

**TAX PHASE-IN ANALYSIS UPDATE:  
2014 PAYABLE 2015**



(General Motors)

DEPARTMENT OF PLANNING SERVICES  
DECEMBER 2015

## **INTRODUCTION**

Indiana State statute authorizes tax abatements on the construction of new structures and additions to existing structures as well as rehabilitation of property located in an Economic Revitalization Area (ERA) in addition to new equipment for new or existing businesses.

Each year, the Department of Planning Services updates the original study of the tax phase-in program published by Allen County Department of Planning Services – Tax Abatement: A 1991 Analysis of Allen County's Program<sup>1</sup>. This particular update covers the 2014 Payable 2015 tax year and includes data for the companies and taxing districts located in unincorporated Allen County as well as the cities of New Haven, Woodburn and the towns of Grabill, Monroeville, and Hometown which have staff service Agreements with the Allen County Economic Development staff to administer the County's tax phase-in program. The data and information pertaining to the City of Fort Wayne is not included in this analysis unless specified.

## **PROGRAM OVERVIEW**

The Allen County Tax Abatement Program was established in 1982 and through 2014 there have been 297 tax phase-in's granted in unincorporated Allen County and the smaller cities and towns for an average of approximately 9 tax phase-in's per year over the 32 years since the program began. Based upon information provided when these companies applied for their tax phase-in, in 2014, they have committed to invest more than \$698 million. These are significant dollars being invested in our community by companies who believe Allen County is a great place to do business. General Motors was the largest contributor to these investment dollars for real and personal property with a combined total of \$648,900,000. These tax deductions phase in a company's taxes over time, which helps ease the costs associated with start-up, new equipment, and expansions.

**Table 1**

Investment in Real Property	\$	104,600,000	Jobs Retained	4,057
Investment in Personal Property	\$	593,607,300	Jobs Created	103
Total	\$	698,207,300	Total	4,160

## **2014 APPLICATIONS FOR STATEMENT OF BENEFITS / ERA DESIGNATION**

In 2014, the County saw a significant increase in new investment and tax phase-in in Allen County from the previous year. However, the number of businesses choosing to expand, build new facilities, or invest in new equipment decreased. In 2013 the County saw 15 projects, while in 2014, there were 8 companies that were approved for tax deductions. Investment dollars in new or additional construction increased in 2014 from 2013. The amount invested in real property from 2013 (\$53,311,850) to 2014 (\$104,600,000) shows a major increase. Personal property investment, or investment in equipment, also increased from 2013 to 2014. In 2013, General Motors made a significant investment of \$94,500,000 which was a record in terms of personal property investment to date. However, in 2014, General Motors received a tax-phase in for a proposed record investment in personal property totaling \$574,000,000. In 2013, proposed investment in new equipment amounted to \$128,876,796 while in 2014 that number was \$593,607,300. Table 2 on the following page details the investments for 2014.

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<sup>1</sup> This analysis, as well as previous updates, has utilized tax phase-in filing data provided by the Allen County Auditor's Office.

**Table 2**

Company	Investment in Real Property	Term	Investment in Personal Property	Term	Estimated Savings
Riverside MFG, LLC/RMI Properties LLC	2 yr vacant	2	n/a	n/a	\$ 4,417
North American Cold Storage (Woodburn)	\$28,100,000	7	\$672,300	7	\$ 2,901,431
Hercules Machinery Corp (New Haven)	\$200,000	5	\$1,100,000	7	\$ 71,558
Jack Cooper Transport Company	\$1,000,000	10	\$550,000	7	\$ 189,866
Central States Enterprises, LLC (New Haven)	n/a	n/a	\$2,660,000	7	\$ 129,343
Continental Diamond Tool	\$400,000	7	\$3,375,000	10	\$ 259,791
D & W Fine Pack Holdings, LLC	n/a	n/a	\$ 11,250,000	10	\$ 325,220
General Motors	\$ 74,900,000	10	\$ 574,000,000	10	\$ 53,416,377
Totals	\$ 104,600,000		\$ 593,607,300		\$ 57,298,003

### **ABOUT THE COMPANIES**

#### ***North American Cold Storage***

North American Cold Storage is located within the Woodburn Industrial Park that is a 2-phase investment project. The first phase of construction was to be completed in 2014. The company plans to use the \$28.1 million in the construction of a 96,000 square foot cold storage facility. The company was granted a 7 year tax phase in for real property by the Woodburn City Council. Proposed employment numbers were between 10-20 employees with total payroll ranging from \$300,000 to \$400,000. A 7 year tax phase in was also granted for personal property with an investment of \$672,300. Their company touts being the tallest cold storage facility in the area with state of the art modern technologies that ensure the safety and integrity of the products stored within their facility.

