

Local Governments Currently In Fiscal Emergency

Entity Name	County	Population(2)	Initiated By	Default on Debt	Payroll	Accounts Payable (1)	Deficit Funds (1)	Treasury Deficit (1)	Failure to	Date Declared	Duration (in years) at 7/31/2023
									Submit Acceptable Recovery Plan		
1 City of East Cleveland	Cuyahoga	17,843	Auditor	-	-	-	-	-	Unacceptable	10/09/12	10.8
2 Village of Trimble	Athens	390	Request	-	-	45,329	164,146	88,382	-	05/13/14	9.2
3 Village of Green Camp	Marion	374	Request	80,142	-	19,003	-	-	-	06/16/15	8.1
4 Village of Clarksville	Clinton	548	Request	-	-	472,940	690,719	40,248	-	09/15/15	7.8
5 City of Fostoria	Seneca	13,441	Request	-	-	-	505,330	-	-	05/26/16	7.2
6 City of Norwood	Hamilton	19,207	Auditor	-	-	-	306,111	-	-	10/06/16	6.8
8 Village of Grover Hill	Paulding	402	Request	-	-	-	91,192	117,251	-	01/11/18	5.5
9 Village of Bridgeport	Belmont	1,831	Request	90,636	-	-	-	-	-	12/04/18	4.6
10 Concord Township	Champaign	1,376	Request	-	-	-	63,941	20,888	-	03/03/20	3.3
11 Village of Risingsun	Wood	629	Request	-	-	-	35,314	-	-	6/18/20	3.1
12 Village of Rutland	Meigs	427	Auditor	-	-	-	56,030	40,763	-	3/29/22	1.3

Local Governments Terminated from Fiscal Emergency

Entity Name	County	Population	Initiated By	Default on Debt	Payroll	Accounts Payable (1)	Deficit Funds (1)	Treasury Deficit (1)	Date Declared	Date Terminated	Duration (in Years)
1 City of Niles	Trumbull	23,088	Auditor	\$0	\$0	\$0	\$1,002,340	\$0	01/03/80	05/25/83	3.3
2 City of Cleveland	Cuyahoga	573,822	Auditor	15,000,000	-	-	-	-	01/04/80	06/25/87	7.4
3 City of Norwood	Hamilton	26,342	Auditor	-	-	-	1,800,000	-	05/07/80	10/01/82	2.4
4 Village of Plymouth	Richland	1,939	Request	56,382	-	-	97,532	-	05/30/80	10/29/82	2.4
5 City of Ashtabula	Ashtabula	23,449	Auditor	-	-	-	628,516	-	09/15/80	03/28/85	4.5
6 Village of Freeport	Harrison	525	Request	-	-	6,048	-	-	10/03/80	05/15/85	4.6
7 City of Ironton	Lawrence	14,290	Auditor	-	-	-	708,124	-	01/16/81	05/18/87	6.3
8 City of Lincoln Heights	Hamilton	5,259	Auditor	-	-	46,875	71,150	-	12/29/81	08/25/87	5.7
9 City of East Liverpool	Columbiana	16,687	Auditor	-	-	588,981	-	-	04/08/82	07/16/85	3.3
10 Village of Manchester	Adams	2,313	Auditor	-	-	49,161	53,000	-	08/19/83	03/31/86	2.6
11 City of Campbell	Mahoning	11,619	Auditor	-	-	271,415	490,919	-	10/19/83	07/18/86	2.8
12 Village of Elmwood Place	Hamilton	2,840	Request	-	-	-	54,000	-	03/29/84	06/12/86	2.3
13 Village of Christiansburg	Champaign	593	Request	19,675	-	31,476	29,751	-	03/29/84	05/23/85	1.2
14 Village of Jacksonville	Athens	651	Request	-	600	8,518	10,000	-	04/02/84	06/17/86	2.2
15 City of Wellsville	Columbiana	5,095	Request	90,024	-	287,215	377,873	148,051	06/20/84	03/21/89	4.8
16 Village of Irondale	Jefferson	535	Request	15,000	-	12,721	10,912	-	10/09/85	07/06/93	7.8
17 Village of New Straitsville	Perry	937	Request	-	-	17,567	-	-	10/28/85	05/29/90	4.6
18 Village of Lynchburg	Highland	1,205	Request	-	-	2,469,078	2,461,796	-	04/19/88	10/17/95	7.5
19 Village of Dillionvale	Jefferson	912	Request	-	-	-	13,752	-	11/29/88	07/06/93	4.7
20 City of Nelsonville	Athens	5,059	Request	-	942	3,983	308,643	-	02/13/92	01/22/99	6.9
21 Village of Senecaville	Guernsey	434	Request	10,000	-	18,351	18,964	-	03/05/92	11/13/98	6.7
22 Village of West Millgrove	Wood	171	Request	-	-	5,686	12,734	-	12/02/96	06/01/00	3.5
23 City of Uhrichsville	Tuscarawas	5,600	Request	-	-	-	1,861,905	1,751,969	08/06/98	09/16/03	5.1
24 Village of Corwin	Warren	225	Auditor	-	-	-	24,164	-	11/12/98	09/29/05	6.8
25 Village of Wellsville	Columbiana	4,133	Request	-	-	-	17,928	-	08/22/01	12/01/05	4.3
26 City of East Cleveland	Cuyahoga	36,957	Auditor	\$0	\$0	\$0	\$3,772,984	\$2,553,992	09/09/88	02/06/06	17.4
27 Village of Burbank	Wayne	287	Request	-	-	81,559	145,836	39,994	09/28/00	11/09/06	6.2
28 Village of Harveysburg	Warren	563	Request	-	-	-	83,630	73,397	09/20/01	06/19/07	5.8
29 City of Monroe	Butler	7,133	Request	-	-	-	4,684,977	1,490,718	08/12/04	08/09/07	3.0
30 City of Eastlake	Lake	20,255	Request	-	-	-	1,629,817	-	05/18/04	12/04/07	3.6

