



CONFERENCE PROCEEDINGS

# EDAMBA 2019

INTERNATIONAL SCIENTIFIC CONFERENCE  
FOR DOCTORAL STUDENTS  
AND POST-DOCTORAL SCHOLARS

EMPOWERING ACTIONS TO ACHIEVE GLOBAL GOALS:  
IMPLICATIONS FOR ECONOMICS, BUSINESS,  
MANAGEMENT AND RELATED DISCIPLINES

UNIVERSITY OF ECONOMICS IN BRATISLAVA, SLOVAK REPUBLIC

23 – 24 OCTOBER 2019

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**Empowering Actions to Achieve Global Goals:  
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Management and Related Disciplines**

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## ECONOMIC IMPACT OF HEALTH RESORT ENTERPRISES FOR THE HOST CITY: CASE STUDY FROM UKRAINE

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**Abstract.** The paper underlines the importance of economic impact analysis for the formation of institutional foundations of development of health-resort industry as well as for justify the strategic decisions on urban development.

Analysis of the results of a questionnaire survey of employees of two health resort establishments of Berdyansk confirms the hypothesis of the authors that the the induced economic impact of health resort's establishments on the economy of the host is on average more than direct – as a taxation level in the local budget.

**Keywords:** economic impact, health resort enterprise, local budget.

### 1 Introduction

Ukraine, as a state located in the center of Europe, with rich natural resources and original historical and cultural heritage, has all the prerequisites for sustainable economic development at the expense of tourism revenues. The tourism industry is only 1.5% of the country's GDP, while the global figure is 10%. The use of potential tourist opportunities in Ukraine is hampered by the effect of significant negative factors. At the same time, for some regions, cities and towns this is the leading factor in ensuring the realization of the socio-economic interests of the state and the citizens.

In Ukraine, the number of health resort enterprises decreased from 3,841 units in 1990 to 1641 units in 2017, which is more than double. In the last four years (2014-2017) analyzed, the volume of income of the enterprises of the health-improving complex has increased by 27.7%, while the number of accommodated persons has decreased by 5.2%; the number of employees decreased significantly – by 17.8% (table 1).

**Table 1.** The main indicators of functioning the enterprises of the health- resort complex of Ukraine for 2014-2017

| Year/Indicator                     | Incomes of tourist services, euros | Average number of full-time employees, persons | Number of accommodated persons |
|------------------------------------|------------------------------------|--|--------------------------------|
| 2014                               | 113 359 843                        | 51 774   | 1 609 719                      |
| 2015                               | 105 283 243                        | 45 070   | 1 482 668                      |
| 2016                               | 121 153 793                        | 42 631   | 1 507 684                      |
| 2017                               | 144 808 907                        | 42 578   | 1 526 013                      |
| <b>Growth rate 2017 to 2014, %</b> | 27,7                               | -17,8  | -5,2                           |

Source: Authors calculations based on data extracted from Statistical Yearbook "Collective accommodation facilities in Ukraine in 2017"

Berdiansk is a city of regional significance. It is situated in the south of the Zaporizhzhia region, on the northern coast of the Azov Sea, in the centre of the Berdyansk region. Berdyansk is the sea, climatic and mud resort. The city was founded in 1827 at the place of fishing settlement, and later developed on the basis of a seaport in the Gulf of Berdyansk spit. The population of the city is 114 thousand people (as of 01.01.2018), the area is 82 km<sup>2</sup>, the population density is 1,400 people / km<sup>2</sup>. The distance to the regional centre is 200 km.

On January 11, 2005, the Verkhovna Rada of Ukraine adopted the Law of Ukraine "On the declaration of natural areas of the city of Berdyansk Zaporizhzhia region a resort of state importance."

The main therapeutic factors are mud and rump of estuaries, thalassotherapy.

The sanatorium and resort area of the city of Berdyansk was formed due to the use of therapeutic properties of the mud of lakes Great, Red and Small. The main natural recreational resources of the sanatorium and resort treatment are the following: various types of mineral waters, mud lakes, underground springs, estuaries and river beaches; the shallow warm Azov Sea and the sandy beaches of the Berdyansk Spit, the length of which is 23 km. The Spit is part of the Priazovsky National Park. Moderate-maritime climate, a large number of non-cloudy days create favourable conditions for treatment and rehabilitation.

During the holiday season of 2018 85 spas and health resorts, children's health and recreation establishments, including 6 sanatoria and 10 children's health and recreation facilities functioned in Berdyansk.

The services of spa and health resorts establishments are able to satisfy the needs of the population of Ukraine. Berdyansk Mud Hospitals are considered one of the best in the country. In sanatorium and spa establishments more than 200 modern methods of treatment are used.

Annually the city is visited by about 1.5 million tourists.

