



**August 20, 2019**

Indiana Fiscal Policy Institute – Data Spotlight:

## **Teacher Compensation versus Total K-12 Staffing Costs: Can School Districts ‘Work Smarter’ to Prioritize Teacher Pay?**

*As students across Indiana settle into the 2019-20 school year, the task of increasing pay for Hoosier teachers still has to be graded “incomplete.” While the 2020-21 budget includes significant increases to K-12 education funding, Indiana is still pursuing longer-term strategy for translating state support into competitive salaries.*

*Education is a labor-intensive endeavor: Roughly 80% of a typical school corporation’s operating budget is spent on personnel – salaries and benefits for teachers, administrators and support staff.*

*To shed new light on spending priorities and teacher pay, the Indiana Fiscal Policy Institute worked with the Indiana Business Research Center to find the percentage of total K-12 labor costs going to the compensation of full-time, classroom teachers versus other staff. To summarize our findings:*

**In 2018, Indiana school districts dedicated less than half their total personnel budgets to classroom teacher compensation; 53 cents of every payroll dollar went to non-teachers (or teachers serving in non-instructional roles).**

- In 2018, Indiana public school corporations spent nearly \$5.46 billion on total staff salaries/benefits;
- This reflects 80% of the state’s tuition support appropriation (\$6.9 billion), which funds most operating and instructional costs;
- Analysis of 2018 school district data by the IBRC finds \$2.57 billion spent on full-time classroom teacher compensation;
- **Indiana public school corporations dedicate 47% of their total labor costs to full-time teachers, while public charters spend roughly 57% of total compensation on teachers.**

## Teacher Compensation versus Total K-12 Staffing Costs: Can School Districts ‘Work Smarter’ to Prioritize Teacher Pay?

Indiana’s 2020-21 budget will include nearly \$700 million in new and increased K-12 spending, as debates over the lagging wages of Hoosier teachers dominated the 2019 session of the Indiana General Assembly. But higher state funding hasn’t settled all the practical questions of how – and by how much – to raise teacher salaries.

To briefly summarize the key issues that put teacher pay at the top of this year’s legislative agenda:

- The average Indiana public teacher salary is just over \$50,000 per year, below neighboring states and the national average (adjusting for a comparatively low cost of living), ranking 35<sup>th</sup> among states (and DC);
- On an inflation-adjusted basis, the National Center for Education Statistics estimates that Indiana’s teachers have seen the steepest drop in real wages of any state since 2000;
- By many measures, this has triggered widespread challenges in teacher recruitment and retention in critical subjects like math, science, technology/computer science, business and special education; an Indiana State University survey of school superintendents finds more than nine in ten reporting teacher shortages;
- With starting teacher salaries lagging those of other four-year graduates in business, engineering, and health professions (from \$10,000 to more than \$30,000 a year), the number of education majors in Indiana colleges has also declined nearly 40% in the last decade.

Amid broad consensus for more competitive teacher compensation, significant policy questions persist:

**What’s the appropriate role for the state?** Teacher compensation is set by individual school corporations through local collective bargaining agreements; should the state take a more active role in setting salary schedules or earmarking aid for pay increases?

**Does Indiana spend enough in total on K-12 education?** While primary/secondary education makes up the majority of recent state annual expenditures, it’s been noted that Indiana’s per pupil spending falls below the nation and total K-12 investment has declined as a percentage of Gross State Product (Hicks 2019).

**Is teacher compensation being prioritized as local school boards budget state tuition support?** While not purporting to address the first questions, the Indiana Fiscal Policy Institute (IFPI) and Indiana Business Research Center (IBRC) aim to add clarity to this issue of spending priorities with a closer look at staffing costs.

Education is a labor-intensive endeavor: Roughly 80% of a typical school corporation’s operating budget is spent on personnel – salaries and benefits for teachers, administrators and support staff. This analysis identifies the percentage of total labor costs going to the compensation of full-time, classroom teachers, and finds:

### **Indiana school districts spend less than half their total personnel budgets on classroom teachers.**

- In 2018, Indiana public school corporations spent nearly \$5.46 billion on total staff salaries/benefits;
- This reflects 80% of the state’s tuition support appropriation (\$6.9 billion), which funds most operating/instructional costs (with local property taxes supporting transportation, construction and debt service);
- Analysis of 2018 school district budget/employer relations submissions by the IBRC finds \$2.57 billion spent on full-time classroom teacher compensation (*see Methodology – page 3 – for detail*);
- **Indiana public school corporations dedicate – on average – 47% of total compensation budgets on full-time teachers whose primary duties are instructional, while public charters spend roughly 57%.**

## CONTEXT: Why does this data matter?

Indiana's struggles with K-12 teacher recruitment and retention are well-documented, and teacher pay became the animating issue of the 2019 legislative session. Most evidence points to education as the greatest predictor of earnings, employment and upward mobility; there's a compelling mass of academic research that quality instruction has the largest effect on student performance.

