Contracts, and Other Financial Investments and Related Activities	33	22.8%			33	22.8%	145
524	Insurance Carriers and Related Activities	28	18.0%	3	1.6%	31	19.6%	156
525	Funds, Trusts, and Other Financial Vehicles							3
531	Real Estate	10	1.3%	43	5.6%	53	7.0%	755
532	Rental and Leasing Services							147
541	Professional, Scientific, and Technical Services	225	13.5%	72	4.3%	297	17.8%	1,668
551	Management of Companies and Enterprises	3	50.0%			3	50.0%	5
561	Administrative and Support Services	23	1.3%			23	1.3%	1,726
562	Waste Management and Remediation Services							87
611	Educational Services	1	1.2%	6	6.8%	7	8.0%	81
621	Ambulatory Health Care Services			9	0.3%	9	0.3%	2,953
622	Hospitals							14
623	Nursing and Residential							562



		Old Boundary		Expansion		New Boundary		Athens–Clarke County Total
NAICS Code - 3 digit	Description	FTE	Percent of Total	FTE	Percent of Total	FTE	Percent of Total	FTE
	Care Facilities							
624	Social Assistance			3	1.8%	3	1.8%	136
666	Social Assistance							28
711	Performing Arts, Spectator Sports, and Related Industries	3	2.9%	13	15.2%	16	18.1%	86
713	Amusement, Gambling, and Recreation Industries			6	2.6%	6	2.6%	210
721	Accommodation	160	37.5%	143	33.5%	302	71.1%	425
722	Food Services and Drinking Places	1,000	19.4%	134	2.6%	1,133	21.9%	5,165
811	Repair and Maintenance	1	0.2%	3	0.5%	4	0.7%	510
812	Personal and Laundry Services	48	7.3%	3	0.4%	51	7.6%	661
813	Religious, Grantmaking, Civic, Professional, and Similar Organizations			7	5.3%	7	5.3%	122
921	Executive, Legislative, and Other General Government Support							
923	Administration of Human Resource Programs							
<b>TOTAL</b>		<b>1,937</b>	<b>6.6%</b>	<b>549</b>	<b>1.9%</b>	<b>2,486</b>	<b>8.5%</b>	<b>29,213</b>

Source: Estimated from Athens–Clarke County Business License Data

Note: Blank cells indicate zero (0).



**Table A3. Estimated Full-Time Employment at Licensed Businesses in Athens–Clarke County (4-Digit NAICS)**

		Old Boundary		Expansion		New Boundary		Athens–Clarke County Total
NAICS Code - 4 digit	Description	FTE	Percent of Total	FTE	Percent of Total	FTE	Percent of Total	FTE
1112	Vegetable and Melon Farming							12.0
1114	Greenhouse, Nursery, and Floriculture Production							43.0
1123	Poultry and Egg Production							28.0
1131	Timber Tract Operations							1.0
1133	Logging							1.0
1152	Support Activities for Animal Production							6.0
2123	Nonmetallic Mineral Mining and Quarrying							13.0
2212	Natural Gas Distribution							8.5
2213	Water, Sewage and Other Systems							3.5
2331	Water, Sewage and Other Systems							1.0
2332	Water, Sewage and Other Systems							4.5
2349	Water, Sewage and Other Systems							26.5
2354	Water, Sewage and Other Systems							46.5
2355	Water, Sewage and Other Systems							34.0
2356	Water, Sewage and Other Systems							67.5
2357	Water, Sewage and Other Systems							3.5
2359	Water, Sewage and Other Systems							229.5



