COVID-19 Response: Community Resiliency in the Hoosier State—Fiscal Impacts on Local Government

This brief discusses the variation among local governments in their ability to respond to the COVID-19 pandemic and the severity of expected cuts.

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Introduction

Responses to the COVID-19 pandemic revealed differences in local governments’ abilities to provide services and protect employees in the face of demands placed upon them by the pandemic. In addition, the expected large decreases in tax revenue have caused local governments to consider budget cuts. In this brief, we focus on the fiscal impacts of the pandemic.

The survey results presented here suggest that there is variation among local governments in their ability to respond to the pandemic and the severity of expected cuts. Local governments have already begun planning to reduce expenditures using a variety of strategies. They have also reported that the quality of some public services has been affected negatively by COVID-19.
General Description of Project and Survey

The goal of this study is to help federal, state and local officials better understand local government responses to the COVID-19 pandemic. We do this through a survey of Indiana local government officials. The survey was administered collaboratively by the Center for Business and Economic Research (CBER), the Bowen Center for Public Affairs, and the Indiana Communities Institute (ICI) at Ball State University in cooperation with Accelerate Indiana Municipalities (AIM) and the Association of Indiana Counties (AIC). The purposes of the survey are to provide local, state, and federal policy makers more comprehensive and in-depth data on budgetary/fiscal stress, technology, administration, public health, and community health as decisions are made regarding resource allocation and policy development moving forward.

The survey was administered May 16 – June 26, 2020 to municipal and county local officials via AIM and AIC mailing lists. A total of 209 city, town, and county officials answered at least part of the survey. The Qualtrics survey included questions about how each community or county responded to and was impacted by the pandemic. The largest share of respondents (140 total) hold elected or appointed positions in cities or towns including the office of Clerk-Treasurer (65 respondents), Mayor (42 respondents), and Town Manager (13 respondents). A total of 58 respondents held various county offices, including County Council (18 respondents), Recorder (9 respondents), Auditor (8 respondents), and Assessor (8 respondents). There were 11 respondents who held unspecified positions. The average respondent had been in office for 7.4 years. The minimum time of service was less than a year for newly elected municipal officials and the maximum was 35 years. Figure 1 shows the city, town or county location of the local government official who responded to the survey. See the appendix for a list of cities, towns and counties included in the analysis.

1. AIM emailed the survey link to 736 recipients and included a link to the survey in its monthly newsletter. Officials from 109 of Indiana’s 567 cities and towns responded to the survey. Eleven cities and towns had more than one official respond to the survey. AIC emailed the survey to the 4,273 people on their e-newsletter list two different times and included a link to the e-newsletter on the organization’s social media accounts. Officials from 47 of Indiana’s 92 counties responded to the survey. Eighteen counties had more than one official respond to the survey.

2. Charles Taylor and Emily Wornell wrote the survey.
If the fiscal stress becomes more severe or of a longer duration, public officials will attempt to defer or contain expenses by postponing capital improvements or by instituting hiring freezes.

Local Government Fiscal Stress – a Brief Literature Review

During recessions the federal government often engages in Keynesian spending through deficit financing, however state constitutions often require state and local governments to balance their budgets by cutting spending (Levine, 1978). Spending cuts due to revenue declines are common during economic downturns. State and local governments all over the country are currently experiencing fiscal stress due to actual or expected revenue declines stemming from the stay-at-home orders and business closings related to the COVID-19 pandemic. A period of slow growth is expected to extend even after stay-at-home orders are lifted and businesses reopen.

The literature on local fiscal conditions can be divided into two branches (Skidmore and Scorsone 2011, Chernick and Reschovsky 2006) – fiscal stress caused by local financial management (micro level) and fiscal stress due to underlying fiscal and economic conditions (macro level).

Focusing on the micro level, this branch of the literature examines fiscal stress precipitated by local financial management decisions. Under pressure to reduce spending, managers cutback or manage “organizational change toward lower levels of resource consumption and organizational activity” which requires “making hard decisions about who will be let go, what programs will be scaled down or terminated, and what clients will be asked to make sacrifices” (Levine 1979, 180). The organizational response to cutback demands are driven by a variety of motives, some directed at serving public purposes, some intended to serve organizational goals, and others intended to serve organization subunits (Levine 1978).