But in seeking solutions, Governor Holcomb and legislative leaders stepped back from flatly mandating higher salaries to local districts. Ways & Means Chairman Tim Brown spoke for many of his colleagues this year when he warned against the General Assembly becoming the "deciding and influencing body of contracts of all [Indiana's] teachers..."

But the legislature wasn't shy about urging school corporations to dedicate increased funding to teacher pay, passing a bill (HB1003) setting efficiency targets to push more state tuition support to the classroom. Lawmakers openly questioned the need for non-instructional spending, as reported in a December 18<sup>th</sup>, 2018 Chalkbeat article ("*As Indiana's teacher pay debate heats up, lawmakers say schools spend too much outside the classroom*"):

*"While the number of teachers and students in our public schools have essentially flatlined, administration and non-teaching staff have ballooned," House Speaker Brian Bosma told fellow lawmakers...*

*Rep. Bob Behning, chairman of the House Education Committee, said Indiana can't isolate teacher salaries and benefits from those of other licensed educators in order to see how much schools and districts spend on them...*

*"Part of our discussion has been trying to isolate those numbers and trying to figure out exactly what that is," Behning said. "[A] teacher by definition is not just a classroom instructor, but could be a librarian or any number of things."*

### Non-Instructional Funding & Staffing:

There is reason for legislators to question the allocation of school budgets based on existing data:

- A recent report, "Education Funding and Teacher Compensation in Indiana" (Toutkoushian 2019), notes that the state ranks 27<sup>th</sup> in total education funding per student, 34<sup>th</sup> in instructional spending per student, and 42<sup>nd</sup> in instructional salaries per student – the declining rankings suggest challenges in overall funding, but also waning support towards teacher pay as dollars move through the budgeting process;
- Further, based on the latest data (FY2016) from the U.S. Department of Education, Indiana school districts spend 57% of per-pupil expenditures on instruction, compared to 60% nationally (average across states);
- While roughly half (49.4%) of U.S. public school employees are teachers, Indiana's percentage lags at 37.7%;
- A 2017 report from EdChoice ("*Back to the Staffing Surge*"), confirms that this gap leads to larger class sizes (18.5 students-per-teacher in Indiana versus 16.1 nationally).

***These numbers imply, but don't confirm, payroll priorities that aren't as favorable to teachers as possible, lacking clear distinctions among administrative and support staff, instructional staff and classroom teachers.***

### Pushing for Education Funding Efficiency - House Bill 1003 (and its limits):

As noted above, the General Assembly passed HB1003 this year to set school corporation efficiency targets and new financial reporting requirements aimed at highlighting administrative costs and driving funding to instruction (and therefore available for teacher compensation); the bill's notable provisions include:

- Creating an 85% benchmark for state tuition support preserved in the education fund versus transfers to operations, keeping more dollars "in the classroom" (and available to increase teacher paychecks);

- Requiring districts to report and justify any failure to preserve 85% of state aid in the education fund; and
- Directing the Indiana Education Employment Relations Board (IEERB) to annually prepare and submit a report to the budget committee and the legislative council on teacher employment and compensation trends.

The ‘85/15 rule’ may be a useful metric but doesn’t address efficiencies or efforts to shift dollars to the classroom in the largest segment of operating budgets. For example, school corporations with high assessed property values (and potential to collect more local revenue) may be better-equipped to fund capital and transportation costs without making transfers from state tuition support – but may not spend a high percentage of staffing costs on teachers.

This reasoning led IFPI and the IBRC to capitalize on the data resources available via the Indiana Gateway for Local Government ([gateway.in.gov](http://gateway.in.gov)) to attempt to bring further clarity to how districts allocate resources to compensation by developing another measure – teacher compensation as a percentage of total personnel costs.

