

RECORD OF PROCEEDINGS
Minutes of the Northern Local Schools Board of Education
Regular Meeting – February 19, 2026

The Northern Local Schools Board of Education met in regular session in the High School Media Center.

The Pledge of Allegiance was said.

Call to Order - President Dale DeRolph called the meeting to order at 6:00 p.m.

Roll Call – Treasurer Jennie Clifton called the roll:

Members Present:

Dale DeRolph

Levi Dupler

Patrick Hogan

Steve Lemon

David Weals

Members Absent:

Recognition of Visitors and Public Participation – The Board of Education recognized and welcomed Mrs. Lisa Householder, Ms. Lea Anne Broseus and Mrs. Heidenreich as visitors in attendance.

Recommendation for Approval – Mr. Weals moved to approve the following meeting minutes:

1. January 15, 2025

Mr. Dupler seconded the motion.

Roll call: Mr. Weals, aye; Mr. Dupler, aye; Mr. Hogan, aye; Mr. Lemon, aye; Mr. DeRolph, aye.

Motion carried 5-0.

Mid-East Vocational School Report – Mr. Hogan provided a brief overview of his Mid-East report that was sent earlier to the Board members. He also noted that the leadership at Mid-East attended the Muskingum County Budget Commission Meeting where the commissioners encouraged continued attendance and asked that they bring fellow educators with them. Mr. Hogan also stated that it appears that the transition for the Sheridan Vo-Ag program to a Mid-East satellite program is moving forward.

Mrs. Gussler stated that Mid-East and Northern Local use the same legal counsel so the transition is moving forward smoothly but we will need an MOU with NLEA to ensure that if the program does not work, our teachers will be able to transition seamlessly back to NLSD without jeopardizing seniority or steps. NLEA is in agreement. There is a meeting scheduled for Monday to continue moving forward.

Superintendent's Report – Mrs. Gussler provided the Board with a few dates and times that are upcoming in which she will be out of the office. She also informed the Board of two upcoming events, both on March 4th. The National Honor Society Induction ceremony will be held in the High School Commons at 6:30 and will include the induction of Rodney Spohn to the Hall of Excellence. Mrs. Gussler stated that unfortunately, the second event on that same day is the Muskingum Valley ESC's 37th Annual Student & Teacher Recognition ceremony at 6:00. She stated that Adelyn Harr is this year's Franklin B. Walters award honoree, and this year's Outstanding Senior is Ellen Schein. Ellen has selected Stephanie Tigner for the Outstanding Teacher Award, and Caleb Bennett is being honored as the Exemplary Educator. Mr. Weals stated that he would volunteer to be the NLSD representative at the ESC ceremony so that others can attend the NHS ceremony.

Mrs. Gussler stated that the replacement film project for the exterior doors is underway and making progress. The graphic layout for the three elementary buildings has been approved and the high school layout is being finalized. She stated that consistency between buildings was a priority so the high school will match the middle school, and all elementaries will match each other. Mrs. Gussler stated that after all buildings receive the replacement film, there will still be some funds from the grant remaining so we are exploring additional

ways to upgrade other safety features throughout the district such as purchasing Stop the Bleed kits for the elementary buildings and replacing expired kit components for the high school and middle school. Mr. Hogan asked about the security film and if it was the shatterproof film or graphic only. Mrs. Gussler stated that the buildings already have the bullet resistant film, and that this film is a graphic film that restricts viewing into the building entryways, while still being able to maintain a view of the outside from inside the buildings.

Mrs. Gussler shared the district received \$37,950 in a School Bus Safety Grant which will be used to install LED illuminated “School Bus” signs on the front and back of each bus as well as LED illuminated “Stop” signs. Mr. Lemon asked who will be installing the upgraded equipment to which Mrs. Gussler stated that our bus mechanic will be performing the installation.

Mrs. Gussler announced that a “0 Hour” will be added to the High School schedule next year. Since our physical education teachers have volunteered to instruct the physical education period it will be an additional way to grant students physical education credits. Coaches will be instructing the weight training so it will be considered an elective. John Glenn and Tri-Valley each have a “0 Hour” and have found it to be beneficial to students. The “0 Hour” is voluntary for both students and teachers/coaches, so it will not require transportation to be altered, or additional salary for the teachers. Mrs. Gussler stated that she has been in consultation with legal counsel to ensure this does not violate the NLEA contract or obligate the district to pay teachers/coaches for additional time.

Mrs. Gussler was also excited to share three capital project updates that are in the works or moving forward that will have a lasting impact on our students, families and community. The three projects are replacement of the turf at the football stadium, installation of lighting around the soccer/track stadium, and replacement of the Glenford playground. The first two projects are anticipated to take place this summer, while the Glenford playground replacement is realistically going to be summer of 2027.

Mrs. Gussler shared that Mrs. Householder has been working hard to secure donations for both athletic projects which will be key to being able to move forward. She also said that we have had one individual come forward with a potential significant donation toward the Glenford playground. She stated that since the lighting project is new construction, Mrs. Clifton has worked with legal counsel for the advertisement to receive competitive bids. Since the turf and playground projects are replacements and not new construction, competitive bidding is not required. However, we are still seeking multiple bids to ensure fiscal prudence in selecting vendors.

