



CITY OF NEW ORLEANS ECONOMIC DEVELOPMENT INCENTIVE GUIDELINES

Purpose

The purpose of this document is to establish guidelines for the evaluation and analysis of requests for economic development incentives for commercial and industrial projects from the City of New Orleans (City). In the case of Payments in Lieu of Taxes (PILOTs), this process will be integrated with that of the Industrial Development Board (IDB) in order to ensure that would-be investors need not submit two separate applications. Other discretionary tax incentives that can be deployed in furthering the City's economic development goals include tax increment financing and sales tax sharing agreements. Certain commercial projects may also be eligible for Restoration Tax Abatements (RTAs); a distinct process for reviewing eligibility for RTAs has already been established by the City and these guidelines presume this process can continue as established, but NOLABA will run its impact model and the results will inform the City's analysis. In addition to these tax incentives, the City may also choose to incentivize economic development by making improvements to public infrastructure via existing budgetary allocations to increase the viability of economic development projects. Where publicly owned land is involved, the City may also leverage that asset as an incentive by providing a private entity with a land discount.

This policy is based on best practices¹ and is intended to complement other Federal and State government incentive programs. The guidelines set forth minimum standards for consideration of incentives but do not provide automatic authorization for projects that meet those standards.

The aforementioned incentives will be used by the City in order to further the achievement of the City's economic development goals as stated at the time the request for incentives is placed. The purpose of these guidelines is to assist the City in making informed decisions about forming public-private partnerships with companies in the pursuit of these economic development goals (outlined below).

Framework of Analysis

These guidelines provide a framework for review of projects seeking incentives that takes into consideration:

- The extent to which Applicant's project is aiding the City to achieve its economic development goals

¹ See Appendix A for a summary of the New Orleans Business Alliance's (NOLABA's) best practice research on public incentives.

- The nature of the costs that will be covered through the requested incentive and whether they are “but-for” costs
- The City’s fiscal position at the time of application regarding how much space is left in the annual and long term tax expenditure budget

Economic Development Goals

Eligible projects will clearly illustrate their ability to contribute to achieving at least one of the City of New Orleans’ economic development goals:

1. **Create living wage, quality jobs, as defined by the LED quality jobs tax incentive program²**
2. **Increase the property and sales tax base through improvements to real and fixed property and through increased sales affected in Orleans Parish.**

In addition to satisfying at least one of the above goals, projects that demonstrate achievement of both of the following goals will be given priority consideration:

3. **Put commercially and industrially zoned properties that are vacant back into commerce**
4. **Attract retail amenities to the City to improve access to quality goods and reduce the level of retail leakage**

Factors Impacting Recommendation

“But-for” requirement

In addition to reviewing a project’s potential for achieving the economic development goals set forth by the City, these guidelines establish some boundaries on the types of costs that the City can be expected to mitigate through incentives. Recognizing that the City is a public entity and inherently risk averse, the City will only be able to assist applicants that can provide evidence that “but-for” an incentive, the project will not move forward. In addition, the Applicant must demonstrate that but for City investment:

1. Jobs will be lost in Orleans Parish because this project will not proceed, or
2. Orleans Parish will experience a loss of revenue, or
3. Desired location quotient growth would not occur in the City’s targeted industry clusters, or
4. There are extraordinary development costs involved in the project that are unique to the New Orleans operating environment that place New Orleans at a competitive disadvantage and the project will not proceed unless those costs are covered.

² See Appendix B for Louisiana Economic Development’s quality jobs requirements.

Provisions for fiscal planning

To better inform the City's ability to provide incentives while maintaining a strong fiscal position, the City of New Orleans Department of Finance will be in communication with NOLABA on an ongoing basis. Information will be shared regarding the fiscal space³ available to provide tax abatements *and* existing budgetary allocations or sources of cash grants available for incentives. Fiscal space will be operationally defined in the form of a tax expenditure budget or other appropriate mechanism that clearly states the maximum value of financial assistance the City can provide in any given fiscal year, along with a ceiling for the amount of aggregate outstanding financial agreements with private companies for the purposes of economic development. The City Finance Department will work to assess the current incentive commitments and develop a tax expenditure budget for FY 2013.

Evaluation Areas of Focus

NOLABA has identified a variety of factors to consider when evaluating a project. These are outlined in Appendix B.

Application Review Process

The process for gathering the data required to review projects based on the framework of analysis above is a **three phase process** as outlined below.

Phase I: Required documentation and data

Businesses or developers make known their desire for public support in their projects by completing a Project Application. The Project Application and the required supporting documentation (See Appendix D) will be submitted to NOLABA, who will review the application, collect data, conduct due diligence and perform an in-depth fiscal and economic impact analysis of the project.⁴ The areas of focus on which NOLABA will be evaluating projects are listed in Appendix B. As needed and appropriate, during the due diligence process NOLABA will consult with the Special Advisor to the Mayor for Economic Development, the City of New Orleans Director of Place-Based Planning, the City Finance Department, the Economic Development Advisory Board, the Industrial Development Board (IDB), the Downtown Development District (DDD), the Algiers Development District (ADD), the New Orleans BioDistrict (NOBD), the Port of New Orleans, the Airport, the Public Belt Railroad, the New Orleans Redevelopment Authority (NORA), and other public agencies involved in economic development, to reconcile the requested support with existing City plans and determine which incentives are statutorily available for a given project. In addition, an independent, third party consultant may be engaged to verify the analysis conducted by

³ Fiscal space can be defined as room in a government's budget that allows it to provide resources for a desired purpose without jeopardizing the sustainability of its financial position or the stability of the economy.

⁴ The NOLABA impact model was developed by Applied Economics, a nationally renowned firm. The model contains proprietary software that provides economic impacts of projects, including direct and indirect jobs, economic output and households supported. The model also provides fiscal impacts, including sales and property taxes generated, and infrastructure impacts. A guidebook to the impact model is provided in Appendix E.

NOLABA. Applicant is expected to cover the costs associated with this review in the form of a \$2500 application fee.⁵ The City reserves the right to waive or defer this fee as appropriate.

Phase II: Qualitative Assessment

Once a project has cleared Phase I and the application is deemed to be complete, NOLABA will conduct a qualitative assessment of the proposed project based on:

- The extent to which the Applicant’s project will further the achievement of the City economic development goals
- The extent to which the costs identified by the Applicant represent a hurdle that “but-for” City incentives the project will not proceed
- The fiscal space available to support the Applicant with an incentive as defined by the room left in the tax expenditure budget.

Phase III: NOLABA Recommendation

The findings of the qualitative assessment will be used to develop a recommendation to the Mayor as to whether an incentive would be appropriate and, if deemed appropriate, what would be fitting in terms of the size and nature of the incentive. Each recommendation will include as part of its introduction:

- A clear description of the way in which the Applicant’s project helps achieve the City’s economic development goals, presented in a quantifiable manner
- The extraordinary or but for costs identified by the Applicant and vetted by NOLABA, stated in terms of total dollars and accompanied by a narrative explaining the nature of the costs

Once the analysis of the project is completed by NOLABA, a report will be shared with the City of New Orleans. The report will be provided to the Mayor’s Office within 90 days of receipt of a completed application by NOLABA. Should the report recommend public support, and the City concur with such recommendation, NOLABA will serve as liaison with Applicant and the City through any required regulatory or legislative processes and through the development of an agreement. Once approved for public incentives, projects shall proceed through the normal processes for approval.

In the case that NOLABA does not recommend public support, the Applicant will be informed in writing that their application has been rejected.⁶ Although applicants are allowed to re-apply for the same project, applications for individual projects can be submitted no more than twice in a twelve month period. **At any given time, the City of New Orleans reserves the right to choose not to award incentives to applicants.**

⁵ NOLABA’s best practice research found that application fees for public support range from \$1000 to \$40,000, depending on the jurisdiction and the type of incentive. Appendix C contains a summary of this research.

⁶ See Appendix F for a flow chart of the project application and review process.

Agreement Structuring and Compliance

Any economic development incentives awarded to a project will be formalized in a written agreement between the City of New Orleans and the recipient company that will detail—at a minimum—the job creation and payroll targets set forth by the applicant. The cost of preparation will be paid for by the benefactor. Commitments made in the Applicant’s submission will be incorporated into the written agreement with the City, and the performance criteria will be monitored. Applicants will be responsible for the costs involved in monitoring and reporting performance against established criteria, which will generally require an annual third-party audit. Agreements will be structured in a way that makes the incentive conditional, tailored and tapered. Should such commitments not be met, the City will roll back its funding commitment or require repayment of the incentives per the agreement. In addition, the City of New Orleans will always reserve the right to audit an awardee.

Limitations

This document outlines the process to vet economic development projects and to determine if they should qualify for incentives, with the presumption that funding for such incentives is available in the City’s budget. It does not, however, provide guidance on determining whether to fund an economic development project rather than a non-economic development project. This document is not intended to establish which projects qualify for which incentives, the ultimate determination of support is at the discretion of the City and completion of an application will not necessarily result in a negotiation of favorable incentives. This document may be updated as needed.

**Incentive support is subject to availability and is at the discretion of the City of New Orleans.
Completing an application is in no way a guarantee for economic development incentives.**

APPENDIX A: NOLABA BEST PRACTICE RESEARCH ON PUBLIC INCENTIVES

**Local
Discretionary
Incentive**

Description of Eligibility Criteria

Requirements								
Employment/wages	Health Care/Benefits	Local Hiring, etc	Housing	Duration	Capital Investment	Application Fee	Location	

San Antonio

Tax Abatement	No Quantified Points System for selection. Applicants must meet certain minimum requirements. Max abatement granted depending on Location, meeting LEED stand, providing jobs thru renewable, green projects, paying 25% above med hourly, enrolling in renewable energy programs	100% of the company's new and existing employees at the project location must earn no less than a "living wage" as determined by the US HHS through out term of contract agreement After 1 year, 70% of all employees must earn wage at or exceeding the Median hourly wage for manufacturing or the Median hourly wage for all industries as determined by the BLS	Company must provide each full-time person employed at project location (& dependents) with access to a health care program within 1 year of emp	Project must hire at least 25% of its employees at project location for residents of San Antonio or Bexar County	No Mention	Based on Project Location, but not quantified		Depends: 100-499 employ then \$1,000, 500+employ then \$1,500	Terms of Abatemennd depends on location of project: Inside Loop - 10 years, Outside Loop - 6 years
TIF	Quantified Point System for eligibility. Project must score 60% to be eligible for TIF. Actual	No mention	No mention	No mention	All City initiated zones that propose resident. must ensure 20% is dedicated for affordable housing	Max term based on eligibility score the project area receives: 60-80 up to 15 years. 81-85 up to 20 years. 96-110 up to 25 years	No mention	Processing Fee: \$40,000. Startup Fees: \$75,000. Annual Fees: \$15,000 (min). Amendmend Fees: \$50,000 (max). Infrastructure Failure: \$10,000 (min).	Points awarded for being in: eligible CDBG census tracts, "unhealthy ZIP codes", Empowerment & Enterprise Zones, (statistically) high poverty areas, low education areas, and high unemployment areas

Atlanta

Urban Enterprise Zone (tax abatement area)	UEZs are designated on a case-by-case basis. A particular property may become eligible for urban enterprise zone (UEZ) designation only after the Department has conducted a "UEZ eligibility analysis". This analysis must be completed before a potential applicant submits a UEZ application. The eligibility analysis determines whether the subject property meets three of the four possible criteria	No requirement, just mentioned in Statement of justification: "Describe how the creation of the proposed enterprise zone would be beneficial...Discuss the number of jobs to be created and /or affordable housing to be provided."	No mention	No mention	No requirement, just mentioned in Statement of justification: "Describe how the creation of the proposed enterprise zone would be beneficial...Discuss the number of jobs to be created and /or affordable housing to be provided."	No mention	No mention	<p>Pervasive Property: location must show evidence of pervasive property: must be ≥20 percent, as is measured by the census block group in which the subject property is located. Underdevelopment: Must be ≥20 percent of development activity occurring within the City, as is measured by the Neighborhood Planning Unit in which the subject property is located.</p> <p>Unemployment:</p> <p>a. At least 10 % higher than the State average, as is measured by the % of unemployment existing in the census tract in which the subject property is located; OR</p> <p>b. Significant job loss occurring either on the subject property or within the immediate vicinity, as is measured by documentation to be provided by the applicant.</p> <p>General Distress:</p> <p>a. High crime rate (≥20 percent) for the police beat in which the subject property is located, as is measured by City of Atlanta Police crime statistics; OR</p> <p>b. Presence of existing abandoned and/or dilapidated structures within one block of the project area, or deteriorated infrastructure, as is measured by documentation (such as photographs) to be provided by the applicant</p>
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Oklahoma City

Strategic Investment Program	Discretionary "deal-closing" fund designed to incentive companies looking to expand or locate their operations in OKC.	Firms must meet or exceed OKC' MSA average annual wage, or a minimum of \$32,000 if located in a state-designated Enterprise Zone Companies need to create a minimum net new payroll of \$1.75 million, with at least 50 new employees	Company must offer basic health insuranc coverage (paying at least 50% of premiums) to workers who are part time workers	Companies are eligible for cash payments for creating jobs in OKC	No mention	No mention	No mention	Companies are eligible for cash payments for creating jobs in OKC
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**Local
Discretionary
Incentive**

Targeted Industries	Clawbacks/Recapture	Exclusions	Other

San Antonio

Tax Abatement	The majority of company's business at project location must be engaged in a list of (13) qualifying industries	If terms/requirements are not met city will recapture taxes: Schedules provided delineating amounts for each year	Not eligible - Retail, "businesses that competitively provide goods/services to consumers", multi-family housing or mixed use projects, hotel/motels, projects located in whole or in part over Edwards Aquifer, projects that may have potential neg impacts of military missions
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TIF	No mention		Applicant must demonstrate financial wherewithal to meet project costs and show previous experience. Must provide detailed pro forma. Project must add long term value to the public realm and be consistent of the goals of the city's master plan
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Atlanta

Urban Enterprise Zone (tax abatement area)	No mention	No mention	No mention	Need: site plan, survey and maps/documents relevant to the project, cash flow statements, statement of bankruptcy filing
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Oklahoma City

Strategic Investment Program	Including (but not limited to) biotech, backoffice, professional service, aerospace, energy logistics, and manufacturing	No mention	
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**Local
Discretionary
Incentive**

Description of Eligibility Criteria

Requirements

Employment/wages	Health Care/Benefits	Local Hiring, etc	Housing	Duration	Capital Investment	Application Fee	Location
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Indianapolis (Marion County)

Real and Personal Property Tax	No quantified scoring criteria. county policy states: the Commission may consider the following factors to determine the propriety of making the Economic Revitalization Area designation and the length of the deduction period. The following factors are policy criteria that the Staff may consider in making recommendations to the Commission and are intended to provide guidance in making determinations. The factors may include the extent to which the Project or the Equipment	creates full-time permanent jobs (and associated wages/salaries); and retains full-time permanent jobs (and associated wages/salaries);	No mention	involves the hiring of employees who reside in Marion County;	No mention	No mention	No mention	Depends on size of property: From mim of \$200.00 if the value of real improvements is less than \$100,000.00 to a max of \$40,000.00 if the value of real improvements \$17,500,000.00 or more, but less than \$20,000,000.00	results in the use of local suppliers and/or services in the construction and/or operation of the facility;
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Lansing

Personal Property Tax Abatement	No quantified scoring criteria. Eligible businesses include: manufacturing, mining, research and development, wholesale trade and office operations	No mention	No mention	No mention	No mention	There is no maximum or minimum number of years.	No mention	No mention	The personal property must be located in an eligible local assessing district, which contains an eligible distressed area. The City of Lansing may, by resolution, exempt new personal property for an eligible business in any of the following areas: <ul style="list-style-type: none"> • Industrial Development District (PA 198) – Must be an Industrial Development District, not a Plant Rehabilitation District. • Renaissance Zone • Enterprise Zone • Brownfield Redevelopment District • Empowerment Zone
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Kansas City

Enterprise Zones	The Enhanced Enterprise Zone Program is a discretionary program offering state tax credits to Enhanced Business Enterprises. Zones are specified geographic areas designated by local governments. Individual business eligibility will be determined by the zone based on the creation of sustainable jobs in a targeted industry or demonstrated impact on local industry cluster development	To receive tax credits in any of the five (5) years, the facility must create and maintain the minimum: New or expanded business facility: two (2) new employees and \$100,000 new investment; Replacement business facility: two (2) new employees and \$1,000,000 new investment;	To receive tax credits in any of the five (5) years, the facility must create and maintain the minimum: Health insurance at all times, of which at least 50% is paid by the employer	No mention	No mention	No mention	No mention	No mention	Companies located in communities with a population less than 40,000 are eligible for the same tax credit for each net new job paying a net taxable wage of at least \$28,000.
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Albuquerque

High Wage Jobs Tax Credit	Provides businesses with a tax credit equal to 10 % of the combined value of salaries/benefits for each net new job paying a net taxable wage of at least \$40,000 per year in the Albuquerque metropolitan area and other communities larger than 40,000 in population. Companies located in communities with a population less than 40,000 are eligible for the same tax credit for each net new job paying a net taxable wage of at least \$28,000.	•Net taxable wages, without company paid benefits, must equal at least \$40,000 in an urban community or \$28,000 in a rural area to qualify as a high wage job. •Jobs must be occupied by an eligible employee for 48 weeks	No mention	No mention	No mention	No mention	No mention	No mention	•Company must generate more than 50% of its sales outside of New Mexico or must be eligible for the Job Training Incentive Program
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**Local
Discretionary
Incentive**

Targeted Industries	Clawbacks/Recapture	Exclusions	Other
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Indianapolis (Marion Cou

Real and Personal Property Tax	<p>results in the securing, attraction, or expansion of a Targeted Business or any other business that constitutes a substantial benefit to the local economy (as of the date of this Resolution, Targeted Businesses include those in the information technology, advanced manufacturing, and life science industries);</p>	<p>results in investment in real or personal property and the level of the investment; increases the property tax base; avoids environmental harm or involves remediating or removing. results in providing community benefits; results in the use of local suppliers and/or services in the construction and/or operation of the facility; supports a disadvantaged business, including, but not limited to, a minority or woman owned business enterprise; and/or results in the securing, attraction or expansion of a "headquarters" facility.</p>
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Lansing

Personal Property Tax Abatement	<p>Retail businesses and casinos are not eligible</p>
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Kansas City

Enterprise Zones	<p>Gambling establishments, retail trade, food and drinking places, educational services, religious organizations, and public administrators are prohibited from receiving the state tax credits. Service industries can be eligible if a majority of their annual revenues will be derived from services provided out of the state</p>
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Albuquerque

High Wage Jobs Tax Credit	No mention	No mention	No mention	<ul style="list-style-type: none"> •Employer must be growing in employment greater than the year before. •Eligible employees cannot be relatives of the qualified employer or own more than 50% of the company.
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**Local
Discretionary
Incentive**

Description of Eligibility Criteria

Requirements

Employment/wages	Health Care/Benefits	Local Hiring, etc	Housing	Duration	Capital Investment	Application Fee	Location
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Pittsburgh

TIF	Few quantitative criteria. An applicant will prepare and submit a TIF Application to the URA for consideration. This form requires a written narrative of the proposed development as well as a preliminary site plan and rendering. A summary of the financing sources, proposed private and public improvements, an estimate of the amount of TIF request and a justification for TIF assistance are also to be provided. Submission of the TIF Application must be accompanied by an indemnification letter, Predevelopment Expense Deposit and the application fee. The TIF Application will be evaluated by the URA to determine project eligibility.	In general, the following criteria will be used to complete this evaluation: Economic and fiscal impact of the new development. The number, type, and wages of the employment to be created, impact on competition and neighboring businesses and projected tax revenue. Commercial/Industrial developments must leverage private investment, create and sustain jobs for City residents, generate positive economic impacts for the City and generate sufficient tax revenue to offset increased municipal infrastructure and service costs.	No mention	The applicant must develop a "Hiring Plan". That Plan must have, as its goal, achieving a workforce which is comprised of at least 35% City residents within the first five year period following the commencement of business operations.	Residential developments must increase housing options available to City residents, bring new residents into the City, balance an increase in new residents with tax revenue to support additional service requirements (both municipal and educational), and/or increase home ownership in the City by providing affordable housing opportunities.	No mention	No mention	URA Application Fee \$5,000 , non-refundable. Basic Conditions Report: Determined based on consultant responses and scope. Financial Advisor (if needed): Determined based on consultant responses and scope. Impact Study: Determined based on consultant responses and scope. Bond Counsel (if needed): Determined based on consultant responses and scope. URA Annual Administration Fee for nonresidential TIFs: \$20,000	Development location. The development must be consistent with the goals and objectives outlined in the City Master Plan (when approved), and all applicable local plans, ordinances and codes. Developments within City strategic investment areas or those featuring significant elements of sustainable design will receive greater weight during the evaluation. Developments demonstrating greater levels of accessibility to public transportation facilities will be given higher priority.
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Houston (Harris County)

Tax Abatement	The Guidelines and criteria are a mix of quantitative and qualitative criteria: the three main conditions specified are: (1) creation of at least \$1 million in new tax roll value, (2) creation of at least 25 new permanent full-time jobs, and (3) competitive siting.	must be shown to directly create or prevent the loss of permanent full-time employment for at least 25 people within the reinvestment zone upon completion of the contractually-defined employment period;	No mention	must be shown not to solely or primarily have the effect of transferring employment from one part of the County to another.	No mention	No mention	must be shown to increase the appraised value of the property at least \$1,000,000 upon completion of the contractually-defined construction period	A complete application package for consideration of a tax abatement shall consist of: a non-refundable check in the amount of \$1,000 payable to Harris County.	"must be competitively-sited"
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Wichita

Property Tax Abatement	Few quantitative criteria. In making a decision to approve/disapprove an incentive, city will consider the following: project size, total #jobs and type, relationship between jobs and total investment, potential for future expansion, potential for retention of existing empl, potential for diversification, potential for inclusion of DBE, Econ develop incentives from other gov	A business shall be considered for public incentives only if the average wages paid to its employees are equal to or greater than the average wages for that type of business as determined by 3-digit NAICS codes within the Wichita MSA or greater than the average wage for all jobs in the Wichita MSA when wages are calculated excluding the wages for the transportation equipment manufacturing sector . A business must also be current in its payments of ad valorem property taxes to be considered for any public incentives	No mention	No mention	No mention	A property tax abatement may be recommended for each \$50,000 of private investment in plant and equipment as follows: Between \$50,000 and \$500,000 – 1.0%; between \$500,000 and \$1 million – 0.75%; between \$1 million and \$2 million – 0.5%; between \$2 million and \$5 million – 0.25%; above \$5 million – 0.10%. The maximum recommended tax abatement for capital investment is 100%	The City of Wichita and Sedgwick County reserve the right to impose on any business receiving a tax abatement the payment of service fees through the provisions of the economic development incentive agreements for services provided by the applicable Unified School District and the Sedgwick County Fire District. The amount of the service fee shall be based on the tax rate of the applicable Unified School District and/or the Sedgwick County Fire District, and any service fees thus paid shall be remitted to such School and/or Fire District.	Location Premium: Businesses in the City of Wichita shall be encouraged to locate and/or expand within special redevelopment areas of the City. To foster such action, businesses may receive an additional recommended tax abatement equal to 20% for locating into special redevelopment areas, as may be determined from time-to-time by separate action of the City Council.
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**Local
Discretionary
Incentive**