#### ***Hercules Machinery Corporation***

In February, Hercules Machinery Corporation, located in New Haven, was granted a tax phase in for real property for 5 years with an investment amount of \$200,000 and personal property for 7 years with an investment of \$1.1 million. The company was projected to create 9 new positions of employment will an annual payroll of approximately \$360,000. Hercules Machinery Corporation established their business in Allen County in 1964 and is an exclusive dealer of HPM foundation drills in North America, Central America and the Caribbean.

#### ***Jack Cooper Transport Company***

Jack Cooper Transport Company moved its transportation company from its Bluffton Road location to 12505 Fogwell Parkway in 2014. The new location is across the street from the General Motors plant in which the Jack Cooper Transport Company hauls the full-size pick-ups that are assembled there. The Allen County Council approved a 10 year tax abatement for \$1 million for real property and a 7 year abatement for personal property in the amount of \$550,000. The Council approved the tax abatement in February and construction improvements were to be completed in July.

#### ***Central States Enterprises, LLC***

Located within the City of New Haven, Central States Enterprises, LLC requested designation of an Economic Revitalization Area at their property located at 356 Hartzell Road allowing for an investment of an estimated \$2.66 million in new equipment and creating 2 new seasonal jobs. The New Haven City Council passed the request for tax abatement in March 2014. As a result of the tax abatement, the company will save about \$129,000 in property taxes over the approved 7 year period.

### ***Continental Diamond Tool***

Continental Diamond Tool was founded in 1973 and is located within New Haven city limits. It specializes in the design, manufacturing and application of diamond and CBN cutting and grinding products and services for various types of industries. In March, the New Haven City Council approved a tax phase in of \$2.6 million over a 7 year period. The tax savings over the 7 years will save the company approximately \$129,000 in property taxes owed to the County. With this expansion, the company will be able to create two additional seasonal employment positions.

### ***General Motors***

The General Motors Assembly Plant located in Allen County produces the Chevrolet Silverado and the GMC Sierra full-size pickup trucks. The plant was built in 1986. In October 2014, General Motors was approved for another significant investment in Allen County. The Council approved a real property 10 year abatement for \$74,900,000 and personal property for \$574,000,000 as well as a one year abatement for special tooling. General Motors did not intend on adding any more jobs with this sizable investment, however, listed on their statement of benefits that they currently employed 4,106 employees.

### ***RMI Properties, LLC/Riverside MFG, LLC***

RMI Properties, LLC/Riverside MFG, LLC supplies products for wheeled tire vehicles and track vehicles for the US Military and other Free World Countries. The applicant acquired the 18,000 square foot building that was once used for a bingo hall and would like to convert the building to be used for a high-tech manufacturing business. On November 17, 2014 the Huntertown Town Council granted a 2-year vacant building deduction.

### ***D & W Fine Pack Holdings, LLC***

In November 2009 D & W Fine Pack Holdings, LLC purchased C & M Fine Pack. They produce polypropylene and polystyrene ridged container products for the food packaging industry. In November, the company was granted a 10 year tax phase in for an investment of \$11.25 million for new manufacturing equipment. The 10 year tax phase in is based on \$8.55 million with a 1 year special tooling phase in of \$2.7 million. At the time of application, D & W Fine Pack had 358 employees with annual salaries of approximately \$11.8 million. With this expansion of equipment, 18 additional jobs were expected with an additional payroll of about \$450,000. As a result of the adopted 10 year tax phase in, the company will save approximately \$325,000 in property taxes.

While down from 15 in 2013 to 8 in 2014, the above 8 companies planned to invest more than \$690 million in the local community, of that, \$3,960,000 million will be devoted to New Haven, and \$28,772,300 million devoted to Woodburn.