The cutback strategy chosen by an organization might be driven by technical rationality or internal or external political competition for resources. According to rational or political theories, managers will tend to first utilize approaches that are less disruptive or less likely to attract political resistance, such as broadening tax bases, drawing down reserves, or using nonrecurring revenues. If the fiscal stress becomes more severe or of a longer duration, public officials will attempt to defer or contain expenses by postponing capital improvements or by instituting hiring freezes. Under the most austere conditions, they will eventually resort to employee layoffs and service cuts (Nelson 2012, Wolman 1980, Forrester and Spindler 1990).

Although these theories differ in predicting which changes will be adopted first, they agree that layoffs and service cuts tend to be the strategies of last resort.

3. Much of this literature review was adapted from Faulk, Taylor and Schaal (2019).
There are multiple approaches to make budget cuts. Across-the-board cuts attempt to spread the pain by imposing equal or similar cuts across all functions. Alternatively, budget reductions may be targeted to certain departments or functions either rationally by taking resources from less essential or low priority services or politically by directing resources away from departments or beneficiaries with little political power and toward those with greater influence (Levine 1978, Jick and Murray 1982, Skidmore and Scorsone 2011, Bartle 1996). Other scholars argue that strategies may be less structured or predictable, having the appearance of a garbage can approach (Downs and Rocke 1984, Jick and Murray 1982, Pammer 1990, Bartle 1996). Due to the wide variety of differences in state and local political and economic environments, cutback strategies lack a discernible pattern (Nelson 2012). In sum, these studies predict variation among local governments in their responses to fiscal stress.

A few recent studies have examined local government fiscal stabilization strategies in response to severe economic stress. Ross, Yan and Johnson (2015) examined fiscal responses to the Great Recession of America’s 35 largest cities and found that these cities increased property taxes and engaged in deficit spending to stabilize revenue. Kopelman and Rosen (2016) estimated that the probability of job loss during the Great Recession was lowest for local government workers compared to federal and state government workers and private-sector workers. In their analysis of Florida city and county governments, Cromwell and Ihlanelfdt (2015) found that fiscal stress resulted in higher property tax millage rates and cuts in capital expenditures and less essential services.

The following sections provide a description and analysis of local government official’s responses to survey questions about budgeting and expenditures related to the COVID-19 pandemic. We begin with questions related to emergency budget planning.

### Emergency Budget Planning

**We asked survey respondents:** “Does your government have an emergency budget plan in place?”

A total of 129 respondents answered the question. Only about 26% (33) of question respondents indicated that they did have an emergency budget plan in place. More than 74% (96) indicated they did not have one in place.

For the 33 public officials who indicated they had an emergency budget plan, we followed up by asking when it was developed, receiving a follow up response from 25 of the 33. Of these 25 respondents 44% (11) indicated the emergency plan was developed during the first or second quarter of 2020; only 16% (4) indicated that the emergency plan was in place prior to 2020. Another 20% (5) referred to their rainy day fund as the emergency plan. Another 20% (5) didn’t provide a response that allowed us to characterize the timing or nature of their plan.

**Implication:** Few local governments had an emergency budget plan in place prior to the onset of the COVID-19 pandemic. Even in response to the onset of the pandemic, few local governments have implemented an emergency budget plan. Budget responses to an emergency, such as the pandemic, appear to be largely reactive rather than proactive.

The COVID-19 pandemic is expected to both reduce revenues because of reduced economic activity and increase expenditures needed to respond to the emergency, necessitating steps to balance local government budgets. The next section reports survey findings about actions to balance budgets.

### Budget Balancing Strategies

**We asked survey respondents:** “Which of the following steps has your office taken or is seriously considering to reduce expenditures to meet the expected local government budget shortfall from COVID-19?” Respondents were presented with a list of options, including “Other,” and were asked to select all that applied.