Mrs. Gussler also stated that Mr. Factor and Mrs. Clifton visited Mid-State Recreation in Pataskala to start researching playground designs. They learned that there are newer stricter ADA guidelines for new playground installations that must be taken into consideration, and that playground options are endless. It is the desire of the administration to engage Glenford staff, PTO and other stakeholders in the new design. Mrs. Clifton also stated that because of the ADA compliance and because the Glenford playground is the only outdoor playground recreation area in Glenford, she has reached out to the Perry County Board of DD and Perry County Health Department to see if funds are available to assist in the cost. Mr. Lemon asked if all our other playgrounds are currently ADA compliant to which Mrs. Gussler responded that they were. Mr. Lemon also asked if it would be possible to sell part or all of the current Glenford playground, and the old turf. Mrs. Gussler stated that the Glenford Lions Club has expressed an interest in possibly moving the playground structure to the tractor pull / ball park area and that we would likely offer the turf for sale.

Business and Finance

Treasurer’s Report – Mrs. Clifton presented the Board with the monthly financial reports highlighting that we have begun to receive 1st half tax collection advances from all three counties. She also stated that 58.3% of the fiscal year is completed, our current general fund expenditures are at 57.6%. Interest earnings for all funds for the fiscal year have reached \$235,241.36.

The unencumbered permanent improvement fund balance is \$464,954.69 of which \$3,464.50 are earmarked

donations for the football turf replacement and \$40,000 is earmarked for other athletic facility improvements.

Mrs. Clifton stated that she met with Mr. Householder and the Perry County Auditor's office staff on Wednesday for the first budget review meeting and thought it was a very informative for both sides. The auditor had questions regarding the tax budget that was submitted and why the projected revenues did not match our forecasted revenues. Mrs. Clifton explained that the discrepancy was because the tax budget is based on calendar year numbers while the forecast is based on our fiscal year of July to June – and only includes general fund revenue, not permanent improvement. Mrs. Clifton outlined to Mr. Householder how imperative it was that local school districts and Boards of Education are informed of any potential discussions surrounding property tax reform of the local budget commission, particularly any expansion of homestead and rollback credits that may be considered which would not be subject to reimbursement from the State. Mr. Householder stated that he would let us know if he became aware of such discussions or meetings. Mr. Householder had asked if Mrs. Clifton would be interested in attending a quarterly meeting with the Auditor and other Perry County school Treasurer's so that they can collaborate on school finances to which she stated that she would be appreciative of that opportunity.

Mrs. Clifton presented the Financial Forecast to the Board highlighting the ORC and OAC requirements, purpose and objective of the forecast, and how new property tax legislation targeting property taxation has affected the development of the forecast, and that there are many future unknowns on the impact of the tax credits being calculated for the second half collections. Mrs. Clifton explained that the forecast only includes general fund operating money, and does not include permanent improvement funds, grant funds, or activity funds. She also reiterated that the forecast is a snapshot of what we know today, tomorrow it can completely change.

Mrs. Clifton showed the breakdown of state vs. local revenues and how that has changed over recent years, with the state and local gap quickly closing to nearly equal shares of funding. Mrs. Clifton then highlighted expense category spending noting that salaries and benefits make up approximately 76.7% of expenditures, which is in line with what is expected for a service providing entity. Mrs. Clifton did note however, that salaries and benefits are growing fastest and in order to control those costs, the district has implemented several insurance changes beginning July 1, 2025 that are showing positive impact. She stated that the challenge will be getting staff to change to the new health plan option and that employee education will be key to that.

Mrs. Clifton showed a line graph that displayed our revenue, expenses and cash balance over time. She pointed out that our revenues are fairly flat, while our expenditures are growing, meaning that we are in a deficit spending pattern which is apparent by the steep drop in cash balances. Mrs. Clifton indicated that she is extremely concerned with cash flow restrictions beginning as early as fall 2026 / winter 2027 and that we are currently not meeting the "true days" of cash of 60 days that was set by the Board as policy.

Mrs. Clifton then presented the forecast, in a 5-year format, which indicates a negative balance beginning in fiscal year 2028 and beyond. She stated that it is imperative that we begin looking at ways to cut funds from the budget sooner rather than later, but that we may also need to look at ways to generate new revenue in the general fund. Mrs. Clifton also outlined some current items that are unknowns or are being considered, such as the amount of Food Service transfers in future years as well as the projected savings by partnering with Mid-East for our Vo-Ag program.

Mr. Hogan stated that he felt like we needed to start talking about an action plan to address the budget and forecast concerns sooner than later.