### **EMPLOYMENT**

Employment creation levels for the 2014 tax phase in applicants were considerably lower than the 2013 created jobs. This can be attributed to the amount of larger companies and new companies that submitted projects in 2014. In 2013 Ground Effects created 160 jobs and Vera Bradley Design Center created 114 new jobs (just 2 of the 15 projects in 2013). In 2014 the eight companies approved for tax phase in combined to total 4,057 retained jobs and 103 jobs to be created. However, General Motors accounted for 3,300 of the jobs retained in 2014. Table 3 breaks down the employment projections for each individual company.

**Table 3**

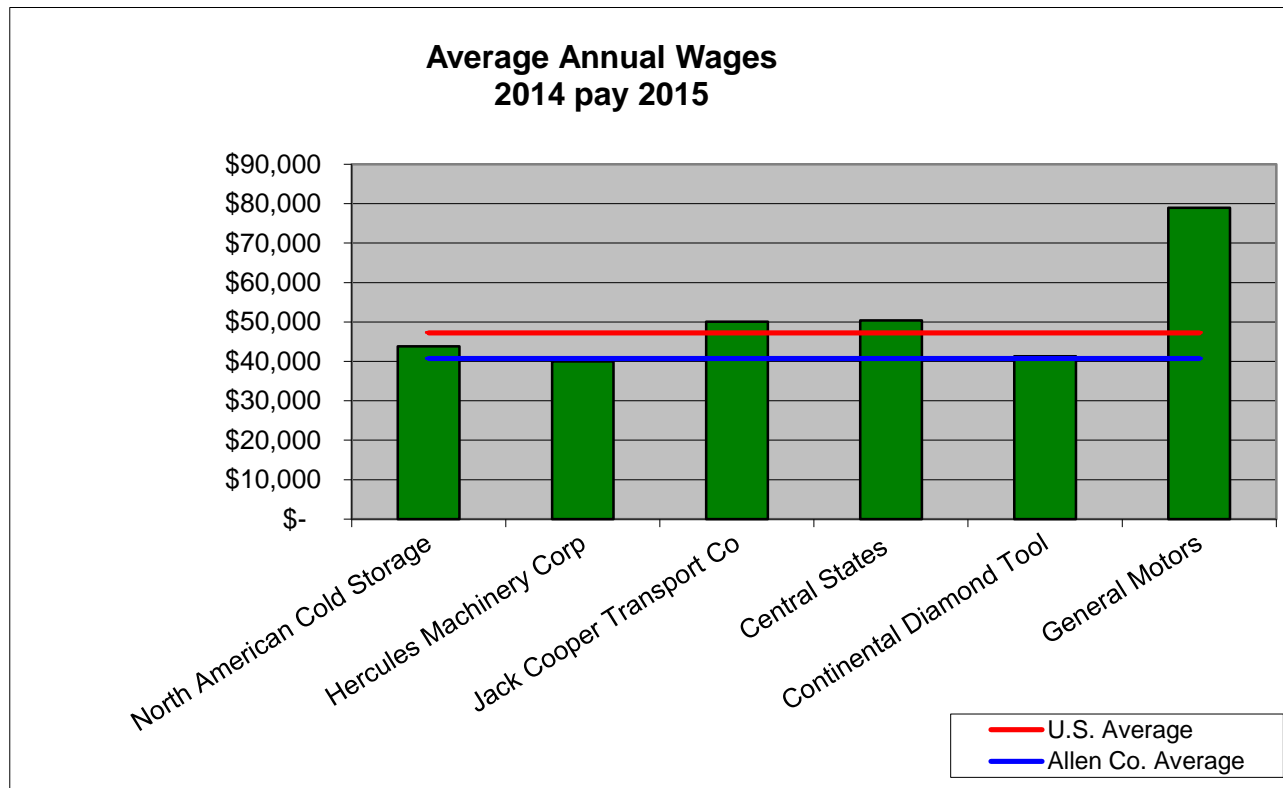
Company	Retained	Created
North American Cold Storage	0	15
Hercules Machinery Corporation	30	9
Jack Cooper Transport Company	293	12
Central States Enterprises, LLC	23	2
Continental Diamond Tool	53	47
D & W Fine Pack Holdings, LLC	358	18
General Motors	3300	0
<b>Total</b>	<b>4,057</b>	<b>103</b>

Another aspect of business expansion that is of interest is the quality of the jobs created and retained. An objective of economic development is to increase the average wage paid to workers which is often translated into an increase in the quality of life for citizens. The average annual wage for Indiana in 2014 was \$41,470<sup>2</sup> and the national average was \$47,230<sup>2</sup>. The average for Allen County was just below the state average and slightly below the national average at \$40,710<sup>2</sup>.