Local Governments Terminated from Fiscal Emergency

(Continued)

Entity Name	County	Population	Initiated By	Default on Debt	Payroll	Accounts Payable (1)	Deficit Funds (1)	Treasury Deficit (1)	Date Declared	Date Terminated	Duration (in Years)
31 Village of Russells Point	Logan	1,619	Request	-	-	-	63,684	41,696	05/12/05	12/18/07	2.6
32 Village of Coalton	Jackson	630	Request	-	-	11,700	33,471	-	08/01/93	09/23/08	15.1
33 Village of Piketon	Pike	1,717	Request	-	-	-	23,961	143,758	07/08/04	10/15/09	5.3
34 Village of Sparta	Morrow	191	Request	1,187,056	-	-	6,485	-	05/31/07	05/25/10	3.0
35 Village of Woodstock	Champaign	317	Request	-	-	-	9,086	-	07/20/06	06/29/10	3.9
36 Village of Alger	Hardin	888	Request	-	-	-	142,968	88,983	08/09/05	12/20/11	6.3
37 City of Girard	Trumbull	10,902	Request	342,564	-	-	390,510	-	08/08/01	06/07/12	10.8
38 Village of Melrose	Paulding	322	Request	-	-	-	13,281	10,428	12/17/08	05/09/13	4.4
39 Village of Midland	Clinton	265	Request	-	-	-	12,739	-	11/30/06	05/14/13	6.5
40 Village of West Elkton	Preble	194	Request	-	-	-	38,935	17,465	09/16/04	05/28/13	8.7
41 City of Garfield Heights	Cuyahoga	30,734	Request	-	-	-	1,869,779	-	10/14/08	09/19/13	4.9
42 City of Campbell	Mahoning	9,460	Request	-	-	-	598,128	-	06/10/04	10/02/13	9.3
43 Village of Bethel	Clermont	2,637	Request	-	-	-	249,804	-	08/24/10	10/17/13	3.2
44 Village of McClure	Henry	761	Request	-	-	-	37,638	42,620	09/10/09	10/22/13	4.1
45 Village of Fort Shawnee **	Allen	3,855	Request	-	-	4,040	50,761	18,211	09/16/10	12/03/13	3.3
46 Village of Waynesville	Warren	2,258	Request	-	-	-	233,677	-	04/15/08	04/22/14	6.0
47 Scioto County	Scioto	61,792	Request	-	-	-	765,296	-	08/19/09	06/30/14	4.8
48 City of Mansfield	Richland	49,346	Request	-	-	-	3,841,050	-	08/19/10	07/07/14	3.9
49 Village of Morral	Marion	399	Request	-	-	-	8,370	-	05/14/13	03/26/15	1.8
50 Village of Willshire	Van Wert	463	Request	-	-	-	61,796	40,357	12/29/05	03/31/15	9.3
51 Village of New Bavaria	Henry	78	Request	-	-	-	11,589	11,755	05/06/10	04/02/15	4.9
52 Hamilton Township	Warren	23,556	Auditor	-	-	-	2,576,119	1,048,081	04/09/14	10/01/15	1.5
53 Village of Newcomerstown	Tuscarawas	4,008	Request	-	-	-	155,149	-	10/11/12	06/13/16	3.7
54 Village of Lakemore	Summit	2,561	Request	-	-	-	839,450	584,532	08/31/10	11/10/16	6.3
55 City of Massillon	Stark	32,149	Request	-	-	-	135,906	-	10/08/13	04/27/17	3.5
56 Village of Edgerton	Williams	2,012	Request	-	-	-	134,364	-	12/17/13	07/06/17	3.6
57 City of Wellston	Jackson	6,078	Auditor	-	-	-	-	623,915	10/01/09	07/21/17	7.8
58 Village of Portage	Wood	428	Request	-	-	-	103,105	77,622	04/08/09	10/02/17	8.5
59 Village of Patterson	Hardin	139	Request	-	-	1,954	3,921	1,036	05/14/13	11/14/17	4.5
60 Village of Leipsic	Putnam	2,236	Request	495,768	-	-	582,015	-	09/16/10	11/16/17	7.2
61 Bloom Township	Scioto	3,218	Request	-	-	-	13,403	-	08/09/05	12/08/17	12.3
62 Village of West Mansfield	Logan	700	Request	-	-	-	113,772	132,859	08/13/09	12/11/17	8.3
63 Village of Tiro	Crawford	280	Request	6,687	-	-	-	-	08/30/12	08/16/18	6.0
64 City of Galion	Crawford	11,341	Request	-	-	-	6,879,112	4,350,068	08/09/04	10/04/18	14.2
65 Village of Manchester	Adams	2,223	Auditor	-	-	-	105,447	-	10/01/97	10/16/18	21.0
66 St. Clair Township	Butler	6,908	Request	-	-	-	190,159	-	05/15/14	01/08/19	4.7
67 City of Niles	Trumbull	19,266	Request	-	-	-	61,093	-	10/07/14	03/11/19	4.4
68 Manchester Township	Adams	2,723	Request	-	-	-	66,602	47,721	09/20/02	11/12/20	18.2
69 City of Maple Heights	Cuyahoga	23,138	Request	126,196	-	-	589,889	-	02/13/15	11/18/20	8.4
70 Village of Wellsville	Columbiana	3,541	Request	-	-	-	28,710	-	11/15/16	11/18/20	6.7
71 Village of Smithfield ***	Jefferson	869	Auditor	63,825	-	-	-	-	02/19/15	11/17/20	8.4
72 Village of Newtonsville ****	Clermont	320	Request	-	-	61,092	112,853	33,616	6/20/19	03/03/21	4.1
7 Village of Mount Sterling	Madison	1,782	Auditor	-	-	-	269,437	-	06/22/17	10/11/22	6.1