Recommendation for Approval – Mr. Dupler moved to approve the following:

1. January Financial Reports Attachment
Recommend the Board approve the January 2026 financial reports, as presented.
2. Financial Forecast Attachment
Recommend the Board approve the Financial Forecast, as presented

3. Budget Adjustments

Recommend the Board approve the following budget adjustments:

Revenue:

- a.) FY26 School Bus Safety Grant (499-9226) \$37,950.00

Appropriations:

- a.) FY26 School Bus Safety Grant (499-9226) \$37,950.00
b.) SHS Cheerleaders (300-950I) \$8,206.10

4. Then & Now Certificates

Recommend the Board approve the following Then & Now Certificates:

- a.) PO# 133652, HOBY, Leadership Conference Fee
b.) PO# 133664, Kimball Midwest, Transportation Parts & Supplies
c.) PO# 133729, Scholastic Book Fair, Somerset Book Fair Expenses
d.) PO# 133712, Transportation Accessories, Transportation Parts & Supplies
e.) PO# 133734, BASA, Conference Registration
f.) PO# 133783, Brandon Fox, Emergency Sewer Plant Repair Parts

5. Asset Control Solutions Contract

Attachment

Recommend the Board approve a one-year contract with Asset Control Solutions for fixed-asset inventory and reporting, as presented.

6. Donations

Recommend the Board approve the following donations:

- a.) Somerset Children's Christmas Fund; \$2,218.75 to Somerset Elementary for unpaid 2025-26 school fees
b.) Anonymous; \$3,500 to Somerset Elementary for teacher supplies
c.) Chantell Lancaster; Gently used chapter books to Glenford Elementary
d.) Kevin & Becky Howell; \$100 toward student admission costs to attend Perry County Chamber of Commerce, Groundhog Day Breakfast
e.) Crystal Kays; Clothing to the Somerset clothes closet
f.) Anonymous; Classroom supplies, manipulative and books to Somerset Elementary

Mr. Lemon asked how the district recognizes donations. Mrs. Householder stated that the high school sends letters to all donors. Mrs. Gussler stated that she believed that was the case for all other buildings as well. Mr. Lemon stated that he felt we needed to make sure that our donors are consistently being recognized.

Mr. Hogan seconded the motion.

Roll call: Mr. Dupler, aye; Mr. Hogan, aye; Mr. Lemon, aye; Mr. Weals, aye; Mr. DeRolph, aye.

Motion carried 5-0.

Employment

Recommendation for Approval – Mr. Lemon moved to approve the following:

1. Certified Retirement

Recommend the Board accept the following retirement:

- a) Rebecca Foltz, effective May 31, 2026

2. Certified Substitutes Attachment

Recommend the Board approve the following certified substitutes for the 2025-26 school year:

- a.) MVESC Substitutes, as presented

3. Volunteers

Recommend the Board approve the following volunteers for the 2025-26 school year:

- a.) Jillian Wetmore, Track

Mr. Dupler seconded the motion.

Roll call: Mr. Lemon, aye; Mr. Dupler, aye; Mr. Hogan, aye; Mr. Weals, aye; Mr. DeRolph, aye.

Motion carried 5-0.

Curriculum & Instruction

Recommendation for Approval – Mr. Hogan moved to approve the following:

1. Field Trips

Recommend the Board approve the following field trips:

- a.) March 12, 2026; SHS Students to COTC Healthcare Expo
b.) April 10, 2026; FFA Incentive Trip to Top Golf
c.) February 17, 2026; Glenford 3rd Grade to Conn's Potato Chip Factory

2. 2025-2026 School Calendar Change

Recommend the Board approve May 5, 2026 as a staff professional development day for the Perry County Special Election.

3. 2026-2027 Ohio High School Athletic Association Membership Attachment

Recommend the Board approve membership in the Ohio High School Athletic Association for the 2026-2027 school year, as presented.

4. Memorandum of Understanding Attachment

Recommend the Board approve a Memorandum of Understanding with Stark State College for College Credit Plus (CCP) Courses for the 2026-27 school year, as presented.

Mr. Lemon seconded the motion.

Roll call: Mr. Hogan, aye; Mr. Lemon, aye; Mr. Dupler, aye; Mr. Weals, aye; Mr. DeRolph aye.

Motion carried 5-0.

Executive Session

Mr. Dupler moved to enter Executive Session at 7:18 p.m. for the appointment, dismissal, promotion, demotion or compensation of an employee or the investigation of charges or complaints against an employee or student unless the employee or official or student requests a public hearing and matters required to be kept confidential by federal law or rules or statutes.

Mr. Weals seconded the motion.

Roll call: Mr. Dupler, aye; Mr. Weals, aye; Mr. Hogan, aye; Mr. Lemon, aye; Mr. DeRolph, aye.

Motion carried 5-0.

The Board returned from Executive Session at 7:31 p.m.

Adjournment – Mr. Hogan moved to adjourn the meeting. Mr. Dupler seconded the motion.
Roll call: Mr. Hogan, aye; Mr. Dupler, aye; Mr. Lemon, aye; Mr. Weals, aye; Mr. DeRolph, aye.
President DeRolph declared the meeting adjourned.

ATTEST:

President

Treasurer