



Report Commissioned by the
Indiana Destination Development
Corporation



ROCKPORT
ANALYTICS

2024 ECONOMIC CONTRIBUTION OF TOURISM IN KOSCIUSKO COUNTY

Key Metrics and Economic Impact Assessment

January 2026

Key Inputs & Data Tools



Indiana Destination Development Corporation

2024 Tourism Economic Impact Study
Tourism Support/Promotional Spending
<https://www.in.gov/iddc/>



Longwoods International

Visitor Volume & Spending
Panel survey of 600,000 households per year
<http://www.longwoods-intl.com/>



Government Sources

Bureau of Labor Statistics
Bureau of Economic Analysis
IN Gaming Commission
Indiana Office of Fiscal & Management Analysis



Private Data Sources

STR/CoStar



IMPLAN Model

Local economic model (Kosciusko County)
Defacto standard for most economic impact work
www.implan.com

Study Overview & Methodology

Study Overview

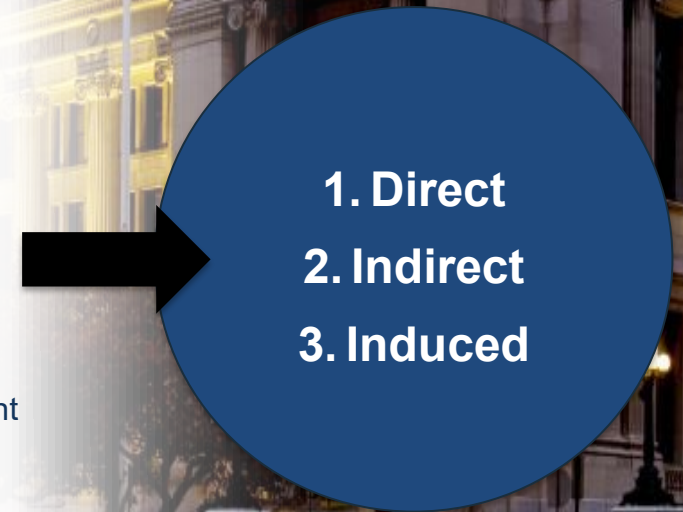
In 2016, the Indiana Office of Tourism Development (now part of the Indiana Destination Development Corporation) partnered with Tourism Tomorrow to create a research group that could conduct county-level tourism studies. This group brings together top tourism and economic experts to ensure consistent research methods and best practices across Indiana. The 2024 Economic Impact Study of Tourism in Kosciusko County was carried out by Rockport Analytics, an independent research firm.

Methodology

The study measures tourism's economic impact in three ways:

1. **Direct Impact:** The value created by businesses directly serving visitors, such as hotels and restaurants.
2. **Indirect Impact:** Benefits to local suppliers supporting those businesses, like local food suppliers to restaurants.
3. **Induced Impact:** Wages earned from tourism-related jobs, which are spent locally on goods and services.

The results are based on traveler spending reported in the 2024 Indiana Tourism Study, combined with additional data from sources like Longwoods International, Reach Market Planning, and international tourism data. This information is cross-checked with employment and earnings data from the Bureau of Labor Statistics (BLS) and the Bureau of Economic Analysis (BEA), as well as local tax collections, to ensure accurate county-level results.

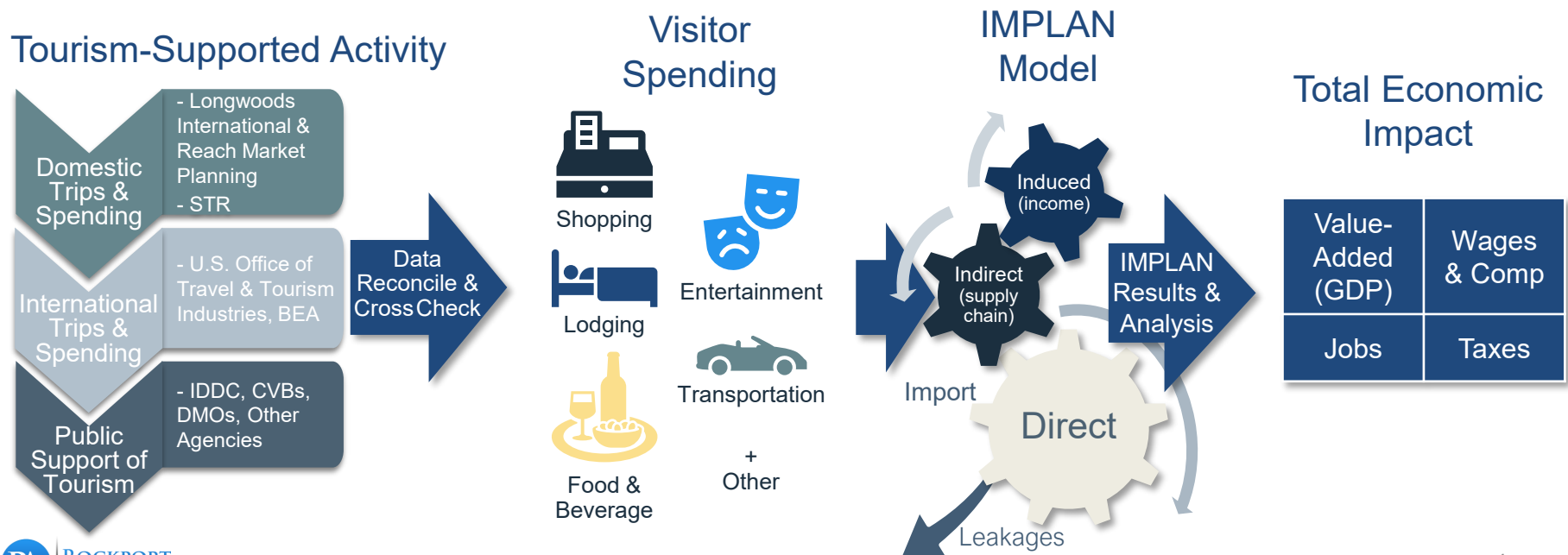


Study Overview & Methodology

Methodology (continued)