Targeted Industries	Clawbacks/Recapture	Exclusions	Other
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Pittsburgh

TIF	<p>Development types that will be given higher preference include those featuring 1) The development of new office, high technology, manufacturing facilities that are more likely to create high wage jobs, and therefore have a significant economic impact on the regional economy and 2) Those that embrace sustainable design practices</p>	<p>Upon the completion of the project, the applicant will have five years to meet its pre-development employment goals. If TIF funds are used in the private development, any shortfall in actual versus estimated jobs may result in monetary damages that would be specified in the Funding Agreement.</p>	<p>The ratio of private to public investment must be such that the use of public funds is justified for private development TIF proceeds shall be used to fund no more than 10% of total project costs. Exceptions may be granted in cases where proceeds are used to fund public infrastructure.</p>
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Houston (Harris County)

Tax Abatement	<p>A facility may be eligible for abatement if it is a: Manufacturing Facility, Research Facility, Regional Distribution Center Facility, Regional Service Facility, Regional Entertainment Facility, Research and Development Facility or Other Basic Industry Facility.</p>	<p>If the County determines that such requirement has not been complied with, the Agreement may be terminated immediately and all taxes previously abated by virtue of the Agreement may be recaptured, together with interest at 6% per annum calculated from the effective date of the Agreement and paid within 60 days of the termination. If the County does not receive full payment within said 60 days, a penalty may be added, equal to 15% of the total amount abated.</p>	<p>Info required: copies of the immediately preceding 4 quarterly reports filed with the TWC, documenting the current number of permanent full-time employees, and full-time Contractor employees, if any, at the time the application is submitted;</p> <ul style="list-style-type: none"> financial and other information, as the County deems appropriate for evaluating the financial capacity and other factors of the applicant;
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Wichita

Property Tax Abatement	<p>Limited to expanding manufacturing, research and development and warehouse and distribution businesses that create or retain jobs</p>	<p>The ratio of public benefits to public costs should not be less than 1.3 to 1.0</p>
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**Local
Discretionary
Incentive**

Description of Eligibility Criteria

Requirements								
Employment/wages	Health Care/Benefits	Local Hiring, etc	Housing	Duration	Capital Investment	Application Fee	Location	

San Francisco

Biotech Payroll Exception	<p>Eligibility: Qualified biotechnology business located within the City of San Francisco on or before August 11, 2014. The San Francisco Department of Public Health evaluates and determines eligibility of biotechnology businesses qualifying for this incentive program.</p>	<p>Any person engaging in biotechnology business within the City may exclude from their payroll expense all compensation paid to all employees who perform substantially all work or render substantially all services in direct support of the biotechnology business.</p>	No mention	No mention	No mention	<p>After approval, the qualified biotechnology business must file an annual Affidavit for Renewal of the Biotechnology Payroll Expense Tax Exclusion with the Department of Public Health affirming that they continue to meet the eligibility criteria on or before January 31 of every year after the year the application is first approved. A renewal confirmation letter will be issued within 10 business days</p>	No mention	No mention	No mention
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Northern Colorado (Larimer County)

All Discretionary Incentives	<p>Local discretionary incentives in Larimer County are determined on a case-by-case basis. With limited resources at their disposal, the Larimer County communities traditionally use three general criteria in determining where to employ public monies for business assistance. They are as follows:</p>	<p>Discretionary incentives are utilized for primary employers paying wages over the Larimer County average annual wage. Currently, the County average annual wage is \$41,600. Loveland typically offers incentives only on jobs which pay 150% of the average annual wage or \$62,400 . Fort Collins does not have a set percentage over the County average annual wage; however, they tend to take the State's lead in using at least 110% or \$44,660. Other communities in Larimer County review wages paid on a case by case basis.</p>	No mention	No mention	No mention	No mention	<p>Though there is no set number, the final criteria used in incentive consideration is if the company is making a considerable investment in building and personal property, particularly in locations where the cities feel private investment is needed</p>	No mention	No mention
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Baltimore

PILOTS	<p>A Hotel that provides at least 100 full-time equivalent job opportunities . An Office Building that provides at least 150 full-time equivalent job opportunities Retail Facility that provides at least 100 full-time equivalent job opportunities</p>	<p>A Hotel that provides at least 100 full-time equivalent job opportunities . An Office Building that provides at least 150 full-time equivalent job opportunities Retail Facility that provides at least 100 full-time equivalent job opportunities</p>	No mention	No mention	No mention	No mention	<p>A multifamily residential facility must have a private capital investment of equity and debt combined of at least \$5,000,000 and have an equity investment of at least \$250,000. Be at least \$5 million in size and have an equity investment of at least \$250,000 (for Residential projects). Hotels must have a private capital investment of equity and debt combined of at least \$20,000,000; Office Buildings must have a private capital investment of equity and debt combined of at least \$20,000,000; A retail facility must have has a private capital investment of equity and debt combined of at least \$10,000,000</p>	No mention	<p>Economic Development Projects receiving the benefit of a PILOT must: Be located in a designated Urban Renewal Area</p>
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**Local
Discretionary
Incentive**

Targeted Industries	Clawbacks/Recapture	Exclusions	Other
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San Francisco

Biotech Payroll Exception	<p>biotech business means conducting biotechnology research and experimental development, and operating laboratories in the City of San Francisco for biotechnology research and experimental development, using DNA, cells, and/or bioprocessing techniques, as well as the application thereof to the development of therapeutics, diagnostic products and/or devices to improve human health, animal health, and agricultur</p>
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Northern Colorado (Larim)

All Discretionary Incentives	<p>Discretionary incentives traditionally are focused on targeted industry clusters in the region. These target clusters include Renewable Energy, Semi-Conductor Manufacturing, Bioscience, Agricultural Technology and Software/IT.</p>	No mention
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Baltimore

PILOTS	No mention	No mention	No mention	<p>The PILOT must not produce a higher than reasonable market rate of return to the developer and or owner and in no event should cash-on-cash return exceed 20 percent; Analysis must determine that "but-for" the PILOT, the project would not be built in Baltimore City because the rates that the project must charge are higher than the intended purpose. The project must achieve a clear and well documented public purpose (such as downtown housing, hotels that assist the convention center, alleviation of the downtown parking shortage, major business retention and job growth, the creation of affordable housing, or other public economic benefits).</p>
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APPENDIX B: LOUISIANA ECONOMIC DEVELOPMENT QUALITY JOBS REQUIREMENTS

- **Create a minimum of five net new direct jobs.** These jobs must be full time (employees working 30 hours or greater per week) and must:
 - Provide a basic health benefit plan/health insurance coverage that:
 - is required to be offered and/or provided and shall include coverage for basic hospital care, coverage for physician care, and coverage for health care which shall be the same as that provided to executive, administrative, or professional employees
 - must be offered to all new employees within 90 days of their effective hire date
 - must have a value of at least one dollar and twenty-five cents per hour. (If you are other than a self-insured company the value of the plan is the actual cost for the individual coverage. If you are a self-insured company LED will determine the value.) Basic health care benefits do not include dental, vision, life.
- **Minimum wage and health care requirements:** The minimum wage requirement for new direct jobs is \$14.50 per hour in wages and healthcare benefits.
- **Minimum Annual Gross Payroll Requirements**
 - If an employer employs:
 - 50 or fewer employees state-wide prior to the start date of the contract, the minimum annual payroll threshold for new direct jobs is \$250,000
 - More than 50 employees statewide prior to the start date of the contract, the minimum annual payroll threshold for new direct jobs is \$500,000
 - If the actual verified annual gross payroll for the employer's third fiscal year does not show a minimum of five new direct jobs and does not equal or exceed a total annual payroll for new direct jobs of either \$500,000 or \$250,000, whichever is applicable, the employer will be determined to be ineligible.
- **Benefits**
 - Payroll Benefit Rate – the rate will be determined by LED
 - For new direct jobs that pay at least \$14.50 per hour in wages and health care benefits, the benefit rate shall be 5%.
 - For new direct jobs that pay at least \$19.10 per hour in wages and health care benefits, the benefit rate shall be 6%.
 - The annual benefit is calculated by multiplying the benefit rate times the gross payroll of the new direct jobs as certified by LED. The health care portion is not eligible for rebates.

APPENDIX C: EVALUATION AREAS OF FOCUS

NOLABA will analyze the following factors in the Phase I initial screening of a project – Applicant should provide any documentation in addition to that outlined in Appendix A to ensure that these issues are addressed.

Project must demonstrate it meets or exceeds all of the following criteria:

1. Applicant's Capacity to Manage the Project

- Meets expectations: Applicant has demonstrated sufficient staff and organizational capacity to manage the project as well as significant loss and contingency reserves for unexpected expenses
- Does not meet expectations: Applicant has not demonstrated sufficient staff and/or does not have significant reserves for unexpected expenses

2. Market Analysis

- Meets expectations: market analysis deemed reasonable by NOLABA (and third party, if needed)
- Does not meet expectations: review of market analysis does not support conclusions

3. Federal and State Incentives

- Exceeds expectations: applicant has applied for all applicable federal and state incentives and has been awarded more than one incentive
- Meets expectations: applicant has applied for all applicable federal and state incentives but did not get awarded
- Does not meet expectation: applicant has not provided evidence that s/he applied for all applicable federal and state incentives

4. Financing. Proposed project has secured or is in due diligence process of securing private debt or equity financing (not including tax credit equity) and is able to certify sources

- Exceeds expectations: equity investment $\geq 30\%$ of the project cost
- Meets expectations: equity investment $\geq 10\%$ of the project cost
- Does not meet expectations: equity investment $< 10\%$ of project cost

5. Experience of Funding Partner

- Exceeds expectations: Applicant has successfully completed more than three similar projects in size and scope within the last five years
- Meets expectations: Applicant has successfully completed at least one similar projects in size and scope within the last five years
- Does not meet expectations: Applicant has not successfully completed a similar project in size and scope within the last five years

6. Cash Flows to the City are Maximized – If the project is retail in nature, the NPV of discounted gross incremental sales tax revenue generated by the project outweighs the NPV of the amount of sales tax reimbursement.

- Exceeds expectations: The ratio of the NPV of discounted gross incremental sales tax revenue generated to the NPV of the sales tax reimbursement is 2:1 or higher
- Meets expectations: The ratio of the NPV of discounted gross incremental sales tax revenue generated to the NPV of the sales tax reimbursement is 1.5:1 or higher
- Does not meet expectations: The ratio of the NPV of discounted gross incremental sales tax revenue generated to the NPV the sales tax reimbursement is less than 1.5:1.

7. City Hurdle Rate Satisfied

- Meets expectations: Proposed incentive would yield a return on investment equal to or greater than the internal hurdle rate, which is defined as cost of capital to City or coupon rate on municipal bonds
- Does not meet expectations: Proposed incentive would not yield a return on investment equal to or greater than the internal hurdle rate

8. Loan-to-Value Ratio

- Exceeds expectations: Loan-to-value ratio is lower than market trends
- Meets expectations: Loan-to-value ratio is comparable to market trends
- Does not meet expectations: Loan-to-value ratio is higher than market trends

Applicant must demonstrate that project satisfies at least three of the following criteria by achieving meets or exceeds expectations:

9. Employment of Orleans Parish Residents

- Exceeds expectations: applicant commits to using good faith efforts to fill 60% or more of job openings by Orleans Parish residents during term of agreement
- Meets expectations: applicant commits to using good faith efforts to fill 40% or more of job openings by Orleans Parish residents during term of agreement
- Does not meet expectations: applicant does not commit to using good faith efforts to fill at least 40% of job openings by Orleans Parish residents during term of agreement

10. Leasing Plan. If project is retail in nature, tenants have been identified and/or there is a strong leasing plan based on evidence provided

- Exceeds expectations: tenant commitments have been provided for at least 50% of available space and strong leads identified for the remaining space
- Meets expectations: tenant commitments have been provided for a portion less than 50% of available space and strong leads identified for the remaining space
- Does not meet expectations: no tenant commitment or leads are in place

11. Site Location. Site is in an area identified by the NOLABA, City, DDD or NORA as targeted for investment

- Meets expectations: site is in a targeted area
- Does not meet expectations: site is not in a targeted area

12. Site control

- Exceeds expectations: applicant has provided evidence of site ownership (Act of Sale or Purchase Agreement)
- Meets expectations: applicant has provided evidence of site control (Option Agreement)
- Does not meet expectations: applicant has no interest in the site

13. Current Site Ownership

- Meets expectations: Site is currently under public ownership
- Does not meet expectations: non-public ownership

14. Zoning. Proposed project will fit within existing zoning designation and will not require a variance or other such consideration

- Exceeds expectations: project's use is permitted in the site's zoning district and no variance is needed
- Meets expectations: project's use is permitted but will require a variance, or project's use is a conditional use in the zoning district but would not require a variance
- Does not meet expectations: project's use is a conditional use in the site's zoning district and would require a variance

15. City Place-Based Design Objectives for the Neighborhood

- Exceeds expectations: Enhances surrounding area by building scale, street orientation, details, and materials. Design responds specifically to site, surrounding structures and infrastructure and leverages them to establish a distinctively improved place or district.
- Meets expectations: Adheres to considerations of scale, orientation and materials. May not establish new threshold in creating destination but acknowledges characteristics of surrounding area in its design.
- Does not meet expectations: Does not adhere to or complement the surrounding character, scale, orientation or materials of the area, or is characterized by a standard building or prototype that does not adapt to the specific context or location.

16. Green Building

- Exceeds expectations: project will exceed Energy Smart NOLA requirements and will use materials and construction types that impede mold formation, prevent termites, use storm –resistant building materials, and/or promote energy efficiency
- Meets expectations: project will meet Energy Smart NOLA requirements
- Does not meet expectations: project will not meet Energy Smart NOLA requirements

17. Transit Oriented Development

- Exceeds expectations: project site is within three blocks of public transit
- Meets expectations: project site is within five blocks of public transit
- Does not meet expectations: project site is more than five blocks from public transit accessibility

APPENDIX D: REQUIRED DOCUMENTS FOR APPLICATION

Please note: Projects seeking industrial revenue bonds or PILOTs should initially apply through the NOLABA application process. NOLABA will coordinate with the IDB to ensure applicants do not need to provide duplicate documentation.

Projects seeking Restoration Tax Abatements should apply through the City of New Orleans through the existing process for reviewing eligibility. The City will coordinate with NOLABA on having the impact model conducted for each commercial project.

Proposals should include a list of the principals of the applicant, including their names, detailed resumes or curricula vitae, addresses and ownership percentages. In addition, financial statements and/or tax returns of the Applicant's entity and a three year pro forma and financing plan (including market analysis and projected return on investment) should be included with all applications.

All applications must include a non-refundable fee of \$2500, which covers the application fee and the costs associated with the independent, third party review of the fiscal and economic impacts of the proposed project. Applications will be received on a rolling basis; incomplete applications will be rejected and returned to applicant for further information. Complete applications will be reviewed and recommendations issued within 90 days of receipt. Incomplete applications will be rejected and the applicant will receive a letter outlining any missing items.

All applications should include a narrative description of the project, including any available drawings, floor plans, specifications, and pictures. In addition, the following documents and exhibits should be provided, as applicable, in the application and must be submitted by all interested applicants to assist in the evaluation process. NOLABA may contact applicants for further information on any of the documents listed below and to provide supplemental information if needed.

- For projects engaging in construction or rehabilitation of an existing structure, submit a redevelopment Pro-Forma that lists the projected (i) hard costs, (ii) soft costs, including predevelopment costs, (iii) acquisition costs, (iv) developer's fee and any construction administration fees (iv) any other project costs involved in redeveloping the proposed site in accordance with the submitted application (v) any sources of development subsidy and (vi) a schedule showing the timing by which different sources of funds will be provided and repaid during the pre-development and construction following construction by month.
- For retail projects, submit an operating Pro-Forma that lists the following (i) number and size of leasable units, (ii) projected lease rates and terms, including treatment of any common area expenses, (iii) any signed leases or tenant commitments, (iv) operating costs for the building including utilities, taxes, security and insurance, and common area costs, (v) any one time or on-going sources of operating subsidies

- For all projects, submit a Capital Budget that clearly indicates the method of financing the proposed redevelopment, including: (i) Private debt secured and anticipated, (ii) Owner's Equity, (iii) any public, private, or philanthropic grant assistance, (iv) anticipated value from any Tax Credits including State Historic Tax Credits, Federal Historic Tax Credits and New Markets Tax Credits, and (v) anticipated value of any other subsidies. Applicants will present a Letter of Intent/Commitment from any identified sources of funds including banks and equity investors. For financing sources other than recognized financial institutions, applicants should provide verification of that party's financial wherewithal and intentions to invest in the project. Proposals should also differentiate between permanent and construction financing.
- For all projects, submit a breakdown of categories of temporary construction-related jobs and permanent jobs to be created and/or retained by the project. Clearly identify the wages and benefits for all jobs created and/or retained.
- For all projects, applicant is required to disclose any financial relationship, current or anticipated, between applicant company, its principals, related companies, related companies' principals, or immediate family members and NOLABA, its directors, employees or consultants.

For every identified source of funding or anticipated revenue/rents, documentation or letters of commitment must be provided:

- Private Capital (i.e. Loans) from banks and other financial institutions
 - Letter of Commitment and
 - Statement of when funds are available and terms of assistance and
 - Contingencies, if any, regarding availability of funds
- Equity Sources
 - Financial Statements from individuals providing capital indicating sufficient liquid funds and a commitment of those funds to the project, or
 - Financial Statements from corporations providing capital indicating sufficient liquid funds and a commitment of those funds to the project, or
 - Letters of Personal Lines of Credit from financial institutions and a commitment of those funds to the project.
- Historic Tax Credits
 - Documentation of filing tax credit application
 - Documentation of approvals from appropriate agencies, if applicable
 - Documentation of identified purchaser for tax credits, if applicable

- New Markets Tax Credits
 - Identification of Source of NMTC and form that they will be provided in

- Foundation or Grant-making Funding
 - Letter of Commitment or Documentation of Award and
 - Statement of when funds are available and
 - Contingencies, if any

- Lease Commitments
 - Signed Leases, or
 - Letters of Intent with general lease terms and conditions

- Applicant should also detail how financing has been arranged to account for the timing of project funds (i.e., tax credit dollars, grant sources, etc.).

- For every named source, please provide the following information:
 - Lender/Applicant/Grantor (e.g., name of bank providing construction loan)
 - Contact name and title
 - Contact phone number (including area code), email and mailing address

- Applicants should provide a letter outlining its commitment to complying with the City of New Orleans' DBE goals during term of agreement

- Applicants are encouraged to provide References from previous representative projects

APPENDIX E: NOLABA IMPACT MODEL GUIDEBOOK



**COMMUNITY PROJECT
ASSESSMENT SYSTEM
CITY OF NEW ORLEANS**

November 2011

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1.0 INTRODUCTION

This model, developed for the City of New Orleans, was designed to estimate the impact of potential new businesses and new developments on the City. It contains three modules: an economic impact, a real estate impact, and a fiscal impact. Each module estimates marginal changes in particular variables based on current conditions in the City.

The information and observations contained in this report are based on our present knowledge of the components of development, and of the current physical, socioeconomic and fiscal conditions of the affected areas. Every reasonable effort has been made to ensure that the data contained in this study reflect the most accurate and timely information available, and they are believed to be reliable. This study is based on estimates, assumptions and other information developed by Applied Economics from its independent research effort. No responsibility is assumed for inaccuracies in reporting by the client, the client's agent and representatives or any other data source used in preparing or presenting this study. However, even if the assumptions outlined in this report were to occur, there will usually be differences between the estimates and the actual results because events and circumstances frequently do not occur as expected. This analysis is intended only to aid the City in making policy decisions relative to its economic development strategy. No warranty or representation is made by Applied Economics that any of the projected values or results contained in this study will actually be achieved.

The model may not be used for purposes other than that for which it is prepared or for which prior written consent has first been obtained from Applied Economics. This model is qualified in its entirety by, and should be considered in light of, these limitations, conditions and considerations.

2.0 METHODOLOGY

2.1 ECONOMIC IMPACT

The economic impact model estimates the direct, supplier and consumer impacts of a proposed new business or new residential development. This part of the model measures both the construction impact, if a business builds a new facility, and the on-going operations impact on the City of New Orleans over a period of up to ten years. The model is specific to New Orleans in that it allows for a level of supplier and consumer purchases that are consistent with the local economic base. Depending on the type of company and its supply needs, some companies would be able to make more local purchases and would therefore have a greater multiplier effect than others. The underlying economic model is based on input-output matrices from the Minnesota IMPLAN Group, Inc.

In order to calculate the economic impact, the user must supply information about the type of industry, direct employment, payroll and percent of employees living in the City. Based on this information, the model calculates the multiplier effects of this new employment and output. The multiplier effects are separated into supplier and consumer impacts. Supplier impacts are new jobs, output and income that will be generated in industries that supply goods and services directly to the new industry, and any local purchases that went into producing those supplier goods. Consumer impacts consist of the new jobs, output and personal income in industries that serve the new employees and their families, and any local purchases that went into producing those consumer goods.

The results of the model show the breakdown of direct, supplier and consumer impacts for jobs, population, output, and personal income for the City of New Orleans. In addition, the breakdown of output and jobs by industry sector in New Orleans is shown for the operations impact. A detailed listing of all the industries that make up each of the 65 industry types included in the model is shown in Appendix A. The industry categories are consistent with NAICS codes.

This model can also be used to evaluate the economic and fiscal impacts of residential development projects. However, the operations impact for a residential project requires some additional interpretation. The on-going economic impact of a residential project is basically driven by personal consumption expenditures. These personal consumption expenditures result in direct employment, income and output increases in the actual establishments where the purchases occur. Unlike the nonresidential impacts, the households are not directly employing people or producing output, they are supporting employment and sales increases through their direct consumption. There are indirect impacts to suppliers and consumer industries, based on secondary spending by employees of the directly affected establishments and their suppliers.

Along with jobs and output resulting from a particular industry or development, the model calculates the total population that will be supported by the new industry. Population impacts are based on the current average number of workers per household and average household size in New Orleans. It is important to note that the model reflects jobs and population supported in the City of New Orleans. Based on the project-specific input, only a percentage of people who work in the City also live there. These New Orleans residents support themselves and a portion of their families based on the income derived from the new company being modeled. Resident population estimates are based on a household size of 2.44 people and 1.05 workers per household in New Orleans. So for example, supported population= $(\text{employment} * \text{residency rate}) / 1.05 * 2.44$. In the case of a residential project supported population is equal to the number of housing units times 3.09. The personal income impacts shown in the model output are similarly adjusted for the proportion of workers actually living in New Orleans.

The operations impact for the City of New Orleans also includes an estimate of school age population, based on resident population supported by the project. Student generation rates per household used in the model were 0.27 for K-8 students, and 0.17 for high school students. Note that school age population includes students in grades K-12 living in the City. These students may be in more than one school district. It is also important to note that these students may not be new to a district, they would simply be "supported" by the project being analyzed.

2.2 REAL ESTATE IMPACT

The real estate impact model is designed to estimate the additional nonresidential square footage and housing units that would be supported by a new industry in the City. The number of additional direct, supplier and consumer jobs by industry sector, calculated in the economic impact model, are translated into jobs by land use, based on information from the Bureau of Labor Statistics, National OES matrices. Next, based on average employment per square foot ratios for different types of land uses, jobs by land use are translated into nonresidential square footage supported by the new industry. The land use categories included in the real estate impact are hotel, retail, office, industrial, hospitals, utilities, government, and other.