All of the listed above resources of the city, together with its unique historical and cultural heritage, create prerequisites for the successful functioning of the Berdyansk spa and health resort area and, accordingly, for increase in the city's budget revenues from enterprises in this sector. But this is hampered by a number of problems hampering the development of the urban health and tourism sector. In particular, it is an out-dated material and technical base of leisure and treatment, and a lack of quality and

interesting tourist products. The tourist resources of the city are used mainly during summer in a very limited time period.

In 2016, Ukrainians learned about the holiday in Berdyansk thanks to the national project "7 Wonders of Ukraine", and after the voting Berdyansk was recognized as one of the seven most attractive cities in the country.

According to the vision of Berdyansk up to 2027, which is proclaimed in its Strategy up to 2025, the first priority of its development is "resort with a high level of health (spa) services and family holidays".

With a view to these facts we suppose studying the economic impact of health resort for the host city is very actual.

The objective of this study is to give a credible assessment and measurement of the contribution of spas to the Berdyansk Municipal area.

## 2 Discusson of the problem

The share of tourist tax in the total revenues to the local budget of Berdyansk indicates the activity of health-resorts, spas, recreation facilities, other accommodation facilities that are the resort infrastructure of the city. In 2018 this indicator was 0,11% and increased compared to 2015 due to the revitalization of the tourist activity of the city.

**Table 9.** The dynamics of the ratio of tourist tax to total revenues to the budget of Berdyansk

| Year | Tourist tax, euros | Total revenues to the local budget, euros | The share of tourist tax in the total revenues to the local budget, % |
|------|--------------------|---|---|
| 2015 | 15132,7            | 20 863 945,9                              | 0,07  |
| 2016 | 22351,0            | 11 556 887,9                              | 0,19  |
| 2017 | 32290,2            | 39 888 560,8                              | 0,08  |
| 2018 | 42506,3            | 39 968 496,6                              | 0,11  |

Source: Own calculation based on data on the implementation of the local budget of Berdyansk for 2015-2018 years.

The information on the general structure of revenues to the local budget by 2018 is shown in table 3.

**Table 3.** Structure of revenues of the local budget of Berdyansk for 2018

| Incomes  | %    |
|--|------|
| Tax and collection on personal income  | 51,5 |
| Income tax on communal enterprises   | 1,1  |
| Excise tax on sales of excisable goods by business entities and excise tax (fuel)                        | 9,8  |
| Local taxes and fees   | 33,1 |
| Part of the net profit (income) of communal unitary enterprises and their unions withdrawn to the budget | 0,3  |
| Fee for placing temporarily free budget funds  | 0,7  |

|   |      |
|---|------|
| Income from rent for the use of integral property complexes and other property that is in municipal ownership | 1,7  |
| Fee for providing administrative services   | 1,2  |
| State Duty  | 0,04 |
| Other revenues  | 0,5  |

Source: Бердянська міська рада, 2019. Інформація про виконання міського бюджету за 2018 рік. [online] Available at the URL: <<https://bmr.gov.ua/index.php?id=119>>. [accessed 03.05.2019].

In 2018, the total number of employees involved in the sanatorium and resort sector is about 1000 people and has reached the highest level in the last 4 years. Although in comparison with 2013, it decreased by almost 1.5 times.

So-called economy-wide impact (or total economic impact) of an organization includes the direct, indirect and induced impacts, which are triggered by the initial spending of the organization.

In order to quantify the economic impact of spas on the local economy of a host city, an Economic Impact analysis was done.

Determining the economic impact of the firm is an important issue of the theory of organization, economic policy of the state, social responsibility of business.

It is possible to analyze direct economic impact, but this constitutes only a small portion of its total contribution, and, therefore, the study also captures the so-called indirect and induced impact. These stem from the related upward and downstream activities (including producers, suppliers, distributors, retailers and other services providers), which generate additional income, tax revenue and employment. These, in turn, induce further economic benefits throughout the economy. In the case of health resort enterprises of Berdyansk, it is important to capture the spending by staff which (at least partially) takes place in the local economy. This spending stimulates indirect and induced effects through the local economy.

Overall, the economic impact analysis (EIA) allows to measure the full economy-wide impact in terms of value added (i.e. gross domestic product, GDP), intermediate output (i.e. production), employment and remuneration. Importantly, as requested, the focus of the research is on the impact of health resort enterprises on the local economy. The analysis is thus restricted in the sense that it does not measure the economic benefits created outside of the region.

In our study we proposed questionnaire which contained 12 questions. It consisted of three parts. Questions of the first part were devoted to identifying the local profile of employees. Questions in the second part were focused on definition of incomes and expenditures profile of employees. Answers questions in the third part allowed to form the demographic profile of employees.