**Table A3. Estimated Full-Time Employment at Licensed Businesses in Athens–Clarke County (4-Digit NAICS)**

		Old Boundary		Expansion		New Boundary		Athens–Clarke County Total
NAICS Code - 4 digit	Description	FTE	Percent of Total	FTE	Percent of Total	FTE	Percent of Total	FTE
2361	Residential Building Construction							268.0
2362	Nonresidential Building Construction			2.5	2.8%	2.5	2.8%	90.0
2372	Land Subdivision							8.0
2373	Highway, Street, and Bridge Construction							4.0
2382	Building Equipment Contractors							409.5
2383	Building Finishing Contractors							44.5
2389	Other Specialty Trade Contractors							10.5
3111	Animal Food Manufacturing							28.0
3116	Animal Slaughtering and Processing							251.0
3118	Bakeries and Tortilla Manufacturing	8.5	29.8%	1.0	3.5%	9.5	33.3%	28.5
3119	Other Food Manufacturing							27.0
3121	Beverage Manufacturing	43.0	20.2%			43.0	20.2%	213.0
3132	Fabric Mills							88.0
3149	Other Textile Product Mills							63.0
3152	Cut and Sew Apparel Manufacturing							4.5
3159	Apparel Accessories and Other Apparel Manufacturing							2.5
3219	Other Wood Product Manufacturing							9.0



**Table A3. Estimated Full-Time Employment at Licensed Businesses in Athens–Clarke County (4-Digit NAICS)**

		Old Boundary		Expansion		New Boundary		Athens–Clarke County Total
NAICS Code - 4 digit	Description	FTE	Percent of Total	FTE	Percent of Total	FTE	Percent of Total	FTE
3221	Pulp, Paper, and Paperboard Mills							251.0
3231	Printing and Related Support Activities	5.5	4.3%	6.5	5.1%	12.0	9.3%	128.5
3252	Resin, Synthetic Rubber, and Artificial and Synthetic Fibers and Filaments Manufacturing							101.0
3253	Pesticide, Fertilizer, and Other Agricultural Chemical Manufacturing							2.5
3254	Pharmaceutical and Medicine Manufacturing							266.0
3261	Plastics Product Manufacturing							88.0
3262	Rubber Product Manufacturing							43.0
3271	Clay Product and Refractory Manufacturing							2.0
3273	Cement and Concrete Product Manufacturing							62.5
3279	Other Nonmetallic Mineral Product Manufacturing							125.5
3325	Hardware Manufacturing							5.5
3326	Spring and Wire Product Manufacturing							88.0
3327	Machine Shops; Turned Product; and Screw, Nut, and Bolt Manufacturing							147.5
3329	Other Fabricated Metal Product Manufacturing							148.0



**Table A3. Estimated Full-Time Employment at Licensed Businesses in Athens–Clarke County (4-Digit NAICS)**

		Old Boundary		Expansion		New Boundary		Athens–Clarke County Total
NAICS Code - 4 digit	Description	FTE	Percent of Total	FTE	Percent of Total	FTE	Percent of Total	FTE
3333	Commercial and Service Industry Machinery Manufacturing							43.0
3334	Ventilation, Heating, Air-Conditioning, and Commercial Refrigeration Equipment Manufacturing							260.0
3339	Other General Purpose Machinery Manufacturing							88.0
3342	Communications Equipment Manufacturing							2.5
3344	Semiconductor and Other Electronic Component Manufacturing							502.0
3352	Household Appliance Manufacturing							2.5
3363	Motor Vehicle Parts Manufacturing							18.5
3371	Household and Institutional Furniture and Kitchen Cabinet Manufacturing							18.0
3372	Office Furniture (including Fixtures) Manufacturing							13.0
3391	Medical Equipment and Supplies Manufacturing							13.0
3399	Other Miscellaneous Manufacturing							451.5



**Table A3. Estimated Full-Time Employment at Licensed Businesses in Athens–Clarke County (4-Digit NAICS)**

		Old Boundary		Expansion		New Boundary		Athens–Clarke County Total
NAICS Code - 4 digit	Description	FTE	Percent of Total	FTE	Percent of Total	FTE	Percent of Total	FTE
4211	Other Miscellaneous Manufacturing							3.5
4212	Other Miscellaneous Manufacturing							2.5
4213	Other Miscellaneous Manufacturing			8.5	26.2%	8.5	26.2%	32.5
4214	Other Miscellaneous Manufacturing							104.5
4215	Other Miscellaneous Manufacturing							79.5
4216	Other Miscellaneous Manufacturing							33.5
4217	Other Miscellaneous Manufacturing							38.5
4218	Other Miscellaneous Manufacturing							42.0
4219	Other Miscellaneous Manufacturing							117.5
4224	Other Miscellaneous Manufacturing							522.0
4225	Other Miscellaneous Manufacturing							9.5
4226	Other Miscellaneous Manufacturing							8.5
4227	Other Miscellaneous Manufacturing							84.0
4228	Other Miscellaneous Manufacturing							151.0
4229	Other Miscellaneous Manufacturing							28.0
4233	Lumber and Other Construction Materials Merchant Wholesalers							8.5