With personnel accounting for \$8 of every \$10 dollars of school system operating budgets, this ratio adds insight on how districts are dividing resources between classroom teachers and its broader workforce.

#### **METHODOLOGY:**

- School corporations currently submit annual budget reports with revenue and expenditures, but with limited personal services (compensation) detail, and separately file collective bargaining agreements (with IEERB) and public employee compensation reports (with the State Board of Accounts);
- These are publicly available on the Gateway for Local Government, but there is no uniformity in how districts list job titles and responsibilities, making comparative analysis more challenging;
- These variances make it difficult to identify staffing levels and compensation dedicated to classroom teachers, versus administrative and support staff, part-time roles (retired teachers serving as substitutes), licensed teachers serving in other roles (coaches, counselors or librarians), teacher’s aides, et al.
- The IBRC developed a lexicon of possible descriptors used to identify teachers – “teacher,” “instructor,” similar titles tagged with grade level or subject identifiers, and eliminated positions not making the minimum starting salary defined by collective bargaining agreements (to avoid including teacher’s aides and other unlicensed/part-time positions).
- The analysis further identified and added bonuses and related stipends/income (as some corporations report Teacher Appreciation Grants and similar programs as separate line items) to arrive at the best approximation of total teacher compensation.

*IFPI and IBRC acknowledge that this methodology may not yield a precise ‘classroom teacher’ headcount for each district; we rely on data provided by the school corporations themselves, and the need for this exercise also highlights gaps in consistency and transparency in financial reporting available to the public (and policymakers).*

**As stated earlier, this analysis found that Indiana’s public school corporations spent approximately 47% of their total compensation budgets on full-time, classroom teachers** (as defined above) **in 2018**. This is generally consistent with available data on total K-12 staffing and teacher employment and hiring trends for non-instructional personnel. Indiana’s charter schools, operating autonomously and without certain district-level administrative costs, dedicated an average of 57% of their personnel budgets to teachers.

To illustrate the range of district-by-district performance, the next two pages list the 75 Indiana school corporations (just over one of every four districts statewide) dedicating more than 55% of total compensation to classroom teachers, along with the charter school average.

