



# MINUTEMAN Report

## A Season of Focus and Financial Stewardship

Dear Lexington Families and Community Members,

Across Lexington Local Schools, our students and staff continue to demonstrate dedication, growth, and pride in their work. From classrooms to stages and athletic fields, our students are building the skills they need for success today and in the future.

At the same time, the District remains focused on long-term financial stability. Rising costs, changes in state funding, and projected operating deficits require thoughtful planning and responsible budgeting.

For nearly 15 years, Lexington Local Schools has not sought new operating revenue. During that time, the District has worked to stretch existing resources while the State share percentage of State funding has declined from approximately 50% to about 30%.

After reviewing financial forecasts and holding months of community meetings, the Board of Education placed a 1.5% continuing traditional school District income tax levy on the May 5, 2026 ballot.

The Board evaluated options and determined that incorporating an income-based funding source could provide a more stable and

predictable funding structure, while reducing reliance on property taxes over time.

If approved, the levy is intended to:

- Address current and projected operating deficits
- Provide a more stable funding structure for District operations
- Reduce reliance on property taxes
- Diversify revenue sources
- Allow existing emergency property tax levies to expire over time

We remain committed to transparency, responsible stewardship of taxpayer resources, and maintaining the educational opportunities our students and community value.

Thank you for staying engaged and partnering with us to ensure Lexington Local Schools remains a place where students thrive and our community takes pride.

With appreciation,  
**Jeremy Secrist**  
Superintendent  
Lexington Local Schools

## Lexington High School Students Shine at Youth & Government Conference

Fifteen Lexington High School students participated in the annual Youth & Government Conference in Columbus, joining peers from across Ohio to create and operate a mock state government. Students wrote and presented legislation, formed a governor's cabinet and judiciary, and worked within committees and chambers throughout the event.

Lexington had an outstanding showing, with all seven student-written bills passing the legislature — including two with unanimous support.

Student Leadership & Honors:

- |  |  |   |  |  |
|--|--|---|--|--|
| <b>Katya P.</b><br>Elected Speaker<br>of the House | <b>Ellie H.</b><br>Committee Chair,<br>House Clerk, and<br>Delegation Leader | <b>Jesse H. &amp; Emma B.</b><br>Committee Chairs<br>(Emma also served as<br>House Clerk) | <b>Jesse H.</b><br>Service Award &<br>Most Outstanding<br>Representative | <b>Jenna H.</b><br>Winning<br>Lobbyist |
|--|--|---|--|--|

We are proud of how our students represented Lexington with professionalism, leadership, and integrity.



# Strong Results

## Limited State Funding. A Plan for Stability.

Lexington students continue to perform at a high level academically — even while receiving some of the lowest State funding per student in the region. The District’s financial plan focuses on maintaining these strong results while creating stable, reliable funding for school operations.

### 2024–2025 Ohio School Report Card

#### Overall District Rating



**Exceeds State Standards**

#### Highlights

##### Early Literacy



Top 30 Districts in Ohio (95th percentile) for reading proficiency in grades K–3.

##### Graduation & Gap Closing



Highest state rating for graduation success and ensuring all student groups meet academic goals.

##### Elementary School Success

Western Elementary earned 5 Stars, while Central and Eastern Elementary earned 4.5 Stars.

### Maintaining Results Requires Stable Funding

#### A Key Reality: Lexington Receives Less State Funding

Despite receiving some of the lowest State funding per student in the region, Lexington continues to deliver strong academic results for students and families.

Maintaining strong academic outcomes requires stable and reliable resources to support:

- Classroom instruction
- Student services and support programs
- Transportation and operations
- Technology and instructional materials

With lower State funding, less predictable revenue sources, and rising costs, maintaining these results becomes more challenging over time.

#### The District’s Financial Plan

To address current and future projected operating deficits and create a more stable funding structure, the Board of Education placed a 1.5% continuing traditional school District income tax levy on the May 5th ballot.

The long-term goal of this approach is to:

- Provide stable funding for District operations
- Reduce reliance on property tax levies
- Allow existing emergency property taxes to expire
- Eliminate the need for frequent ballot requests

Lexington students are achieving strong results — even with lower State funding. Maintaining that success requires stable, reliable funding for our schools and students.

# Financial Overview

## Understanding the May 5, 2026 Ballot Issue

### Why Is the Levy Being Considered?

Lexington Local Schools is facing operating deficits due to rising costs and a continuing decline in our State share percentage of State funding. Changes in Ohio's school funding formula have reduced Lexington's State share percentage from approximately 50% to 30%. Recent legislative actions and shifts in public education funding have further escalated these challenges.

While the District has implemented current reductions and developed plans for additional reductions in the coming year, without additional revenue, the District will be required to consider further cuts. These reductions reflect proactive steps to decrease costs while preserving services to our students.