Figure 1 demonstrates how the average annual wages paid by the companies approved for tax phase-in in 2014 compare to the U.S. and

County averages. In 2012, companies applying for tax phase began to use an updated application. Page 2 of the application asks companies to use job codes provided by the Occupational Employment Statistics website. This website breaks down job descriptions by an occupation code and enables companies to be more specific when listing new and/or retained employment. It also gives the county a better understanding of a company's wages compared with average annual wages in Fort Wayne, Indiana. Due to a majority of the criteria on the application for tax phase in is job numbers and salaries, county staff can reward points on specific information instead of consolidating all jobs together and averaging the salaries. It is a more effective and precise way of making sure companies are rewarded points correctly.

Figure 1



<sup>2</sup> Bureau of Labor Statistics [http://www.bls.gov/oes/current/oes\\_nat.htm#00-0000](http://www.bls.gov/oes/current/oes_nat.htm#00-0000)

## COMPLIANCE FORMS

By the end of May 2015, 31 companies submitted a Compliance with Statement of Benefits form (CF-1) for 2014 Payable 2015 documenting the extent to which they have followed through with their original investment and employment projections. These forms must be filed annually to receive the actual tax deductions. Table 4 shows the percentages of the total numbers companies submitted regarding investment, jobs, and salary compliance. The current policy for Allen County states companies must be at least 75% compliant in one of the three categories.

**Table 4**

	Real Property	Percentage Met	Personal Property	Percentage Met
<b>Investment</b>	\$ 279,911,553	102%	\$ 703,989,102	110%
	Jobs Retained	Percentage Met	Jobs Created	Percentage Met
<b>Jobs</b>	27,944	114%	5,541	224%
	Salaries Retained	Percentage Met	Salaries Created	Percentage Met
<b>Salaries</b>	\$ 1,799,327,515	121%	\$ 530,622,111	515%

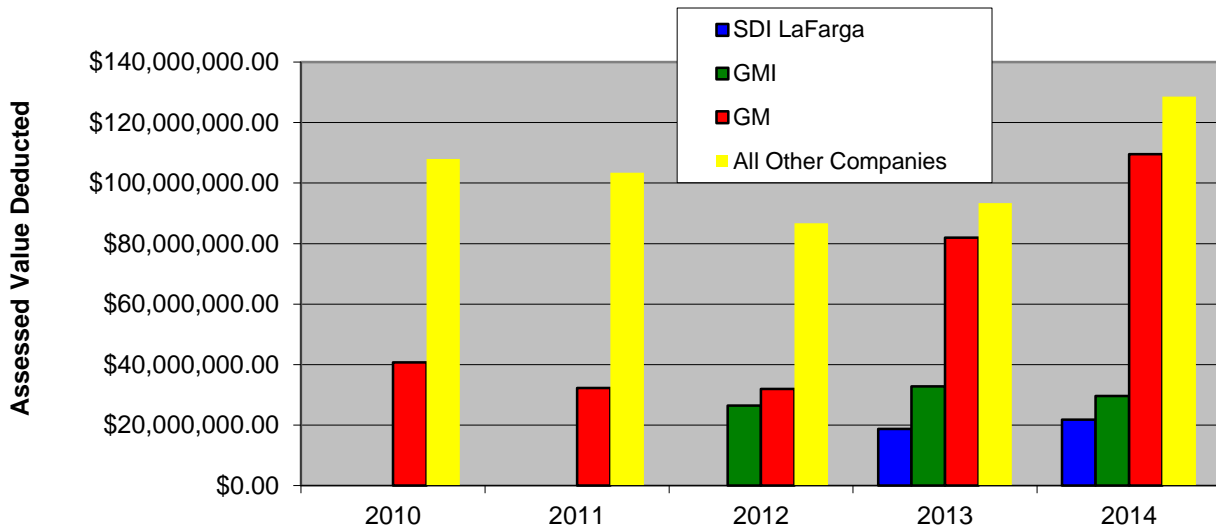
As the economy is recovering, companies have been able to meet or exceed their projected numbers on their Statement of Benefits; making significant investments in real and personal property as well as retain and add jobs over the last couple of years.