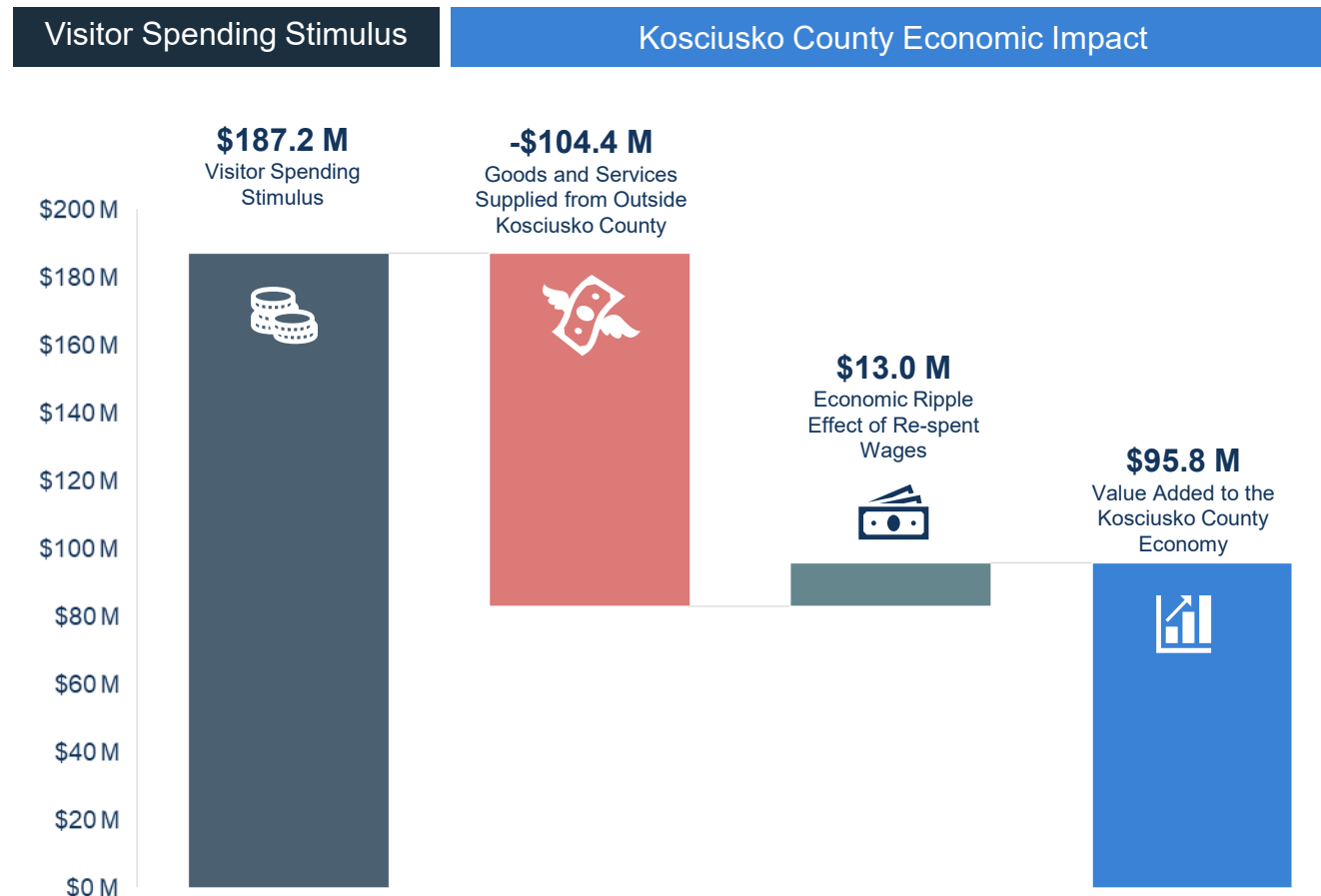
An economic model of Indiana is essential for understanding how traveler spending impacts the state and county economies. Rockport Analytics uses the IMPLAN model (www.implan.com), a widely used tool for economic impact assessments in the U.S. This model measures the direct, indirect, and induced effects of visitor spending.

IMPLAN also tracks how much of each tourism dollar stays in the local economy. While total traveler spending often surpasses direct tourism impact, not all purchased goods and services come from local suppliers. The model accounts for these "leakages" to suppliers outside the county, preventing overestimation of economic impact — a common issue in many studies. Counties with more diverse economies experience fewer leakages, resulting in higher local retention and a stronger visitor spending multiplier.