### Understanding the Numbers

- ✓ The proposed income tax is estimated to generate approximately \$9 million annually
- ✓ Costs continue to rise in transportation, utilities, insurance, and required services
- ✓ District's State share percentage of State funding has declined over time
- ✓ Due to these rising costs and reduced funding, the District is facing deficits exceeding \$2 million per year

The \$9 million income tax is intended to stabilize district finances and cover ongoing deficit spending.

### The Proposed Income Tax Is Intended To:

- ✓ Stabilize district finances
- ✓ Address current and projected operating deficits
- ✓ Provide greater long-term financial stability
- ✓ Reduce reliance on property taxes
- ✓ Allow existing emergency levies to expire over time

Because the tax is income-based, it does not increase simply because property values rise.

This proposal reflects a shift toward a more stable and sustainable funding model.

### What Type of Levy Is on the Ballot?

- ✓ 1.5% Traditional School District Income Tax
- ✓ Continuing
- ✓ Estimated to generate approximately \$9 million annually for operations

This revenue would be used to stabilize the district's finances and address deficit spending.

### What Is and Is Not Taxed?

- ✓ Based on Ohio Adjusted Gross Income, not property value
- ✓ Applies to earned and unearned income as defined by Ohio law
- ✓ Social Security benefits are not taxed
- ✓ Only residents living within the district pay the tax
- ✓ If approved, effective date beginning January 1, 2027

### Responsible Financial Management

Before placing this issue on the ballot, the district implemented cost-saving measures, including:

- ✓ Administrative and other District staffing reductions
- ✓ Reorganization of transportation leadership
- ✓ Reduction of contracted services
- ✓ Careful monitoring of spending and reserves

In total, these measures represent millions of dollars in proactive cost containment measures before requesting additional revenue from our community.

These steps reflect the District's commitment to maximizing every dollar and ensuring taxpayer investment directly supports student learning and achievement.

# Treasurer's Update

## Understanding the Income Tax Levy

By Jason Whitesel, Treasurer/CFO

### Current Local Funding

Under Ohio law, Lexington and other public school districts have historically relied heavily on property taxes to fund day-to-day operations. However, recent legislative changes have altered how property taxes function for schools.

As a result, property tax revenue has become less predictable and less stable as a long-term funding source, making it more difficult for districts to plan for future operations.

Because of these changes, many districts are evaluating ways to diversify their local revenue sources.

### What Is Being Proposed

The levy on the May 5, 2026 ballot is a 1.5% continuing traditional school district income tax.

Key points:

- Based on income, not property value
- Does not tax Social Security benefits
- Based on Ohio Adjusted Gross Income
- Paid only by residents living within the school District

Because the income tax is tied to earnings rather than property value, it does not increase due to changes in real estate market conditions.

**Income taxes have now been passed by communities in more than 200 Ohio school districts as a local community funding mechanism.**

### Why the Board Considered an Income Tax

After reviewing financial forecasts and holding months of community discussions, the Board evaluated funding options and determined that incorporating an income-based revenue source could provide greater long-term stability.

A traditional income tax structure was selected in order to:

- Diversify local revenue sources
- Reduce reliance on property taxes
- Provide more predictable long-term funding for operations
- Allow existing emergency property tax levies to expire
- Provide greater long-term revenue stability in an uncertain property tax environment

If approved, the levy is estimated to generate approximately \$9 million annually for general operating expenses and will provide the District and our community with much-needed financial stability.

### Operating Funds vs. Construction Funds

It is important to clarify that construction funds and operating funds are legally separate and cannot be used interchangeably.

Operating dollars are only used for day-to-day expenses such as:

- Classroom instruction
- Academic programs
- Student transportation
- Utilities and building operations
- Technology and instructional materials
- Required student services

Construction of the new schools is funded separately through State partnership support and previously approved local funds dedicated specifically for that purpose.

### Financial Oversight and Accountability

Due to rising costs, increased student needs, and recent legislative changes, Lexington Local Schools is facing current operating deficits as well as future projected operating and fund balance deficits.

The goal of this proposed levy is to stabilize District finances while maintaining the educational programs and services the community expects.

The District submits required financial forecasts to the State and reviews monthly financial reports with the Board of Education at public Board meetings. Financial documents are also included on the District website and remain accessible to the community.

Residents are encouraged to review District financial documents, attend public meetings, and reach out with any questions.

# Facilities Update

## New Elementary School

Planning continues for Lexington Local Schools' new elementary school facility — a project that reflects long-term vision, partnership, and commitment to student success.

The new building will replace the District's three existing elementary schools and create one centralized, modern learning environment designed to serve students for decades.

The goal is to provide safe, efficient, and flexible spaces that support high-quality instruction and meet current safety, accessibility, and technology standards.

### Key Points to Know

- ✓ Construction funds are legally separate from operating funds
- ✓ The project is funded through State support and previously approved local funds
- ✓ The facility represents a long-term investment in student safety and learning environments
- ✓ Updates will continue as planning and site preparation progress

Planned features include secure entrances, updated classroom technology infrastructure, collaborative learning spaces, improved traffic flow, and energy-efficient systems designed to reduce long-term operating costs.