** The Village residents voted on November 6, 2012 in favor of the Village of Fort Shawnee surrendering its corporate powers and ceasing to exist in accordance with Ohio Rev. Code Section 703.20.

*** The Village was dissolved on November 17, 2020 surrendering its corporate powers and ceasing to exist in accordance with Ohio Rev. Code Section 703.2

**** The Village was dissolved on March 3, 2021 surrendering its corporate powers and ceasing to exist in accordance with Ohio Rev. Code Section 703.2

(2) Population figures are based on census data at the time of the declaration.

Note: The fiscal emergency criteria for changes in the minimum levy (the entity's share of the first 10 mills of property taxes levied under State law) is not present above because no entity has met the condition.

Local Governments Currently in Fiscal Watch

Entity Name	County	Population	Initiated By	Accounts Payable	Deficit Funds	Treasury Deficit	Forecasted General Fund Deficit	Failure to Submit Acceptable Recovery Plan	Failure to Make Progress	Date Declared	Duration (in years) at 7/31/2023
1 City of Portsmouth	Scioto	18,468	Auditor	-	-	-	-	-	Yes	04/09/13	10.3
2 City of Alliance	Stark	22,322	Auditor	-	-	-	-	Yes	-	05/31/18	5.2
3 Wayne Township	Auglaize	1,594	Request	-	15,863	-	-	-	-	06/26/19	4.1