## BREAKDOWN OF DEDUCTIONS

The actual deductions received in 2015 indicate the impact tax phase in has on the current tax revenue for Allen County. For the 2014 Payable 2015 year, approximately 55 deductions were granted to companies in Allen County totaling \$293,963,758 of assessed value. The companies saved approximately \$5.7 million in 2014. Attachment A located at the end of this report includes a detailed list of the deduction amounts, and taxes saved for each company.

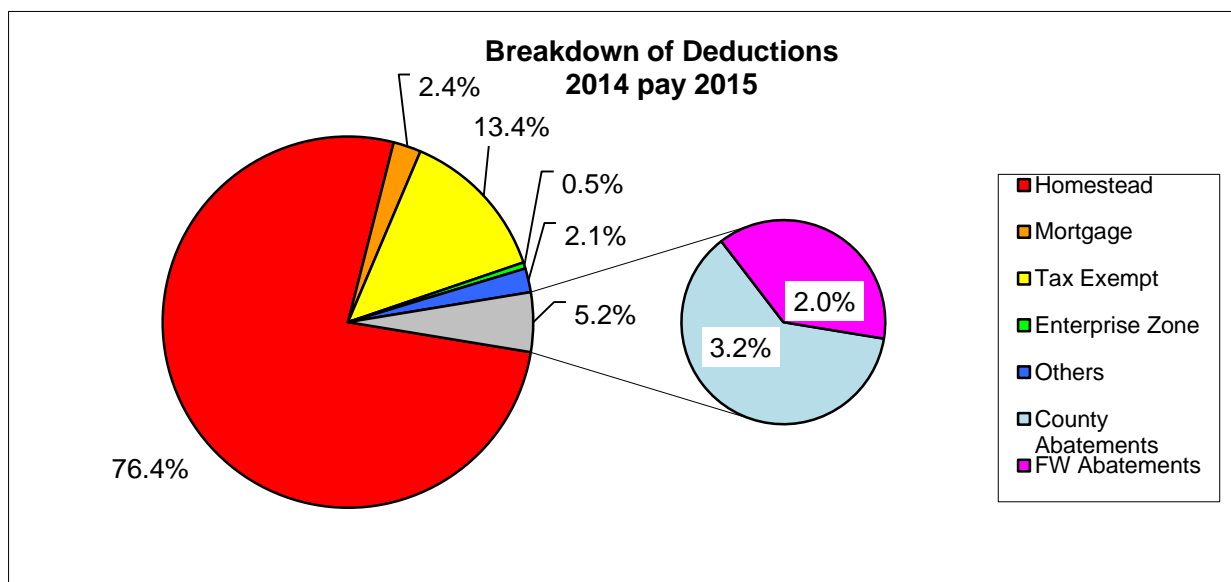
Figure 2 below shows the amount of true tax value deducted for tax phase ins for the past five years. The red bars indicate the total amount deducted in a given year. The red bars show how much of the total tax deductions belong to General Motors, which has been and continues to be by far the largest beneficiary of the tax abatement program. In addition to General Motors, SDI LaFarga, Uniroyal BF Goodrich and General Mills are large beneficiaries of the program.

Figure 2



Phasing in of taxes is generally the only form of assistance available to existing businesses. When compared to the volume of other tax deductions available to other property owners, tax phase in is a diminutive piece of the pie which is demonstrated in Figure 3 on the following page. This breakdown of deductions does include values for the City of Fort Wayne for the purpose of showing the magnitude of the impact of tax phase in throughout the entire county. The secondary pie is meant to demonstrate the size of the City's program in comparison to the County's. Combined, the city and county had tax deductions totaling about \$466.9 million. Homeowners benefited from approximately \$6.8 billion in deductions in 2014 payable 2015. Changes made by the General Assembly in 2008 allowed for additional homeowner deductions and credits as well as caps on tax rates.

Figure 3



## **TAX ABATEMENT DEVELOPMENT FUND**

Fund 331 is a fund dedicated to economic development that was established in 1994 by resolution 94-4-21-3. The purpose of the Fund is to provide funds for off-site infrastructure improvements in Allen County and other items related to economic development such as shovel-ready sites and land banking. The economic development staff of the Department of Planning Services (DPS) administers the fund, although technically the fund is controlled by the Allen County Board of Commissioners.