A total of 110 respondents provided the requested information. The most commonly selected budget balancing strategies were the cancelation or postponement of planned capital or other major expenditures, by 60% and 66% of respondents, respectively. The next most common strategies were cancelation or postponement of hiring for current or future vacancies, chosen by 47% and 45% of respondents, respectively.

When considering strategies that would impact current employees, part-time or temporary employees were more likely to be selected for layoffs or furloughs than full-time employees. Consideration of furloughs or hour reductions for part-time or temporary employees was reported by 20% of responding officials. Layoffs of part-time or temporary employees were selected by 16% of respondents. By contrast, only 7% reported considering furloughs of full-time employees and only 5% reported layoffs of full-time employees. One percent reported the consideration of salary or wage reductions for full-time employees.

About 16% of respondents reported consideration of other strategies not listed. When prompted to describe these other strategies, most could be characterized as salary and/or budget freezes or heightened scrutiny of spending for necessity.

**Implication:** In balancing budgets, local governments will tend to protect employees from cuts at the expense of projects, and protect full-time employees at the expense of part-time or temporary employees.

Staff layoffs and other budget cuts can potentially be applied across a wide variety of local government services, or they may be focused on those deemed less essential. The next section...
reports survey findings related to the effect of budget cutting on various local government services.

Distribution of Budget Cuts Across Services

What we asked survey respondents: We presented respondents with a list of commonly provided local government services and asked them “Does your office anticipate reducing expenditures for any of the following services in coming years to meet the expected local government budget shortfall from COVID-19?” The response choices were “Major cuts expected,” “Minor cuts expected,” and “No cuts expected.” The number of officials providing a response for each service varied widely from as low as 23 (Veterans’ services) to 100 or more (Street/road maintenance, Building/facility maintenance, Groundskeeping, Collecting payments from the public, Police/sheriff emergency response) because not all local governments provide all listed services.

For all services, minor cuts were more commonly predicted than major cuts. (Table 1) For public safety-related services, such as police, fire, EMS, and emergency communications, planned major cuts were rare to nonexistent. Other services unlikely to be cut included those that might support expansion of the tax base and ultimately generate revenue, such as issuing building, business or other permits.

The services most likely to be cut and to suffer major cuts were those that might be considered less essential, such as parks and recreation or library and cultural programs, or maintenance that can be deferred, such as for streets and roads, buildings and facilities, or groundskeeping. See Table 1

Implication: These results largely reflect common approaches to cutback management in which public safety services are deemed more essential than others, maintenance can be deferred, and services related to economic development are largely protected.

Budget cuts may not only reduce spending, but may also affect the quality of services delivered. It is also possible that service quality can be reduced by issues directly related to the pandemic.