**Table A3. Estimated Full-Time Employment at Licensed Businesses in Athens–Clarke County (4-Digit NAICS)**

		Old Boundary		Expansion		New Boundary		Athens–Clarke County Total
NAICS Code - 4 digit	Description	FTE	Percent of Total	FTE	Percent of Total	FTE	Percent of Total	FTE
4236	Household Appliances and Electrical and Electronic Goods Merchant Wholesalers							18.0
4244	Grocery and Related Product Merchant Wholesalers							5.5
4245	Farm Product Raw Material Merchant Wholesalers							1.0
4249	Miscellaneous Nondurable Goods Merchant Wholesalers							256.0
4251	Wholesale Electronic Markets and Agents and Brokers							4.0
4411	Automobile Dealers							691.5
4412	Other Motor Vehicle Dealers							41.0
4413	Automotive Parts, Accessories, and Tire Stores							359.5
4421	Furniture Stores							89.0
4422	Home Furnishings Stores							118.5
4431	Electronics and Appliance Stores	2.5	4.5%			2.5	4.5%	56.0
4441	Building Material and Supplies Dealers							195.0
4442	Lawn and Garden Equipment and Supplies Stores							28.0
4451	Grocery Stores							850.5



**Table A3. Estimated Full-Time Employment at Licensed Businesses in Athens–Clarke County (4-Digit NAICS)**

		Old Boundary		Expansion		New Boundary		Athens–Clarke County Total
NAICS Code - 4 digit	Description	FTE	Percent of Total	FTE	Percent of Total	FTE	Percent of Total	FTE
4452	Specialty Food Stores			2.0	2.5%	2.0	2.5%	79.5
4461	Health and Personal Care Stores	11.0	2.2%			11.0	2.2%	491.0
4471	Gasoline Stations	2.5	1.0%			2.5	1.0%	239.5
4481	Clothing Stores	123.0	24.9%	6.0	1.2%	129.0	26.2%	493.0
4482	Shoe Stores	2.5	3.8%			2.5	3.8%	66.5
4483	Jewelry, Luggage, and Leather Goods Stores	15.0	21.0%			15.0	21.0%	71.5
4511	Sporting Goods, Hobby, and Musical Instrument Stores	9.5	5.6%	1.0	0.6%	1.5	0.9%	171.0
4512	Book Stores and News Dealers	3.5	2.0%			3.5	2.0%	171.0
4521	Book Stores and News Dealers							270.0
4529	General Merchandise Stores, including Warehouse Clubs and Supercenters	2.5	0.4%			2.5	0.4%	707.0
4531	Florists							27.5
4532	Office Supplies, Stationery, and Gift Stores	18.5	18.1%			18.5	18.1%	102.0
4533	Used Merchandise Stores	5.0	4.9%			5.0	4.9%	102.0
4539	Other Miscellaneous Store Retailers	56.5	7.8%	2.5	0.3%	77.0	10.7%	721.0
4541	Electronic Shopping and Mail-Order Houses							167.0
4542	Vending Machine Operators							11.5
4543	Direct Selling Establishments	5.5	8.3%			5.5	8.3%	66.0