The amount of new nonresidential construction actually generated by the direct and indirect impacts of a new industry in the City will depend on vacancy rates for various types of retail, office, and industrial property. The model simply shows an order of magnitude estimate of the amount of square footage that would be supported by a new business and its suppliers.

In addition to nonresidential square footage, the real estate model also shows the number of housing units supported directly and indirectly by a new business. Based on the population that would live in New Orleans, and average household sizes, the real estate model shows the number of units, new or existing, that would be occupied by people working directly for the new company, as well as employees of impacted supplier and consumer industries. In addition, if the new project being modeled includes residential development, any housing units built as part of the project would be included in the number of housing units supported.

2.3 FISCAL IMPACT

The fiscal impact model calculates the direct and total marginal impact of a new business or development on the City's General Fund and Library Fund. The fiscal impact also includes revenue impacts to the Downtown Development District, Regional Business Park, Housing Trust Fund, Economic Development Fund and TIF district. The model calculates the fiscal impact of population and employment from direct, supplier and consumer industries supported by the new business. In the case of a residential project, the model accounts for the impact of new population and housing units resulting directly from the development.

The fiscal model covers a ten-year period to account for projects that may develop in phases over multiple years. However, it is important to note that the fiscal projections are based on the City's current budget structure, service standards, tax rates, and fee levels. All fiscal projections are in 2011 dollars, and are therefore not adjusted for future inflation.

2.3.1 OPERATIONS & MAINTENANCE IMPACTS

The model shows the impact of increased O&M expenditures and revenues in the General Fund and the Library Fund. In some cases however, the City may also be aware of specific off-site capital improvement costs that will be incurred for a new development, but would not be captured by the O&M funds in the model. These expenditures will need to be considered along with the revenues and expenditures included in the model. To the extent that development impact fees do not cover these improvements, there is a special section on the input form where off-site improvement costs can be entered by year.

Current levels of population, direct and indirect employment, and service population (population+ employment), construction values, assessed value, and the number of City staff are used as drivers for the fiscal impact model, along with other capital items such as the number miles of streets, park acres and traffic signals maintained by the City. Based on current and historic conditions in New Orleans, these

variables were used to develop rates for each of the revenue and expenditure categories in the City's General Fund and Library Fund.

The past eight years of budget information for New Orleans were analyzed to determine patterns and trends in City revenues and expenditures by line item in each of the selected funds. Based on this historical budget information and socioeconomic data for the City, various drivers were tested for each of the revenue and expenditure items in the model. In this way, consistent rates were developed that can be applied to the socioeconomic data for a proposed new project being analyzed. In many cases an average of rates over the past several years was used. However, some revenue and expenditure items increased at rates that were less consistent over time, or experienced permanent increases or decreases due to operational or other changes like Hurricane Katrina. In these cases, the rates used depended only on the more current budget years in order to most accurately reflect current conditions.

Many of the revenue and expenditure items are driven by population or service population (population + employment). This is because many of the services provided by the City, as well as the various types of revenues that the City depends on, are generated by both residents and businesses. In some cases, population may be weighted more heavily than employment since some services are used proportionally more by residents, such as police services. Adjustments in rates were also made due to the fact that some expenditure items would not be likely to increase proportionally with new development due to decreasing marginal costs. These items were calibrated so that additional residents would increase costs at a reduced percentage of the average per capita rate for the current city. These expenditure items have tended to grow more slowly than the rate of population growth over the past several years.

In addition to the line items that are modeled based on population, employment, and the other factors described above, there are some more complicated calculations for items such as sales and property tax. The section below describes the methodology used in calculating the total (direct plus indirect) fiscal impacts for these more complex factors in greater detail. A detailed listing of all the drivers and final rates used in the model is shown in Figures 2-1 and 2-2.

General Fund and Library Fund

- Property taxes are based on the value of buildings, land, equipment and inventory. Leases are also converted into an approximate building value in order to estimate the amount of property tax that would be passed through to the tenant. Equipment is depreciated using a 10 year class life for manufacturing industries and a 5 year class life for other industries. For indirect property taxes, residential assessed value per capita times indirect population and commercial assessed value per employees times indirect employment times the local property tax rate are also included.
- Sales tax revenues include both direct revenues from industry purchases of supplies and equipment, new construction, leases and utilities as well as indirect sales tax revenues from the supported population.
- In terms of on-going sales tax revenues, most direct and supplier purchases are wholesale purchases, however, a portion of total purchases are made in the retail sector. These retail purchases, which are also shown in the disaggregated economic impact analysis as increased output in retail sectors, are included in the sales tax calculation. There would be additional direct sales tax revenues generated from taxable local equipment purchases used in regular operations of the new industry and building or equipment leases. The level of local equipment purchases subject to sales tax is specified in the user input to the model. Also, some types of industries, whether they fall within the retail sector or not, may have direct sales which can be specified in the input form and are included in the sales tax calculation. For residential projects only, direct sales tax revenues include taxes on consumer purchases based on effective buying income for the residents in that project.
- There are also indirect retail purchases generated by the employees and supported population living in New Orleans. These sales tax revenues are accounted for based on sales tax per capita currently being generated in New Orleans. The per capita level of purchases is

adjusted depending on the skill mix of employees and the percentage of employees living in New Orleans. It is assumed that higher wage employees have more disposable income and would make more consumer purchases.

- Franchise fees and utility tax revenues on electric and natural gas utilities are generated directly and indirectly by businesses and residents in New Orleans through their utility usage. Gas and electric franchise fees are generated directly at a rate of 2.0 to 2.5 percent on electric (depending on the provider) and 2.5 percent natural purchases by the business being modeled. Utility taxes are based on a rate of 3 percent of the first thousand in utility costs plus 1 percent of additional amounts up to \$4,000. Indirect franchise fees and utility user taxes are based on service population.
- Occupational license revenues are based on gross sales from the input form and are taxed at a rate of 0.1 percent up to \$2,000 per year. Indirect occupational license fee revenues are based on the current average rate per employee for total citywide employment.
- Many of the other revenue and expenditure items in the general fund are driven by either population or service population. Some expenditures such as CAO, property management and civil service are driven by the size of the City staff. For the fiscal model, the number of additional City FTEs required is based on service population. Then a specific rate per City FTE is applied for each of the types of expenditures listed above.

As noted above, drivers and rates for each revenue and expenditure item in the fiscal impact model were established based on historical data for the City of New Orleans. The final results of the fiscal impact model show the marginal impact of a new business or development on the City's general fund and library fund. The direct fiscal impact results shown in the model output include only revenues generated directly by the business and its employees based on data from the prospect profile such as total employment and payroll, direct sales, utility usage, gross sales, building and equipment leases, local and nonlocal purchases and infrastructure additions. Additional revenues and expenditures generated by related supplier and consumer jobs, and residents were modeled based on various socioeconomic "drivers" and are included only in the total fiscal impact results.

Every effort has been made to account for revenues and expenditures consistently. For example, projects where no new construction occurs will not generate any building permit revenues, or any departmental expenditures related to new construction.

This economic and fiscal impact model serves as a tool for basic quantitative evaluation of economic development prospects and projects. Results are based on the current economic structure of the City, and current budget conditions. The results of the model are order-of-magnitude estimates, and are intended only as a general guide as to how different types of businesses and development projects would impact the City.

FIGURE 2-1
FISCAL IMPACT MODEL DRIVERS AND RATES FOR DIRECT IMPACT
GENERAL FUND AND LIBRARY FUND

Revenue/Expenditure Item	Driver	Rate/Basis for Calculation
GENERAL FUND REVENUES		
Property Tax-Current	assessed value-real and personal property, inventory	General rate=0.01391, Real property = tax rate * (residential project value *10% + (purchase price or construction value + land value) *15% + (lease * 7 * 15%) Personal Property = ((equipment purchaes*depreciation)+avg monthly inventory)*15% + PILOT * 37%
Prior Year Property Tax	no impact	
Property Tax - police/fire	assessed value	assessed value * 1.047% + PILOT * 28%
Property Tax - NORD (1.5 mills)	assessed value	assessed value * 0.15% + PILOT * 4%
Property Tax - Parkway (1.5 mills)	assessed value	assessed value * 0.15% + PILOT * 4%
Property Tax - Streets (1.9 mills)	assessed value	assessed value * 0.19% + PILOT * 5%
Property Tax - Library (3.14 mills)	assessed value	assessed value * 0.314% + PILOT * 8%
Property Tax Interest & Penalties	no impact	
General City Sales Tax/MV Tax	local equipment purchases, direct sales, construction lease cost, direct effective buying income, direct utilities	2.5% * (new construction*65% + local equipment +(12*monthly electric/gas) + direct sales + aggregate effective buying income if residential)- sales tax rebates
Hotel/Motel Tax	taxable sales if hotel/motel business	1.5% * taxable hotel/motel sales
Utility Tax	monthly electric and natural gas costs	3% * first \$3,000 of electric gas cost plus 1% of remainder up to \$4,000 (\$60/month max)
Licenses & Permits		
Alcoholic Beverage	no impact	
Utility Franchise (all)	monthly electric and natural gas costs	natural gas costs *12 *2.5% + electric costs * 12 * (2.5% Entergy, 2% LP&L)
Occupational Licenses	gross sales	0.1% of gross sales up to \$2000 per year
Safety/Electrical/Mechanical	construction value	\$0.0031 * construction value
Taxi/Tour Guide Licenses	no impact	
Building Permits	construction value	\$60 base + \$5 per \$1000 construction value plus \$1 per \$1000 for plan review
Motor Vehicle Permits	population	\$7.92 * population
Streets & Curbs	no impact	
Mayoralty Permits	no impact	
Other Permits	no impact	
Intergovernmental Revenue		
Federal Aid-Medicare/Other	no impact	
State Aid-Video Poker	population	\$9.55 * population
State Dept of Corrections	no impact	
State Aid - Medicaid/Other	no impact	
State Revenue Sharing	population	\$2.79 * population
Parish Transp Fund	population	\$4.65 * population
Orleans Parish Comm District	no impact	
Service Charges		
General Govt	service population, (10% of current rate)	\$1.28 * (population *2 + employment)
Public Safety	population	\$39.72 * population
Streets - Parking Meters & Other	service population	\$6.88 * (population *2 + employment)
Sanitation	housing units	\$117.56 * housing unit
Parks & Parkways	Parks expenditures	4.73% * parks expenditures
Indirect Costs	no impact	
Other	no impact	
Fines & Forfeits	service population	\$20.56 * (population *4 + employment)
Misc Revenue		
Interest	previous year balance	2% of previous year balance, if positive
Rents & Royalties	land lease payments to city	land lease payments to city from input form
Contributions & Other	no impact	
Misc Reimbursement	no impact	

FIGURE 2-1
FISCAL IMPACT MODEL DRIVERS AND RATES FOR DIRECT IMPACT
GENERAL FUND AND LIBRARY FUND

Revenue/Expenditure Item	Driver	Rate/Basis for Calculation
Other Financing Sources and Transfers	no impact	
GENERAL FUND EXPENDITURES		
City Council	no impact	
Mayor	service population	\$7.44 * (population *3 + employment)
CAO (incl IT and Homeland Security)	City FTEs @ 0.0052 per (population*2 + employment)	\$5189.10 * City FTE's
Law	service population	\$11.90 * (population *2 + employment)
Fire	service population	\$56.92 * (population *2 + employment)
Safety & Permits	construction value (90%), population (10%)	(\$0.0043 * construction value) + (\$1.49 * population)
Police	police officers @ 691.52 svc population per officer	\$62,592.43 * police officers (* 50% for industrial)
Sanitation	housing units	\$267 * housing units
Dept of Health	population (50% of current rate)	\$17.11 * population
Human Services	no impact	
Finance	tax revenues	5.03% * tax revenues
Property Management	City FTEs @ 0.0052 per (population*2 + employment)	\$1624.86 * City FTE's
Civil Service (HR)	City FTEs @ 0.0052 per (population*2 + employment)	\$358.64 * City FTE's
Public Works	road miles (88%), service population (12%)	\$8,214.42 * new street miles * (30% in year street added, 60% in yr 2, 90% in yr 3, 100% in yr 4 and following years) + (\$2.46 * population*2 + employment)
Recreation	population	\$16.37 * population
Parks & Parkways	new park acres	\$7,804.05 * cumulative new park acres
Library	population	\$25.58 * population
Historic District & Landmarks	no impact	
Vieux Carre Commission	no impact	
City Planning Commission	construction value (50%), population (50%)	(\$0.00068 * construction value) + (\$1.43 * population)
Mosquito, Termite, Rodent Control	service population	\$4.42 * (population + employment)
Museum of Art	no impact	
Misc Nondepartmental Expenditures	service population	\$10.37 * (population *2 + employment)
General Services	City FTEs @ 0.0052 per (population*2 + employment)	\$728.00 * City FTE's
District Attorney	population (10% of current rate)	\$1.71 * population
Coroner	population (10% of current rate)	\$0.44 * population
Juvenile Court	population (10% of current rate)	\$1.03 * population
Municipal Court	service population	\$1.77 * (population *3 + employment)
Traffic Court	service population	\$1.10 * (population *2 + employment)
Criminal District Court	population (10% of current rate)	\$0.82 * population
Sheriff	population (10% of current rate)	\$6.62 * population
Clerk of Criminal District Court	population (50% of current rate)	\$5.34 * population
Registrar of Voters	population	\$1.24 * population
Judicial Retirement	no impact	
Downtown Development District Prop Tax	direct assessed value	1.476% * assessed value, if located in downtown development district
Regional Business Park Prop Tax	direct assessed value	2.085% * assessed value, if located in regional business park
Economic Development Fund Prop Tax	direct assessed value	0.125% * assessed value
Housing Trust Prop Tax	direct assessed value	0.125% * assessed value
TIF District	direct taxable sales, hotel/motel sales	(GF rate + applicable district rate) * (direct sales + hotel/motel sales)

Note: service population = population + employment.

FIGURE 2-2
FISCAL IMPACT MODEL DRIVERS AND RATES FOR TOTAL IMPACT
GENERAL FUND AND LIBRARY FUND

Revenue/Expenditure Item	Driver	Rate/Basis for Calculation
GENERAL FUND REVENUES		
Property Tax-Current	assessed value-real and personal property, inventory	General rate=0.01391, Real property = tax rate * (residential project value *10% + (purchase price or construction value + land value) *15% + (lease * 7 * 15%) Personal Property = ((equipment purchaes*depreciation)+avg monthly inventory)*15% + tax rate * (\$7,762 per capita AV * supported population) + PILOT
Prior Year Property Tax	no impact	
Property Tax - police/fire	assessed value	(direct assessed value + (\$7,762 * supported population)) * 1.047%
Property Tax - NORD (1.5 mills)	assessed value	(direct assessed value + (\$7,762 * supported population)) * 0.15%
Property Tax - Parkway (1.5 mills)	assessed value	(direct assessed value + (\$7,762 * supported population)) * 0.15%
Property Tax - Streets (1.9 mills)	assessed value	(direct assessed value + (\$7,762 * supported population)) * 0.19%
Property Tax - Library (3.14 mills)	assessed value	(direct assessed value + (\$7,762 * supported population)) * 0.314%
Property Tax Interest & Penalties	no impact	
General City Sales Tax/MV Tax	local equipment purchases, direct sales, construction lease cost, direct effective buying income, direct utilities	2.5% * (new construction*65% + local equipment +(12*monthly electric/gas) + direct sales + aggregate effective buying income if residential)- sales tax rebates (population * ((\$190.72 * high skill) + (\$165.84 * med skill) + (\$140.97 * low skill)) 1.5% * taxable hotel/motel sales 3% * first \$3,000 of electric gas cost plus 1% of remainder up to \$4,000 (\$60/month max) + \$21.62 * (population + employment)
Hotel/Motel Tax	taxable sales if hotel/motel business	
Utility Tax	monthly electric and natural gas costs	
Licenses & Permits		
Alcoholic Beverage	no impact	
Utility Franchise (all)	monthly electric and natural gas costs	natural gas costs *12 *2.5% + electric costs * 12 * (2.5% Entergy, 2% LP&L) + \$59.28 * (population + employment*2)
Occupational Licenses	gross sales	0.1% of gross sales up to \$2000 per year + (\$55.39 * indirect employment)
Safety/Electrical/Mechanical	construction value	\$0.0031 * construction value
Taxi/Tour Guide Licenses	no impact	
Building Permits	construction value	\$60 base + \$5 per \$1000 construction value plus \$1 per \$1000 for plan review
Motor Vehicle Permits	population	\$7.92 * population
Streets & Curbs	no impact	
Mayoralty Permits	no impact	
Other Permits	no impact	
Intergovernmental Revenue		
Federal Aid-Medicare/Other	no impact	
State Aid-Video Poker	population	\$9.55 * population
State Dept of Corrections	no impact	
State Aid - Medicaid/Other	no impact	
State Revenue Sharing	population	\$2.79 * population
Parish Transp Fund	population	\$4.65 * population
Orleans Parish Comm District	no impact	
Service Charges		
General Govt	service population, (10% of current rate)	\$1.28 * (population *2 + employment)
Public Safety	population	\$39.72 * population
Streets - Parking Meters & Other	service population	\$6.88 * (population *2 + employment)
Sanitation	housing units	\$117.56 * housing unit
Parks & Parkways	Parks expenditures	4.73% * parks expenditures
Indirect Costs	no impact	
Other	no impact	
Fines & Forfeits	service population	\$20.56 * (population *4 + employment)
Misc Revenue		

FIGURE 2-2
FISCAL IMPACT MODEL DRIVERS AND RATES FOR TOTAL IMPACT
GENERAL FUND AND LIBRARY FUND

Revenue/Expenditure Item	Driver	Rate/Basis for Calculation
Interest	previous year balance	2% of previous year balance, if positive
Rents & Royalties	land lease payments to city	land lease payments to city from input form
Contributions & Other	no impact	
Misc Reimbursement	no impact	
Other Financing Sources and Transfers	no impact	
GENERAL FUND EXPENDITURES		
City Council	no impact	
Mayor	service population	\$7.44 * (population *3 + employment)
CAO (incl IT and Homeland Security)	City FTEs @ 0.0052 per (population*2 + employment)	\$5189.10 * City FTE's
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Finance	tax revenues	5.03% * tax revenues
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Museum of Art	no impact	
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Registrar of Voters	population	\$1.24 * population
Judicial Retirement	no impact	
Downtown Development District Prop Tax	direct assessed value	1.476% * assessed value, if located in downtown development district
Regional Business Park Prop Tax	direct assessed value	2.085% * assessed value, if located in regional business park
Economic Development Fund Prop Tax	direct assessed value	0.125% * assessed value
Housing Trust Prop Tax	direct assessed value	0.125% * assessed value
TIF District	direct taxable sales, hotel/motel sales	(GF rate + applicable district rate) * (direct sales + hotel/motel sales)

Note: service population = population + employment.

3.0 USER'S GUIDE

3.1 MODEL PURPOSE AND SYSTEM REQUIREMENTS

Applied Economics designed this model for exclusive use by the City of New Orleans in analyzing the impact of new or expanding businesses and development projects on the City. It requires the user to input basic information about a new project, then the model generates tables showing the economic, real estate, and fiscal impacts on the City based on the project profile.

The model is designed for a Pentium PC with Windows 2000 or higher, and Excel 2000 or higher software. The computer used to run the model should be connected to a printer, since all output tables can be printed.

3.2 GETTING STARTED

The model has been installed in a directory called "edim pact 2011." In order to start the model, **you must first start the Excel application**. Once in Excel, open the file .../edim pact 2011/menu.xls. This file will automatically open the other files needed to run the model. *You must enable macros for the model to function correctly.*

Once the model is loaded, the screen will switch to the Main Menu. From the main menu, the user may choose to Edit the Current Prospect Profile, Open/Save/Delete Profiles, Update Baseline Tax Rates, Run Impacts, View the Impact Summary, Print Results, or Exit. The following sections describe each of these functions.

3.3 EDIT CURRENT PROSPECT PROFILE

The model requires certain input from the user in order to calculate economic and fiscal impacts. All user input is contained in the prospect profile. If you are using the model for the first time, you will want to choose Edit Current Prospect Profile from the main menu. This will take you to the input form where you will enter the prospect information.

The profile form requires data about the prospective business or project over a ten-year period. The user may choose to fill in only the first several years of data, if a shorter time period is more appropriate for a particular project. In this case, the output would also only be valid for the years where prospect data was entered.

In addition to the required prospect data in the main input form, the user may also use extra worksheets to enter city contributions for off-site improvements or developer credits. These items will be explained at the end of this section.

For all numerical input, it is necessary to enter 0 or a number in each cell on the appropriate rows. Blank cells in the input form will result in errors.

- **Project name** is the name of the business or development that will appear on the output tables. Multiple words can be used in this field. Do not be concerned if the name of the project is longer than what appears in the cell.
- To enter the **industry type**, choose the Select button next to the industry code box in the model. **Do not attempt to enter the industry code, industry name, or I/O code directly in the input form. These items will be entered automatically.** The industry type form that will appear when the user clicks on the Select button shows each of the possible industry types included in the model. The user should choose one by clicking on the circle to the left of the

industry name. In choosing the industry types, it is very important to consider the nature of the operation, rather than the general NAICS associated with a particular company. For example, if a grocery store were to open a warehouse and distribution facility in New Orleans, the user would want to choose the industry code for wholesale trade rather than for retail food stores. A detailed listing of all the types of businesses included in each of the categories shown is included in Appendix A.

- **Total direct employment** is the estimated number of jobs that will be created by the new business itself. This number does not include jobs in related supplier or consumer industries, as the model is designed to estimate these indirect job impacts. It is important to fill in the level of employment in each year, even if it remains the same as in the previous year.
- **Percent of employees living in the City of New Orleans** directly affects the level of local population supported by the company. It is likely that higher paying jobs will attract people from a larger area, whereas lower paying jobs will employ a higher percentage of local residents. It is also likely that the percentage of employees living in the city may increase over time. Choose a ratio that is reasonable given your knowledge of the company being modeled. The default rate is 44 percent based on local commuting data. It is important to fill in this percentage in each year. *For residential projects, since all residents would be living in New Orleans, enter 100 percent in each year.*
- **Value of direct taxable sales** is an optional input item that can be filled in for companies that are either retail or non-retail in nature, but have significant direct taxable sales to the public. For example, a company that made custom furniture would be classified as a furniture manufacturer in terms of its industry code, but may have some direct sales that are not separable from the rest of the business in terms of payroll or employment. If the business is retail in nature, the model will use direct taxable sales, if entered, otherwise it will estimate sales based on payroll. *Direct sales will only impact the sales tax calculation in the fiscal impact model.* The economic impact portion of the model is driven strictly by payroll and would not be affected by direct sales in the input form.
- **Sales subject to hotel/motel tax** only applies to hotel projects and captures the portion of gross sales from room rentals.
- **Value of gross sales** is used to calculate occupational license fees in the fiscal impact. If this information is unknown, enter 0 in this row.
- **Total annual payroll** is the estimated payroll of the new businesses itself. This number does not include payroll of related supplier or consumer industries, as the model is designed to estimate these indirect impacts. It is important to fill in the annual payroll in each year, even if it remains the same as in the previous year. *For residential projects total annual payroll would be defined as the estimated average annual household income of residents times the number of units. Only enter residential income in years where new housing units are built.* This income number for residential projects will be automatically adjusted by the model to equal the proportion of effective buying income spent on retail purchases in New Orleans, which is estimated at 50 percent of household income, given the current retail base.
- **Distribution of direct employment by skill level** provides information about the type of jobs being created by a new company. A company that creates more high skill, high wage jobs will have a greater secondary impact in terms of local consumer purchases than a company with primarily low wage jobs. *For new profiles, the skill mix will be entered automatically once the industry type has been designated.* You may modify the default information if project-specific data is available.
- Next, the user must decide whether the company is going to construct a building, buy an existing building, or lease existing space. For new construction, the **total value of the construction** including materials, labor, and architectural and engineering services should be

entered in the appropriate year or years. The **land cost** and **building square footage** should also be entered in the year of construction. *For residential projects fill in the average unit size in terms of square feet in the building square footage line of the input form.* If the company is buying a building, the **purchase price** of the building should be entered in the year of purchase.