The fund's income sources are only through voluntary contributions from companies receiving tax abatements through the County and interest income on the fund's balance. The fund is non-reverting which means the funds do not revert to the Allen County General Fund at the end of the year.

The most recent expenditures took place in 2013 for about \$420,494 which included payments to the Surveyor, Engineering Resources and the Allen County Treasurer. Prior to that, Fund 331 had previously been used in 2003 for a \$200,000 loan to the County's General Fund to help cover a short-term cash-flow problem due to delays in receiving property tax revenue following the 2001 reassessment. This loan was repaid on May 3, 2004. In 2005 a \$25,000 LEDGE Grant to CSC-Indiana, LLC as part of an incentive package to bring the company into the former Grant/U.S. Steel Pension building in New Haven. In December 2007 an expenditure of \$122,000 was made to write down the cost of land for the Baekgaard project (Great Dane Realty) in Silverado Park. In 2010, \$400,000 was transferred to the Redevelopment Commission Capital Fund to assist in funding the Land Banking Program. Lastly, in 2012, \$280,114 was paid to construct drainage improvements for the SDI LaFarga project.

Going forward, the fund will likely continue to be used as a resource for controlling land and certifying shovel-ready sites as well as continuing to be a source for supplemental funding of other economic development projects. The additional use of this fund for shovel-ready sites was added as a result of the changes made to the County Council's Tax Abatement Policy. The fund's percentage of savings contributions made by those companies that (choose) to contribute are ten percent (10%) and five percent (5%) while in previous years it was twenty percent (20%) or ten percent (10%).

Since 1994, 50 companies have voluntarily contributed \$1,285,146. The balance of the fund as of November 1, 2014 was \$189,190 which includes principal and interest and accounts for the disbursements.



**Table 5**

<b>Year</b>	<b>Total</b>
1994 pay 1995	\$6,988
1995 pay 1996	\$21,908
1996 pay 1997	\$30,590
1997 pay 1998	\$49,649
1998 pay 1999	\$54,008
1999 pay 2000	\$51,706
2000 pay 2001	\$27,917
2001 pay 2002	\$43,024
2002 pay 2003	\$25,801
2003 pay 2004	\$43,693
2004 pay 2005	\$47,127
2005 pay 2006	\$45,619
2006 pay 2007	\$95,518
2007 pay 2008	\$140,222
2008 pay 2009	\$134,494
2009 pay 2010	\$124,578
2010 pay 2011	\$97,071
2011 pay 2012	\$57,940
2012 pay 2013	\$57,935
2013 pay 2014	\$62,381
2014 pay 2015	\$66,977
<b>TOTAL</b>	<b>\$1,285,146</b>

For the 2014 Payable 2015 tax year, fifteen of the companies receiving tax phase in had committed to contributing a percentage of their tax savings back to the County (see Table 6). Of the 15 companies, 13 sent in their contributions. However, none of the 8 companies that were granted tax abatement in 2014 chose to contribute to the Tax Abatement Development Fund for 2014.

**Table 6**

<b>Company</b>	<b>Contribution</b>	<b>Company</b>	<b>Contribution</b>
Vera Bradley	\$ 28,986	Terex Advance Mixer	DNC
Breast Diagnostic Center, LLC	\$ 41	Quickcut Incorporated	DNC
Apollo Design Technology	\$ 1,411	OmniSource Corp	\$ 905
New Haven Plaza	\$ 404	Parkview - Ortho NE	\$ 1,896
Hercules	\$ 73	Allied Building Co.	\$ 2,859
IOM Health/Lutheran Hosp	\$ 14,468	Waterfurnace International	\$ 432
Feenix, LLC	\$ 3,647	CSC - Indiana, LLC	\$ 7,994
		Saratoga Potato Chips, LLC	\$ 3,861
		<b>Total:</b>	<b>\$ 66,977</b>

\*DNC = Did not contribute

## **IMPACT ON TAX RATES**

This section of the update examines the impact tax abatement deductions have on the property tax rates of individual taxing districts. This was accomplished by adding back in to the levies the total assessed values that were deducted in each district for abatements and recalculating the tax rates.<sup>3</sup>

The average difference between the actual tax rate and the estimated tax rate without the tax abatement deductions is \$0.0444 per \$100 of assessed value.<sup>4</sup> This translates into an additional \$44.00 in property taxes for an owner of a property with a net assessed value of \$100,000. The five most affected taxing districts were Monroeville – 56 (\$0.1779), New Haven Adams – 41 (\$0.0837), Monroeville MG-100 (0.0754), Lafayette- 48 (\$0.0636), Zanesville-79 (0.0636). See Attachment B for a complete list of impact on tax rates for each taxing district.