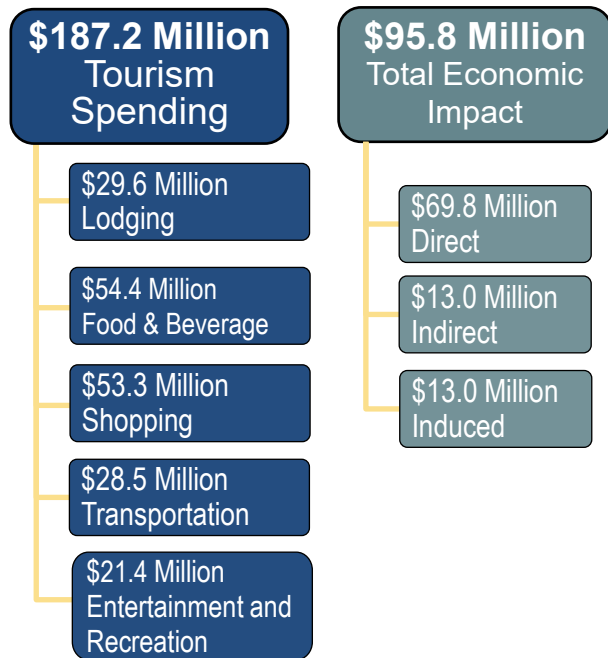
Kosciusko County Tourism Generated \$95.8 Million in GDP in 2024

Visitors to Kosciusko County spent \$187.2 million on various goods and services in the state. This spending stimulus generated \$95.8 million in net new value added to the Kosciusko County economy.



2024 Kosciusko County Tourism Highlights

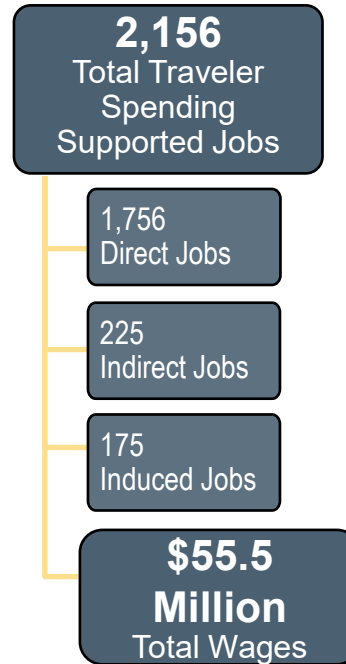
Tourism and Impact



Tourism spending is considered an export from the local area since visitors bring monies from outside and spend locally. Unlike other local industries, Tourism cannot be "offshored".

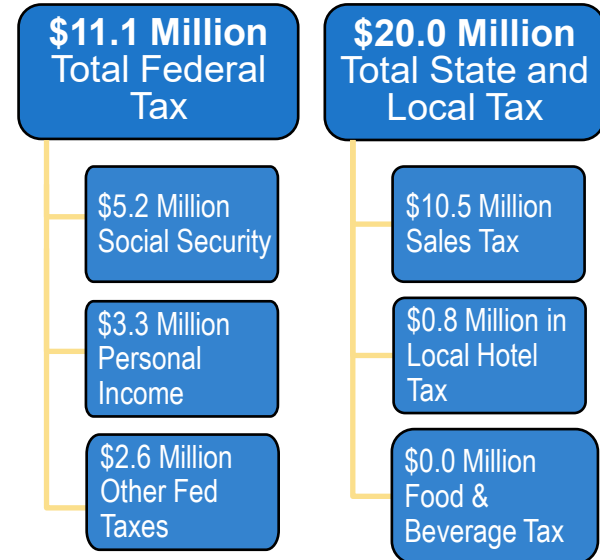
For every dollar spent by Kosciusko County visitors in 2024, **51 cents** 'stayed' local and contributed directly to the gross county product of Kosciusko County. This includes impact on the **direct** (tourism-oriented), **indirect** (supply chain) and **induced** (income) industries. The remaining **49 cents** of every dollar is 'leaked' to the supply chain outside of Kosciusko County.

Jobs and Wages



Every **\$86.819** spent by people visiting Kosciusko County in 2024 supported a job, resulting in an average of **\$25,753** in gross wages. This includes jobs in the industries directly supporting the visitor such as the arts and retail trade but also in supply chain sectors like transportation. The income of direct and indirect workers also goes to support industries like arts, retail trade, and transportation.

Tax Revenue Generated



For every **\$1.00** spent by Kosciusko County visitors in 2024, **6 cents** goes to federal taxes and **11 cents** goes to state and local taxes. Federal tax collections include corporate & personal income taxes, excise taxes and social security collections. State and local tourism-derived taxes include sales taxes, property taxes and lodging taxes.

Kosciusko County Tourism

Kosciusko County, Indiana, ranked 20th out of 92 counties in overall visitor spending, with almost \$187.2 million in annual spending and a per capita tourism sales figure of \$2,320.84. Tourism spending grew 0.5% in 2024, placing it 73rd among 92 counties in growth rankings.