- If the company is leasing, the estimated **annual lease cost** should be entered in each year. Also include the value of any major leased equipment in the annual lease cost. The model also allows for a scenario where a business would lease space for two or three years, and then construct or purchase a building in a subsequent year. If the company is leasing land from the city, that information can be included in **land lease payments to the city** and will be reflected in general fund misc revenues.
- **Value of local and non-local equipment purchases** is very important for the fiscal model. This number should include only equipment for use in operations, not construction materials. Local equipment purchases generate sales tax revenues for the City, and both local and non-local equipment purchases generate personal property tax revenues. *Note that any local equipment purchases that are exempt from sales tax should be included in the non-local total, regardless of where the purchase is made.* Do not include supplies (non-depreciable items) in these entries because this would result in double counting. Also, since the model covers a ten year period, it is important to account for on-going annual replacement purchases. *If equipment is depreciated on average over a five to ten year period, the company will likely have annual replacement purchases equal to about 10 to 20 percent of the original capital investment without any expansion in the operation.*
- **Average monthly taxable inventory value** is used as the basis for calculating property taxes on inventory. Note that monthly average value is used as the basis for the tax based on state statute, not annual inventory figures.
- Estimated **monthly electric and natural gas costs** are important for City franchise fees, utility user taxes. If this information is unknown, the model will still produce results without it. However, franchise fees and utility tax revenues would be underestimated if electric and gas costs are not entered. *For residential development projects, it is necessary to enter "0" for electric and gas costs to avoid double counting.* The user must also specify the **electric provider** as Entergy or LP&L since the franchise tax rates differ.
- **Number of park acres added** will mostly apply to residential projects. In this case it is not important whether the city added the park acres or whether the developer dedicated the park. The intent of this line item is to capture the cost of long term maintenance. If capital expenditures are incurred by the city for park development, these can be included in the "City-Funded Capital Improvements" section of the input form.
- The **miles of streets added** are important for calculating the associated maintenance expenditures in the general fund. This item is not intended to capture the cost of building the infrastructure, which in most cases would be built by the developer and dedicated to the City for maintenance. Any capital costs to the City would need to be calculated outside the model and entered on the line marked "City-Funded Capital Improvements".
- Number of **new housing units** should only be entered for residential development projects in the year that the units are constructed. In the case of multi-family, fill in the number of apartment units constructed in each year.
- Next for residential projects, the user is asked whether the project is a **multi-family project**. A yes answer (1) would indicate that the development being modeled was a multi-family residential project.

- **Industrial Tax Exemption and Restoration Tax Abatement** refers to property tax incentives that may be offered to some new businesses by the City. For the restoration tax abatement, this program will automatically apply in years 1 to 5 only. For the industrial tax exemption program, the user may specify the term, but the model will assume that the exemption begins in year 1 of the model.
- If a full partial reduction of building permit fees is given, enter this amount in the next line titled **building permit fees reduction (fixed amount)**. Only enter the fixed amount reduction in the year(s) of construction, and enter zero in other years.
- If there is a **sales tax rebate** given as part of a city incentive package, the amount of the rebate can be entered in the appropriate year(s). This would include a rebate of construction sales tax.
- If the project is in the **Regional Business Park**, or the **Downtown Development District**, it is necessary to designate that in the input form so that property taxes will be calculated correctly.
- **If the project is located in a TIF**, it is necessary to specify any additional local **TIF district sales or hotel/motel tax rate** in the years that it would apply. This rate is in addition to the normal general fund tax rates.

When you are finished editing the prospect profile, push the “Return to Main Menu” button in the upper left corner of the screen to return to main menu. Alternatively, you may choose to enter city contributions for off-site improvements, developer credits, or impact fee information before returning to the main menu.

At the top of the input form, you may choose the **City Contributions** button, which will go to a new worksheet view. City Funded Capital Improvements refers to off-site capital improvements that would be paid for by the City, but would directly benefit the new business being modeled. The cost of these improvements can be entered on an annual basis, and will be deducted in the overall net impact calculations. Simply enter a description of the improvement in the first column and the cost in the appropriate year or years. The worksheet allows the user to include up to ten different improvements. *For any years or rows in which there are no improvements, enter 0 and do not leave any blanks.* The total of all projects listed will be calculated automatically and carried through to the final fiscal impact totals. Similarly, the worksheet for calculating Credits for Developer Improvements can also be accessed from the top of the input form using the button labeled **Developer Credits**. *Again, if there are no such improvements made, enter 0 in all years*

3.4 OPEN/SAVE/DELETE PROFILES

In some cases, the user may want to modify an old prospect profile rather than start from scratch. Other times, during the process of negotiation, there may be changes in a profile for a particular prospect that need to be incorporated. The Open/Save/Delete Profiles option allows the user to edit previous profiles, save profiles, or delete unneeded profiles.

Within this menu option, the first choice is **save** current profile. This option assumes that you have already finished editing the profile as described in section 3.3. The model will show you the profile you are saving and prompt you for a name. You may enter a unique name, or save over an existing profile by typing in the same name as one of the sheet tabs at the bottom of the screen. Choose a name with up to eight characters that will describe the company in the profile. No file extension is necessary, as the profile will be saved as a worksheet within a larger workbook. You will notice as you look at the screen of the profile you are saving that names of previously saved profiles appear on the tabs at the bottom of the screen.

The next option in the menu is **open new** profile. This will set all user input in the profile to zero, allowing you to start over with a completely new profile. A warning will appear to remind you to save the previous profile before clearing it. *Once you have opened a new profile, you will want to return to the main menu and select Edit Current Profile.*

The next option is to **open** a previously saved profile. This option is useful for inputting changes to an existing profile, or to build a new profile off of an old input form as described above. Open Old Profile will take the user to the workbook where all saved prospect profiles are stored. Use the sheet tabs at the bottom to move to the desired spreadsheet. ***Do not make any changes to a profile until you have selected “open this profile” from the top of the input form.*** The sheet tab labeled blank contains all zeros, and can be edited to develop a new profile. When you find the profile you want to edit, choose Open This Profile from the top of the screen. The model will issue a warning that this option will replace the current profile in the model. *If you have already saved the previous profile or do not care to save it, answer no to the warning.* After a profile is opened, the user is automatically transferred to the screen where the profile can be edited. When you are finished editing, return to main menu to save changes or run the model.

The **Delete** Old Profile option allows the user to permanently remove profiles that are no longer in use. When this option is selected, you will be transferred to the file that contains all previously save profiles. Use the tabs at the bottom of the screen to move to the profile you want to delete, then select Delete This Profile from the top of the screen. A warning will appear in case the wrong profile was selected. After the profile is deleted, select return to main menu. If you want to delete multiple profiles, you will have to repeat these steps, starting from the main menu. If a profile was originally saved incorrectly, it may not have a “Delete This Profile” button at the top. In this case, to delete the profile, go to the Excel menu bar at the very top of the screen, and choose Edit, Delete Sheet.

3.5 UPDATE BASELINE TAX RATES

This option allows the user to update the City’s sales, property, franchise and other tax rates which are used in the fiscal impact calculations. If you choose update tax rates, a screen will appear that will show the current rates. Note that changes to tax rates are permanent and will apply to all future runs of the model.

The current property tax rate shown in this menu is only portion that goes to the city’s General Fund for unrestricted use. The current primary rate is 1.391% per \$100 of assessed value. However, the user can modify this rate to reflect future changes.

The final entry in this worksheet is the **base year** for the fiscal impact, which is currently set to 2011. As a result of this setting, the output tables for the fiscal impact will include “2011 Dollars” in their subtitles. This setting can be changed next year so that the table titles will read “2012 Dollars.”

Once the user has made any changes to the tax rates, choose Return to Main Menu. In order to update the calculations in the fiscal impact, the user must choose Run Model from the main menu after making rate changes.

3.6 RUN IMPACTS

This selection from the main menu uses the information in the current prospect profile to calculate economic, real estate, and fiscal impact results. The model will take a moment to run, and then return to the main menu. *If the user edits a prospect profile but does not run the model, the output tables will not be updated.* Also, if Print Prospect Profile is chosen from the print menu, it will not reflect the current profile unless the model has been run.

3.7 VIEW IMPACT SUMMARY

This option will take the user to a screen that shows a summary of the economic impacts of the current prospect profile on the City of New Orleans. Use the arrow keys to move right in the spreadsheet and view all ten years of output. From this screen the user may choose to look at the fiscal impact summary, or return to the main menu. The fiscal impact summary includes a table as well as a chart of the annual net impact by fund over the ten-year period. Note that this output is simply a summary. More detailed output is available through the print option. Return to the main menu after viewing in order to print results, or modify the current profile.

3.8 PRINT IMPACT RESULTS

Within the print menu, there are a number of options. First the user may choose to print all output. This option prints all of the detailed tables showing the economic, real estate, and fiscal impact results. Other print options include printing the prospect profile, or the summary table and chart shown in the view option. The user may also choose to print detailed output for particular parts of the impact--economic, real estate, or fiscal. The redevelopment report is included in the fiscal impact section. There is a separate button to print all output related to tourism impacts.

In addition to printing, the model can export all output to a separate Excel file. *This file is not connected to the model.* However, it allows the user to save electronic copies of the output from a particular project and make additional charts.

After printing, the model will return to the print menu. The user may choose to print more results, or return to the main menu. Sample output tables are shown in Appendix B.

If for some reason a printer is not connected to the computer when the user chooses to print, the model may stall in one of the output forms. If this happens, use the Window menu at the top of the screen in Excel to return to the file **menu.xls**. Under normal conditions, this step will not be necessary and the model will automatically return to the print menu.

3.10 EXIT MODEL

The exit option in the main menu will save any changes in the current prospect profile. If you have run the model, it will save the output sheets from the most recent run. The exit option will close the model, but will leave Excel open. The user will need to exit from Excel to return to Windows.

3.11 INSTALLING THE MODEL

If you wish to install the model on additional computers, you should have copies of the original disks. If the model was originally installed on a network drive, it should be accessible from any computer on the network. To install on a hard drive, carefully follow these steps. *You should only need to perform this procedure once for each installation.*

- Create a directory called edimpact. This directory may be imbedded inside other paths, but it is not recommended.
- Copy all eight files on the disk into the newly created directory using a file manager utility.
- Start Excel. Using the menu bar at the top, choose File Open ...\\edimpact 2011\\menu.xls.
- The model is now installed and should open properly using the procedure described in Section 3.2.

For additional assistance operating the model, or with updates to the model, you may contact Sarah Murley at Applied Economics at (602) 765-2400 x102.

APPENDIX A

DETAILED INDUSTRY LISTING

APPENDIX A
NAICS TO RPAS INDUSTRY LOOKUP

NAICS	NAICS Title	RPAS Industry Type	RPAS Industry Subtype
111110	Soybean Farming	Agriculture and Mining	Agriculture
111120	Oilseed (except Soybean) Farming	Agriculture and Mining	Agriculture
111130	Dry Pea and Bean Farming	Agriculture and Mining	Agriculture
111140	Wheat Farming	Agriculture and Mining	Agriculture
111150	Corn Farming	Agriculture and Mining	Agriculture
111160	Rice Farming	Agriculture and Mining	Agriculture
111191	Oilseed and Grain Combination Farming	Agriculture and Mining	Agriculture
111199	All Other Grain Farming	Agriculture and Mining	Agriculture
111211	Potato Farming	Agriculture and Mining	Agriculture
111219	Other Vegetable (except Potato) and Melon Farming	Agriculture and Mining	Agriculture
111310	Orange Groves	Agriculture and Mining	Agriculture
111320	Citrus (except Orange) Groves	Agriculture and Mining	Agriculture
111331	Apple Orchards	Agriculture and Mining	Agriculture
111332	Grape Vineyards	Agriculture and Mining	Agriculture
111333	Strawberry Farming	Agriculture and Mining	Agriculture
111334	Berry (except Strawberry) Farming	Agriculture and Mining	Agriculture
111335	Tree Nut Farming	Agriculture and Mining	Agriculture
111336	Fruit and Tree Nut Combination Farming	Agriculture and Mining	Agriculture
111339	Other Noncitrus Fruit Farming	Agriculture and Mining	Agriculture
111411	Mushroom Production	Agriculture and Mining	Agriculture
111419	Other Food Crops Grown Under Cover	Agriculture and Mining	Agriculture
111421	Nursery and Tree Production	Agriculture and Mining	Agriculture
111422	Floriculture Production	Agriculture and Mining	Agriculture
111910	Tobacco Farming	Agriculture and Mining	Agriculture
111920	Cotton Farming	Agriculture and Mining	Agriculture
111930	Sugarcane Farming	Agriculture and Mining	Agriculture
111940	Hay Farming	Agriculture and Mining	Agriculture
111991	Sugar Beet Farming	Agriculture and Mining	Agriculture
111992	Peanut Farming	Agriculture and Mining	Agriculture
111998	All Other Miscellaneous Crop Farming	Agriculture and Mining	Agriculture
112111	Beef Cattle Ranching and Farming	Agriculture and Mining	Agriculture
112112	Cattle Feedlots	Agriculture and Mining	Agriculture
112120	Dairy Cattle and Milk Production	Agriculture and Mining	Agriculture
112130	Dual-Purpose Cattle Ranching and Farming	Agriculture and Mining	Agriculture
112210	Hog and Pig Farming	Agriculture and Mining	Agriculture
112310	Chicken Egg Production	Agriculture and Mining	Agriculture
112320	Broilers and Other Meat Type Chicken Production	Agriculture and Mining	Agriculture
112330	Turkey Production	Agriculture and Mining	Agriculture
112340	Poultry Hatcheries	Agriculture and Mining	Agriculture
112390	Other Poultry Production	Agriculture and Mining	Agriculture
112410	Sheep Farming	Agriculture and Mining	Agriculture
112420	Goat Farming	Agriculture and Mining	Agriculture
112511	Finfish Farming and Fish Hatcheries	Agriculture and Mining	Agriculture
112512	Shellfish Farming	Agriculture and Mining	Agriculture
112519	Other Animal Aquaculture	Agriculture and Mining	Agriculture
112910	Apiculture	Agriculture and Mining	Agriculture
112920	Horses and Other Equine Production	Agriculture and Mining	Agriculture
112930	Fur-Bearing Animal and Rabbit Production	Agriculture and Mining	Agriculture
112990	All Other Animal Production	Agriculture and Mining	Agriculture
113110	Timber Tract Operations	Agriculture and Mining	Agriculture
113210	Forest Nurseries and Gathering of Forest Products	Agriculture and Mining	Agriculture
113310	Logging	Agriculture and Mining	Agriculture
114111	Finfish Fishing	Agriculture and Mining	Agriculture
114112	Shellfish Fishing	Agriculture and Mining	Agriculture
114119	Other Marine Fishing	Agriculture and Mining	Agriculture
114210	Hunting and Trapping	Agriculture and Mining	Agriculture
115111	Cotton Ginning	Agriculture and Mining	Agriculture
115112	Soil Preparation, Planting, and Cultivating	Agriculture and Mining	Agriculture
115113	Crop Harvesting, Primarily by Machine	Agriculture and Mining	Agriculture
115114	Postharvest Crop Activities (except Cotton Ginning)	Agriculture and Mining	Agriculture
115115	Farm Labor Contractors and Crew Leaders	Agriculture and Mining	Agriculture
115116	Farm Management Services	Agriculture and Mining	Agriculture
115210	Support Activities for Animal Production	Agriculture and Mining	Agriculture
115310	Support Activities for Forestry	Agriculture and Mining	Agriculture
211111	Crude Petroleum and Natural Gas Extraction	Agriculture and Mining	Mining
211112	Natural Gas Liquid Extraction	Agriculture and Mining	Mining
212111	Bituminous Coal and Lignite Surface Mining	Agriculture and Mining	Mining
212112	Bituminous Coal Underground Mining	Agriculture and Mining	Mining
212113	Anthracite Mining	Agriculture and Mining	Mining
212210	Iron Ore Mining	Agriculture and Mining	Mining
212221	Gold Ore Mining	Agriculture and Mining	Mining

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NAICS	NAICS Title	RPAS Industry Type	RPAS Industry Subtype
212222	Silver Ore Mining	Agriculture and Mining	Mining
212231	Lead Ore and Zinc Ore Mining	Agriculture and Mining	Mining
212234	Copper Ore and Nickel Ore Mining	Agriculture and Mining	Mining
212291	Uranium-Radium-Vanadium Ore Mining	Agriculture and Mining	Mining
212299	All Other Metal Ore Mining	Agriculture and Mining	Mining
212311	Dimension Stone Mining and Quarrying	Agriculture and Mining	Mining
212312	Crushed and Broken Limestone Mining and Quarrying	Agriculture and Mining	Mining
212313	Crushed and Broken Granite Mining and Quarrying	Agriculture and Mining	Mining
212319	Other Crushed and Broken Stone Mining and Quarrying	Agriculture and Mining	Mining
212321	Construction Sand and Gravel Mining	Agriculture and Mining	Mining
212322	Industrial Sand Mining	Agriculture and Mining	Mining
212324	Kaolin and Ball Clay Mining	Agriculture and Mining	Mining
212325	Clay and Ceramic and Refractory Minerals Mining	Agriculture and Mining	Mining
212391	Potash, Soda, and Borate Mineral Mining	Agriculture and Mining	Mining
212392	Phosphate Rock Mining	Agriculture and Mining	Mining
212393	Other Chemical and Fertilizer Mineral Mining	Agriculture and Mining	Mining
212399	All Other Nonmetallic Mineral Mining	Agriculture and Mining	Mining
213111	Drilling Oil and Gas Wells	Agriculture and Mining	Mining
213112	Support Activities for Oil and Gas Operations	Agriculture and Mining	Mining
213113	Support Activities for Coal Mining	Agriculture and Mining	Mining
213114	Support Activities for Metal Mining	Agriculture and Mining	Mining
213115	Support Activities for Nonmetallic Minerals (except Fuels)	Agriculture and Mining	Mining
221111	Hydroelectric Power Generation	Transp., Warehousing & Utilities	Utilities
221112	Fossil Fuel Electric Power Generation	Transp., Warehousing & Utilities	Utilities
221113	Nuclear Electric Power Generation	Transp., Warehousing & Utilities	Utilities
221119	Other Electric Power Generation	Transp., Warehousing & Utilities	Utilities
221121	Electric Bulk Power Transmission and Control	Transp., Warehousing & Utilities	Utilities
221122	Electric Power Distribution	Transp., Warehousing & Utilities	Utilities
221210	Natural Gas Distribution	Transp., Warehousing & Utilities	Utilities
221310	Water Supply and Irrigation Systems	Transp., Warehousing & Utilities	Utilities
221320	Sewage Treatment Facilities	Transp., Warehousing & Utilities	Utilities
221330	Steam and Air-Conditioning Supply	Transp., Warehousing & Utilities	Utilities
236115	New Single-Family Housing Construction (except Operative Builders)	Construction	Residential Construction
236116	New Multifamily Housing Construction (except Operative Builders)	Construction	Residential Construction
236117	New Housing Operative Builders	Construction	Residential Construction
236118	Residential Remodelers	Construction	Residential Construction
236210	Industrial Building Construction	Construction	Nonresidential Construction
236220	Commercial and Institutional Building Construction	Construction	Nonresidential Construction
237110	Water and Sewer Line and Related Structures Construction	Construction	Nonresidential Construction
237120	Oil and Gas Pipeline and Related Structures Construction	Construction	Nonresidential Construction
237130	Power and Communication Line and Related Structures Construction	Construction	Nonresidential Construction
237210	Land Subdivision	Construction	Nonresidential Construction
237210	Land Subdivision	Construction	Residential Construction
237310	Highway, Street, and Bridge Construction	Construction	Nonresidential Construction
237990	Other Heavy and Civil Engineering Construction	Construction	Nonresidential Construction
238110	Poured Concrete Foundation and Structure Contractors	Construction	Nonresidential Construction
238110	Poured Concrete Foundation and Structure Contractors	Construction	Residential Construction
238120	Structural Steel and Precast Concrete Contractors	Construction	Nonresidential Construction
238120	Structural Steel and Precast Concrete Contractors	Construction	Residential Construction
238130	Framing Contractors	Construction	Nonresidential Construction
238130	Framing Contractors	Construction	Residential Construction
238140	Masonry Contractors	Construction	Nonresidential Construction
238140	Masonry Contractors	Construction	Residential Construction
238150	Glass and Glazing Contractors	Construction	Nonresidential Construction
238150	Glass and Glazing Contractors	Construction	Residential Construction
238160	Roofing Contractors	Construction	Nonresidential Construction
238160	Roofing Contractors	Construction	Residential Construction
238170	Siding Contractors	Construction	Nonresidential Construction
238170	Siding Contractors	Construction	Residential Construction
238190	Other Foundation, Structure, and Building Exterior Contractors	Construction	Nonresidential Construction
238190	Other Foundation, Structure, and Building Exterior Contractors	Construction	Residential Construction
238210	Electrical Contractors	Construction	Nonresidential Construction
238210	Electrical Contractors	Construction	Residential Construction
238220	Plumbing, Heating, and Air-Conditioning Contractors	Construction	Nonresidential Construction
238220	Plumbing, Heating, and Air-Conditioning Contractors	Construction	Residential Construction
238290	Other Building Equipment Contractors	Construction	Nonresidential Construction
238290	Other Building Equipment Contractors	Construction	Residential Construction
238310	Drywall and Insulation Contractors	Construction	Nonresidential Construction
238310	Drywall and Insulation Contractors	Construction	Residential Construction
238320	Painting and Wall Covering Contractors	Construction	Nonresidential Construction
238320	Painting and Wall Covering Contractors	Construction	Residential Construction

