

SEPTEMBER 2026

NORTHERN LOCAL SCHOOL DISTRICT

District News



WHAT'S INSIDE THIS ISSUE:

- **News from the Superintendent**
- **News from the Treasurer**
- **News from the Curriculum Director**



A MESSAGE TO OUR FAMILIES AND STAFF FROM DR. WALTER SKAGGS, SUPERINTENDENT

As we begin a new school year in Northern Local, I want to share how truly grateful I am to serve this incredible district. From the moment I arrived, the General family welcomed me with kindness, pride, and a deep sense of community. It is clear that Northern Local is a special place. One where people care about one another, support their schools, and take great pride in being Generals.

I also want to thank our Board of Education for the trust they have placed in me. Their commitment to our students, staff, and facilities is unwavering, and I am honored to work alongside a board that believes so strongly in the future of our district.

Over the past several weeks, we have accomplished a tremendous amount together. These improvements reflect the heart of Northern Local. Staff members who work tirelessly, volunteers who step up without hesitation, and a community that supports its schools every step of the way.

With that shared effort, we have completed:

- The new stadium turf project
- Installation of soccer field lighting
- Safety fencing around the wetlands behind the stadium
- Pothole repairs at Somerset
- Filling and seeding of the abandoned septic area at Glenford
- New fencing around the middle school
- Removal of two rollofs of trash and debris around the high school and middle school
- Cleanup and refresh of the preschool playground
- Repair of the high school chiller
- Replacement of the middle school air handler
- Replacement of the Thornville compressor
- Replacement of the Somerset compressor
- Repair of the middle school roof
- Renovations to the baseball field

None of these projects would have been possible without the dedication of our staff, the generosity of our volunteers, and the continued support of our Board of Education. These improvements strengthen our campuses, enhance safety, and create better environments for our students to learn and grow.

We are also excited to welcome Gabe Poling as our new District School Resource Officer. Gabe is a deputy with the Perry County Sheriff's Office and has already been highly visible throughout our buildings. He has made it a priority to build rapport with students, staff, and families, and his presence has been a welcome addition to our commitment to safety, connection, and support across the district.

In addition, we are pleased to introduce Kate Dougherty as our new Special Education Director. Kate brings several years of experience as a special education teacher and has hit the ground running. Meeting staff, students, and families as she works to strengthen services and ensure our students receive the best educational experience possible. Her passion for supporting students with exceptionalities is already evident, and we are fortunate to have her as part of the Northern Local team.

We are equally excited to welcome Brian Thomas as our new Director of Operations. Brian brings nearly twenty years of operations experience from the private commercial sector, and his knowledge will be a tremendous asset as we continue to maintain and improve our facilities across the district. He has already begun familiarizing himself with our buildings and staff, and his leadership will play an important role in ensuring our campuses remain safe, functional, and welcoming for all students.

As we move into the year ahead, I am excited about the opportunities before us. Our mission remains clear: to provide every student with the best educational experience possible and to prepare them as lifelong learners and leaders. I am proud to serve

this district, and I look forward to all we will accomplish together.
Thank you for your continued support of Northern Local Schools. It is an honor to be your superintendent.

Go Generals!

Dr. Walter Skaggs, Superintendent
Northern Local School District



Gabe Poling
School Resource
Officer



Kate Dougherty
Special Education
Director



Brian Thomas
Director of
Operations

FROM THE DESK OF THE TREASURER THE 20 MILL FLOOR EXPLAINED

A large piece of Ohio school finance that affects Northern Local Schools – and most Ohio school districts - more than almost any other piece of legislation, is the 20-mill floor. This letter will outline why your school taxes work the way they do, and what the recent property tax reform actually means for our district.

House Bill 920

Over the years, Northern Local voters have approved a total of 31.35 mills of general fund property tax. Here is something that surprises most people: the district does not collect anywhere near that. The reason is a law called House Bill 920, passed in 1976. Under HB 920, when property values rise, tax rates are automatically dialed down so that a levy only generates the same dollars it produced when voters approved it. If your farm or home is reappraised at a higher value, the rate drops so the district's total collection stays about level. Therefore, growing values do not mean growing tax revenue for your schools. The dial simply turns down. HB920 is one of the strongest taxpayer protections in the country, and it is also why Ohio school districts return to the ballot as often as they do.