Spending by Visitors
\$187.2 M

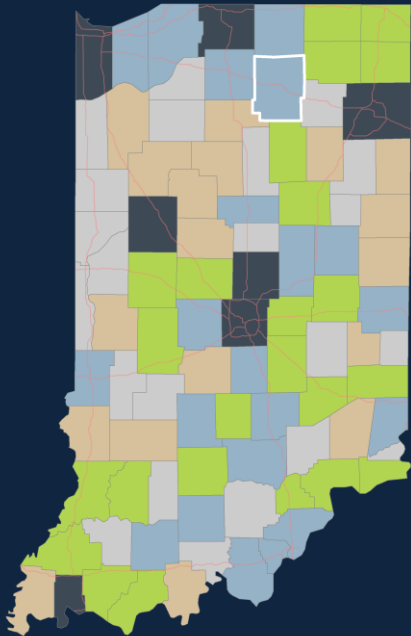


Spending Growth
0.5%

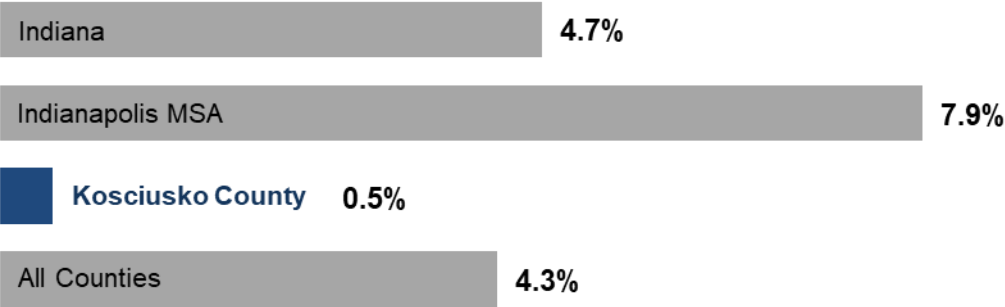


Sales / Capita
\$2,320.84

2024 Tourism Spending by County



Annual Growth by Spending by Region



Tourism Spend / Capita
Ranking
#29 / 92



Tourism Growth
Ranking
#73 / 92



The Progression of Tourism Spending in Kosciusko County's Economy



Kosciusko County Visitor Expenditures

2024 @
\$187.2
Million

Expenditures include:

- Hotel, food and beverage (F&B), rental homes, shopping, recreation, etc.
- From visitors from Indiana, U.S. & international
- On leisure & business trips
- Overnight or day trips

Tourism Contribution to Kosciusko County Economy

Retained in Kosciusko County
\$95.8 Million

Minus Import Leakages
-\$91.4 Million

Leakages refer to goods & services that are imported into Kosciusko County due to insufficient local supply. Examples include retail goods, food, cleaning supplies, computer equipment, and raw materials.

Value to Kosciusko County Businesses

Direct Tourism Industry GDP
\$69.8 Million

Indirect & Induced Tourism Industry GDP
\$26.0 Million

Total Local Workers Supported by Tourism*
2,156

Direct Tourism refers to businesses that serve Kosciusko County visitors (e.g., hotels, restaurants, retail, entertainment)

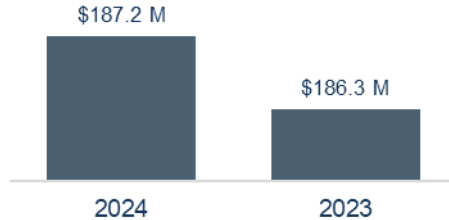
Indirect & Induced tourism includes construction, business services, wholesale trade, personal services, etc.