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NAICS	NAICS Title	RPAS Industry Type	RPAS Industry Subtype
238330	Flooring Contractors	Construction	Nonresidential Construction
238330	Flooring Contractors	Construction	Residential Construction
238340	Tile and Terrazzo Contractors	Construction	Nonresidential Construction
238340	Tile and Terrazzo Contractors	Construction	Residential Construction
238350	Finish Carpentry Contractors	Construction	Nonresidential Construction
238350	Finish Carpentry Contractors	Construction	Residential Construction
238390	Other Building Finishing Contractors	Construction	Nonresidential Construction
238390	Other Building Finishing Contractors	Construction	Residential Construction
238910	Site Preparation Contractors	Construction	Nonresidential Construction
238910	Site Preparation Contractors	Construction	Residential Construction
238990	All Other Specialty Trade Contractors	Construction	Nonresidential Construction
238990	All Other Specialty Trade Contractors	Construction	Residential Construction
311111	Dog and Cat Food Manufacturing	Manufacturing	Food Processing
311119	Other Animal Food Manufacturing	Manufacturing	Food Processing
311211	Flour Milling	Manufacturing	Food Processing
311212	Rice Milling	Manufacturing	Food Processing
311213	Malt Manufacturing	Manufacturing	Food Processing
311221	Wet Corn Milling	Manufacturing	Food Processing
311222	Soybean Processing	Manufacturing	Food Processing
311223	Other Oilseed Processing	Manufacturing	Food Processing
311225	Fats and Oils Refining and Blending	Manufacturing	Food Processing
311230	Breakfast Cereal Manufacturing	Manufacturing	Food Processing
311311	Sugarcane Mills	Manufacturing	Food Processing
311312	Cane Sugar Refining	Manufacturing	Food Processing
311313	Beet Sugar Manufacturing	Manufacturing	Food Processing
311320	Chocolate and Confectionery Manufacturing from Cacao Beans	Manufacturing	Food Processing
311330	Confectionery Manufacturing from Purchased Chocolate	Manufacturing	Food Processing
311340	Nonchocolate Confectionery Manufacturing	Manufacturing	Food Processing
311411	Frozen Fruit, Juice, and Vegetable Manufacturing	Manufacturing	Food Processing
311412	Frozen Specialty Food Manufacturing	Manufacturing	Food Processing
311421	Fruit and Vegetable Canning	Manufacturing	Food Processing
311422	Specialty Canning	Manufacturing	Food Processing
311423	Dried and Dehydrated Food Manufacturing	Manufacturing	Food Processing
311511	Fluid Milk Manufacturing	Manufacturing	Food Processing
311512	Creamery Butter Manufacturing	Manufacturing	Food Processing
311513	Cheese Manufacturing	Manufacturing	Food Processing
311514	Dry, Condensed, and Evaporated Dairy Product Manufacturing	Manufacturing	Food Processing
311520	Ice Cream and Frozen Dessert Manufacturing	Manufacturing	Food Processing
311611	Animal (except Poultry) Slaughtering	Manufacturing	Food Processing
311612	Meat Processed from Carcasses	Manufacturing	Food Processing
311613	Rendering and Meat Byproduct Processing	Manufacturing	Food Processing
311615	Poultry Processing	Manufacturing	Food Processing
311711	Seafood Canning	Manufacturing	Food Processing
311712	Fresh and Frozen Seafood Processing	Manufacturing	Food Processing
311811	Retail Bakeries	Manufacturing	Food Processing
311812	Commercial Bakeries	Manufacturing	Food Processing
311813	Frozen Cakes, Pies, and Other Pastries Manufacturing	Manufacturing	Food Processing
311821	Cookie and Cracker Manufacturing	Manufacturing	Food Processing
311822	Flour Mixes and Dough Manufacturing from Purchased Flour	Manufacturing	Food Processing
311823	Dry Pasta Manufacturing	Manufacturing	Food Processing
311830	Tortilla Manufacturing	Manufacturing	Food Processing
311911	Roasted Nuts and Peanut Butter Manufacturing	Manufacturing	Food Processing
311919	Other Snack Food Manufacturing	Manufacturing	Food Processing
311920	Coffee and Tea Manufacturing	Manufacturing	Food Processing
311930	Flavoring Syrup and Concentrate Manufacturing	Manufacturing	Food Processing
311941	Mayonnaise, Dressing, and Other Prepared Sauce Manufacturing	Manufacturing	Food Processing
311942	Spice and Extract Manufacturing	Manufacturing	Food Processing
311991	Perishable Prepared Food Manufacturing	Manufacturing	Food Processing
311999	All Other Miscellaneous Food Manufacturing	Manufacturing	Food Processing
312111	Soft Drink Manufacturing	Manufacturing	Food Processing
312112	Bottled Water Manufacturing	Manufacturing	Food Processing
312113	Ice Manufacturing	Manufacturing	Food Processing
312120	Breweries	Manufacturing	Food Processing
312130	Wineries	Manufacturing	Food Processing
312140	Distilleries	Manufacturing	Food Processing
312210	Tobacco Stemming and Redrying	Manufacturing	Food Processing
312221	Cigarette Manufacturing	Manufacturing	Food Processing
312229	Other Tobacco Product Manufacturing	Manufacturing	Food Processing
313111	Yarn Spinning Mills	Manufacturing	Textiles and Apparel
313112	Yarn Texturizing, Throwing, and Twisting Mills	Manufacturing	Textiles and Apparel
313113	Thread Mills	Manufacturing	Textiles and Apparel

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NAICS TO RPAS INDUSTRY LOOKUP

NAICS	NAICS Title	RPAS Industry Type	RPAS Industry Subtype
313210	Broadwoven Fabric Mills	Manufacturing	Textiles and Apparel
313221	Narrow Fabric Mills	Manufacturing	Textiles and Apparel
313222	Schiffli Machine Embroidery	Manufacturing	Textiles and Apparel
313230	Nonwoven Fabric Mills	Manufacturing	Textiles and Apparel
313241	Weft Knit Fabric Mills	Manufacturing	Textiles and Apparel
313249	Other Knit Fabric and Lace Mills	Manufacturing	Textiles and Apparel
313311	Broadwoven Fabric Finishing Mills	Manufacturing	Textiles and Apparel
313312	Textile and Fabric Finishing (except Broadwoven Fabric) Mills	Manufacturing	Textiles and Apparel
313320	Fabric Coating Mills	Manufacturing	Textiles and Apparel
314110	Carpet and Rug Mills	Manufacturing	Textiles and Apparel
314121	Curtain and Drapery Mills	Manufacturing	Textiles and Apparel
314129	Other Household Textile Product Mills	Manufacturing	Textiles and Apparel
314911	Textile Bag Mills	Manufacturing	Textiles and Apparel
314912	Canvas and Related Product Mills	Manufacturing	Textiles and Apparel
314991	Rope, Cordage, and Twine Mills	Manufacturing	Textiles and Apparel
314992	Tire Cord and Tire Fabric Mills	Manufacturing	Textiles and Apparel
314999	All Other Miscellaneous Textile Product Mills	Manufacturing	Textiles and Apparel
315111	Sheer Hosiery Mills	Manufacturing	Textiles and Apparel
315119	Other Hosiery and Sock Mills	Manufacturing	Textiles and Apparel
315191	Outerwear Knitting Mills	Manufacturing	Textiles and Apparel
315192	Underwear and Nightwear Knitting Mills	Manufacturing	Textiles and Apparel
315211	Men's and Boys' Cut and Sew Apparel Contractors	Manufacturing	Textiles and Apparel
315212	Women's, Girls', and Infants' Cut and Sew Apparel Contractors	Manufacturing	Textiles and Apparel
315221	Men's and Boys' Cut and Sew Underwear and Nightwear Manufacturing	Manufacturing	Textiles and Apparel
315222	Men's and Boys' Cut and Sew Suit, Coat, and Overcoat Manufacturing	Manufacturing	Textiles and Apparel
315223	Men's and Boys' Cut and Sew Shirt (except Work Shirt) Manufacturing	Manufacturing	Textiles and Apparel
315224	Men's and Boys' Cut and Sew Trouser, Slack, and Jean Manufacturing	Manufacturing	Textiles and Apparel
315225	Men's and Boys' Cut and Sew Work Clothing Manufacturing	Manufacturing	Textiles and Apparel
315228	Men's and Boys' Cut and Sew Other Outerwear Manufacturing	Manufacturing	Textiles and Apparel
315231	Women's and Girls' Cut and Sew Lingerie, Loungewear, and Nightwear	Manufacturing	Textiles and Apparel
315232	Women's and Girls' Cut and Sew Blouse and Shirt Manufacturing	Manufacturing	Textiles and Apparel
315233	Women's and Girls' Cut and Sew Dress Manufacturing	Manufacturing	Textiles and Apparel
315234	Women's and Girls' Cut and Sew Suit, Coat, Tailored Jacket, and Skirts	Manufacturing	Textiles and Apparel
315239	Women's and Girls' Cut and Sew Other Outerwear Manufacturing	Manufacturing	Textiles and Apparel
315291	Infants' Cut and Sew Apparel Manufacturing	Manufacturing	Textiles and Apparel
315292	Fur and Leather Apparel Manufacturing	Manufacturing	Textiles and Apparel
315299	All Other Cut and Sew Apparel Manufacturing	Manufacturing	Textiles and Apparel
315991	Hat, Cap, and Millinery Manufacturing	Manufacturing	Textiles and Apparel
315992	Glove and Mitten Manufacturing	Manufacturing	Textiles and Apparel
315993	Men's and Boys' Neckwear Manufacturing	Manufacturing	Textiles and Apparel
315999	Other Apparel Accessories and Other Apparel Manufacturing	Manufacturing	Textiles and Apparel
316110	Leather and Hide Tanning and Finishing	Manufacturing	Leather Products
316211	Rubber and Plastics Footwear Manufacturing	Manufacturing	Leather Products
316212	House Slipper Manufacturing	Manufacturing	Leather Products
316213	Men's Footwear (except Athletic) Manufacturing	Manufacturing	Leather Products
316214	Women's Footwear (except Athletic) Manufacturing	Manufacturing	Leather Products
316219	Other Footwear Manufacturing	Manufacturing	Leather Products
316991	Luggage Manufacturing	Manufacturing	Leather Products
316992	Women's Handbag and Purse Manufacturing	Manufacturing	Leather Products
316993	Personal Leather Good (except Women's Handbag and Purse) Manufacturing	Manufacturing	Leather Products
316999	All Other Leather Good Manufacturing	Manufacturing	Leather Products
321113	Sawmills	Manufacturing	Wood Products
321114	Wood Preservation	Manufacturing	Wood Products
321211	Hardwood Veneer and Plywood Manufacturing	Manufacturing	Wood Products
321212	Softwood Veneer and Plywood Manufacturing	Manufacturing	Wood Products
321213	Engineered Wood Member (except Truss) Manufacturing	Manufacturing	Wood Products
321214	Truss Manufacturing	Manufacturing	Wood Products
321219	Reconstituted Wood Product Manufacturing	Manufacturing	Wood Products
321911	Wood Window and Door Manufacturing	Manufacturing	Wood Products
321912	Cut Stock, Resawing Lumber, and Planing	Manufacturing	Wood Products
321918	Other Millwork (including Flooring)	Manufacturing	Wood Products
321920	Wood Container and Pallet Manufacturing	Manufacturing	Wood Products
321991	Manufactured Home (Mobile Home) Manufacturing	Manufacturing	Wood Products
321992	Prefabricated Wood Building Manufacturing	Manufacturing	Wood Products
321999	All Other Miscellaneous Wood Product Manufacturing	Manufacturing	Wood Products
322110	Pulp Mills	Manufacturing	Paper Products
322121	Paper (except Newsprint) Mills	Manufacturing	Paper Products
322122	Newsprint Mills	Manufacturing	Paper Products
322130	Paperboard Mills	Manufacturing	Paper Products
322211	Corrugated and Solid Fiber Box Manufacturing	Manufacturing	Paper Products
322212	Folding Paperboard Box Manufacturing	Manufacturing	Paper Products

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NAICS	NAICS Title	RPAS Industry Type	RPAS Industry Subtype
322213	Setup Paperboard Box Manufacturing	Manufacturing	Paper Products
322214	Fiber Can, Tube, Drum, and Similar Products Manufacturing	Manufacturing	Paper Products
322215	Nonfolding Sanitary Food Container Manufacturing	Manufacturing	Paper Products
322221	Coated and Laminated Packaging Paper and Plastics Film Manufacturing	Manufacturing	Paper Products
322222	Coated and Laminated Paper Manufacturing	Manufacturing	Paper Products
322223	Plastics, Foil, and Coated Paper Bag Manufacturing	Manufacturing	Paper Products
322224	Uncoated Paper and Multiwall Bag Manufacturing	Manufacturing	Paper Products
322225	Laminated Aluminum Foil Manufacturing for Flexible Packaging Uses	Manufacturing	Paper Products
322226	Surface-Coated Paperboard Manufacturing	Manufacturing	Paper Products
322231	Die-Cut Paper and Paperboard Office Supplies Manufacturing	Manufacturing	Paper Products
322232	Envelope Manufacturing	Manufacturing	Paper Products
322233	Stationery, Tablet, and Related Product Manufacturing	Manufacturing	Paper Products
322291	Sanitary Paper Product Manufacturing	Manufacturing	Paper Products
322299	All Other Converted Paper Product Manufacturing	Manufacturing	Paper Products
323110	Commercial Lithographic Printing	Manufacturing	Printing
323111	Commercial Gravure Printing	Manufacturing	Printing
323112	Commercial Flexographic Printing	Manufacturing	Printing
323113	Commercial Screen Printing	Manufacturing	Printing
323114	Quick Printing	Manufacturing	Printing
323115	Digital Printing	Manufacturing	Printing
323116	Manifold Business Forms Printing	Manufacturing	Printing
323117	Books Printing	Manufacturing	Printing
323118	Blankbook, Looseleaf Binders, and Devices Manufacturing	Manufacturing	Printing
323119	Other Commercial Printing	Manufacturing	Printing
323121	Tradebinding and Related Work	Manufacturing	Printing
323122	Prepress Services	Manufacturing	Printing
324110	Petroleum Refineries	Manufacturing	Petroleum and Related Chemicals
324121	Asphalt Paving Mixture and Block Manufacturing	Manufacturing	Petroleum and Related Chemicals
324122	Asphalt Shingle and Coating Materials Manufacturing	Manufacturing	Petroleum and Related Chemicals
324191	Petroleum Lubricating Oil and Grease Manufacturing	Manufacturing	Petroleum and Related Chemicals
324199	All Other Petroleum and Coal Products Manufacturing	Manufacturing	Petroleum and Related Chemicals
325110	Petrochemical Manufacturing	Manufacturing	Petroleum and Related Chemicals
325120	Industrial Gas Manufacturing	Manufacturing	Industrial Chemicals
325131	Inorganic Dye and Pigment Manufacturing	Manufacturing	Industrial Chemicals
325132	Synthetic Organic Dye and Pigment Manufacturing	Manufacturing	Industrial Chemicals
325181	Alkalies and Chlorine Manufacturing	Manufacturing	Industrial Chemicals
325182	Carbon Black Manufacturing	Manufacturing	Industrial Chemicals
325188	All Other Basic Inorganic Chemical Manufacturing	Manufacturing	Industrial Chemicals
325191	Gum and Wood Chemical Manufacturing	Manufacturing	Industrial Chemicals
325192	Cyclic Crude and Intermediate Manufacturing	Manufacturing	Industrial Chemicals
325193	Ethyl Alcohol Manufacturing	Manufacturing	Industrial Chemicals
325199	All Other Basic Organic Chemical Manufacturing	Manufacturing	Industrial Chemicals
325211	Plastics Material and Resin Manufacturing	Manufacturing	Industrial Chemicals
325212	Synthetic Rubber Manufacturing	Manufacturing	Industrial Chemicals
325221	Cellulosic Organic Fiber Manufacturing	Manufacturing	Industrial Chemicals
325222	Noncellulosic Organic Fiber Manufacturing	Manufacturing	Industrial Chemicals
325311	Nitrogenous Fertilizer Manufacturing	Manufacturing	Industrial Chemicals
325312	Phosphatic Fertilizer Manufacturing	Manufacturing	Industrial Chemicals
325314	Fertilizer (Mixing Only) Manufacturing	Manufacturing	Industrial Chemicals
325320	Pesticide and Other Agricultural Chemical Manufacturing	Manufacturing	Industrial Chemicals
325411	Medicinal and Botanical Manufacturing	Manufacturing	Pharmaceutical Manufacturing
325412	Pharmaceutical Preparation Manufacturing	Manufacturing	Pharmaceutical Manufacturing
325413	In-Vitro Diagnostic Substance Manufacturing	Manufacturing	Pharmaceutical Manufacturing
325414	Biological Product (except Diagnostic) Manufacturing	Manufacturing	Pharmaceutical Manufacturing
325510	Paint and Coating Manufacturing	Manufacturing	Industrial Chemicals
325520	Adhesive Manufacturing	Manufacturing	Industrial Chemicals
325611	Soap and Other Detergent Manufacturing	Manufacturing	Industrial Chemicals
325612	Polish and Other Sanitation Good Manufacturing	Manufacturing	Industrial Chemicals
325613	Surface Active Agent Manufacturing	Manufacturing	Industrial Chemicals
325620	Toilet Preparation Manufacturing	Manufacturing	Industrial Chemicals
325910	Printing Ink Manufacturing	Manufacturing	Industrial Chemicals
325920	Explosives Manufacturing	Manufacturing	Industrial Chemicals
325991	Custom Compounding of Purchased Resins	Manufacturing	Industrial Chemicals
325992	Photographic Film, Paper, Plate, and Chemical Manufacturing	Manufacturing	Industrial Chemicals
325998	All Other Miscellaneous Chemical Product and Preparation Manufacturing	Manufacturing	Industrial Chemicals
326111	Plastics Bag Manufacturing	Manufacturing	Plastic and Rubber Products
326112	Plastics Packaging Film and Sheet (including Laminated) Manufacturing	Manufacturing	Plastic and Rubber Products
326113	Unlaminated Plastics Film and Sheet (except Packaging) Manufacturing	Manufacturing	Plastic and Rubber Products
326121	Unlaminated Plastics Profile Shape Manufacturing	Manufacturing	Plastic and Rubber Products
326122	Plastics Pipe and Pipe Fitting Manufacturing	Manufacturing	Plastic and Rubber Products
326130	Laminated Plastics Plate, Sheet (except Packaging), and Shape Manufacturing	Manufacturing	Plastic and Rubber Products

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NAICS	NAICS Title	RPAS Industry Type	RPAS Industry Subtype
326140	Polystyrene Foam Product Manufacturing	Manufacturing	Plastic and Rubber Products
326150	Urethane and Other Foam Product (except Polystyrene) Manufacturing	Manufacturing	Plastic and Rubber Products
326160	Plastics Bottle Manufacturing	Manufacturing	Plastic and Rubber Products
326191	Plastics Plumbing Fixture Manufacturing	Manufacturing	Plastic and Rubber Products
326192	Resilient Floor Covering Manufacturing	Manufacturing	Plastic and Rubber Products
326199	All Other Plastics Product Manufacturing	Manufacturing	Plastic and Rubber Products
326211	Tire Manufacturing (except Retreading)	Manufacturing	Plastic and Rubber Products
326212	Tire Retreading	Manufacturing	Plastic and Rubber Products
326220	Rubber and Plastics Hoses and Belting Manufacturing	Manufacturing	Plastic and Rubber Products
326291	Rubber Product Manufacturing for Mechanical Use	Manufacturing	Plastic and Rubber Products
326299	All Other Rubber Product Manufacturing	Manufacturing	Plastic and Rubber Products
327111	Vitreous China Plumbing Fixture, China and Earthenware Bathroom Accessories	Manufacturing	Stone, Clay and Glass
327112	Vitreous China, Fine Earthenware, and Other Pottery Product Manufacturing	Manufacturing	Stone, Clay and Glass
327113	Porcelain Electrical Supply Manufacturing	Manufacturing	Stone, Clay and Glass
327121	Brick and Structural Clay Tile Manufacturing	Manufacturing	Stone, Clay and Glass
327122	Ceramic Wall and Floor Tile Manufacturing	Manufacturing	Stone, Clay and Glass
327123	Other Structural Clay Product Manufacturing	Manufacturing	Stone, Clay and Glass
327124	Clay Refractory Manufacturing	Manufacturing	Stone, Clay and Glass
327125	Nonclay Refractory Manufacturing	Manufacturing	Stone, Clay and Glass
327211	Flat Glass Manufacturing	Manufacturing	Stone, Clay and Glass
327212	Other Pressed and Blown Glass and Glassware Manufacturing	Manufacturing	Stone, Clay and Glass
327213	Glass Container Manufacturing	Manufacturing	Stone, Clay and Glass
327215	Glass Product Manufacturing Made of Purchased Glass	Manufacturing	Stone, Clay and Glass
327310	Cement Manufacturing	Manufacturing	Nonmetallic Minerals
327320	Ready-Mix Concrete Manufacturing	Manufacturing	Nonmetallic Minerals
327331	Concrete Block and Brick Manufacturing	Manufacturing	Nonmetallic Minerals
327332	Concrete Pipe Manufacturing	Manufacturing	Nonmetallic Minerals
327390	Other Concrete Product Manufacturing	Manufacturing	Nonmetallic Minerals
327410	Lime Manufacturing	Manufacturing	Nonmetallic Minerals
327420	Gypsum Product Manufacturing	Manufacturing	Nonmetallic Minerals
327910	Abrasive Product Manufacturing	Manufacturing	Nonmetallic Minerals
327991	Cut Stone and Stone Product Manufacturing	Manufacturing	Nonmetallic Minerals
327992	Ground or Treated Mineral and Earth Manufacturing	Manufacturing	Nonmetallic Minerals
327993	Mineral Wool Manufacturing	Manufacturing	Nonmetallic Minerals
327999	All Other Miscellaneous Nonmetallic Mineral Product Manufacturing	Manufacturing	Nonmetallic Minerals
331111	Iron and Steel Mills	Manufacturing	Primary Metals
331112	Electrometallurgical Ferroalloy Product Manufacturing	Manufacturing	Primary Metals
331210	Iron and Steel Pipe and Tube Manufacturing from Purchased Steel	Manufacturing	Primary Metals
331221	Rolled Steel Shape Manufacturing	Manufacturing	Primary Metals
331222	Steel Wire Drawing	Manufacturing	Primary Metals
331311	Alumina Refining	Manufacturing	Primary Metals
331312	Primary Aluminum Production	Manufacturing	Primary Metals
331314	Secondary Smelting and Alloying of Aluminum	Manufacturing	Primary Metals
331315	Aluminum Sheet, Plate, and Foil Manufacturing	Manufacturing	Primary Metals
331316	Aluminum Extruded Product Manufacturing	Manufacturing	Primary Metals
331319	Other Aluminum Rolling and Drawing	Manufacturing	Primary Metals
331411	Primary Smelting and Refining of Copper	Manufacturing	Primary Metals
331419	Primary Smelting and Refining of Nonferrous Metal (exc Copper and Aluminum)	Manufacturing	Primary Metals
331421	Copper Rolling, Drawing, and Extruding	Manufacturing	Primary Metals
331422	Copper Wire (except Mechanical) Drawing	Manufacturing	Primary Metals
331423	Secondary Smelting, Refining, and Alloying of Copper	Manufacturing	Primary Metals
331491	Nonferrous Metal (except Copper and Aluminum) Rolling, Drawing, and Extruding	Manufacturing	Primary Metals
331492	Secondary Smelting, Refining, and Alloying of Nonferrous Metal (except Copper and Aluminum)	Manufacturing	Primary Metals
331511	Iron Foundries	Manufacturing	Primary Metals
331512	Steel Investment Foundries	Manufacturing	Primary Metals
331513	Steel Foundries (except Investment)	Manufacturing	Primary Metals
331521	Aluminum Die-Casting Foundries	Manufacturing	Primary Metals
331522	Nonferrous (except Aluminum) Die-Casting Foundries	Manufacturing	Primary Metals
331524	Aluminum Foundries (except Die-Casting)	Manufacturing	Primary Metals
331525	Copper Foundries (except Die-Casting)	Manufacturing	Primary Metals
331528	Other Nonferrous Foundries (except Die-Casting)	Manufacturing	Primary Metals
332111	Iron and Steel Forging	Manufacturing	Primary Metals
332112	Nonferrous Forging	Manufacturing	Primary Metals
332114	Custom Roll Forming	Manufacturing	Primary Metals
332115	Crown and Closure Manufacturing	Manufacturing	Primary Metals
332116	Metal Stamping	Manufacturing	Primary Metals
332117	Powder Metallurgy Part Manufacturing	Manufacturing	Primary Metals
332211	Cutlery and Flatware (except Precious) Manufacturing	Manufacturing	Fabricated Metals
332212	Hand and Edge Tool Manufacturing	Manufacturing	Fabricated Metals
332213	Saw Blade and Handsaw Manufacturing	Manufacturing	Fabricated Metals