**DISTRICTS with TEACHER COMPENSATION/TOTAL COMPENSATION RATIOS above 55% (2018)**

<b>SCHOOL CORPORATION</b>	<b>TEACHER COMPENSATION</b>	<b>TOTAL COMPENSATION</b>	<b>RATIO</b>	<b>ENROLLED</b>
WESTFIELD-WASHINGTON SCHOOL CORPORATION	\$32,425,272	\$45,608,741	71.1%	7,909
SMITH-GREEN COMMUNITY SCHOOL CORPORATION	\$3,571,192	\$5,568,780	64.1%	1,196
ORLEANS COMMUNITY SCHOOL CORPORATION	\$2,562,628	\$4,105,473	62.4%	827
JAY COUNTY SCHOOL CORPORATION	\$11,045,142	\$17,882,322	61.8%	3,250
NORTH HARRISON COMMUNITY SCHOOL CORPORATION	\$6,323,034	\$10,426,915	60.6%	2,239
SOUTH DEARBORN COMMUNITY SCHOOL CORPORATION	\$7,829,285	\$12,916,484	60.6%	2,457
SUNMAN-DEARBORN COMMUNITY SCHOOL CORPORATION	\$11,495,972	\$18,982,872	60.6%	3,803
SPENCER-OWEN COMMUNITY SCHOOL CORPORATION	\$7,518,298	\$12,420,451	60.5%	2,564
BROWNSTOWN CENTRAL COMMUNITY SCHOOLS	\$5,360,315	\$8,893,547	60.3%	1,600
SPRINGS VALLEY COMMUNITY SCHOOLS	\$2,952,658	\$4,905,372	60.2%	858
WARRICK COUNTY SCHOOL CORPORATION	\$34,256,312	\$56,951,923	60.1%	10,246
PAOLI COMMUNITY SCHOOL CORPORATION	\$4,940,210	\$8,229,272	60.0%	1,415
BARR-REEVE COMMUNITY SCHOOL CORPORATION	\$2,864,283	\$4,802,495	59.6%	851
CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION	\$8,337,152	\$14,045,584	59.4%	2,554
LAKELAND SCHOOL CORPORATION	\$6,170,904	\$10,404,494	59.3%	1,907
NEW CASTLE COMMUNITY SCHOOL CORPORATION	\$12,018,513	\$20,312,042	59.2%	3,165
SOUTHWEST SCHOOL CORPORATION	\$4,908,729	\$8,304,007	59.1%	1,741
BATESVILLE COMMUNITY SCHOOL CORPORATION	\$7,046,706	\$11,932,325	59.1%	2,203
VINCENNES COMMUNITY SCHOOL CORPORATION	\$7,774,395	\$13,210,810	58.8%	2,720
LOOGOOTEE COMMUNITY SCHOOL CORPORATION	\$2,245,151	\$3,827,778	58.7%	820
WASHINGTON COMMUNITY SCHOOL CORPORATION	\$5,621,785	\$9,607,229	58.5%	2,605
NEW ALBANY-FLOYD COUNTY CONSOLIDATED SCHOOLS	\$38,410,705	\$65,784,288	58.4%	11,459
VALPARAISO COMMUNITY SCHOOL CORPORATION	\$18,918,592	\$32,449,688	58.3%	6,235
SHENANDOAH SCHOOL CORPORATION	\$3,582,826	\$6,149,245	58.3%	1,423
HAMILTON SOUTHEASTERN SCHOOL CORPORATION	\$60,409,226	\$103,853,202	58.2%	21,642
GARY COMMUNITY SCHOOL CORPORATION	\$16,819,415	\$28,938,716	58.1%	5,228
KNOX COMMUNITY SCHOOL CORPORATION	\$5,343,073	\$9,208,757	58.0%	1,914
SWITZERLAND COUNTY SCHOOL CORPORATION	\$4,660,256	\$8,054,870	57.9%	1,508
CENTERVILLE-ABINGTON COMMUNITY SCHOOLS	\$5,022,852	\$8,694,869	57.8%	1,754
EASTERN PULASKI COMMUNITY SCHOOL CORPORATION	\$3,872,979	\$6,704,692	57.8%	1,289
GREENFIELD CENTRAL COMMUNITY SCHOOL CORPORATION	\$14,043,986	\$24,324,683	57.7%	4,563
RANDOLPH EASTERN SCHOOL CORPORATION	\$2,785,848	\$4,826,037	57.7%	901
JENNINGS COUNTY SCHOOL CORPORATION	\$14,690,971	\$25,452,327	57.7%	4,217
WEST NOBLE SCHOOL CORPORATION	\$7,346,570	\$12,741,741	57.7%	2,393
WAWASEE COMMUNITY SCHOOL CORPORATION	\$11,393,842	\$19,775,872	57.6%	3,005
UNION TOWNSHIP SCHOOL CORPORATION	\$4,663,495	\$8,109,759	57.5%	1,442
GREATER CLARK COUNTY SCHOOL CORPORATION	\$34,177,728	\$59,683,994	57.3%	10,324
PIONEER REGIONAL SCHOOL CORPORATION	\$2,791,954	\$4,883,900	57.2%	959
EAST WASHINGTON SCHOOL CORPORATION	\$4,764,847	\$8,366,685	57.0%	1,427
<b>TOTAL INDIANA PUBLIC CHARTERS</b>	<b>\$109,540,100</b>	<b>\$192,603,215</b>	<b>56.9%</b>	