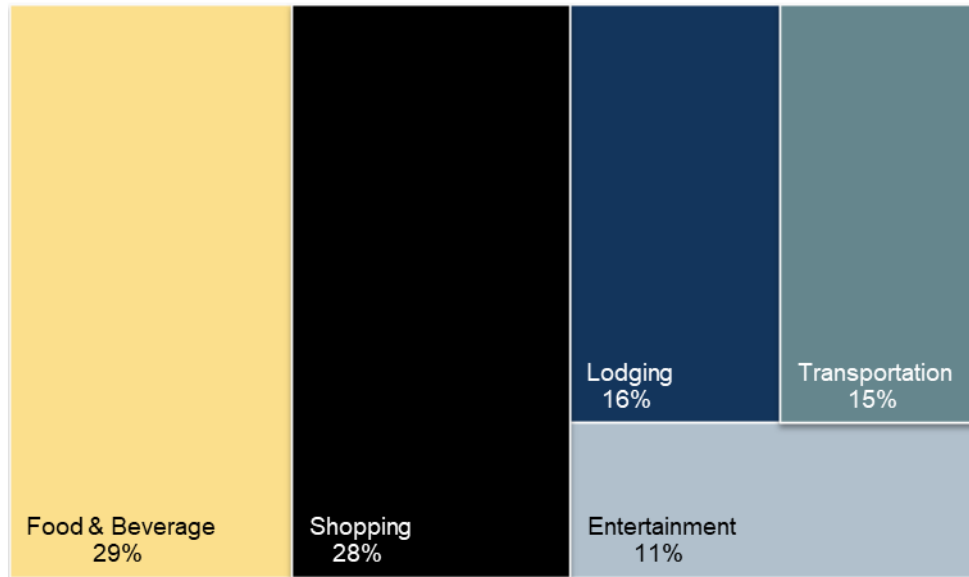
Visitor Spending by Category

Total Spending

▲ 0%

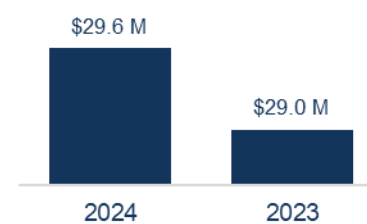


Distribution of Spending



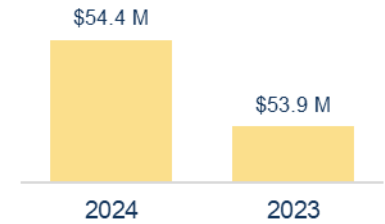
Lodging

▲ 2%



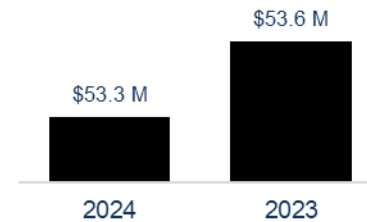
Food & Beverage

▲ 1%



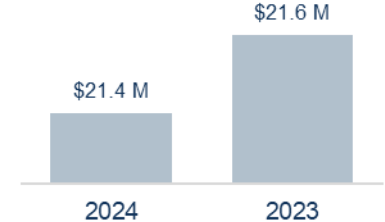
Shopping

▲ -1%



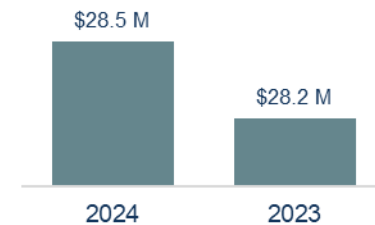
Entertainment

▲ -1%



Transportation

▲ 1%



Source: Longwoods International, NTTO, Reach Market Planning, STR, BTS, AirDNA, Rockport Analytics

Tourism's Bottom Line in Kosciusko County

2024 Economic Contribution Summary (Compared to 2023)

2024 Metric	Direct	Indirect	Induced	Total
Total Spending				\$187,220,050
2024 Y/Y Growth				0.5%
Economic Impact (GDP)	\$69,789,479	\$13,044,087	\$12,962,510	\$95,796,077
2024 Y/Y Growth	6.9%	4.5%	6.8%	6.5%
Wages	\$40,250,359	\$8,708,499	\$6,575,408	\$55,534,267
2024 Y/Y Growth	4.9%	5.6%	6.1%	5.1%
Jobs	1,756	225	175	2,156
2024 Y/Y Growth	0.4%	1.2%	1.0%	0.5%
Tax Receipts				\$31,053,415
2024 Y/Y Growth				2.8%

Source: Rockport Analytics, Longwoods International, STR, BLS, BEA, Indiana Office of Fiscal & Management Analysis, IMPLAN

Impact Glossary

Direct: These impacts represent the value added of those sectors that interact directly, or “touch”, the visitor.

Indirect: These impacts represents the benefit to local suppliers to those direct sectors. This would include, for example, local based food suppliers to restaurants.

Induced: These impacts are derived from tourism-generated wages as they are spent throughout the local economy.

Tourism Supports Many Local Industries

Kosciusko County Tourism: 2024 Economic Impact (Value Added/GDP in thousands)

Industry (NAICS)*	Direct	Indirect	Induced	Total
Food Services & Drinking Places	\$25,459	\$706	\$682	\$26,847
Retail Trade	\$13,487	\$294	\$2,325	\$16,106
Accommodations	\$12,383	\$7	\$3	\$12,393
Arts, Entertainment & Rec	\$9,958	\$322	\$160	\$10,439
Real Estate & Rental	\$3,652	\$1,361	\$3,501	\$8,513
Transportation & Warehousing	\$4,850	\$325	\$122	\$5,298
Health & Social Services	\$0	\$7	\$2,216	\$2,224
Administrative & Waste Services	\$0	\$1,593	\$277	\$1,870
Other Services	\$0	\$1,093	\$709	\$1,802
Wholesale Trade	\$0	\$800	\$864	\$1,664
Finance & Insurance	\$0	\$865	\$682	\$1,547
Professional Services	\$0	\$1,200	\$266	\$1,466
Government	\$0	\$1,025	\$201	\$1,226
Manufacturing	\$0	\$975	\$111	\$1,086
Information	\$0	\$636	\$220	\$857
Utilities	\$0	\$664	\$177	\$841
Management of Companies	\$0	\$684	\$43	\$727
Construction	\$0	\$447	\$115	\$563
Educational Services	\$0	\$31	\$281	\$312
Ag, Forestry, Fish & Hunting	\$0	\$9	\$7	\$16
Mining	\$0	\$0	\$0	\$1
Total - 2024	\$69,789	\$13,044	\$12,963	\$95,796
Total - 2023	\$65,288	\$12,483	\$12,136	\$89,907
% Change	6.9%	4.5%	6.8%	6.5%

* North American Industrial Classification System (NAICS). For specific industry definitions, see www.census.gov

Tourism Supports Kosciusko County Jobs

Kosciusko County Tourism: 2024 Economic Impact (Employment)