**Table A3. Estimated Full-Time Employment at Licensed Businesses in Athens–Clarke County (4-Digit NAICS)**

		Old Boundary		Expansion		New Boundary		Athens–Clarke County Total
NAICS Code - 4 digit	Description	FTE	Percent of Total	FTE	Percent of Total	FTE	Percent of Total	FTE
4812	Nonscheduled Air Transportation							2.5
4841	General Freight Trucking							75.5
4842	Specialized Freight Trucking							10.5
4852	Interurban and Rural Bus Transportation							2.5
4853	Taxi and Limousine Service							1.0
4859	Other Transit and Ground Passenger Transportation							48.0
4884	Support Activities for Road Transportation							21.5
4922	Local Messengers and Local Delivery			1.0	1.6%	1.0	1.6%	64.0
4931	Warehousing and Storage							10.5
5111	Newspaper, Periodical, Book, and Directory Publishers			6.0	4.8%	6.0	4.8%	125.5
5112	Software Publishers	81.0	100.0%			81.0	100.0%	81.0
5121	Motion Picture and Video Industries	5.5	9.2%			5.5	9.2%	59.5
5122	Sound Recording Industries							23.5
5133	Sound Recording Industries							67.5
5222	Nondepository Credit Intermediation	4.0	7.3%			4.0	7.3%	54.5
5223	Activities Related to Credit Intermediation							40.0
5231	Securities and	3.5	3.1%			3.5	3.1%	113.0



**Table A3. Estimated Full-Time Employment at Licensed Businesses in Athens–Clarke County (4-Digit NAICS)**

		Old Boundary		Expansion		New Boundary		Athens–Clarke County Total
NAICS Code - 4 digit	Description	FTE	Percent of Total	FTE	Percent of Total	FTE	Percent of Total	FTE
	Commodity Contracts Intermediation and Brokerage							
5239	Other Financial Investment Activities	2.5	7.9%			2.5	7.9%	31.5
5241	Insurance Carriers							23.5
5242	Agencies, Brokerages, and Other Insurance Related Activities	28.0	21.2%	2.5	1.9%	3.5	2.7%	132.0
5259	Other Investment Pools and Funds							2.5
5311	Lessors of Real Estate							60.0
5312	Offices of Real Estate Agents and Brokers	3.5	1.8%			3.5	1.8%	190.5
5313	Activities Related to Real Estate	6.5	1.3%	42.5	8.4%	49.0	9.7%	504.5
5321	Automotive Equipment Rental and Leasing							52.5
5322	Consumer Goods Rental							49.0
5323	General Rental Centers							9.5
5324	Commercial and Industrial Machinery and Equipment Rental and Leasing							35.5
5411	Legal Services	8.0	3.1%	22.0	8.5%	12.0	4.7%	258.0
5412	Accounting, Tax Preparation, Bookkeeping, and Payroll Services	2.0	1.0%	1.0	0.5%	3.0	1.5%	198.0
5413	Architectural, Engineering, and Related Services			4.0	3.5%	4.0	3.5%	114.0

**Table A3. Estimated Full-Time Employment at Licensed Businesses in Athens–Clarke County (4-Digit NAICS)**

		Old Boundary		Expansion		New Boundary		Athens–Clarke County Total
NAICS Code - 4 digit	Description	FTE	Percent of Total	FTE	Percent of Total	FTE	Percent of Total	FTE
5414	Specialized Design Services	52.0	14.7%	5.5	1.6%	57.5	16.3%	353.5
5415	Computer Systems Design and Related Services	43.0	32.2%	1.0	0.7%	44.0	33.0%	133.5
5416	Management, Scientific, and Technical Consulting Services			28.0	35.0%	28.0	35.0%	80.0
5417	Scientific Research and Development Services							5.0
5418	Advertising, Public Relations, and Related Services	8.5	12.8%			8.5	12.8%	66.5
5419	Other Professional, Scientific, and Technical Services	39.0	8.5%	1.5	0.3%	49.5	10.8%	459.0
5511	Management of Companies and Enterprises	2.5	50.0%			2.5	50.0%	5.0
5611	Office Administrative Services							25.5
5613	Employment Services	8.5	2.8%			8.5	2.8%	303.5
5614	Business Support Services	14.0	2.2%			14.0	2.2%	635.0
5615	Travel Arrangement and Reservation Services							10.5
5616	Investigation and Security Services							94.0
5617	Services to Buildings and Dwellings							405.0
5619	Other Support Services							252.0
5621	Waste Collection							24.0