Even those tax districts in which there were no companies receiving abatements, such as Zanesville, are affected by the deductions in other parts of the county. Though these are separate taxing districts, they are a part of greater taxing units, such as townships and school districts that are affected by the decrease in assessed value.

The argument can be made, however, that abatement does not necessarily have a negative impact on tax rates. If it were not for the new investment and the addition of assessed value, the taxing district and units would be in the same position. As the abatement deduction rolls off, the taxing district and units will benefit from the added value of the investment and tax rates will be affected accordingly.

## **CONCLUSION**

The Allen County tax phase in program still remains a viable resource for attracting and retaining local businesses. Its impact on tax rates is minimal but justified in the fact that the new investment will eventually benefit not only the taxing units it supports but the potential for job creation which benefits all citizens in Allen County. The updates made in August 2008 and December 2011 to the County Council's policy continue to increase accountability while maintaining the business friendly atmosphere in Allen County.

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<sup>3</sup> Taxing districts for the City of Fort Wayne were not included in this recalculation of tax rates.

<sup>4</sup> This is an approximate estimate based on tax rate and assessed value information distributed by the Allen County Auditor's Office. Some values are subject to change and recalculation.

## Companies Total Tax Deductions, Tax Savings and Taxes Paid

COMPANY	Total Deduction	Total Saved	Taxes Paid
American Mitsuba Corp	\$ 2,753,780	\$ 78,667	\$ 263,327
Android Fort Wayne LLC	\$ 4,552,550	\$ 87,841	\$ 14,604
Apollo Design Technology	\$ 207,557	\$ 6,636	\$ 31,472
Arc GMFTWIN/General Mills	\$ 28,228,862	\$ 538,691	\$ 130,462
BA Romines Sheetmetal Inc	\$ 8,460	\$ 148	\$ 2,270
Breast Diagnostic Center	\$ 9,110	\$ 206	\$ 8,168
BS Land / One Resource Group	\$ 1,276,700	\$ 12,767	\$ 3,154
C&M Fine Pack	\$ 1,625,410	\$ 29,223	\$ 154,566
Central States Enterprises Inc.	\$ 3,681,329	\$ 108,175	\$ 383,510
CHS-MOB LLC	\$ 385,605	\$ 3,856	\$ 3,225
Continental Diamond Tool Corp	\$ 521,570	\$ 15,326	\$ 383,510
CSC Indiana LLC	\$ 5,300,220	\$ 154,347	\$ 32,506
Excel Inc 1584	\$ 866,710	\$ 16,539	\$ 12,656
Fort Wayne Rube Realty LLP	\$ 96,156	\$ 2,800	\$ 148,076
General Mills	\$ 1,329,660	\$ 13,296	\$ 14,570
General Motors	\$ 109,533,530	\$ 2,113,449	\$ 3,563,550
Glaze Tool & Engineering Inc	\$ 95,690	\$ 2,811	\$ 9,532
Grabill Country Village	\$ 442,392	\$ 10,974	\$ 14,927
Ground Effects LLC	\$ 291,280	\$ 2,912	\$ 273