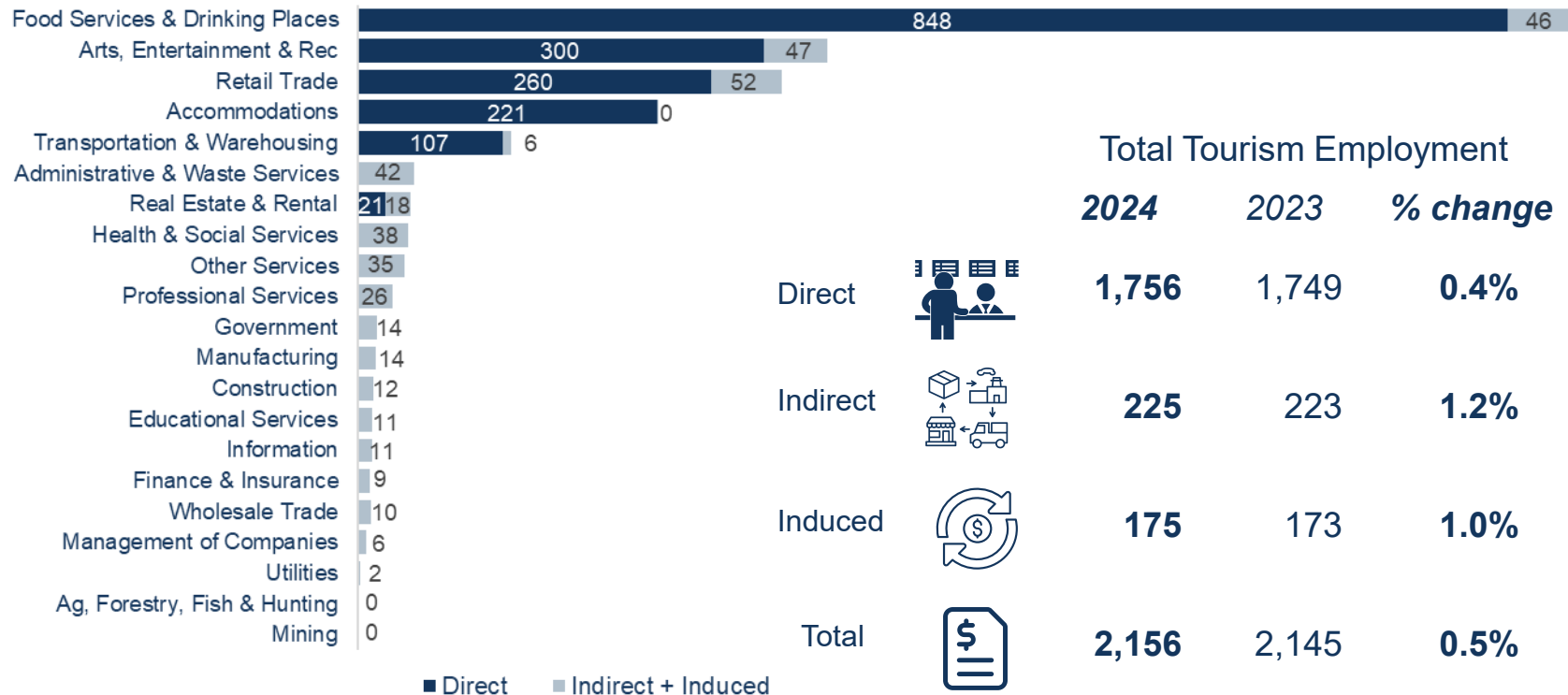
Industry (NAICS)*	Direct	Indirect	Induced	Total
Food Services & Drinking Places	848	24	23	894
Arts, Entertainment & Rec	300	39	8	346
Retail Trade	260	6	46	312
Accommodations	221	0	0	221
Transportation & Warehousing	107	5	2	113
Administrative & Waste Services	0	36	6	42
Real Estate & Rental	21	12	6	39
Health & Social Services	0	0	38	38
Other Services	0	20	15	35
Professional Services	0	21	5	26
Government	0	12	2	14
Manufacturing	0	12	1	14
Construction	0	10	2	12
Educational Services	0	1	10	11
Information	0	9	2	11
Finance & Insurance	0	6	4	10
Wholesale Trade	0	4	5	9
Management of Companies	0	6	0	6
Utilities	0	1	0	2
Ag, Forestry, Fish & Hunting	0	0	0	0
Mining	0	0	0	0
Total - 2024	1,756	225	175	2,156
Total - 2023	1,749	223	173	2,145
% Change	0.4%	1.2%	1.0%	0.5%

* North American Industrial Classification System (NAICS). For specific industry definitions, see www.census.gov

Tourism Supported Employment – Direct, Indirect, and Induced

Direct employment refers to full- and part-time workers who are employed in the tourism industry by companies that directly serve visitors. Indirect employees work for companies that supply goods and services to direct companies. Induced employment refers to workers supported by the re-spent wages of direct and supply chain employees. In industries that are largely driven by tourism (food services, entertainment, accommodations, etc.), most employees are direct employees.