The 20 Mill Floor

There is a limit to how far the dial can turn. Ohio law says the effective rate for current expense levies cannot drop below 20 mills. This is called the 20-mill floor. Northern Local is on it for residential and agricultural property. Of the 31.35 mills that Northern Local residents have approved, we only collect 20. Being on the floor means that our rates

cannot be reduced any further. It also used to mean that revenue would grow when property values did. When voters approved the new 4.75 mill operating levy in 2022 (with collections beginning in 2023), that new millage pulled Northern Local off the floor. The timing of the new levy corresponded with the 2023 Perry County reappraisal where residential and agricultural values rose approx. 44 percent. However, since Northern Local had been pulled off the floor, the district did not realize additional funding from the reappraisal that it otherwise would have had the levy not passed. The reappraisal did, however, push the district back to the 20-mill floor.

House Bill 186

The property tax reform laws signed in December 2025 changed the rules for floor districts. House Bill 186 caps our revenue growth at the rate of general inflation, measured by an index called the GDP deflator. And it applied that cap retroactively to the 2023 through 2025 reappraisal cycle. This bill did not negatively impact Northern Local because we did not collect revenues in excess of the calculated GDP deflator because the new levy had pulled us off the 20-mill floor. However, this bill did impact how we project our future revenue growth, resulting in an estimated loss of approx. \$720,000 from FY27 to FY30.

Why This Matters for Northern Local

For years, the floor guaranteed that a growing community meant a modestly growing school budget which helped offset costs that rise faster than general

inflation, without needing additional levies. Under the new law, that growth is capped at inflation. None of this puts the district in trouble today however, our expenditures are exceeding revenues in each year of our financial forecast, and our reserves are quickly fading. With this in mind, the district is monitoring spending and finding efficiencies to keep us off the ballot for as long as possible. But it does mean one of the two pillars holding up your schools, property taxes, now grows more slowly than the costs. That is a fact this community deserves to understand well before it ever shows up at the ballot.

The Bottom Line

Voters have approved 31.35 mills. You are currently paying 20. That gap is decades of taxpayer protection working exactly as designed. The new laws add another layer of protection for property owners, and a new constraint for your schools. Both of those things are true at once, and my job is to make sure you never have to take my word for either. The full financial forecast and the assumptions behind it, is posted on the Treasurer's page of the district website. Future letters will serve to continue educating our community on school finances, transparency, and building trust. As always, if you have questions, my door is open. You can also email me (jclifton@nlsd.k12.oh.us), call the treasurer's office (740-743-1623), or stop me at the grocery store. That's why I am here.

Jennifer Clifton
Treasurer

**FROM THE
CURRICULUM
DEPARTMENT**

**KINDERGARTEN-3RD
GRADE READING AND
MATH DIAGNOSTICS**

As part of our commitment to helping every student learn, grow, and succeed, students in kindergarten through third grade will participate in two diagnostic assessments this school year: Acadience Reading and mCLASS Math.

These assessments are being administered as part of the requirements outlined in Ohio Senate Bill 19. More importantly, they give our teachers valuable information about what your child already knows, what skills they are developing, and where they may need additional support.

What Are These Diagnostics?

Acadience Reading helps us look at important early literacy skills that are foundational for becoming a successful reader. Depending on the student's grade level, the assessment may look at skills such as phonemic awareness, decoding, word recognition, reading accuracy, and reading fluency.

mCLASS Math helps us understand students' early mathematics skills, including number sense, counting, quantities, and other foundational math concepts. These assessments are designed to help us identify students' strengths and areas for growth. We want every child to receive the instruction and support they need to continue moving forward. Our purpose is not simply to collect assessment data. Our purpose is to use what we learn to help every student grow. Every minute counts. Every student matters.

Partnership With Families

We know that parents and families play an important role in their child's learning. As we gather this information throughout the year, we will continue to communicate with families about student progress and ways you can support learning at home.

Please feel free to reach out to me with any questions!

Sincerely,
Amy VanBalen
Curriculum Director

**Stay Up to Date on
NLSD Information**

NLSD Website

<https://www.nlsd.k12.oh.us/>

NLSD Facebook Page

<https://www.facebook.com/profile.php?id=61593587619202>



Northern Local School District