**DISTRICTS with TEACHER COMPENSATION/TOTAL COMPENSATION RATIOS above 55% (2018) CONT.**

<b>SCHOOL CORPORATION</b>	<b>TEACHER COMPENSATION</b>	<b>TOTAL COMPENSATION</b>	<b>RATIO</b>	<b>ENROLLED</b>
BEECH GROVE CITY SCHOOL CORPORATION	\$9,374,614	\$16,469,833	56.9%	3,147
EAST NOBLE SCHOOL CORPORATION	\$11,678,465	\$20,547,604	56.8%	3,646
SOUTHERN WELLS COMMUNITY SCHOOL CORPORATION	\$2,793,515	\$4,927,040	56.7%	877
SOUTH MADISON COMMUNITY SCHOOL CORPORATION	\$11,831,907	\$20,900,654	56.6%	4,517
CLAY COMMUNITY SCHOOL CORPORATION	\$13,853,834	\$24,481,776	56.6%	4,190
FRANKLIN COUNTY COMMUNITY SCHOOL CORPORATION	\$7,061,046	\$12,489,007	56.5%	2,385
LAPORTE COMMUNITY SCHOOL CORPORATION	\$21,409,733	\$37,894,496	56.5%	6,573
SOUTHWESTERN JEFFERSON CONSOLIDATED SCHOOLS	\$4,444,048	\$7,873,255	56.4%	1,383
TIPPECANOE SCHOOL CORPORATION	\$35,478,808	\$62,955,524	56.4%	13,240
SHELBYVILLE CENTRAL SCHOOL CORPORATION	\$10,896,138	\$19,343,751	56.3%	4,020
SOUTH MONTGOMERY COMMUNITY SCHOOLS	\$4,863,358	\$8,636,248	56.3%	1,691
MACONAQUAH SCHOOL CORPORATION	\$6,437,575	\$11,439,741	56.3%	2,246
SALEM COMMUNITY SCHOOL CORPORATION	\$6,616,198	\$11,773,311	56.2%	1,896
SOUTH GIBSON SCHOOL CORPORATION	\$5,969,171	\$10,624,745	56.2%	2,016
SEYMOUR COMMUNITY SCHOOL CORPORATION	\$15,064,384	\$26,847,696	56.1%	4,701
YORKTOWN COMMUNITY SCHOOLS	\$6,816,000	\$12,160,145	56.1%	2,589
NORTH VERMILLION COMMUNITY SCHOOL CORPORATION	\$2,213,061	\$3,950,176	56.0%	757
M.S.D. MARTINSVILLE SCHOOL CORPORATION	\$13,268,988	\$23,699,628	56.0%	4,566
SOUTHWEST DUBOIS COUNTY SCHOOL CORPORATION	\$5,028,184	\$8,983,722	56.0%	1,733
LAWRENCEBURG COMMUNITY SCHOOL CORPORATION	\$6,154,682	\$10,997,226	56.0%	2,058
GREENWOOD COMMUNITY SCHOOL CORPORATION	\$11,546,786	\$20,644,552	55.9%	4,035
SOUTH PUTNAM COMMUNITY SCHOOL CORPORATION	\$3,240,906	\$5,805,224	55.8%	1,139
NORTHERN WELLS COMMUNITY SCHOOL CORPORATION	\$7,266,241	\$13,021,079	55.8%	2,476
MITCHELL COMMUNITY SCHOOL CORPORATION	\$4,770,438	\$8,549,854	55.8%	1,609
SOUTH RIPLEY COMMUNITY SCHOOL CORPORATION	\$3,808,342	\$6,829,859	55.8%	1,190
SOUTH KNOX SCHOOL CORPORATION	\$3,135,455	\$5,623,217	55.8%	1,236
LAFAYETTE SCHOOL CORPORATION	\$29,275,993	\$52,528,291	55.7%	7,869
FRANKLIN COMMUNITY SCHOOL CORPORATION	\$14,257,552	\$25,673,119	55.5%	5,037
NORTHEAST SCHOOL CORPORATION	\$2,405,532	\$4,342,516	55.4%	862
MONROE COUNTY COMMUNITY SCHOOL CORPORATION	\$40,841,972	\$73,855,048	55.3%	11,059
NORTH KNOX SCHOOL CORPORATION	\$3,705,420	\$6,701,733	55.3%	1,334
BOONE TOWNSHIP SCHOOL CORPORATION	\$2,829,956	\$5,121,489	55.3%	1,127
LOGANSPORT COMMUNITY SCHOOL CORPORATION	\$13,820,382	\$25,023,426	55.2%	4,249
BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION	\$36,439,892	\$66,040,392	55.2%	11,506
M.S.D. SHAKAMAK SCHOOL CORPORATION	\$2,319,562	\$4,205,010	55.2%	768
WA-NEE COMMUNITY SCHOOL CORPORATION	\$8,582,235	\$15,577,236	55.1%	3,001

The average enrollment for these districts is 3,537. This is notable compared to the state average school corporation enrollment of 3,450, considering that only one of Indiana's ten largest districts (Hamilton Southeastern) is included. A 2017 study, "School Corporation Size and Student Performance" (Hicks – Ball State University CBER), finds that the majority of Indiana school districts have enrollment less than 2,000 – in comparison, 57% (43) of the districts on this list have enrollments over 2,000.

This may suggest that while the state's largest (primarily urban) school corporations face unique budgetary challenges, the size of a district otherwise creates efficiencies in administrative functions that allows more staffing resources to be dedicated to teachers.