Kosciusko County Tourism: 2024 Economic Impact (Employment)



Tourism Industry Ranking in Kosciusko County

2024 Tourism in Kosciusko County: Ranking of Major Industries By Total Employment

Rank	Industry	2024 Reported*	2024 Tourism Extracted**	% of Total	2024 % Growth
1	Manufacturing	13,819	13,819	35.5%	-1.7%
2	Health & Social Services	3,754	3,754	9.7%	3.8%
3	Retail trade	3,515	3,254	8.4%	-0.2%
4	Government	2,940	2,940	7.6%	2.6%
5	Other Services	2,374	2,374	6.1%	3.1%
6	Construction	1,985	1,985	5.1%	4.1%
7	Accommodation & Food Services	2,897	1,829	4.7%	-0.4%
8	Wholesale Trade	1,779	1,779	4.6%	1.8%
9	Tourism	-	1,756	4.5%	0.4%
10	Administrative & Waste Services	1,559	1,559	4.0%	-4.2%
11	Educational Services	948	948	2.4%	1.3%
12	Finance & Insurance	798	798	2.1%	-0.3%
13	Professional Services	702	702	1.8%	1.2%
14	Management of Companies	453	453	1.2%	3.4%
15	Transportation & Warehousing	436	329	0.8%	1.0%
16	Real Estate	275	255	0.7%	-0.3%
17	Information	193	193	0.5%	-1.4%
18	Mining	83	83	0.2%	-4.6%
19	Utilities	55	55	0.1%	0.8%
20	Arts, Entertainment & Recreation	315	15	0.0%	4.7%
Total County Employment		38,882	38,882	100.0%	0.3%

*Reported: As released by the Bureau of Labor Statistics and the Indiana Department of Labor

**Tourism Extracted: Tourism's contribution to jobs in each industry is removed and placed in Kosciusko County's Tourism Industry

Tourism Increases Local Wages

Kosciusko County Tourism: 2024 Labor Income (in thousands)

Industry (NAICS)*	Direct	Indirect	Induced	Total
Food services & drinking places	\$16,316	\$461	\$439	\$17,216
Retail trade	\$7,730	\$182	\$1,400	\$9,313
Accommodations	\$6,380	\$4	\$2	\$6,385
Arts, Entertainment & Rec	\$4,291	\$483	\$94	\$4,868
Transportation & Warehousing	\$3,691	\$233	\$89	\$4,013
Real estate & rental	\$1,842	\$145	\$87	\$2,075
Health & social services	\$0	\$5	\$1,914	\$1,919
Other services	\$0	\$1,014	\$663	\$1,677
Administrative & waste services	\$0	\$1,234	\$208	\$1,442
Wholesale Trade	\$0	\$552	\$585	\$1,137
Government	\$0	\$967	\$154	\$1,121
Manufacturing	\$0	\$758	\$75	\$832
Professional Services	\$0	\$639	\$141	\$780
Management of companies	\$0	\$610	\$38	\$647
Finance & insurance	\$0	\$370	\$262	\$631
Information	\$0	\$461	\$84	\$545
Construction	\$0	\$410	\$64	\$474
Educational services	\$0	\$24	\$230	\$254
Utilities	\$0	\$154	\$42	\$196
Ag, Forestry, Fish & Hunting	\$0	\$3	\$3	\$6
Mining	\$0	\$0	\$0	\$0
Total - 2024	\$40,250	\$8,708	\$6,575	\$55,534
Total - 2023	\$38,387	\$8,243	\$6,200	\$52,830
% Change	4.9%	5.6%	6.1%	5.1%

* North American Industrial Classification System (NAICS). For specific industry definitions, see www.census.gov

Kosciusko County
visitors generate
significant tax
revenue for both
Federal, **State, and
Local Governments**

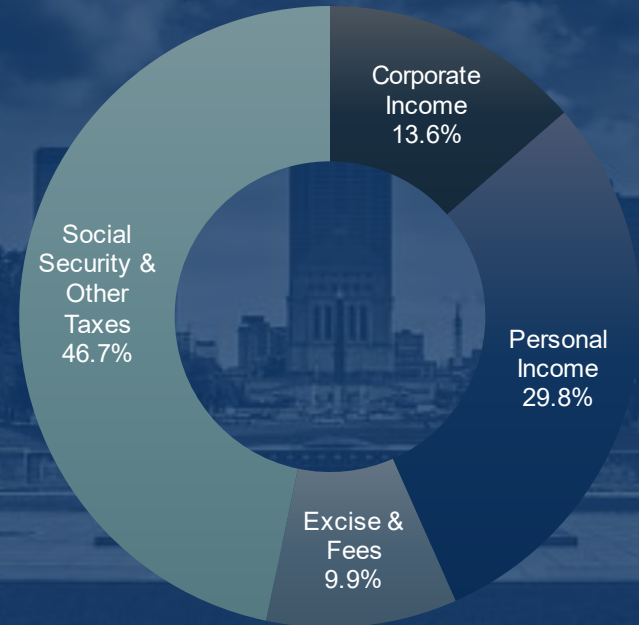
**\$11.1 Million
Federal Taxes**

**\$20.0 Million
State + Local
Taxes**

Social Security & Other Taxes Account for almost half the \$11.1 Million in Federal taxes

Social security and personal income together account for over 76% of federal tax dollars raised by Kosciusko County tourism.

