

# OHIO AUDITOR OF STATE KEITH FABER



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## DECLARATION OF FISCAL EMERGENCY

The Auditor of State declared the Mt. Healthy City School District in fiscal watch on February 23, 2024. 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 Mt. Healthy City School District Board of Education in a resolution dated February 28, 2024, indicated the School District was unable to submit an acceptable recovery plan to Director, Ohio Department of Education and Workforce, and requesting 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 Mt. Healthy City 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 \$10,758,000. This amount represents 26 percent of the Mt. Health City School District's General Fund revenues for the fiscal year ended June 30, 2024.
- The Mt. Health City School District has not passed a levy that will eliminate the first condition.

Accordingly, the Auditor of State hereby declares the Mt. Healthy City 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 Julie Turner, President of the Board of Education of the Mt. Healthy City School District, Kimberly Murnieks, State Director the Office of Budget and Management, Amy Humphrey, Acting Hamilton County Auditor, and Stephen D. Dackin, Director, Ohio Department of Education and Workforce.

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

Keith Faber  
Auditor of State  
Columbus, Ohio

April 5, 2024

# OHIO AUDITOR OF STATE KEITH FABER



## MT. HEALTHY CITY SCHOOL DISTRICT FISCAL EMERGENCY ANALYSIS DECLARATION

HAMILTON 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 4/5/2024

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