Table 1. Distribution of Budget Cuts Across Services

<table>
<thead>
<tr>
<th>Service</th>
<th>Total responses</th>
<th>Major or minor cuts expected</th>
<th>Major cuts expected</th>
<th>Minor cuts expected</th>
<th>No cuts expected</th>
</tr>
</thead>
<tbody>
<tr>
<td>Park and recreation programs</td>
<td>90</td>
<td>79%</td>
<td>22%</td>
<td>57%</td>
<td>21%</td>
</tr>
<tr>
<td>Street/road maintenance</td>
<td>104</td>
<td>68%</td>
<td>17%</td>
<td>51%</td>
<td>32%</td>
</tr>
<tr>
<td>Library/cultural programs</td>
<td>25</td>
<td>64%</td>
<td>12%</td>
<td>52%</td>
<td>36%</td>
</tr>
<tr>
<td>Building/facility maintenance</td>
<td>105</td>
<td>64%</td>
<td>10%</td>
<td>54%</td>
<td>36%</td>
</tr>
<tr>
<td>Groundskeeping</td>
<td>102</td>
<td>55%</td>
<td>9%</td>
<td>46%</td>
<td>45%</td>
</tr>
<tr>
<td>Collecting payments from the public</td>
<td>103</td>
<td>39%</td>
<td>6%</td>
<td>33%</td>
<td>61%</td>
</tr>
<tr>
<td>Court operations</td>
<td>36</td>
<td>28%</td>
<td>3%</td>
<td>25%</td>
<td>72%</td>
</tr>
<tr>
<td>Utility maintenance</td>
<td>98</td>
<td>28%</td>
<td>3%</td>
<td>24%</td>
<td>72%</td>
</tr>
<tr>
<td>Police/sheriff non-emergency response</td>
<td>97</td>
<td>23%</td>
<td>1%</td>
<td>22%</td>
<td>77%</td>
</tr>
<tr>
<td>Solid waste management</td>
<td>71</td>
<td>23%</td>
<td>0%</td>
<td>23%</td>
<td>77%</td>
</tr>
<tr>
<td>Police/sheriff emergency response</td>
<td>100</td>
<td>17%</td>
<td>0%</td>
<td>17%</td>
<td>83%</td>
</tr>
<tr>
<td>Conducting building inspections</td>
<td>81</td>
<td>16%</td>
<td>1%</td>
<td>15%</td>
<td>84%</td>
</tr>
<tr>
<td>Election administration</td>
<td>32</td>
<td>16%</td>
<td>6%</td>
<td>9%</td>
<td>84%</td>
</tr>
<tr>
<td>Issuing other permits</td>
<td>84</td>
<td>15%</td>
<td>0%</td>
<td>15%</td>
<td>85%</td>
</tr>
<tr>
<td>Fire inspection</td>
<td>76</td>
<td>14%</td>
<td>1%</td>
<td>13%</td>
<td>86%</td>
</tr>
<tr>
<td>Issuing business permits</td>
<td>63</td>
<td>14%</td>
<td>2%</td>
<td>13%</td>
<td>86%</td>
</tr>
<tr>
<td>Fire suppression</td>
<td>80</td>
<td>14%</td>
<td>0%</td>
<td>14%</td>
<td>86%</td>
</tr>
<tr>
<td>Issuing building permits</td>
<td>89</td>
<td>13%</td>
<td>0%</td>
<td>13%</td>
<td>87%</td>
</tr>
<tr>
<td>EMS response</td>
<td>61</td>
<td>10%</td>
<td>0%</td>
<td>10%</td>
<td>90%</td>
</tr>
<tr>
<td>Emergency communications</td>
<td>58</td>
<td>7%</td>
<td>0%</td>
<td>7%</td>
<td>93%</td>
</tr>
<tr>
<td>Veterans services</td>
<td>23</td>
<td>4%</td>
<td>0%</td>
<td>4%</td>
<td>96%</td>
</tr>
</tbody>
</table>
as employees shift to working from home and public access to government buildings and facilities is restricted. The next section reports survey findings regarding the effect of COVID-19 on the quality of local government services.

Impact of COVID-19 on Local Government Service Quality

What we asked survey respondents: We presented respondents with the same list of commonly provided local government services and asked them to “indicate how the following services have been affected during the period since March 23, when the Governor issued the first work at home order.” The response choices were “Provided with [large/moderate/slight/no] reduction in service quality.” Again, the number of officials providing a response for each service varied widely because not all local governments provide all listed services.

As might be expected, public safety-related services were the least likely to suffer large or moderate reductions in quality. The services most likely to suffer large or moderate reductions in quality include those that might be deemed less essential but also more difficult to provide during a shutdown, such as parks and recreation and library and cultural services, or those that normally involve a great deal of interaction between members of the public and local government employees, such as issuing building permits, collecting payments, or conducting court operations. See Table 2.

Implications: Budgetary decisions are not the only determining factor for service quality. Service quality for many local government services was negatively impacted by considerations specific to the pandemic, such as restricting public access to government buildings and having employees working remotely. Still, the hierarchy of essential services is reflected in these results with public safety services being the ones most likely to preserve normal service quality.

The COVID-19 pandemic wasn’t an event that local governments could have specifically anticipated in 2019 when they were preparing their 2020 budgets. The next section reports survey findings related to local governments’ unplanned expenditures in response to the pandemic.