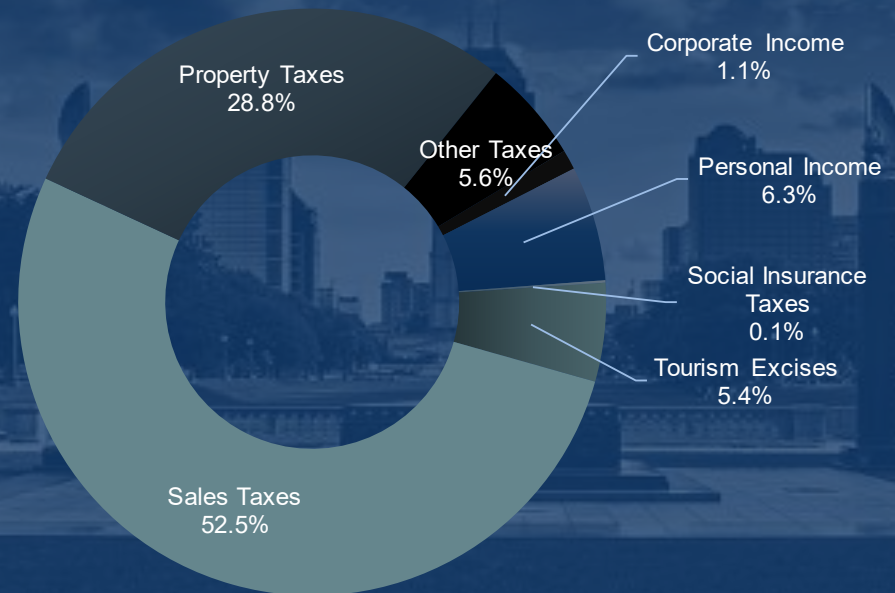
Federal Taxes
2024 Tax Total: \$11.1 Million



Sales Taxes Account for Over Half of State and Local Tax Collections

Sales Taxes when coupled with property taxes account for over 81% of state and local tax contributions.

State & Local Taxes 2024 Tax Total: \$20.0 Million



Tourism Generated \$31 Million in Taxes

Kosciusko County visitors supported \$31.1 million in total taxes in 2024, 2.8% from 2023. Federal tax collections resulting from tourism in Kosciusko County include income taxes and social security and totaled \$11.1 million in 2024. State & local tax collections totaled \$20.0 million, including \$10.5 million in sales taxes and \$5.8 million in local property taxes.

Kosciusko County	2023	2024	% Change
Federal: US			
Corporate Income	\$1,467.1	\$1,506.3	2.7%
Personal Income	\$3,140.4	\$3,301.2	5.1%
Excise & Fees	\$1,094.6	\$1,100.4	0.5%
Social Security & Other Taxes	\$4,938.9	\$5,175.6	4.8%
Federal Total	\$10,640.9	\$11,083.5	4.2%
State & Local			
Corporate Income	\$212.3	\$218.0	2.7%
Personal Income	\$1,201.9	\$1,263.4	5.1%
Social Insurance Taxes	\$27.1	\$28.3	4.6%
Tourism Excises	\$1,128.1	\$1,082.3	-4.1%
Hotel Tax	\$897.5	\$849.6	-5.3%
Food & Beverage	\$0.0	\$0.0	0.0%
Rental Car Excise	\$230.6	\$232.7	0.9%
Sales Taxes	\$10,488.6	\$10,494.9	0.1%
Property Taxes	\$5,402.9	\$5,756.8	6.5%
Other Taxes	\$1,120.1	\$1,126.2	0.5%
State & Local Tax Total	\$19,581.0	\$19,969.9	2.0%
Total County Tourism-Initiated Taxes	\$30,221.9	\$31,053.4	2.8%

Sources: IMPLAN, Rockport Analytics

Putting the Benefits of Kosciusko County Tourism in Perspective



Promoting a Healthy Job Market

Around 4.5% of all people working in Kosciusko County are supported by visitors to the county. Kosciusko County tourism supported 2,156 jobs. Of those 1,756 were directly employed in a tourism-related job. Tourism is the 9th largest industry (8th not including Government) in Kosciusko County (by jobs).



Benefiting County Businesses

Visitors generated top-line sales totaling \$95.8 million benefiting a broad array of local businesses. Businesses that directly served visitors saw value-added of \$69.8 million in 2024, up 6.5% from 2023. In 2024, tourism supply chain businesses received value-added of more than \$13.0 million.



Contributing to Public Education & Other Government Services

State & local (S&L) tax revenue collected from tourism in Kosciusko County is sufficient to fund 1,506 Indiana public school students. S&L tax collections were enough to fund roughly 345 Indiana public school teachers.



Capturing and Retaining Dollars Spent by Visitors

Of every dollar spent by visitors to Kosciusko County, 51¢ in economic impact is returned to the local area. Of every dollar spent by visitors to Kosciusko County 30¢ went toward paying the salaries of 2,156 area citizens.



Helping to Relieve the Tax Burden of County Households

About 11 cents of each visitor dollar went towards the payment of state and local taxes (S&L). If tourism did not exist, each of the 31,747 households in Kosciusko County would have to pay an additional \$629 per year in taxes to maintain current levels of state & local government services.

Sources: NEA's 2024 State Rankings, Moody's Analytics, IMPLAN, Indiana Department of Revenue, U.S. Census, Rockport Analytics

About Rockport Analytics

Rockport Analytics is a research and analytical consulting firm providing high quality quantitative and qualitative research solutions to business, government, and non-profit organization clients across the globe. We provide fast, nimble service in a completely transparent environment.

Capabilities include:

- Market Analysis and Forecasting
- Economic Impact Assessment, Tourism Satellite Accounting, and Economic Development
- Market Modeling and Decision Support Tools
- Project Feasibility Assessment
- Primary and Secondary Research Synthesis
- Stakeholder Surveys – internal & external



Rockport Analytics, LLC

Annapolis, MD
West Chester, PA

rockportanalytics.com
info@rockportanalytics.com
(866) 481-9877