However, more analysis would be needed to confirm this correlation. Furthermore, this list includes school systems in rural, suburban and urban Indiana, and several with enrollments around or below 800 students. These examples show that it is possible for districts of all sizes to work effectively to maximize teacher payroll.

### **WHAT'S NEXT on TEACHER PAY?**

**"We're not there yet."** – Governor Eric Holcomb, *on Indiana's efforts to raise teacher salaries*

With K-12 funding set for the 2020-21 biennial budget, efforts to increase teacher salaries now move along several parallel tracks on the state and local levels:

- How individual school systems will respond to district teacher recruitment and retention issues, state-level scrutiny and other local budget pressures to prioritize state tuition support for teacher pay;
- How the Indiana Department of Education, State Board of Education, and Education Employer Relations Board will work together to implement House Bill 1003, setting efficiency targets for school corporations and adding financial reporting requirements on teacher compensation;
- Recommendations from the Governor's Next Level Teacher Pay Commission; and
- Ongoing General Assembly oversight, continued advocacy by education groups and public opinion influencing additional action during the 2020 legislative session.

We hope this compensation analysis is useful as state and local officials seek ways to raise average salaries for Indiana teachers. Continued dialogue and study would be necessary to set appropriate goals; to use a simple milestone, a 10% payroll shift to instructional salaries and benefits across school corporations (from 47% to 57%, putting traditional public schools at parity with charters) produces \$546 million in annual teacher pay potential.

### **The LIMITS of this ANALYSIS:**

It's also important to acknowledge what this paper doesn't address, and note areas for additional exploration:

- Because of the clear consensus around the need to raise Indiana teacher salaries to competitive levels, a higher percentage of resources dedicated to teacher compensation is stated here as a positive outcome – however, we don't presume to identify the "right" ratio of non-teacher to classroom teacher payrolls;
- We don't evaluate the necessity of administrative/support personnel, or assess the 'efficiency' of or rationale for district hiring practices and staffing patterns;
- Further, while we don't pursue explanations for the implied growth in non-teacher personnel in Indiana's public schools, it is clear that state mandates and reporting requirements create administrative costs (and staff commitments), counterproductive to the General Assembly's stated desire for non-instructional efficiency – the scope of these burdens and other reasons for changes in how Indiana schools are staffed should be investigated further;

- Similarly, we don't explore the educational impact of non-teacher personnel; the EdChoice 'Staffing Surge' studies (cited earlier) argue persuasively that growth in non-instructional personnel siphons classroom resources to the detriment of students, but the contributions of non-teacher staff are highlighted in other research (see "Half the people working in schools aren't classroom teachers – so what?" Brookings 2016);
- We don't assess the variance between traditional public schools and public charters in spending a higher share of personnel budgets on teachers, beyond the obvious observation that charter autonomy reduces administrative overhead;
- Finally, as noted earlier, we don't attempt to study the adequacy of Indiana's overall funding levels for education – our aim with this analysis is to shed light on how the budgetary pie is divided, not whether our collective appetite demands a bigger slice for K-12.

### **About the Indiana Fiscal Policy Institute**

The Indiana Fiscal Policy Institute (IFPI) is Indiana's only independent, statewide source of ongoing research and analysis into state and local taxing and spending policies. The IFPI is privately supported by a variety of organizations, businesses, associations, and individuals in Indiana and surrounding states.

IFPI's mission is to enhance the effectiveness and accountability of state and local government through the education of policymakers, the private sector and public-at-large on critical fiscal issues and the longer-term consequences of policies addressing them. IFPI does not lobby, support, or oppose candidates for public office, instead relying on objective research for assessing and influencing sound fiscal strategies.

### **About the Indiana Business Research Center**

Established in 1925, the Indiana Business Research Center is an integral unit in the Kelley School of Business at Indiana University. The IBRC provides and interprets the economic information needed by the state's business, government and nonprofit organizations, as well as users of such information throughout the nation.

The IBRC maintains databases and powers multiple websites on topics such as income, employment, taxes, sectors of the economy, education, demographics and a host of other economic indicators for the nation, the state and local areas. In addition, the Center conducts original research to generate needed information when existing data are not available or sufficient. Learn more at [ibrc.kelley.iu.edu](http://ibrc.kelley.iu.edu).

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