**APPENDIX A
NAICS TO RPAS INDUSTRY LOOKUP**

NAICS	NAICS Title	RPAS Industry Type	RPAS Industry Subtype
332214	Kitchen Utensil, Pot, and Pan Manufacturing	Manufacturing	Fabricated Metals
332311	Prefabricated Metal Building and Component Manufacturing	Manufacturing	Fabricated Metals
332312	Fabricated Structural Metal Manufacturing	Manufacturing	Fabricated Metals
332313	Plate Work Manufacturing	Manufacturing	Fabricated Metals
332321	Metal Window and Door Manufacturing	Manufacturing	Fabricated Metals
332322	Sheet Metal Work Manufacturing	Manufacturing	Fabricated Metals
332323	Ornamental and Architectural Metal Work Manufacturing	Manufacturing	Fabricated Metals
332410	Power Boiler and Heat Exchanger Manufacturing	Manufacturing	Fabricated Metals
332420	Metal Tank (Heavy Gauge) Manufacturing	Manufacturing	Fabricated Metals
332431	Metal Can Manufacturing	Manufacturing	Fabricated Metals
332439	Other Metal Container Manufacturing	Manufacturing	Fabricated Metals
332510	Hardware Manufacturing	Manufacturing	Fabricated Metals
332611	Spring (Heavy Gauge) Manufacturing	Manufacturing	Fabricated Metals
332612	Spring (Light Gauge) Manufacturing	Manufacturing	Fabricated Metals
332618	Other Fabricated Wire Product Manufacturing	Manufacturing	Fabricated Metals
332710	Machine Shops	Manufacturing	Fabricated Metals
332721	Precision Turned Product Manufacturing	Manufacturing	Fabricated Metals
332722	Bolt, Nut, Screw, Rivet, and Washer Manufacturing	Manufacturing	Fabricated Metals
332811	Metal Heat Treating	Manufacturing	Fabricated Metals
332812	Metal Coating, Engraving (except Jewelry and Silverware), and Allied Services to Manufacturers	Manufacturing	Fabricated Metals
332813	Electroplating, Plating, Polishing, Anodizing, and Coloring	Manufacturing	Fabricated Metals
332911	Industrial Valve Manufacturing	Manufacturing	Fabricated Metals
332912	Fluid Power Valve and Hose Fitting Manufacturing	Manufacturing	Fabricated Metals
332913	Plumbing Fixture Fitting and Trim Manufacturing	Manufacturing	Fabricated Metals
332919	Other Metal Valve and Pipe Fitting Manufacturing	Manufacturing	Fabricated Metals
332991	Ball and Roller Bearing Manufacturing	Manufacturing	Fabricated Metals
332992	Small Arms Ammunition Manufacturing	Manufacturing	Fabricated Metals
332993	Ammunition (except Small Arms) Manufacturing	Manufacturing	Fabricated Metals
332994	Small Arms Manufacturing	Manufacturing	Fabricated Metals
332995	Other Ordnance and Accessories Manufacturing	Manufacturing	Fabricated Metals
332996	Fabricated Pipe and Pipe Fitting Manufacturing	Manufacturing	Fabricated Metals
332997	Industrial Pattern Manufacturing	Manufacturing	Fabricated Metals
332998	Enameled Iron and Metal Sanitary Ware Manufacturing	Manufacturing	Fabricated Metals
332999	All Other Miscellaneous Fabricated Metal Product Manufacturing	Manufacturing	Fabricated Metals
333111	Farm Machinery and Equipment Manufacturing	Manufacturing	Industrial Machinery
333112	Lawn and Garden Tractor and Home Lawn and Garden Equipment Manufacturing	Manufacturing	Industrial Machinery
333120	Construction Machinery Manufacturing	Manufacturing	Industrial Machinery
333131	Mining Machinery and Equipment Manufacturing	Manufacturing	Industrial Machinery
333132	Oil and Gas Field Machinery and Equipment Manufacturing	Manufacturing	Industrial Machinery
333210	Sawmill and Woodworking Machinery Manufacturing	Manufacturing	Industrial Machinery
333220	Plastics and Rubber Industry Machinery Manufacturing	Manufacturing	Industrial Machinery
333291	Paper Industry Machinery Manufacturing	Manufacturing	Industrial Machinery
333292	Textile Machinery Manufacturing	Manufacturing	Industrial Machinery
333293	Printing Machinery and Equipment Manufacturing	Manufacturing	Industrial Machinery
333294	Food Product Machinery Manufacturing	Manufacturing	Industrial Machinery
333295	Semiconductor Machinery Manufacturing	Manufacturing	Industrial Machinery
333298	All Other Industrial Machinery Manufacturing	Manufacturing	Industrial Machinery
333311	Automatic Vending Machine Manufacturing	Manufacturing	Industrial Machinery
333312	Commercial Laundry, Drycleaning, and Pressing Machine Manufacturing	Manufacturing	Industrial Machinery
333313	Office Machinery Manufacturing	Manufacturing	Industrial Machinery
333314	Optical Instrument and Lens Manufacturing	Manufacturing	Instruments
333315	Photographic and Photocopying Equipment Manufacturing	Manufacturing	Industrial Machinery
333319	Other Commercial and Service Industry Machinery Manufacturing	Manufacturing	Industrial Machinery
333411	Air Purification Equipment Manufacturing	Manufacturing	Industrial Machinery
333412	Industrial and Commercial Fan and Blower Manufacturing	Manufacturing	Industrial Machinery
333414	Heating Equipment (except Warm Air Furnaces) Manufacturing	Manufacturing	Industrial Machinery
333415	Air-Conditioning and Warm Air Heating Equipment and Commercial and Industrial Refrigeration Equipment Manufacturing	Manufacturing	Industrial Machinery
333511	Industrial Mold Manufacturing	Manufacturing	Industrial Machinery
333512	Machine Tool (Metal Cutting Types) Manufacturing	Manufacturing	Industrial Machinery
333513	Machine Tool (Metal Forming Types) Manufacturing	Manufacturing	Industrial Machinery
333514	Special Die and Tool, Die Set, Jig, and Fixture Manufacturing	Manufacturing	Industrial Machinery
333515	Cutting Tool and Machine Tool Accessory Manufacturing	Manufacturing	Industrial Machinery
333516	Rolling Mill Machinery and Equipment Manufacturing	Manufacturing	Industrial Machinery
333518	Other Metalworking Machinery Manufacturing	Manufacturing	Industrial Machinery
333611	Turbine and Turbine Generator Set Units Manufacturing	Manufacturing	Industrial Machinery
333612	Speed Changer, Industrial High-Speed Drive, and Gear Manufacturing	Manufacturing	Industrial Machinery
333613	Mechanical Power Transmission Equipment Manufacturing	Manufacturing	Industrial Machinery
333618	Other Engine Equipment Manufacturing	Manufacturing	Industrial Machinery
333911	Pump and Pumping Equipment Manufacturing	Manufacturing	Industrial Machinery

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NAICS TO RPAS INDUSTRY LOOKUP**

NAICS	NAICS Title	RPAS Industry Type	RPAS Industry Subtype
333912	Air and Gas Compressor Manufacturing	Manufacturing	Industrial Machinery
333913	Measuring and Dispensing Pump Manufacturing	Manufacturing	Industrial Machinery
333921	Elevator and Moving Stairway Manufacturing	Manufacturing	Industrial Machinery
333922	Conveyor and Conveying Equipment Manufacturing	Manufacturing	Industrial Machinery
333923	Overhead Traveling Crane, Hoist, and Monorail System Manufacturing	Manufacturing	Industrial Machinery
333924	Industrial Truck, Tractor, Trailer, and Stackers Manufacturing	Manufacturing	Industrial Machinery
333991	Power-Driven Handtool Manufacturing	Manufacturing	Industrial Machinery
333992	Welding and Soldering Equipment Manufacturing	Manufacturing	Industrial Machinery
333993	Packaging Machinery Manufacturing	Manufacturing	Industrial Machinery
333994	Industrial Process Furnace and Oven Manufacturing	Manufacturing	Industrial Machinery
333995	Fluid Power Cylinder and Actuator Manufacturing	Manufacturing	Industrial Machinery
333996	Fluid Power Pump and Motor Manufacturing	Manufacturing	Industrial Machinery
333997	Scale and Balance (except Laboratory) Manufacturing	Manufacturing	Industrial Machinery
333999	All Other Miscellaneous General Purpose Machinery Manufacturing	Manufacturing	Industrial Machinery
334111	Electronic Computer Manufacturing	Manufacturing	Computers and Electronics
334112	Computer Storage Device Manufacturing	Manufacturing	Computers and Electronics
334113	Computer Terminal Manufacturing	Manufacturing	Computers and Electronics
334119	Other Computer Peripheral Equipment Manufacturing	Manufacturing	Computers and Electronics
334210	Telephone Apparatus Manufacturing	Manufacturing	Communication Equipment
334220	Radio and Television Broadcasting and Wireless Communications Equipment	Manufacturing	Communication Equipment
334290	Other Communications Equipment Manufacturing	Manufacturing	Communication Equipment
334310	Audio and Video Equipment Manufacturing	Manufacturing	Communication Equipment
334411	Electron Tube Manufacturing	Manufacturing	Computers and Electronics
334412	Bare Printed Circuit Board Manufacturing	Manufacturing	Computers and Electronics
334413	Semiconductor and Related Device Manufacturing	Manufacturing	Computers and Electronics
334414	Electronic Capacitor Manufacturing	Manufacturing	Computers and Electronics
334415	Electronic Resistor Manufacturing	Manufacturing	Computers and Electronics
334416	Electronic Coil, Transformer, and Other Inductor Manufacturing	Manufacturing	Computers and Electronics
334417	Electronic Connector Manufacturing	Manufacturing	Computers and Electronics
334418	Printed Circuit Assembly (Electronic Assembly) Manufacturing	Manufacturing	Computers and Electronics
334419	Other Electronic Component Manufacturing	Manufacturing	Computers and Electronics
334510	Electromedical and Electrotherapeutic Apparatus Manufacturing	Manufacturing	Medical Equipment and Supplies
334511	Search, Detection, Navigation, Guidance, Aeronautical, and Nautical System and Instrument	Manufacturing	Instruments
334512	Automatic Environmental Control Manufacturing for Residential, Commercial, and Appliance Use	Manufacturing	Instruments
334513	Instruments and Related Products Manufacturing for Measuring, Displaying, and Controlling Industrial Process Variables	Manufacturing	Instruments
334514	Totalizing Fluid Meter and Counting Device Manufacturing	Manufacturing	Instruments
334515	Instrument Manufacturing for Measuring and Testing Electricity and Electrical Signals	Manufacturing	Instruments
334516	Analytical Laboratory Instrument Manufacturing	Manufacturing	Instruments
334517	Irradiation Apparatus Manufacturing	Manufacturing	Instruments
334518	Watch, Clock, and Part Manufacturing	Manufacturing	Instruments
334519	Other Measuring and Controlling Device Manufacturing	Manufacturing	Instruments
334611	Software Reproducing	Manufacturing	Media Recording and Reproduction
334612	Prerecorded Compact Disc (except Software), Tape, and Record Reproducing	Manufacturing	Media Recording and Reproduction
334613	Magnetic and Optical Recording Media Manufacturing	Manufacturing	Media Recording and Reproduction
335110	Electric Lamp Bulb and Part Manufacturing	Manufacturing	Electrical Equipment
335121	Residential Electric Lighting Fixture Manufacturing	Manufacturing	Electrical Equipment
335122	Commercial, Industrial, and Institutional Electric Lighting Fixture Manufacturing	Manufacturing	Electrical Equipment
335129	Other Lighting Equipment Manufacturing	Manufacturing	Electrical Equipment
335211	Electric Housewares and Household Fan Manufacturing	Manufacturing	Electrical Equipment
335212	Household Vacuum Cleaner Manufacturing	Manufacturing	Electrical Equipment
335221	Household Cooking Appliance Manufacturing	Manufacturing	Electrical Equipment
335222	Household Refrigerator and Home Freezer Manufacturing	Manufacturing	Electrical Equipment
335224	Household Laundry Equipment Manufacturing	Manufacturing	Electrical Equipment
335228	Other Major Household Appliance Manufacturing	Manufacturing	Electrical Equipment
335311	Power, Distribution, and Specialty Transformer Manufacturing	Manufacturing	Electrical Equipment
335312	Motor and Generator Manufacturing	Manufacturing	Electrical Equipment
335313	Switchgear and Switchboard Apparatus Manufacturing	Manufacturing	Electrical Equipment
335314	Relay and Industrial Control Manufacturing	Manufacturing	Electrical Equipment
335911	Storage Battery Manufacturing	Manufacturing	Electrical Equipment
335912	Primary Battery Manufacturing	Manufacturing	Electrical Equipment
335921	Fiber Optic Cable Manufacturing	Manufacturing	Electrical Equipment
335929	Other Communication and Energy Wire Manufacturing	Manufacturing	Electrical Equipment
335931	Current-Carrying Wiring Device Manufacturing	Manufacturing	Electrical Equipment
335932	Noncurrent-Carrying Wiring Device Manufacturing	Manufacturing	Electrical Equipment
335991	Carbon and Graphite Product Manufacturing	Manufacturing	Electrical Equipment
335999	All Other Miscellaneous Electrical Equipment and Component Manufacturing	Manufacturing	Electrical Equipment
336111	Automobile Manufacturing	Manufacturing	Transportation Equipment
336112	Light Truck and Utility Vehicle Manufacturing	Manufacturing	Transportation Equipment

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NAICS TO RPAS INDUSTRY LOOKUP**

NAICS	NAICS Title	RPAS Industry Type	RPAS Industry Subtype
336120	Heavy Duty Truck Manufacturing	Manufacturing	Transportation Equipment
336211	Motor Vehicle Body Manufacturing	Manufacturing	Transportation Equipment
336212	Truck Trailer Manufacturing	Manufacturing	Transportation Equipment
336213	Motor Home Manufacturing	Manufacturing	Transportation Equipment
336214	Travel Trailer and Camper Manufacturing	Manufacturing	Transportation Equipment
336311	Carburetor, Piston, Piston Ring, and Valve Manufacturing	Manufacturing	Transportation Equipment
336312	Gasoline Engine and Engine Parts Manufacturing	Manufacturing	Transportation Equipment
336321	Vehicular Lighting Equipment Manufacturing	Manufacturing	Transportation Equipment
336322	Other Motor Vehicle Electrical and Electronic Equipment Manufacturing	Manufacturing	Transportation Equipment
336330	Motor Vehicle Steering and Suspension Components (except Spring)	Manufacturing	Transportation Equipment
336340	Motor Vehicle Brake System Manufacturing	Manufacturing	Transportation Equipment
336350	Motor Vehicle Transmission and Power Train Parts Manufacturing	Manufacturing	Transportation Equipment
336360	Motor Vehicle Seating and Interior Trim Manufacturing	Manufacturing	Transportation Equipment
336370	Motor Vehicle Metal Stamping	Manufacturing	Transportation Equipment
336391	Motor Vehicle Air-Conditioning Manufacturing	Manufacturing	Transportation Equipment
336399	All Other Motor Vehicle Parts Manufacturing	Manufacturing	Transportation Equipment
336411	Aircraft Manufacturing	Manufacturing	Transportation Equipment
336412	Aircraft Engine and Engine Parts Manufacturing	Manufacturing	Transportation Equipment
336413	Other Aircraft Parts and Auxiliary Equipment Manufacturing	Manufacturing	Transportation Equipment
336414	Guided Missile and Space Vehicle Manufacturing	Manufacturing	Transportation Equipment
336415	Guided Missile and Space Vehicle Propulsion Unit and Propulsion Unit Parts	Manufacturing	Transportation Equipment
336419	Other Guided Missile and Space Vehicle Parts and Auxiliary Equipment	Manufacturing	Transportation Equipment
336510	Railroad Rolling Stock Manufacturing	Manufacturing	Transportation Equipment
336611	Ship Building and Repairing	Manufacturing	Transportation Equipment
336612	Boat Building	Manufacturing	Transportation Equipment
336991	Motorcycle, Bicycle, and Parts Manufacturing	Manufacturing	Transportation Equipment
336992	Military Armored Vehicle, Tank, and Tank Component Manufacturing	Manufacturing	Transportation Equipment
336999	All Other Transportation Equipment Manufacturing	Manufacturing	Transportation Equipment
337110	Wood Kitchen Cabinet and Countertop Manufacturing	Manufacturing	Furniture and Fixtures
337121	Upholstered Household Furniture Manufacturing	Manufacturing	Furniture and Fixtures
337122	Nonupholstered Wood Household Furniture Manufacturing	Manufacturing	Furniture and Fixtures
337124	Metal Household Furniture Manufacturing	Manufacturing	Furniture and Fixtures
337125	Household Furniture (except Wood and Metal) Manufacturing	Manufacturing	Furniture and Fixtures
337127	Institutional Furniture Manufacturing	Manufacturing	Furniture and Fixtures
337129	Wood Television, Radio, and Sewing Machine Cabinet Manufacturing	Manufacturing	Furniture and Fixtures
337211	Wood Office Furniture Manufacturing	Manufacturing	Furniture and Fixtures
337212	Custom Architectural Woodwork and Millwork Manufacturing	Manufacturing	Furniture and Fixtures
337214	Office Furniture (except Wood) Manufacturing	Manufacturing	Furniture and Fixtures
337215	Showcase, Partition, Shelving, and Locker Manufacturing	Manufacturing	Furniture and Fixtures
337910	Mattress Manufacturing	Manufacturing	Furniture and Fixtures
337920	Blind and Shade Manufacturing	Manufacturing	Furniture and Fixtures
339112	Surgical and Medical Instrument Manufacturing	Manufacturing	Medical Equipment and Supplies
339113	Surgical Appliance and Supplies Manufacturing	Manufacturing	Medical Equipment and Supplies
339114	Dental Equipment and Supplies Manufacturing	Manufacturing	Medical Equipment and Supplies
339115	Ophthalmic Goods Manufacturing	Manufacturing	Medical Equipment and Supplies
339116	Dental Laboratories	Manufacturing	Medical Equipment and Supplies
339911	Jewelry (except Costume) Manufacturing	Manufacturing	Misc Manufacturing
339912	Silverware and Hollowware Manufacturing	Manufacturing	Misc Manufacturing
339913	Jewelers' Material and Lapidary Work Manufacturing	Manufacturing	Misc Manufacturing
339914	Costume Jewelry and Novelty Manufacturing	Manufacturing	Misc Manufacturing
339920	Sporting and Athletic Goods Manufacturing	Manufacturing	Misc Manufacturing
339931	Doll and Stuffed Toy Manufacturing	Manufacturing	Misc Manufacturing
339932	Game, Toy, and Children's Vehicle Manufacturing	Manufacturing	Misc Manufacturing
339941	Pen and Mechanical Pencil Manufacturing	Manufacturing	Misc Manufacturing
339942	Lead Pencil and Art Good Manufacturing	Manufacturing	Misc Manufacturing
339943	Marking Device Manufacturing	Manufacturing	Misc Manufacturing
339944	Carbon Paper and Inked Ribbon Manufacturing	Manufacturing	Misc Manufacturing
339950	Sign Manufacturing	Manufacturing	Misc Manufacturing
339991	Gasket, Packing, and Sealing Device Manufacturing	Manufacturing	Misc Manufacturing
339992	Musical Instrument Manufacturing	Manufacturing	Misc Manufacturing
339993	Fastener, Button, Needle, and Pin Manufacturing	Manufacturing	Misc Manufacturing
339994	Broom, Brush, and Mop Manufacturing	Manufacturing	Misc Manufacturing
339995	Burial Casket Manufacturing	Manufacturing	Misc Manufacturing
339999	All Other Miscellaneous Manufacturing	Manufacturing	Misc Manufacturing
423110	Automobile and Other Motor Vehicle Merchant Wholesalers	Wholesale Trade	Wholesale Trade
423120	Motor Vehicle Supplies and New Parts Merchant Wholesalers	Wholesale Trade	Wholesale Trade
423130	Tire and Tube Merchant Wholesalers	Wholesale Trade	Wholesale Trade
423140	Motor Vehicle Parts (Used) Merchant Wholesalers	Wholesale Trade	Wholesale Trade
423210	Furniture Merchant Wholesalers	Wholesale Trade	Wholesale Trade
423220	Home Furnishing Merchant Wholesalers	Wholesale Trade	Wholesale Trade
423310	Lumber, Plywood, Millwork, and Wood Panel Merchant Wholesalers	Wholesale Trade	Wholesale Trade