This new elementary school represents more than a building project. It reflects Lexington's continued commitment to preparing students for the future in spaces designed for modern learning.

## Dover Joins Lexington Board of Education

Thomas Dover joins the Lexington Local Schools Board of Education this year after being elected by voters in November. A 2019 Lexington graduate, Dover brings both professional experience and a long-standing connection to the District.

Dover earned a finance degree from The Ohio State University and works as an accountant with Kleshinski, Morrison & Morris CPAs. His service to Lexington began in junior high, assisting in the athletic department. He remains active in the athletic booster club and currently serves as assistant treasurer.

*"Lexington is a place that I deeply care about," Dover said. "It's up to me to earn the trust of every single person."*

Dover joins veteran board members Martin Gottschling and Lore Whitney, along with Vice President Rob Schuster and Board President Keith Stoner.

Superintendent Jeremy Secrist said Dover brings both financial expertise and a long record of service to the District. "We are excited to have Thomas step into this role," Secrist said. "He has been dedicated to Lexington Local Schools for years."

## Student Success: 2025-2026 Highlights

### Celebrating Student Effort and Community Partnership

Texas Roadhouse recognized top student sellers from Central and Western Elementary during the District's gift card fundraiser.

Top students enjoyed a special lunch and a visit from Andy the Aardvark, and the two highest-selling classes earned a brownie party. Congratulations to all of our student participants. Their hard work supports school initiatives and reflects strong family and community involvement.



# Student Success: 2025-2026 Highlights

## Lexington Junior High Celebrates the 67th Day in a Big Way

Lexington Junior High School marked the 67th day of school with creativity and school spirit.

Students searched the building for 67 hidden "6 & 7s" to redeem for prizes, enjoyed music from 1967 between class periods, and celebrated with themed decorations throughout the building.

The day was filled with energy, engagement, and plenty of smiles — a great example of how our schools build community while making learning fun.



## Celebrating our Division II State Champion Boys Cross Country Team!

Lexington High School proudly recognizes our Minutemen who capped an outstanding season by winning the Division II State Championship. This incredible victory marks the 8th state title for Lexington, and the third boys' cross country state championship under the leadership of Head Coach Denise Benson.

At a recent Board of Education meeting, the team and coaches were honored for their accomplishment and presented with state championship rings by the Lexington Athletic Boosters in recognition of their achievement.

Congratulations to our athletes and coaches on an incredible season!



## Junior High Robotics Team Finishes 6th in the State

The Lexington Junior High Robotics Team competed in the VEX IQ Mix & Match Tournament at Highland Middle School and delivered an impressive performance.

Students demonstrated teamwork, problem-solving, and engineering skills as they designed, built, and competed with their robots in a collaborative competition setting. Events like VEX IQ provide hands-on learning experiences that strengthen STEM skills and prepare students for future academic and career opportunities.

We are proud of our robotics team for representing Lexington with skill, focus, and innovation.



## Western Elementary Staff United for Student Success

Western staff kicked off the year together, focused on supporting students. Their teamwork reflects a shared commitment to a strong, collaborative school culture.



## Eastern Elementary Gives Back to the Community

Student Council members organized a canned food drive for the Byron Saunders Foundation.

Eastern students collected more than 3,400 items to support local families.



## Learning to Listen and Collaborate at Central Elementary

Mrs. McCammon's third graders are building listening skills and practicing respectful conversations. Students worked with classroom helpers during math, creating hands-on opportunities to collaborate. These skills support both academic growth and a positive classroom culture.



## Mr. Ben Joins the Fun for Right to Read Week

Students were excited to see Mr. Ben join Right to Read Week. The school's daytime custodian dressed up and helped bring energy to reading activities. His involvement is a reminder that everyone plays a role in making learning fun.



## Eastern Elementary Embraces the Team Tressel Fitness Challenge

Students participated in the Team Tressel Fitness Challenge, building healthy habits through exercise, nutrition, and sleep. Their efforts support both physical health and academic success.

## Right to Read Celebrations at Western

Western Elementary celebrated Right to Read Week with guest readers, spirit days, new books, and an ice cream social.

Thank you to the families and volunteers who helped make the week special.





**Lexington Local Schools**  
103 Clever Lane  
Lexington, OH 44904

**For additional information about District finances or the May 5, 2026, ballot issue, community members are encouraged to:**

**Visit the District website for financial information**

**Attend public meetings**

**Contact the Treasurer's Office with questions**

## **LHS Orchestra Welcomes Mansfield Symphony Conductor**

The Lexington High School Orchestra welcomed Mansfield Symphony Conductor Octavio Más-Arocas for a special guest visit. Students learned directly from his expertise and gained insight into professional musicianship.

Opportunities like this provide real-world learning experiences that inspire our talented young artists and strengthen our fine arts program.