Table 2. Affected Service Qualities

Source: Author calculations

<table>
<thead>
<tr>
<th>Service</th>
<th>Total responses</th>
<th>Large/ Moderate reduction in quality</th>
<th>Large reduction in quality</th>
<th>Moderate reduction in quality</th>
<th>Slight reduction in quality</th>
<th>No reduction in quality</th>
</tr>
</thead>
<tbody>
<tr>
<td>Issuing business permits</td>
<td>65</td>
<td>72%</td>
<td>9%</td>
<td>63%</td>
<td>25%</td>
<td>0%</td>
</tr>
<tr>
<td>Park and recreation programs</td>
<td>85</td>
<td>47%</td>
<td>31%</td>
<td>16%</td>
<td>16%</td>
<td>19%</td>
</tr>
<tr>
<td>Court operations</td>
<td>38</td>
<td>34%</td>
<td>16%</td>
<td>18%</td>
<td>21%</td>
<td>32%</td>
</tr>
<tr>
<td>Library/cultural programs</td>
<td>30</td>
<td>30%</td>
<td>23%</td>
<td>7%</td>
<td>13%</td>
<td>10%</td>
</tr>
<tr>
<td>Collecting payments from the public</td>
<td>106</td>
<td>28%</td>
<td>6%</td>
<td>23%</td>
<td>28%</td>
<td>43%</td>
</tr>
<tr>
<td>Groundskeeping</td>
<td>103</td>
<td>16%</td>
<td>4%</td>
<td>12%</td>
<td>32%</td>
<td>51%</td>
</tr>
<tr>
<td>Veterans services</td>
<td>21</td>
<td>14%</td>
<td>0%</td>
<td>14%</td>
<td>19%</td>
<td>57%</td>
</tr>
<tr>
<td>Issuing other permits</td>
<td>87</td>
<td>14%</td>
<td>5%</td>
<td>9%</td>
<td>28%</td>
<td>56%</td>
</tr>
<tr>
<td>Election administration</td>
<td>30</td>
<td>13%</td>
<td>13%</td>
<td>0%</td>
<td>13%</td>
<td>67%</td>
</tr>
<tr>
<td>Conducting building inspections</td>
<td>79</td>
<td>13%</td>
<td>1%</td>
<td>11%</td>
<td>32%</td>
<td>53%</td>
</tr>
<tr>
<td>Utility maintenance</td>
<td>95</td>
<td>13%</td>
<td>1%</td>
<td>12%</td>
<td>17%</td>
<td>69%</td>
</tr>
<tr>
<td>Police/sheriff non-emergency response</td>
<td>99</td>
<td>12%</td>
<td>5%</td>
<td>7%</td>
<td>13%</td>
<td>75%</td>
</tr>
<tr>
<td>Street/road maintenance</td>
<td>103</td>
<td>12%</td>
<td>2%</td>
<td>10%</td>
<td>35%</td>
<td>53%</td>
</tr>
<tr>
<td>Building/facility maintenance</td>
<td>104</td>
<td>12%</td>
<td>2%</td>
<td>10%</td>
<td>35%</td>
<td>53%</td>
</tr>
<tr>
<td>Issuing building permits</td>
<td>87</td>
<td>11%</td>
<td>1%</td>
<td>10%</td>
<td>32%</td>
<td>55%</td>
</tr>
<tr>
<td>Solid waste management</td>
<td>74</td>
<td>9%</td>
<td>3%</td>
<td>7%</td>
<td>20%</td>
<td>66%</td>
</tr>
<tr>
<td>Fire inspection</td>
<td>77</td>
<td>6%</td>
<td>3%</td>
<td>4%</td>
<td>6%</td>
<td>81%</td>
</tr>
<tr>
<td>Police/sheriff emergency response</td>
<td>99</td>
<td>5%</td>
<td>2%</td>
<td>3%</td>
<td>4%</td>
<td>91%</td>
</tr>
<tr>
<td>Emergency communications</td>
<td>62</td>
<td>2%</td>
<td>0%</td>
<td>2%</td>
<td>6%</td>
<td>92%</td>
</tr>
<tr>
<td>EMS response</td>
<td>66</td>
<td>2%</td>
<td>2%</td>
<td>0%</td>
<td>2%</td>
<td>95%</td>
</tr>
<tr>
<td>Fire suppression</td>
<td>82</td>
<td>0%</td>
<td>0%</td>
<td>0%</td>
<td>2%</td>
<td>95%</td>
</tr>
</tbody>
</table>
Unexpected COVID-19 Expenditures