Local Governments Terminated from Fiscal Watch

Entity Name	County	Population	Initiated By	Accounts Payable	Deficit Funds	Treasury Deficit	Forecasted General Fund Deficit	Failure to Submit Acceptable Recovery Plan	Failure to Make Progress	Date Declared	Date Terminated	Duration (in Years)
1 City of Youngstown	Mahoning	96,000	Request	\$0	\$6,900,000	\$0	\$0	-	-	12/13/96	05/18/99	2.4
2 City of Silverton	Hamilton	5,800	Request	-	211,000	-	-	-	-	11/10/97	07/01/99	1.7
3 City of Uhrichsville(1)	Tuscarawas	5,600	Request	-	1,993,614	1,910,900	-	-	-	12/31/97	08/06/98	0.7
4 Village of Corwin (1)	Warren	225	Auditor	-	46,828	-	-	-	-	04/20/98	11/12/98	0.6
5 Village of Montezuma	Mercer	228	Request	-	5,032	-	-	-	-	04/24/00	04/10/02	2.0
6 Village of Harveysburg (1)	Warren	563	Request	-	48,139	39,130	-	-	-	12/19/00	09/20/01	0.8
7 Village of Yankee Lake	Trumbull	88	Request	141	1,165	141	-	-	-	04/11/02	04/15/04	2.0
8 City of Campbell (1)	Mahoning	9,460	Request	-	196,709	-	-	-	-	03/08/04	06/10/04	0.3
9 Village of Piketon (1)	Pike	1,717	Request	-	-	133,562	-	-	-	12/28/00	07/08/04	3.6
10 City of Jackson	Jackson	6,184	Request	-	-	-	5,918,000	-	-	11/18/02	01/10/05	2.2
11 Village of Lawrenceville **	Clark	400	Request	-	4,582	-	-	-	-	12/29/99	08/02/05	5.7
12 City of New Carlisle	Clark	5,735	Request	-	520,140	182,933	-	-	-	06/09/03	06/05/08	5.0
13 Village of Lockland	Hamilton	3,707	Request	-	302,919	125,157	-	-	-	09/30/03	10/20/08	5.1
14 Village of Morrow	Warren	1,286	Request	-	80,826	6,790	-	-	-	11/08/07	09/03/09	1.8
15 Village of Antwerp	Paulding	1,740	Request	-	85,804	-	-	-	-	12/22/06	09/29/09	2.8
16 Village of Belmore	Putnam	171	Request	-	6,957	6,409	-	-	-	12/21/07	04/15/10	2.3
17 City of Mansfield (1)	Richland	49,346	Request	-	-	-	2,915,000	-	-	12/15/09	08/19/10	0.7
18 City of East Cleveland (1)	Cuyahoga	17,843	Auditor	-	-	-	-	Unacceptable	-	05/23/12	10/09/12	0.4
19 Village of Mantua	Portage	1,046	Request	28,842	114,942	-	-	-	-	08/26/08	04/10/13	4.7
20 City of Lorain	Lorain	68,900	Request	-	-	-	2,400,000	-	-	10/17/02	10/21/13	11.0
21 City of Maple Heights	Cuyahoga	23,138	Request	43,450	1,487,473	16,281	-	-	-	04/10/14	02/13/15	0.8
22 City of Norwood	Hamilton	21,675	Request	-	-	-	154,000	-	-	10/07/04	10/06/16	12.0

(1) The fiscal watch condition was terminated with a declaration of fiscal emergency.

** The Village residents voted on August 2, 2005 in favor of the Village surrendering its corporate powers and ceasing to exist in accordance with Ohio Rev. Code Section 703.20.

Local Governments Currently In Fiscal Caution

Entity Name	County	Population	Fiscal Caution Criteria Met					Date Declared	Duration (in years) at 7/31/2023
			Unauditable Records	Material Weaknesses /Non Compliance Issues	Deficit Fund Balances	Low Carryover Balance	Failure to Reconcile Accounting Records		
1 Madison Township	Richland	11,168	Yes	Yes	\$78,001	-	Yes	5/17/2012	11.2
2 Liberty Township	Trumbull	21,982	-	Yes	-	-	-	10/3/2013	9.8
3 Village of Rarden	Scioto	159	-	Yes	-	-	Yes	10/17/2013	9.8
4 Village of Harrisburg	Franklin	320	-	Yes	-	-	Yes	2/26/2019	4.4

Local Governments Terminated from Fiscal Caution

Entity Name	County	Population	Unauditable Records	Material Weaknesses /Non Compliance Issues	Deficit Fund Balances	Low Carryover Balance	Failure to Reconcile Accounting Record	Date Declared	Date Terminated	Duration (in Years)
2 City of Portsmouth	Scioto	18,468	-	Yes	-	-	-	11/22/2011	4/9/2013	1.4
3 Village of Smithfield	Jefferson	869	Yes	Yes	-	-	Yes	10/2/2014	2/19/2015	0.3
4 City of Akron	Summit	206,931	-	Yes	87,820,000	-	-	9/30/2011	3/5/2015	3.5
5 Village of Bloomingburg	Fayette	938	-	Yes	28,011	-	-	12/17/2013	11/16/2017	3.9
6 City of Alliance	Stark	22,322	-	-	-	Yes	-	1/18/2018	5/31/2018	0.3
7 City of Chillicothe	Ross	21,901	-	Yes	350,498	-	-	10/23/2012	11/15/2018	6.1
8 Rush Township	Scioto	3,171	-	Yes	-	-	Yes	7/22/2014	11/15/2018	4.3
9 Newton Township	Trumbull	8,875	Yes	Yes	147,967	-	-	10/9/2012	11/20/2018	6.1
10 Franklin Township	Richland	1,721	-	Yes	-	-	Yes	8/8/2013	5/15/2019	5.8
11 Village of Newtonsville	Clermont	392	-	Yes	-	-	Yes	4/26/2016	6/20/2019	3.2