**APPENDIX A
NAICS TO RPAS INDUSTRY LOOKUP**

NAICS	NAICS Title	RPAS Industry Type	RPAS Industry Subtype
423320	Brick, Stone, and Related Construction Material Merchant Wholesalers	Wholesale Trade	Wholesale Trade
423330	Roofing, Siding, and Insulation Material Merchant Wholesalers	Wholesale Trade	Wholesale Trade
423390	Other Construction Material Merchant Wholesalers	Wholesale Trade	Wholesale Trade
423410	Photographic Equipment and Supplies Merchant Wholesalers	Wholesale Trade	Wholesale Trade
423420	Office Equipment Merchant Wholesalers	Wholesale Trade	Wholesale Trade
423430	Computer and Computer Peripheral Equipment and Software Wholesalers	Wholesale Trade	Wholesale Trade
423440	Other Commercial Equipment Merchant Wholesalers	Wholesale Trade	Wholesale Trade
423450	Medical, Dental, and Hospital Equipment and Supplies Merchant Wholesalers	Wholesale Trade	Wholesale Trade
423460	Ophthalmic Goods Merchant Wholesalers	Wholesale Trade	Wholesale Trade
423490	Other Professional Equipment and Supplies Merchant Wholesalers	Wholesale Trade	Wholesale Trade
423510	Metal Service Centers and Other Metal Merchant Wholesalers	Wholesale Trade	Wholesale Trade
423520	Coal and Other Mineral and Ore Merchant Wholesalers	Wholesale Trade	Wholesale Trade
423610	Electrical Apparatus and Equipment, Wiring Supplies, and Related Equipment Wholesale Trade	Wholesale Trade	Wholesale Trade
423620	Electrical and Electronic Appliance, Television, and Radio Set Wholesalers	Wholesale Trade	Wholesale Trade
423690	Other Electronic Parts and Equipment Merchant Wholesalers	Wholesale Trade	Wholesale Trade
423710	Hardware Merchant Wholesalers	Wholesale Trade	Wholesale Trade
423720	Plumbing and Heating Equipment and Supplies (Hydronics) Wholesalers	Wholesale Trade	Wholesale Trade
423730	Warm Air Heating and Air-Conditioning Equipment and Supplies Wholesalers	Wholesale Trade	Wholesale Trade
423740	Refrigeration Equipment and Supplies Merchant Wholesalers	Wholesale Trade	Wholesale Trade
423810	Construction and Mining (except Oil Well) Machinery and Equipment Wholesalers	Wholesale Trade	Wholesale Trade
423820	Farm and Garden Machinery and Equipment Merchant Wholesalers	Wholesale Trade	Wholesale Trade
423830	Industrial Machinery and Equipment Merchant Wholesalers	Wholesale Trade	Wholesale Trade
423840	Industrial Supplies Merchant Wholesalers	Wholesale Trade	Wholesale Trade
423850	Service Establishment Equipment and Supplies Merchant Wholesalers	Wholesale Trade	Wholesale Trade
423860	Transportation Equipment and Supplies (except Motor Vehicle) Wholesalers	Wholesale Trade	Wholesale Trade
423910	Sporting and Recreational Goods and Supplies Merchant Wholesalers	Wholesale Trade	Wholesale Trade
423920	Toy and Hobby Goods and Supplies Merchant Wholesalers	Wholesale Trade	Wholesale Trade
423930	Recyclable Material Merchant Wholesalers	Wholesale Trade	Wholesale Trade
423940	Jewelry, Watch, Precious Stone, and Precious Metal Merchant Wholesalers	Wholesale Trade	Wholesale Trade
423990	Other Miscellaneous Durable Goods Merchant Wholesalers	Wholesale Trade	Wholesale Trade
424110	Printing and Writing Paper Merchant Wholesalers	Wholesale Trade	Wholesale Trade
424120	Stationery and Office Supplies Merchant Wholesalers	Wholesale Trade	Wholesale Trade
424130	Industrial and Personal Service Paper Merchant Wholesalers	Wholesale Trade	Wholesale Trade
424210	Drugs and Druggists' Sundries Merchant Wholesalers	Wholesale Trade	Wholesale Trade
424310	Piece Goods, Notions, and Other Dry Goods Merchant Wholesalers	Wholesale Trade	Wholesale Trade
424320	Men's and Boys' Clothing and Furnishings Merchant Wholesalers	Wholesale Trade	Wholesale Trade
424330	Women's, Children's, and Infants' Clothing and Accessories Wholesalers	Wholesale Trade	Wholesale Trade
424340	Footwear Merchant Wholesalers	Wholesale Trade	Wholesale Trade
424410	General Line Grocery Merchant Wholesalers	Wholesale Trade	Wholesale Trade
424420	Packaged Frozen Food Merchant Wholesalers	Wholesale Trade	Wholesale Trade
424430	Dairy Product (except Dried or Canned) Merchant Wholesalers	Wholesale Trade	Wholesale Trade
424440	Poultry and Poultry Product Merchant Wholesalers	Wholesale Trade	Wholesale Trade
424450	Confectionery Merchant Wholesalers	Wholesale Trade	Wholesale Trade
424460	Fish and Seafood Merchant Wholesalers	Wholesale Trade	Wholesale Trade
424470	Meat and Meat Product Merchant Wholesalers	Wholesale Trade	Wholesale Trade
424480	Fresh Fruit and Vegetable Merchant Wholesalers	Wholesale Trade	Wholesale Trade
424490	Other Grocery and Related Products Merchant Wholesalers	Wholesale Trade	Wholesale Trade
424510	Grain and Field Bean Merchant Wholesalers	Wholesale Trade	Wholesale Trade
424520	Livestock Merchant Wholesalers	Wholesale Trade	Wholesale Trade
424590	Other Farm Product Raw Material Merchant Wholesalers	Wholesale Trade	Wholesale Trade
424610	Plastics Materials and Basic Forms and Shapes Merchant Wholesalers	Wholesale Trade	Wholesale Trade
424690	Other Chemical and Allied Products Merchant Wholesalers	Wholesale Trade	Wholesale Trade
424710	Petroleum Bulk Stations and Terminals	Wholesale Trade	Wholesale Trade
424720	Petroleum and Petroleum Products Wholesalers (exc Bulk Stations & Terminals)	Wholesale Trade	Wholesale Trade
424810	Beer and Ale Merchant Wholesalers	Wholesale Trade	Wholesale Trade
424820	Wine and Distilled Alcoholic Beverage Merchant Wholesalers	Wholesale Trade	Wholesale Trade
424910	Farm Supplies Merchant Wholesalers	Wholesale Trade	Wholesale Trade
424920	Book, Periodical, and Newspaper Merchant Wholesalers	Wholesale Trade	Wholesale Trade
424930	Flower, Nursery Stock, and Florists' Supplies Merchant Wholesalers	Wholesale Trade	Wholesale Trade
424940	Tobacco and Tobacco Product Merchant Wholesalers	Wholesale Trade	Wholesale Trade
424950	Paint, Varnish, and Supplies Merchant Wholesalers	Wholesale Trade	Wholesale Trade
424990	Other Miscellaneous Nondurable Goods Merchant Wholesalers	Wholesale Trade	Wholesale Trade
425110	Business to Business Electronic Markets	Wholesale Trade	Wholesale Trade
425120	Wholesale Trade Agents and Brokers	Wholesale Trade	Wholesale Trade
441110	New Car Dealers	Retail Trade	Motor Vehicle and Parts Dealers
441120	Used Car Dealers	Retail Trade	Motor Vehicle and Parts Dealers
441210	Recreational Vehicle Dealers	Retail Trade	Motor Vehicle and Parts Dealers
441221	Motorcycle Dealers	Retail Trade	Motor Vehicle and Parts Dealers
441222	Boat Dealers	Retail Trade	Motor Vehicle and Parts Dealers
441229	All Other Motor Vehicle Dealers	Retail Trade	Motor Vehicle and Parts Dealers
441310	Automotive Parts and Accessories Stores	Retail Trade	Motor Vehicle and Parts Dealers

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NAICS	NAICS Title	RPAS Industry Type	RPAS Industry Subtype
441320	Tire Dealers	Retail Trade	Motor Vehicle and Parts Dealers
442110	Furniture Stores	Retail Trade	Furniture and Home Furnishings Stores
442210	Floor Covering Stores	Retail Trade	Furniture and Home Furnishings Stores
442291	Window Treatment Stores	Retail Trade	Furniture and Home Furnishings Stores
442299	All Other Home Furnishings Stores	Retail Trade	Furniture and Home Furnishings Stores
443111	Household Appliance Stores	Retail Trade	Electronics and Appliance Stores
443112	Radio, Television, and Other Electronics Stores	Retail Trade	Electronics and Appliance Stores
443120	Computer and Software Stores	Retail Trade	Electronics and Appliance Stores
443130	Camera and Photographic Supplies Stores	Retail Trade	Electronics and Appliance Stores
444110	Home Centers	Retail Trade	Building Materials and Garden Supply
444120	Paint and Wallpaper Stores	Retail Trade	Building Materials and Garden Supply
444130	Hardware Stores	Retail Trade	Building Materials and Garden Supply
444190	Other Building Material Dealers	Retail Trade	Building Materials and Garden Supply
444210	Outdoor Power Equipment Stores	Retail Trade	Building Materials and Garden Supply
444220	Nursery, Garden Center, and Farm Supply Stores	Retail Trade	Building Materials and Garden Supply
445110	Supermarkets and Other Grocery (except Convenience) Stores	Retail Trade	Food and Beverage Stores
445120	Convenience Stores	Retail Trade	Food and Beverage Stores
445210	Meat Markets	Retail Trade	Food and Beverage Stores
445220	Fish and Seafood Markets	Retail Trade	Food and Beverage Stores
445230	Fruit and Vegetable Markets	Retail Trade	Food and Beverage Stores
445291	Baked Goods Stores	Retail Trade	Food and Beverage Stores
445292	Confectionery and Nut Stores	Retail Trade	Food and Beverage Stores
445299	All Other Specialty Food Stores	Retail Trade	Food and Beverage Stores
445310	Beer, Wine, and Liquor Stores	Retail Trade	Food and Beverage Stores
446110	Pharmacies and Drug Stores	Retail Trade	Health and Personal Care Stores
446120	Cosmetics, Beauty Supplies, and Perfume Stores	Retail Trade	Health and Personal Care Stores
446130	Optical Goods Stores	Retail Trade	Health and Personal Care Stores
446191	Food (Health) Supplement Stores	Retail Trade	Health and Personal Care Stores
446199	All Other Health and Personal Care Stores	Retail Trade	Health and Personal Care Stores
447110	Gasoline Stations with Convenience Stores	Retail Trade	Gasoline Stations
447190	Other Gasoline Stations	Retail Trade	Gasoline Stations
448110	Men's Clothing Stores	Retail Trade	Clothing and Accessory Stores
448120	Women's Clothing Stores	Retail Trade	Clothing and Accessory Stores
448130	Children's and Infants' Clothing Stores	Retail Trade	Clothing and Accessory Stores
448140	Family Clothing Stores	Retail Trade	Clothing and Accessory Stores
448150	Clothing Accessories Stores	Retail Trade	Clothing and Accessory Stores
448190	Other Clothing Stores	Retail Trade	Clothing and Accessory Stores
448210	Shoe Stores	Retail Trade	Clothing and Accessory Stores
448310	Jewelry Stores	Retail Trade	Clothing and Accessory Stores
448320	Luggage and Leather Goods Stores	Retail Trade	Clothing and Accessory Stores
451110	Sporting Goods Stores	Retail Trade	Sporting Goods, Hobby, Books, Music
451120	Hobby, Toy, and Game Stores	Retail Trade	Sporting Goods, Hobby, Books, Music
451130	Sewing, Needlework, and Piece Goods Stores	Retail Trade	Sporting Goods, Hobby, Books, Music
451140	Musical Instrument and Supplies Stores	Retail Trade	Sporting Goods, Hobby, Books, Music
451211	Book Stores	Retail Trade	Sporting Goods, Hobby, Books, Music
451212	News Dealers and Newsstands	Retail Trade	Sporting Goods, Hobby, Books, Music
451220	Prerecorded Tape, Compact Disc, and Record Stores	Retail Trade	Sporting Goods, Hobby, Books, Music
452111	Department Stores (except Discount Department Stores)	Retail Trade	General Merchandise Stores
452112	Discount Department Stores	Retail Trade	General Merchandise Stores
452910	Warehouse Clubs and Supercenters	Retail Trade	General Merchandise Stores
452990	All Other General Merchandise Stores	Retail Trade	General Merchandise Stores
453110	Florists	Retail Trade	Miscellaneous Store Retailers
453210	Office Supplies and Stationery Stores	Retail Trade	Miscellaneous Store Retailers
453220	Gift, Novelty, and Souvenir Stores	Retail Trade	Miscellaneous Store Retailers
453310	Used Merchandise Stores	Retail Trade	Miscellaneous Store Retailers
453910	Pet and Pet Supplies Stores	Retail Trade	Miscellaneous Store Retailers
453920	Art Dealers	Retail Trade	Miscellaneous Store Retailers
453930	Manufactured (Mobile) Home Dealers	Retail Trade	Miscellaneous Store Retailers
453991	Tobacco Stores	Retail Trade	Miscellaneous Store Retailers
453998	All Other Miscellaneous Store Retailers (except Tobacco Stores)	Retail Trade	Miscellaneous Store Retailers
454111	Electronic Shopping	Retail Trade	Nonstore Retailers
454112	Electronic Auctions	Retail Trade	Nonstore Retailers
454113	Mail-Order Houses	Retail Trade	Nonstore Retailers
454210	Vending Machine Operators	Retail Trade	Nonstore Retailers
454311	Heating Oil Dealers	Retail Trade	Nonstore Retailers
454312	Liquefied Petroleum Gas (Bottled Gas) Dealers	Retail Trade	Nonstore Retailers
454319	Other Fuel Dealers	Retail Trade	Nonstore Retailers
454390	Other Direct Selling Establishments	Retail Trade	Nonstore Retailers
481111	Scheduled Passenger Air Transportation	Transp., Warehousing & Utilities	Transportation Services
481112	Scheduled Freight Air Transportation	Transp., Warehousing & Utilities	Transportation Services
481211	Nonscheduled Chartered Passenger Air Transportation	Transp., Warehousing & Utilities	Transportation Services

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NAICS	NAICS Title	RPAS Industry Type	RPAS Industry Subtype
481212	Nonscheduled Chartered Freight Air Transportation	Transp., Warehousing & Utilities	Transportation Services
481219	Other Nonscheduled Air Transportation	Transp., Warehousing & Utilities	Transportation Services
482111	Line-Haul Railroads	Transp., Warehousing & Utilities	Transportation Services
482112	Short Line Railroads	Transp., Warehousing & Utilities	Transportation Services
483111	Deep Sea Freight Transportation	Transp., Warehousing & Utilities	Transportation Services
483112	Deep Sea Passenger Transportation	Transp., Warehousing & Utilities	Transportation Services
483113	Coastal and Great Lakes Freight Transportation	Transp., Warehousing & Utilities	Transportation Services
483114	Coastal and Great Lakes Passenger Transportation	Transp., Warehousing & Utilities	Transportation Services
483211	Inland Water Freight Transportation	Transp., Warehousing & Utilities	Transportation Services
483212	Inland Water Passenger Transportation	Transp., Warehousing & Utilities	Transportation Services
484110	General Freight Trucking, Local	Transp., Warehousing & Utilities	Transportation Services
484121	General Freight Trucking, Long-Distance, Truckload	Transp., Warehousing & Utilities	Transportation Services
484122	General Freight Trucking, Long-Distance, Less Than Truckload	Transp., Warehousing & Utilities	Transportation Services
484210	Used Household and Office Goods Moving	Transp., Warehousing & Utilities	Transportation Services
484220	Specialized Freight (except Used Goods) Trucking, Local	Transp., Warehousing & Utilities	Transportation Services
484230	Specialized Freight (except Used Goods) Trucking, Long-Distance	Transp., Warehousing & Utilities	Transportation Services
485111	Mixed Mode Transit Systems	Transp., Warehousing & Utilities	Transportation Services
485112	Commuter Rail Systems	Transp., Warehousing & Utilities	Transportation Services
485113	Bus and Other Motor Vehicle Transit Systems	Transp., Warehousing & Utilities	Transportation Services
485119	Other Urban Transit Systems	Transp., Warehousing & Utilities	Transportation Services
485210	Interurban and Rural Bus Transportation	Transp., Warehousing & Utilities	Transportation Services
485310	Taxi Service	Transp., Warehousing & Utilities	Transportation Services
485320	Limousine Service	Transp., Warehousing & Utilities	Transportation Services
485410	School and Employee Bus Transportation	Transp., Warehousing & Utilities	Transportation Services
485510	Charter Bus Industry	Transp., Warehousing & Utilities	Transportation Services
485991	Special Needs Transportation	Transp., Warehousing & Utilities	Transportation Services
485999	All Other Transit and Ground Passenger Transportation	Transp., Warehousing & Utilities	Transportation Services
486110	Pipeline Transportation of Crude Oil	Transp., Warehousing & Utilities	Transportation Services
486210	Pipeline Transportation of Natural Gas	Transp., Warehousing & Utilities	Transportation Services
486910	Pipeline Transportation of Refined Petroleum Products	Transp., Warehousing & Utilities	Transportation Services
486990	All Other Pipeline Transportation	Transp., Warehousing & Utilities	Transportation Services
487110	Scenic and Sightseeing Transportation, Land	Transp., Warehousing & Utilities	Transportation Services
487210	Scenic and Sightseeing Transportation, Water	Transp., Warehousing & Utilities	Transportation Services
487990	Scenic and Sightseeing Transportation, Other	Transp., Warehousing & Utilities	Transportation Services
488111	Air Traffic Control	Transp., Warehousing & Utilities	Transportation Services
488119	Other Airport Operations	Transp., Warehousing & Utilities	Transportation Services
488190	Other Support Activities for Air Transportation	Transp., Warehousing & Utilities	Transportation Services
488210	Support Activities for Rail Transportation	Transp., Warehousing & Utilities	Transportation Services
488310	Port and Harbor Operations	Transp., Warehousing & Utilities	Transportation Services
488320	Marine Cargo Handling	Transp., Warehousing & Utilities	Transportation Services
488330	Navigational Services to Shipping	Transp., Warehousing & Utilities	Transportation Services
488390	Other Support Activities for Water Transportation	Transp., Warehousing & Utilities	Transportation Services
488410	Motor Vehicle Towing	Transp., Warehousing & Utilities	Transportation Services
488490	Other Support Activities for Road Transportation	Transp., Warehousing & Utilities	Transportation Services
488510	Freight Transportation Arrangement	Transp., Warehousing & Utilities	Transportation Services
488991	Packing and Crating	Transp., Warehousing & Utilities	Transportation Services
488999	All Other Support Activities for Transportation	Transp., Warehousing & Utilities	Transportation Services
491110	Postal Service	Transp., Warehousing & Utilities	Transportation Services
492110	Couriers	Transp., Warehousing & Utilities	Transportation Services
492210	Local Messengers and Local Delivery	Transp., Warehousing & Utilities	Transportation Services
493110	General Warehousing and Storage	Transp., Warehousing & Utilities	Warehousing and Storage
493120	Refrigerated Warehousing and Storage	Transp., Warehousing & Utilities	Warehousing and Storage
493130	Farm Product Warehousing and Storage	Transp., Warehousing & Utilities	Warehousing and Storage
493190	Other Warehousing and Storage	Transp., Warehousing & Utilities	Warehousing and Storage
511110	Newspaper Publishers	Information	Publishing
511120	Periodical Publishers	Information	Publishing
511130	Book Publishers	Information	Publishing
511140	Directory and Mailing List Publishers	Information	Publishing
511191	Greeting Card Publishers	Information	Publishing
511199	All Other Publishers	Information	Publishing
511210	Software Publishers	Information	Publishing
512110	Motion Picture and Video Production	Information	Broadcasting and Media Production
512120	Motion Picture and Video Distribution	Information	Broadcasting and Media Production
512131	Motion Picture Theaters (except Drive-Ins)	Information	Broadcasting and Media Production
512132	Drive-In Motion Picture Theaters	Information	Broadcasting and Media Production
512191	Teleproduction and Other Postproduction Services	Information	Broadcasting and Media Production
512199	Other Motion Picture and Video Industries	Information	Broadcasting and Media Production
512210	Record Production	Information	Broadcasting and Media Production
512220	Integrated Record Production/Distribution	Information	Broadcasting and Media Production
512230	Music Publishers	Information	Broadcasting and Media Production
512240	Sound Recording Studios	Information	Broadcasting and Media Production

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NAICS	NAICS Title	RPAS Industry Type	RPAS Industry Subtype
512290	Other Sound Recording Industries	Information	Broadcasting and Media Production
515111	Radio Networks	Information	Broadcasting and Media Production
515112	Radio Stations	Information	Broadcasting and Media Production
515120	Television Broadcasting	Information	Broadcasting and Media Production
515210	Cable and Other Subscription Programming	Information	Broadcasting and Media Production
517110	Wired Telecommunications Carriers	Information	Telecommunications
517210	Wireless Telecommunications Carriers (except Satellite)	Information	Telecommunications
517410	Satellite Telecommunications	Information	Telecommunications
517911	Telecommunications Resellers	Information	Telecommunications
517919	All Other Telecommunications	Information	Telecommunications
518210	Data Processing, Hosting, and Related Services	Information	Information Svcs and Data Processing
519110	News Syndicates	Information	Information Svcs and Data Processing
519120	Libraries and Archives	Information	Information Svcs and Data Processing
519130	Internet Publishing and Broadcasting and Web Search Portals	Information	Information Svcs and Data Processing
519190	All Other Information Services	Information	Information Svcs and Data Processing
521110	Monetary Authorities - Central Bank	Finance, Insurance & Real Estate	Finance and Insurance
522110	Commercial Banking	Finance, Insurance & Real Estate	Finance and Insurance
522120	Savings Institutions	Finance, Insurance & Real Estate	Finance and Insurance
522130	Credit Unions	Finance, Insurance & Real Estate	Finance and Insurance
522190	Other Depository Credit Intermediation	Finance, Insurance & Real Estate	Finance and Insurance
522210	Credit Card Issuing	Finance, Insurance & Real Estate	Finance and Insurance
522220	Sales Financing	Finance, Insurance & Real Estate	Finance and Insurance
522291	Consumer Lending	Finance, Insurance & Real Estate	Finance and Insurance
522292	Real Estate Credit	Finance, Insurance & Real Estate	Finance and Insurance
522293	International Trade Financing	Finance, Insurance & Real Estate	Finance and Insurance
522294	Secondary Market Financing	Finance, Insurance & Real Estate	Finance and Insurance
522298	All Other Nondepository Credit Intermediation	Finance, Insurance & Real Estate	Finance and Insurance
522310	Mortgage and Nonmortgage Loan Brokers	Finance, Insurance & Real Estate	Finance and Insurance
522320	Financial Transactions Processing, Reserve, and Clearinghouse Activities	Finance, Insurance & Real Estate	Finance and Insurance
522390	Other Activities Related to Credit Intermediation	Finance, Insurance & Real Estate	Finance and Insurance
523110	Investment Banking and Securities Dealing	Finance, Insurance & Real Estate	Finance and Insurance
523120	Securities Brokerage	Finance, Insurance & Real Estate	Finance and Insurance
523130	Commodity Contracts Dealing	Finance, Insurance & Real Estate	Finance and Insurance
523140	Commodity Contracts Brokerage	Finance, Insurance & Real Estate	Finance and Insurance
523210	Securities and Commodity Exchanges	Finance, Insurance & Real Estate	Finance and Insurance
523910	Miscellaneous Intermediation	Finance, Insurance & Real Estate	Finance and Insurance
523920	Portfolio Management	Finance, Insurance & Real Estate	Finance and Insurance
523930	Investment Advice	Finance, Insurance & Real Estate	Finance and Insurance
523991	Trust, Fiduciary, and Custody Activities	Finance, Insurance & Real Estate	Finance and Insurance
523999	Miscellaneous Financial Investment Activities	Finance, Insurance & Real Estate	Finance and Insurance
524113	Direct Life Insurance Carriers	Finance, Insurance & Real Estate	Finance and Insurance
524114	Direct Health and Medical Insurance Carriers	Finance, Insurance & Real Estate	Finance and Insurance
524126	Direct Property and Casualty Insurance Carriers	Finance, Insurance & Real Estate	Finance and Insurance
524127	Direct Title Insurance Carriers	Finance, Insurance & Real Estate	Finance and Insurance
524128	Other Direct Insurance (except Life, Health, and Medical) Carriers	Finance, Insurance & Real Estate	Finance and Insurance
524130	Reinsurance Carriers	Finance, Insurance & Real Estate	Finance and Insurance
524210	Insurance Agencies and Brokerages	Finance, Insurance & Real Estate	Finance and Insurance
524291	Claims Adjusting	Finance, Insurance & Real Estate	Finance and Insurance
524292	Third Party Administration of Insurance and Pension Funds	Finance, Insurance & Real Estate	Finance and Insurance
524298	All Other Insurance Related Activities	Finance, Insurance & Real Estate	Finance and Insurance
525110	Pension Funds	Finance, Insurance & Real Estate	Finance and Insurance
525120	Health and Welfare Funds	Finance, Insurance & Real Estate	Finance and Insurance
525190	Other Insurance Funds	Finance, Insurance & Real Estate	Finance and Insurance
525910	Open-End Investment Funds	Finance, Insurance & Real Estate	Finance and Insurance
525920	Trusts, Estates, and Agency Accounts	Finance, Insurance & Real Estate	Finance and Insurance
525990	Other Financial Vehicles	Finance, Insurance & Real Estate	Finance and Insurance
531110	Lessors of Residential Buildings and Dwellings	Finance, Insurance & Real Estate	Real Estate
531120	Lessors of Nonresidential Buildings (except Miniwarehouses)	Finance, Insurance & Real Estate	Real Estate
531130	Lessors of Miniwarehouses and Self-Storage Units	Finance, Insurance & Real Estate	Real Estate
531190	Lessors of Other Real Estate Property	Finance, Insurance & Real Estate	Real Estate
531210	Offices of Real Estate Agents and Brokers	Finance, Insurance & Real Estate	Real Estate
531311	Residential Property Managers	Finance, Insurance & Real Estate	Real Estate
531312	Nonresidential Property Managers	Finance, Insurance & Real Estate	Real Estate
531320	Offices of Real Estate Appraisers	Finance, Insurance & Real Estate	Real Estate
531390	Other Activities Related to Real Estate	Finance, Insurance & Real Estate	Real Estate
532111	Passenger Car Rental	Services	Equipment Rental and Repair
532112	Passenger Car Leasing	Services	Equipment Rental and Repair
532120	Truck, Utility Trailer, and RV (Recreational Vehicle) Rental and Leasing	Services	Equipment Rental and Repair
532210	Consumer Electronics and Appliances Rental	Services	Personal Services
532220	Formal Wear and Costume Rental	Services	Personal Services
532230	Video Tape and Disc Rental	Services	Personal Services

