

# OHIO AUDITOR OF STATE KEITH FABER

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## DECLARATION OF FISCAL WATCH

Effective December 17, 2024, the Ohio Department of Education and Workforce declared the Trimble Local School District, Athens County, to be in a state of fiscal caution in accordance with Section 3316.031 of the Ohio Revised Code. The declaration was based on an anticipated deficit for the fiscal year ending June 30, 2025, as well as the potential for deficits in future fiscal years.

Section 3316.031(C) of the Ohio Revised Code requires that the board of education of a district declared to be in fiscal caution provide a written proposal to the Ohio Department of Education and Workforce for correcting the budgetary conditions that prompted the declaration and for preventing the district from experiencing further fiscal difficulties. Upon a determination by the Ohio Department of Education and Workforce that the district has not provided an acceptable proposal and with the concurrence of the Auditor of State that this determination is reasonable, the district is to be declared in fiscal watch.

The Ohio Department of Education and Workforce has notified the Auditor of State that the Trimble Local School District failed to submit an acceptable written proposal required by Section 3316.031(C), Revised Code, for correcting the conditions that prompted the declaration of fiscal caution. Additionally, they have requested that the School District be placed in fiscal watch in order to prevent further decline. Upon review of the Ohio Department of Education and Workforce's determination and based on the Trimble Local School District's five-year forecast filed with the Ohio Department of Education and Workforce on November 22, 2024, which includes a deficit of \$1,620,794, \$2,316,450, and \$3,283,091 for the fiscal years ending June 30, 2025, 2026, and 2027, and based on the Trimble Local School District Board of Education passing a resolution, dated December 12, 2024, stating their inability to adopt a financial recovery plan, the Auditor of State finds the Ohio Department of Education and Workforce's determination that the Trimble Local School District be placed in fiscal watch to be reasonable.

Accordingly, the Auditor of State hereby declares the Trimble Local School District to be in a state of fiscal watch under Section 3316.03(A)(3) of the Ohio Revised Code. A copy of this declaration is being submitted to Gary Arnold, President of the Board of Education of 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.



Keith Faber  
Auditor of State  
Columbus, Ohio

January 14, 2025

# OHIO AUDITOR OF STATE KEITH FABER



## TRIMBLE LOCAL SCHOOL DISTRICT FISCAL WATCH 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 1/21/2025

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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)