Great Dane Realty LLC/ Vera Bradley	\$ 485,547	\$ 9,368	\$ 28,891
Hercules Machinery/Innovative Piledriving	\$ 353,465	\$ 10,386	\$ 106,397
IOM Health Systems/Citadel/FW Oncol	\$ 437,925	\$ 14,090	\$ 203,310
IOM Health Systems LP/Lutheran Hosp	\$ 3,908,550	\$ 125,757	\$ 929,667
JCR Enterprises LLC	\$ 83,536	\$ 835	\$ 3,438
Larson Financial Group LLC	\$ 6,540	\$ 65	\$ 354
LH Medical Corp	\$ 781,800	\$ 14,055	\$ 31,408
Long Term Care Investments	\$ 6,469,840	\$ 146,878	\$ 20,371
Moon River LLC	\$ 161,700	\$ 1,617	\$ 5,235
Michelin N America / Uniroyal Goodrich	\$ 51,366,820	\$ 871,643	\$ 817,723
New Haven Plaza	\$ 265,474	\$ 7,800	\$ 59,575
OmniSource Corp	\$ 252,363	\$ 2,523	\$ 78,599
One Resource Group	\$ 29,480	\$ 2,948	\$ 3,154
Parco Inc	\$ 25,160	\$ 465	\$ 1,792
Parkview Health System/Feenix LLC	\$ 1,640,331	\$ 16,403	\$ 72,072
Parkview Health System/ NE Orth	\$ 4,979,410	\$ 113,042	\$ 95,597
Parkview Health System/ Orth NE	\$ 1,705,673	\$ 38,722	\$ 229,209
Peg Perego	\$ 62,980	\$ 1,850	\$ 1,608
Precimed / Greatbatch Medical	\$ 7,857,568	\$ 145,380	\$ 92,638
Precision Laser Services Inc	\$ 30,080	\$ 300	\$ 27,421
Primco	\$ 110,440	\$ 1,104	\$ 83,740
QuikCut Inc	\$ 748,730	\$ 7,487	\$ 13,560
Quincy Recycle	\$ 155,810	\$ 4,537	\$ 10,114
R3 Composites Corporation	\$ 148,610	\$ 1,486	\$ 11,645
RMI Properties / Riverside MFG	\$ 150,130	\$ 3,697	\$ 18,667
Saratoga Potato Chips / Yost Holdings	\$ 2,153,603	\$ 21,536	\$ 15,560
SDI LaFarga LLC	\$ 21,728,160	\$ 380,460	\$ 61,959
Setzer - FEDX Ground	\$ 7,660,400	\$ 223,078	\$ 44,022
Silverado-FEDX Ground	\$ 2,029,800	\$ 20,298	\$ 5,794
ST Joseph Health System	\$ 15,700	\$ 461	\$ 1,574
ST Joseph Medical Group	\$ 32,130	\$ 944	\$ 1,041
Summit Foundry / Richard Meyer	\$ 190,594	\$ 5,600	\$ 3,731
Terex Advance Mixer	\$ 83,810	\$ 1,550	\$ 124,004
Uniroyal / BF Goodrich Tire	\$ 1,622,985	\$ 16,229	\$ 250,045
Vera Bradley Designs	\$ 14,591,083	\$ 281,534	\$ 264,603
Waterfurnace International Inc	\$ 430,960	\$ 8,224	\$ 81,995
<b>Totals:</b>	<b>\$ 293,963,758</b>	<b>\$ 5,701,016</b>	<b>\$ 8,974,871</b>

Attachment B

Exhibit A  
Impact on Property Tax  
Rates  
of Tax Phase-In

Taxing Unit	Change in Rate
ABOITE	0.0502
ADAMS	0.0480
ADAMS PTC	0.0454
NEW HAVEN ADAMS	0.0837
CEDAR CREEK	0.0393
GRABILL	0.0498
EEL RIVER	0.0344
JACKSON	0.0393
JEFFERSON	0.0534
NEW HAVEN JEFF	0.0154
LAFAYETTE	0.0636
LAKE	0.0259
MADISON	0.0393
MARION	0.0393
MAUMEE	0.0393
WOODBURN	0.0393
MILAN	0.0585
MONROE	0.0412
MONROEVILLE	0.1779
PERRY	0.0268
HUNTERTOWN	0.0270
PLEASANT	0.0584
PLEASANT PTC	0.0271
SCIPIO	0.0393
SPRINGFIELD	0.0393
ST.JOSEPH	0.0156
ST.JOSEPH PTC	0.0158
WASHINGTON	0.0203
WASHINGTON PTC	0.0204
WAYNE	0.0252
WAYNE PTC	0.0254
ZANESVILLE	0.0636
LEO-CEDARVILLE	0.0404
NEW HAVEN ST JOE	0.0597
HUNT - EEL RIVER	0.0346
MONROEVILLE MG	0.0754