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NAICS	NAICS Title	RPAS Industry Type	RPAS Industry Subtype
532291	Home Health Equipment Rental	Services	Personal Services
532292	Recreational Goods Rental	Services	Personal Services
532299	All Other Consumer Goods Rental	Services	Personal Services
532310	General Rental Centers	Services	Personal Services
532411	Commercial Air, Rail, and Water Transportation Equipment Rental and Leasing	Services	Equipment Rental and Repair
532412	Construction, Mining, and Forestry Machinery and Equipment Rental and Leasing	Services	Equipment Rental and Repair
532420	Office Machinery and Equipment Rental and Leasing	Services	Equipment Rental and Repair
532490	Other Commercial and Industrial Machinery and Equipment Rental and Leasing	Services	Equipment Rental and Repair
533110	Lessors of Nonfinancial Intangible Assets (except Copyrighted Works)	Finance, Insurance & Real Estate	Finance and Insurance
541110	Offices of Lawyers	Services	Professional and Scientific Services
541120	Offices of Notaries	Services	Professional and Scientific Services
541191	Title Abstract and Settlement Offices	Services	Professional and Scientific Services
541199	All Other Legal Services	Services	Professional and Scientific Services
541211	Offices of Certified Public Accountants	Services	Professional and Scientific Services
541213	Tax Preparation Services	Services	Professional and Scientific Services
541214	Payroll Services	Services	Professional and Scientific Services
541219	Other Accounting Services	Services	Professional and Scientific Services
541310	Architectural Services	Services	Professional and Scientific Services
541320	Landscape Architectural Services	Services	Professional and Scientific Services
541330	Engineering Services	Services	Professional and Scientific Services
541340	Drafting Services	Services	Professional and Scientific Services
541350	Building Inspection Services	Services	Professional and Scientific Services
541360	Geophysical Surveying and Mapping Services	Services	Professional and Scientific Services
541370	Surveying and Mapping (except Geophysical) Services	Services	Professional and Scientific Services
541380	Testing Laboratories	Services	Professional and Scientific Services
541410	Interior Design Services	Services	Professional and Scientific Services
541420	Industrial Design Services	Services	Professional and Scientific Services
541430	Graphic Design Services	Services	Professional and Scientific Services
541490	Other Specialized Design Services	Services	Professional and Scientific Services
541511	Custom Computer Programming Services	Services	Computer Programming and Systems
541512	Computer Systems Design Services	Services	Computer Programming and Systems
541513	Computer Facilities Management Services	Services	Computer Programming and Systems
541519	Other Computer Related Services	Services	Computer Programming and Systems
541611	Administrative Management and General Management Consulting Services	Services	Professional and Scientific Services
541612	Human Resources Consulting Services	Services	Professional and Scientific Services
541613	Marketing Consulting Services	Services	Professional and Scientific Services
541614	Process, Physical Distribution, and Logistics Consulting Services	Services	Professional and Scientific Services
541618	Other Management Consulting Services	Services	Professional and Scientific Services
541620	Environmental Consulting Services	Services	Professional and Scientific Services
541690	Other Scientific and Technical Consulting Services	Services	Professional and Scientific Services
541711	Research and Development in Biotechnology	Services	Scientific Research and Development
541712	Research and Development in the Physical, Engineering, and Life Sciences	Services	Scientific Research and Development
541720	Research and Development in the Social Sciences and Humanities	Services	Scientific Research and Development
541810	Advertising Agencies	Services	Professional and Scientific Services
541820	Public Relations Agencies	Services	Professional and Scientific Services
541830	Media Buying Agencies	Services	Professional and Scientific Services
541840	Media Representatives	Services	Professional and Scientific Services
541850	Display Advertising	Services	Professional and Scientific Services
541860	Direct Mail Advertising	Services	Professional and Scientific Services
541870	Advertising Material Distribution Services	Services	Professional and Scientific Services
541890	Other Services Related to Advertising	Services	Professional and Scientific Services
541910	Marketing Research and Public Opinion Polling	Services	Professional and Scientific Services
541921	Photography Studios, Portrait	Services	Professional and Scientific Services
541922	Commercial Photography	Services	Professional and Scientific Services
541930	Translation and Interpretation Services	Services	Professional and Scientific Services
541940	Veterinary Services	Services	Professional and Scientific Services
541990	All Other Professional, Scientific, and Technical Services	Services	Professional and Scientific Services
551111	Offices of Bank Holding Companies	Services	Management of Companies/Enterprises
551112	Offices of Other Holding Companies	Services	Management of Companies/Enterprises
551114	Corporate, Subsidiary, and Regional Managing Offices	Services	Management of Companies/Enterprises
561110	Office Administrative Services	Services	Administrative and Support Services
561210	Facilities Support Services	Services	Administrative and Support Services
561311	Employment Placement Agencies	Services	Administrative and Support Services
561312	Executive Search Services	Services	Administrative and Support Services
561320	Temporary Help Services	Services	Administrative and Support Services
561330	Professional Employer Organizations	Services	Administrative and Support Services
561410	Document Preparation Services	Services	Administrative and Support Services
561421	Telephone Answering Services	Services	Administrative and Support Services
561422	Telemarketing Bureaus	Services	Administrative and Support Services
561431	Private Mail Centers	Services	Administrative and Support Services
561439	Other Business Service Centers (including Copy Shops)	Services	Administrative and Support Services

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NAICS	NAICS Title	RPAS Industry Type	RPAS Industry Subtype
561440	Collection Agencies	Services	Administrative and Support Services
561450	Credit Bureaus	Services	Administrative and Support Services
561491	Repossession Services	Services	Administrative and Support Services
561492	Court Reporting and Stenotype Services	Services	Administrative and Support Services
561499	All Other Business Support Services	Services	Administrative and Support Services
561510	Travel Agencies	Services	Administrative and Support Services
561520	Tour Operators	Services	Administrative and Support Services
561591	Convention and Visitors Bureaus	Services	Administrative and Support Services
561599	All Other Travel Arrangement and Reservation Services	Services	Administrative and Support Services
561611	Investigation Services	Services	Administrative and Support Services
561612	Security Guards and Patrol Services	Services	Administrative and Support Services
561613	Armored Car Services	Services	Administrative and Support Services
561621	Security Systems Services (except Locksmiths)	Services	Administrative and Support Services
561622	Locksmiths	Services	Administrative and Support Services
561710	Exterminating and Pest Control Services	Services	Administrative and Support Services
561720	Janitorial Services	Services	Administrative and Support Services
561730	Landscaping Services	Services	Administrative and Support Services
561740	Carpet and Upholstery Cleaning Services	Services	Administrative and Support Services
561790	Other Services to Buildings and Dwellings	Services	Administrative and Support Services
561910	Packaging and Labeling Services	Services	Administrative and Support Services
561920	Convention and Trade Show Organizers	Services	Administrative and Support Services
561990	All Other Support Services	Services	Administrative and Support Services
562111	Solid Waste Collection	Transportation, Warehousing & Utilit	Utilities
562112	Hazardous Waste Collection	Transportation, Warehousing & Utilit	Utilities
562119	Other Waste Collection	Transportation, Warehousing & Utilit	Utilities
562211	Hazardous Waste Treatment and Disposal	Transportation, Warehousing & Utilit	Utilities
562212	Solid Waste Landfill	Transportation, Warehousing & Utilit	Utilities
562213	Solid Waste Combustors and Incinerators	Transportation, Warehousing & Utilit	Utilities
562219	Other Nonhazardous Waste Treatment and Disposal	Transportation, Warehousing & Utilit	Utilities
562910	Remediation Services	Transportation, Warehousing & Utilit	Utilities
562920	Materials Recovery Facilities	Transportation, Warehousing & Utilit	Utilities
562991	Septic Tank and Related Services	Transportation, Warehousing & Utilit	Utilities
562998	All Other Miscellaneous Waste Management Services	Transportation, Warehousing & Utilit	Utilities
611110	Elementary and Secondary Schools	Services	Education
611210	Junior Colleges	Services	Education
611310	Colleges, Universities, and Professional Schools	Services	Education
611410	Business and Secretarial Schools	Services	Education
611420	Computer Training	Services	Education
611430	Professional and Management Development Training	Services	Education
611511	Cosmetology and Barber Schools	Services	Education
611512	Flight Training	Services	Education
611513	Apprenticeship Training	Services	Education
611519	Other Technical and Trade Schools	Services	Education
611610	Fine Arts Schools	Services	Education
611620	Sports and Recreation Instruction	Services	Education
611630	Language Schools	Services	Education
611691	Exam Preparation and Tutoring	Services	Education
611692	Automobile Driving Schools	Services	Education
611699	All Other Miscellaneous Schools and Instruction	Services	Education
611710	Educational Support Services	Services	Education
621111	Offices of Physicians (except Mental Health Specialists)	Services	Health Services
621112	Offices of Physicians, Mental Health Specialists	Services	Health Services
621210	Offices of Dentists	Services	Health Services
621310	Offices of Chiropractors	Services	Health Services
621320	Offices of Optometrists	Services	Health Services
621330	Offices of Mental Health Practitioners (except Physicians)	Services	Health Services
621340	Offices of Physical, Occupational and Speech Therapists, and Audiologists	Services	Health Services
621391	Offices of Podiatrists	Services	Health Services
621399	Offices of All Other Miscellaneous Health Practitioners	Services	Health Services
621410	Family Planning Centers	Services	Health Services
621420	Outpatient Mental Health and Substance Abuse Centers	Services	Health Services
621491	HMO Medical Centers	Services	Health Services
621492	Kidney Dialysis Centers	Services	Health Services
621493	Freestanding Ambulatory Surgical and Emergency Centers	Services	Health Services
621498	All Other Outpatient Care Centers	Services	Health Services
621511	Medical Laboratories	Services	Health Services
621512	Diagnostic Imaging Centers	Services	Health Services
621610	Home Health Care Services	Services	Health Services
621910	Ambulance Services	Services	Health Services
621991	Blood and Organ Banks	Services	Health Services
621999	All Other Miscellaneous Ambulatory Health Care Services	Services	Health Services

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NAICS	NAICS Title	RPAS Industry Type	RPAS Industry Subtype
622110	General Medical and Surgical Hospitals	Services	Health Services
622210	Psychiatric and Substance Abuse Hospitals	Services	Health Services
622310	Specialty (except Psychiatric and Substance Abuse) Hospitals	Services	Health Services
623110	Nursing Care Facilities	Services	Health Services
623210	Residential Mental Retardation Facilities	Services	Health Services
623220	Residential Mental Health and Substance Abuse Facilities	Services	Health Services
623311	Continuing Care Retirement Communities	Services	Health Services
623312	Homes for the Elderly	Services	Health Services
623990	Other Residential Care Facilities	Services	Health Services
624110	Child and Youth Services	Services	Social and Religious Services
624120	Services for the Elderly and Persons with Disabilities	Services	Social and Religious Services
624190	Other Individual and Family Services	Services	Social and Religious Services
624210	Community Food Services	Services	Social and Religious Services
624221	Temporary Shelters	Services	Social and Religious Services
624229	Other Community Housing Services	Services	Social and Religious Services
624230	Emergency and Other Relief Services	Services	Social and Religious Services
624310	Vocational Rehabilitation Services	Services	Social and Religious Services
624410	Child Day Care Services	Services	Social and Religious Services
711110	Theater Companies and Dinner Theaters	Services	Arts, Entertainment, Recreation
711120	Dance Companies	Services	Arts, Entertainment, Recreation
711130	Musical Groups and Artists	Services	Arts, Entertainment, Recreation
711190	Other Performing Arts Companies	Services	Arts, Entertainment, Recreation
711211	Sports Teams and Clubs	Services	Arts, Entertainment, Recreation
711212	Racetracks	Services	Arts, Entertainment, Recreation
711219	Other Spectator Sports	Services	Arts, Entertainment, Recreation
711310	Promoters of Performing Arts, Sports, and Similar Events with Facilities	Services	Arts, Entertainment, Recreation
711320	Promoters of Performing Arts, Sports, and Similar Events without Facilities	Services	Arts, Entertainment, Recreation
711410	Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures	Services	Arts, Entertainment, Recreation
711510	Independent Artists, Writers, and Performers	Services	Arts, Entertainment, Recreation
712110	Museums	Services	Arts, Entertainment, Recreation
712120	Historical Sites	Services	Arts, Entertainment, Recreation
712130	Zoos and Botanical Gardens	Services	Arts, Entertainment, Recreation
712190	Nature Parks and Other Similar Institutions	Services	Arts, Entertainment, Recreation
713110	Amusement and Theme Parks	Services	Arts, Entertainment, Recreation
713120	Amusement Arcades	Services	Arts, Entertainment, Recreation
713210	Casinos (except Casino Hotels)	Services	Arts, Entertainment, Recreation
713290	Other Gambling Industries	Services	Arts, Entertainment, Recreation
713910	Golf Courses and Country Clubs	Services	Arts, Entertainment, Recreation
713920	Skiing Facilities	Services	Arts, Entertainment, Recreation
713930	Marinas	Services	Arts, Entertainment, Recreation
713940	Fitness and Recreational Sports Centers	Services	Arts, Entertainment, Recreation
713950	Bowling Centers	Services	Arts, Entertainment, Recreation
713990	All Other Amusement and Recreation Industries	Services	Arts, Entertainment, Recreation
721110	Hotels (except Casino Hotels) and Motels	Services	Accommodation and Food Services
721120	Casino Hotels	Services	Accommodation and Food Services
721191	Bed-and-Breakfast Inns	Services	Accommodation and Food Services
721199	All Other Traveler Accommodation	Services	Accommodation and Food Services
721211	RV (Recreational Vehicle) Parks and Campgrounds	Services	Accommodation and Food Services
721214	Recreational and Vacation Camps (except Campgrounds)	Services	Accommodation and Food Services
721310	Rooming and Boarding Houses	Services	Accommodation and Food Services
722110	Full-Service Restaurants	Services	Accommodation and Food Services
722211	Limited-Service Restaurants	Services	Accommodation and Food Services
722212	Cafeterias	Services	Accommodation and Food Services
722213	Snack and Nonalcoholic Beverage Bars	Services	Accommodation and Food Services
722310	Food Service Contractors	Services	Accommodation and Food Services
722320	Caterers	Services	Accommodation and Food Services
722330	Mobile Food Services	Services	Accommodation and Food Services
722410	Drinking Places (Alcoholic Beverages)	Services	Accommodation and Food Services
811111	General Automotive Repair	Services	Personal Services
811112	Automotive Exhaust System Repair	Services	Personal Services
811113	Automotive Transmission Repair	Services	Personal Services
811118	Other Automotive Mechanical and Electrical Repair and Maintenance	Services	Personal Services
811121	Automotive Body, Paint, and Interior Repair and Maintenance	Services	Personal Services
811122	Automotive Glass Replacement Shops	Services	Personal Services
811191	Automotive Oil Change and Lubrication Shops	Services	Personal Services
811192	Car Washes	Services	Personal Services
811198	All Other Automotive Repair and Maintenance	Services	Personal Services
811211	Consumer Electronics Repair and Maintenance	Services	Equipment Rental and Repair
811212	Computer and Office Machine Repair and Maintenance	Services	Equipment Rental and Repair
811213	Communication Equipment Repair and Maintenance	Services	Equipment Rental and Repair
811219	Other Electronic and Precision Equipment Repair and Maintenance	Services	Equipment Rental and Repair

APPENDIX A
NAICS TO RPAS INDUSTRY LOOKUP

NAICS	NAICS Title	RPAS Industry Type	RPAS Industry Subtype
811310	Commercial and Industrial Machinery Repair (except Automotive and Electronic)	Services	Equipment Rental and Repair
811411	Home and Garden Equipment Repair and Maintenance	Services	Personal Services
811412	Appliance Repair and Maintenance	Services	Personal Services
811420	Reupholstery and Furniture Repair	Services	Personal Services
811430	Footwear and Leather Goods Repair	Services	Personal Services
811490	Other Personal and Household Goods Repair and Maintenance	Services	Personal Services
812111	Barber Shops	Services	Personal Services
812112	Beauty Salons	Services	Personal Services
812113	Nail Salons	Services	Personal Services
812191	Diet and Weight Reducing Centers	Services	Personal Services
812199	Other Personal Care Services	Services	Personal Services
812210	Funeral Homes and Funeral Services	Services	Personal Services
812220	Cemeteries and Crematories	Services	Personal Services
812310	Coin-Operated Laundries and Drycleaners	Services	Personal Services
812320	Drycleaning and Laundry Services (except Coin-Operated)	Services	Personal Services
812331	Linen Supply	Services	Personal Services
812332	Industrial Launderers	Services	Personal Services
812910	Pet Care (except Veterinary) Services	Services	Personal Services
812921	Photofinishing Laboratories (except One-Hour)	Services	Personal Services
812922	One-Hour Photofinishing	Services	Personal Services
812930	Parking Lots and Garages	Services	Personal Services
812990	All Other Personal Services	Services	Personal Services
813110	Religious Organizations	Services	Social and Religious Services
813211	Grantmaking Foundations	Services	Social and Religious Services
813212	Voluntary Health Organizations	Services	Social and Religious Services
813219	Other Grantmaking and Giving Services	Services	Social and Religious Services
813311	Human Rights Organizations	Services	Social and Religious Services
813312	Environment, Conservation and Wildlife Organizations	Services	Social and Religious Services
813319	Other Social Advocacy Organizations	Services	Social and Religious Services
813410	Civic and Social Organizations	Services	Social and Religious Services
813910	Business Associations	Services	Social and Religious Services
813920	Professional Organizations	Services	Social and Religious Services
813930	Labor Unions and Similar Labor Organizations	Services	Social and Religious Services
813940	Political Organizations	Services	Social and Religious Services
813990	Other Similar Organizations (except Business, Professional, Labor, and Political)	Services	Social and Religious Services
921110	Executive Offices	Government	Federal Government and Military
921110	Executive Offices	Government	State and Local Government
921120	Legislative Bodies	Government	Federal Government and Military
921120	Legislative Bodies	Government	State and Local Government
921130	Public Finance Activities	Government	Federal Government and Military
921130	Public Finance Activities	Government	State and Local Government
921140	Executive and Legislative Offices, Combined	Government	Federal Government and Military
921140	Executive and Legislative Offices, Combined	Government	State and Local Government
921150	American Indian and Alaska Native Tribal Governments	Government	Federal Government and Military
921150	American Indian and Alaska Native Tribal Governments	Government	State and Local Government
921190	Other General Government Support	Government	Federal Government and Military
921190	Other General Government Support	Government	State and Local Government
922110	Courts	Government	Federal Government and Military
922110	Courts	Government	State and Local Government
922120	Police Protection	Government	Federal Government and Military
922120	Police Protection	Government	State and Local Government
922130	Legal Counsel and Prosecution	Government	Federal Government and Military
922130	Legal Counsel and Prosecution	Government	State and Local Government
922140	Correctional Institutions	Government	Federal Government and Military
922140	Correctional Institutions	Government	State and Local Government
922150	Parole Offices and Probation Offices	Government	Federal Government and Military
922150	Parole Offices and Probation Offices	Government	State and Local Government
922160	Fire Protection	Government	Federal Government and Military
922160	Fire Protection	Government	State and Local Government
922190	Other Justice, Public Order, and Safety Activities	Government	Federal Government and Military
922190	Other Justice, Public Order, and Safety Activities	Government	State and Local Government
923110	Administration of Education Programs	Government	Federal Government and Military
923110	Administration of Education Programs	Government	State and Local Government
923120	Administration of Public Health Programs	Government	Federal Government and Military
923120	Administration of Public Health Programs	Government	State and Local Government
923130	Administration of Human Resource Programs (except Education, Public Health)	Government	Federal Government and Military
923130	Administration of Human Resource Programs (except Education, Public Health)	Government	State and Local Government
923140	Administration of Veterans' Affairs	Government	Federal Government and Military
923140	Administration of Veterans' Affairs	Government	State and Local Government
924110	Administration of Air and Water Resource and Solid Waste Management	Government	Federal Government and Military
924110	Administration of Air and Water Resource and Solid Waste Management	Government	State and Local Government

**APPENDIX A
NAICS TO RPAS INDUSTRY LOOKUP**

NAICS	NAICS Title	RPAS Industry Type	RPAS Industry Subtype
924120	Administration of Conservation Programs	Government	Federal Government and Military
924120	Administration of Conservation Programs	Government	State and Local Government
925110	Administration of Housing Programs	Government	Federal Government and Military
925110	Administration of Housing Programs	Government	State and Local Government
925120	Administration of Urban Planning and Community and Rural Development	Government	Federal Government and Military
925120	Administration of Urban Planning and Community and Rural Development	Government	State and Local Government
926110	Administration of General Economic Programs	Government	Federal Government and Military
926110	Administration of General Economic Programs	Government	State and Local Government
926120	Regulation and Administration of Transportation Programs	Government	Federal Government and Military
926120	Regulation and Administration of Transportation Programs	Government	State and Local Government
926130	Regulation and Administration of Communications, Electric, Gas	Government	Federal Government and Military
926130	Regulation and Administration of Communications, Electric, Gas	Government	State and Local Government
926140	Regulation of Agricultural Marketing and Commodities	Government	Federal Government and Military
926140	Regulation of Agricultural Marketing and Commodities	Government	State and Local Government
926150	Regulation, Licensing, and Inspection of Miscellaneous Commercial Sectors	Government	Federal Government and Military
926150	Regulation, Licensing, and Inspection of Miscellaneous Commercial Sectors	Government	State and Local Government
927110	Space Research and Technology	Government	Federal Government and Military
927110	Space Research and Technology	Government	State and Local Government
928110	National Security	Government	Federal Government and Military
928110	National Security	Government	State and Local Government
928120	International Affairs	Government	Federal Government and Military
928120	International Affairs	Government	State and Local Government

Source: IMLAN Group.

APPENDIX F: INCENTIVE APPLICATION PROCESS