**Table A3. Estimated Full-Time Employment at Licensed Businesses in Athens–Clarke County (4-Digit NAICS)**

		Old Boundary		Expansion		New Boundary		Athens–Clarke County Total
NAICS Code - 4 digit	Description	FTE	Percent of Total	FTE	Percent of Total	FTE	Percent of Total	FTE
5622	Waste Treatment and Disposal							63.0
6113	Colleges, Universities, and Professional Schools							0.0
6114	Business Schools and Computer and Management Training							1.0
6115	Technical and Trade Schools							8.5
6116	Other Schools and Instruction	1.0	1.9%	5.5	10.3%	6.5	12.1%	53.5
6117	Educational Support Services							18.0
6211	Offices of Physicians							1,737.5
6212	Offices of Dentists							284.0
6213	Offices of Other Health Practitioners			8.5	2.3%	8.5	2.3%	364.0
6214	Outpatient Care Centers							73.5
6215	Medical and Diagnostic Laboratories							31.0
6216	Home Health Care Services							389.5
6219	Other Ambulatory Health Care Services							73.5
6221	General Medical and Surgical Hospitals							14.0
6231	Nursing Care Facilities (Skilled Nursing Facilities)							389.5
6233	Continuing Care Retirement Communities and Assisted Living Facilities for the Elderly							172.5



**Table A3. Estimated Full-Time Employment at Licensed Businesses in Athens–Clarke County (4-Digit NAICS)**

		Old Boundary		Expansion		New Boundary		Athens–Clarke County Total
NAICS Code - 4 digit	Description	FTE	Percent of Total	FTE	Percent of Total	FTE	Percent of Total	FTE
6241	Individual and Family Services							27.0
6244	Child Day Care Services			2.5	2.3%	2.5	2.3%	109.0
6661	Child Day Care Services							28.0
7111	Performing Arts Companies							9.5
7112	Spectator Sports							1.0
7113	Promoters of Performing Arts, Sports, and Similar Events							7.5
7115	Independent Artists, Writers, and Performers	2.5	3.7%	13.0	19.3%	15.5	23.0%	67.5
7131	Amusement Parks and Arcades							21.0
7139	Other Amusement and Recreation Industries			5.5	2.9%	5.5	2.9%	189.0
7211	Traveler Accommodation	159.5	37.5%	142.5	33.5%	32.0	7.5%	425.0
7221	Full-Service Restaurants	653.5	22.1%	13.0	0.4%	756.5	25.6%	2,958.0
7222	Limited-Service Eating Places	57.5	3.3%	28.0	1.6%	85.5	4.9%	1,757.0
7223	Special Food Services							117.0
7224	Drinking Places (Alcoholic Beverages)	288.5	86.8%	2.5	0.8%	291.0	87.5%	332.5
8111	Automotive Repair and Maintenance			2.5	0.6%	2.5	0.6%	394.0
8112	Electronic and Precision Equipment Repair and Maintenance							8.0
8113	Commercial and Industrial Machinery and Equipment (except Automotive and							72.5

**Table A3. Estimated Full-Time Employment at Licensed Businesses in Athens–Clarke County (4-Digit NAICS)**

		Old Boundary		Expansion		New Boundary		Athens–Clarke County Total
NAICS Code - 4 digit	Description	FTE	Percent of Total	FTE	Percent of Total	FTE	Percent of Total	FTE
	Electronic) Repair and Maintenance							
8114	Personal and Household Goods Repair and Maintenance	1.0	2.9%			1.0	2.9%	35.0
8121	Personal Care Services	38.5	9.7%			38.5	9.7%	398.5
8122	Death Care Services							39.5
8123	Drycleaning and Laundry Services							91.0
8129	Other Personal Services	9.5	7.2%	2.5	1.9%	12.0	9.1%	132.0
8131	Religious Organizations							1.0
8132	Grantmaking and Giving Services			2.5	2.2%	2.5	2.2%	115.0
8134	Civic and Social Organizations			4.0	100.0%	4.0	100.0%	4.0
8139	Business, Professional, Labor, Political, and Similar Organizations							2.0
9211	Executive, Legislative, and Other General Government Support							
9231	Administration of Human Resource Programs							1.0
<b>TOTAL</b>		<b>1,838.0</b>		<b>377.5</b>		<b>2,008.5</b>		<b>29,214.0</b>

Source: Estimated from Athens–Clarke County Business License Data

Note: Blank cells indicate zero (0).