We asked respondents: “Has your government experienced any unexpected expenditures related to COVID-19?”

A total of 124 officials responded to this question. Three quarters of those responding (93) indicated they had experienced these unexpected expenditures. Only 25% (31) indicated that they had not.

We asked those responding positively to describe the nature of those expenditures. A large majority of those responding to the follow up (61 of 82) reported the expenditures included those for health and safety measures (such as cleaning supplies, PPE, and barriers), or technology upgrades, or both. Other commonly reported unexpected expenditures included overtime, hazard pay, and other payroll expenses.

We also asked respondents: “Does your office expect that unplanned or unexpected expenditures will be covered primarily by grants or primarily from your own sources?”

Of the 121 officials who responded to this question, 63% (77) reported that they expected to cover these expenses primarily from their own sources. Only 36% (44) expected these expenses to be covered primarily by grants.

We also asked respondents: “Please describe any donations of goods or services that your government has received in response to COVID-19.” Among the 82 responses, the most commonly mentioned donations were of masks or other PPE and sanitation supplies. One respondent noted “What we really need are grants to replace lost revenue.”

Conclusions

The COVID-19 pandemic has had widespread effects on local government budgets, not only through its impact on local government revenues, but also because of unplanned expenses related to health and safety, technology, personnel, and other needs. Health and safety expenditures include those for supplies needed to sanitize workplaces and public areas, provide barriers to prevent the spread of the virus, and purchase PPE for use by public employees. Technology expenses include the purchase of new hardware and software to facilitate effective remote work by employees and services to allow public meetings to be conducted and viewed online. Personnel costs include overtime and hazard pay to support essential services.

Local governments, which largely did not have emergency budget plans in place prior to the COVID-19 pandemic, are enacting traditional cutback management measures to balance their budgets. They are cancelling and delaying major projects, deferring maintenance, and avoiding less essential expenditures. When layoffs or salary reductions are necessary, part-time and temporary employees are the first to feel the effects. Public safety and other services deemed the most essential are more likely to be protected from budget cuts than those viewed as less essential, such as parks and recreation services. Other services that tend to be protected from cuts include those that might support expansion of the tax base and ultimately generate revenue, such as issuing building, business or other permits.

These budget cuts and pandemic-related safety measures have already impacted the quality of some local government services, such as parks and recreation, library and cultural services, issuing permits, and collecting payments, or conducting court operations. These have been the impacts in the first few months of the pandemic. The longer the pandemic and its economic effects persist, the greater these impacts are likely to be on local governments.
References


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### Appendix Table A1
Participating Cities and Towns