For staff, surveys were employed to determine the total expenditure and to estimate the proportion of the expenditure occurring within Berdyansk for both local residents as well as staff residing outside of the region.

### 3 Results and Discussion

The survey was conducted in April 2019 at Spa “Berdyansk” and specialized health-resort for children “Berdyanskiy”. The total number of distributed questionnaires is 120; returned - 100 questionnaires; correctly completed – 96 questionnaires. 4% of the collected questionnaires, were not taken into assessment of economic contribution due to incomplete answers.

The level of commitment to investigated health resort enterprises is 64%. This part of responders answered that if the Spa “Berdyansk” and specialized health-resort for children “Berdyanskiy” had not existed, they would have worked in another Ukrainian city (30%), or they would have gone to work to another country (25%) or they would not have worked at all of would have had retired (9%). Therefore, to study the impact of health resort for the economy host city, we will take into account the answers of only these 64% of health resort’s employees.

From a total amount of respondents 67% are female and 33% male. The largest part of respondents - 29% have age 30 or less years, 23% - 51-60 years. Marital status – 38% - single and 62% - married. All respondents work in a spa at the main place of work and full-time. 34% of respondents are managers of the higher and middle level; 22% - employees of the economic service and 44% - middle and junior medical staff.

In a table 4 it is shown the structure of expenditures in both enterprises. We calculated an average structure of expenditures per month in both spas (%). The most significant expenditures were identified: food (12.48%), utilities (12.35%), expenses for children (11.04%) and travelling (both to Ukraine and abroad) (27.22%) / The lowest levels of expenditures turned out to be the following: mobile communication services (0.55%), payment of debts (2.15%), health insurance, treatment and medicine (3,85%), saving (4.15%).

**Table 10.** Structure of Local Expenditures of employees of Spa “Berdyansk” and specialized health-resort for children “Berdyanskiy”

| #  | Expenditure                              | Spa “Berdyansk” | Specialized health-resort for children “Berdyanskiy” | Average structure of expenditures in both enterprises, % |
|----|--|-----------------|--|--|
| 1  | Housing (rents)                          | 35,8            | 34,0   | 6,09   |
| 2  | Food                                     | 71,4            | 71,7   | 12,48  |
| 3  | Clothing and shoes                       | 49,7            | 46,9   | 8,42   |
| 4  | Utilities                                | 69,2            | 72,4   | 12,35  |
| 5  | Transportation                           | 19,9            | 16,3   | 3,16   |
| 6  | Books and stationery                     | 17,6            | 10,4   | 2,44   |
| 7  | Traveling to Ukraine                     | 81,6            | 81,0   | 14,18  |
| 8  | Traveling abroad                         | 34,0            | 115,6  | 13,04  |
| 9  | Entertainment and sports                 | 36,8            | 33,3   | 6,11   |
| 10 | Expenses for children                    | 58,6            | 68,0   | 11,04  |
| 11 | Mobile communication services            | 3,0             | 3,3  | 0,55   |
| 12 | Payment of debts                         | 14,5            | 10,2   | 2,15   |
| 13 | Health insurance, treatment and medicine | 17,2            | 26,9   | 3,85   |
| 14 | Saving                                   | 23,8            | -  | 4,15   |

|    |                            |       |       |   |
|----|----------------------------|-------|-------|---|
| 15 | Other expenditures         | -     | -     | - |
| 16 | Total average expenditures | 267,1 | 256,8 | - |

Source: Own calculation based on questionnaires of Spa "Berdyansk" and specialized health-resort for children "Berdyanskiy" employees

According to the results of the conducted questionnaire 40% of the respondents spend up to 80% of their revenues on goods and services of the Berdyansk firms. So, we calculated, that average direct impact of employees of the investigated enterprises is 106.8 euros for Spa "Berdyansk" and 102.7 euros – for specialized health-resort for children "Berdyanskiy".

The total direct economic impact of health resort for the city of Berdyansk depends on number of employees and duration of high and low season. On the condition that structure of expenditures of employees is the same we get the following results. Direct economic impact of two enterprises employees is 209.5 euros per month or 421529.4 euros per year (considering seasonality). The distribution of the results obtained for all employed workers in the spa area of Berdyansk allows us to determine the approximate value of the economic contribution which will be 1258300 euros per year. This is 3.12% to the revenues of local budget of 2018 and it is 29 times more than tourist tax.

## 4 Conclusions

Data on the dynamics of the tourist tax show the revival of the tourist sphere of Berdyansk and the growth of its role in the formation of the local budget. The economic impact of the resort sector is estimated by such an indicator as the expenditures of workers of health resort enterprises as well. Calculated data allows to identify it as significant for the city's economy. Solution of problems of the development of the resort's sphere of the city, the realization of strategic goals and initiatives will contribute to the growth of this effect.

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