

OHIO AUDITOR OF STATE KEITH FABER



65 East State Street
Columbus, Ohio 43215-4209
ContactUs@ohioauditor.gov
(800) 282-0370

DECLARATION OF FISCAL EMERGENCY

The Auditor of State declared the Trimble Local School District in fiscal watch on January 14, 2025. Section 3316.04, Revised Code, requires that the board of education of a district declared to be in fiscal watch prepare and submit an initial financial plan to the Director, Ohio Department of Education and Workforce, that demonstrates the actions the board will take to eliminate the district's current operating deficit and avoid incurring future operating deficits. The Trimble Local School District Board of Education, in a resolution dated February 28, 2025, indicated the School District was unable to submit an acceptable recovery plan to the Director, Ohio Department of Education and Workforce, and requested that the Auditor of State place the School District in fiscal emergency.

Section 3316.03(B)(1), Revised Code, requires the Auditor of State to declare a School District to be in a state of fiscal emergency if the Auditor of State determines that the School District meets the following conditions:

- An operating deficit has been certified for the current fiscal year by the Auditor of State, and the certified operating deficit exceeds fifteen percent of the School District's General Fund revenue for the preceding fiscal year; and
- A levy has not been passed by the voting electors that will raise enough additional revenue in the succeeding fiscal year so that the first condition will not apply to the School District in the next succeeding year.

An analysis conducted of the Trimble Local School District for the purpose of determining whether the School District met the conditions outlined above disclosed the following:

- The Auditor of State certified an operating deficit of the General Fund in the amount of \$2,994,000. This amount represents 24 percent of the Trimble Local School District's General Fund revenues for the fiscal year ended June 30, 2024.
- The Trimble Local School District has not passed a levy that will eliminate the first condition.

Accordingly, the Auditor of State hereby declares the Trimble Local School District to be in a state of fiscal emergency as defined by Ohio Revised Code Section 3316.03(B)(1). A copy of this declaration is being submitted to Gary Arnold, President of the Board of Education of the Trimble Local School District; Kimberly Murnieks, State Director of the Office of Budget and Management; Jill Davidson, Athens County Auditor; and Stephen D. Dackin, Director of the Ohio Department of Education and Workforce.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

April 8, 2025

OHIO AUDITOR OF STATE KEITH FABER



TRIMBLE LOCAL SCHOOL DISTRICT FISCAL EMERGENCY ANALYSIS DECLARATION

ATHENS COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 4/8/2025

65 East State Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at
www.ohioauditor.gov