- Albion, Noble Co. (2)
- Alexandria, Madison Co.
- Angola, Steuben Co.
- Avilla, Noble Co.
- Avon, Hendricks Co.
- Bargersville, Johnson Co.
- Batesville, Franklin Co.
- Bedford, Lawrence Co.
- Beech Grove, Marion Co.
- Bloomington, Monroe Co.
- Bristol, Elkhart Co.
- Brooklyn, Morgan Co.
- Brookville, Franklin Co.
- Burlington, Carroll Co.
- Butler, DeKalb Co.
- Cedar Lake, Lake Co.
- Center Point, Clay Co.
- Chandler, Warrick Co.
- Chesterfield, Madison Co.
- Chesterton, Porter Co.
- Cicero, Hamilton Co.
- Clinton, Vermillion Co.
- Columbia City, Whitley Co.
- Columbus, Bartholomew Co.
- Converse, Miami Co.
- Crothersville, Jackson Co.
- Crown Point, Lake Co.
- Culver, Marshall Co.
- Cumberland, Hancock Co.
- Daleville, Delaware Co.
- Decatur, Adams Co.
- Dillsboro, Dearborn Co.
- Dyer, Lake Co. (2)
- Fowler, Benton Co.
- Franklin, Johnson Co.
- Frankton, Madison Co.
- Galveston, Cass Co.
- Gas City, Grant Co.
- Goshen, Elkhart Co.
- Greencastle, Putnam Co.
- Greendale, Dearborn Co. (2)
- Greensburg, Decatur Co. (2)
- Greenwood, Johnson Co.
- Hagerstown, Wayne Co.
- Hamilton, Steuben Co. (2)
- Highland, Lake Co.
- Huntingburg, Dubois Co.
- Huntington, Huntington Co.
- Jasonville, Greene Co.
- Jasper, Dubois Co.
- Jonesboro, Grant Co.
- Kendallville, Noble Co.
- Kirklin, Clinton Co.
- Kouts, Porter Co.
- LaGrange, LeGrange Co.
- LaPorte, Laporte Co.
- Lawrence, Marion Co.
- Leo-Cedarville, Allen Co.
- Madison, Jefferson Co.
- Martinsville, Morgan Co.
- McCordsville, Hancock Co.
- Milltown, Crawford Co.
- Milton, Wayne Co.
- Mishawaka, St. Joseph Co.
- Monticello, Carroll Co.
- Muncie, Delaware Co.
- Munster, Lake Co.
- Noblesville, Hamilton Co.
- North Judson, Starke Co.
- North Liberty, St. Joseph Co.
- North Manchester, Wabash Co.
- Oakland City, Gibson Co.
- Orleans, Orange Co.
- Pittsboro, Hendricks Co.
- Plainfield, Hendricks Co. (2)
- Plymouth, Marshall Co.
- Porter, Porter Co. (2)
- Portland, Jay Co. (2)
- Redkey, Jay Co.
- Remington, Jasper Co. (2)
- Rensselaer, Jasper Co.
- Richmond, Wayne Co.
- Rising Sun, Ohio Co.
- Rosedale, Parke Co.
- Schererville, Lake Co.
- Scottsburg, Scott Co. (2)
- Seelyville, Vigo Co.
- Selma, Delaware Co.
- Shelbyville, Shelby Co.
- Shirley, Hancock Co. and Henry Co.
- Shoals, Martin Co.
- Spencer, Owen Co.
- Straughn, Henry Co.
- Sullivan, Sullivan Co. (2)
- Syracuse, Kosciusko Co.
- Tennyson, Warrick Co.
- Terre Haute, Vigo Co.
- Upland, Grant Co.
- Van Buren, Grant Co.
- Veedersburg, Fountain Co.
- Vincennes, Knox Co.
- Wabash, Wabash Co.
- Wanatah, Laporte Co.
- Warren, Huntington Co.
- Whiteland, Johnson Co.
- Winamac, Pulaski Co.
- Winchester, Randolph Co.
- Yorktown, Delaware Co.

### Appendix Table A2
Participating Counties

- Adams (2)
- Allen
- Bartholomew
- Benton
- Brown
- Carroll
- Clay (2)
- Clinton
- Daviess
- DeKalb (2)
- Delaware
- Dubois
- Elkhart
- Fayette
- Fountain (2)
- Franklin (2)
- Hancock (4)
- Henry (3)
- Jackson
- Jasper
- Jefferson (2)
- Jennings (2)
- Johnson
- Kosciusko (5)
- Lagrange (2)
- Lake (2)
- Laporte
- Madison
- Marshall
- Miami (2)
- Monroe (2)
- Montgomery (2)
- Noble
- Ohio
- Owen (2)
- Pike (2)
- Pulaski
- Randolph (3)
- Spencer
- Starke
- Sullivan
- Vanderburgh
- Vermillion
- Vigo
- Warrick
- Wayne
- Whitley