Subject: Ohio Local Policies for Update

OHIO LOCAL UPDATE OVERVIEW AND COMMENTS

VOLUME 44 NUMBER 2

JANUARY 2026

All production-related materials and questions should be directed to the Coshocton Office at 632 Main Street, Coshocton, Ohio 43812 (phone: 800-407-5815, email: production@neola.com). Billing questions should be directed to the Stow Office at 3914 Clock Pointe Trail, Suite 103, Stow, Ohio 44224 (phone: 330-926-0514, fax: 330-926-0525).

Please do not retype Neola materials before returning them for processing. We prefer to have the original materials returned after you have marked them indicating which changes and additions you choose to have/not have for your District. If a District decides not to adopt a policy or an administrative guideline, the District is still obligated to follow applicable Federal and State laws relating to that section.

The proposed new, revised, and replacement policies, administrative guidelines, and forms included in this update have been thoughtfully prepared and reviewed by Neola's legal counsel for statutory compliance. If you make changes or substitute in its entirety policies or other materials of your own drafting, those materials should be reviewed by your legal counsel to verify compliance. Neola does not review district-specific edits to update materials or District-specific policies for statutory compliance.

If a policy or guideline is marked as a revision, the changes have been marked in bold (to add material) and crossed out (to delete material). As you review a revised policy or guideline, you may choose to accept one, many, or all of the changes provided. If a policy or guideline is marked as a replacement, that means there have been enough changes made that justify a complete, clean replacement copy. As you review a replacement policy or guideline, you should also check the materials you have in your current policy or guideline to see if there is some specific wording you want to include in the replacement policy. If so, any text from the current policy should be added using "Track Changes" or the editing tools in the BoardDocs platform in the replacement policy or guideline

before returning it electronically to the Coshocton office for processing.

If the District authors language and adds it to a policy template or deletes content that is not marked as a choice in the policy template, then these actions will constitute District-specific edits.

Policies that are to be deleted from the policy manual require Board action to rescind the policy.

As the Update "season" gets underway, Neola offers some suggestions for accessing the comprehensive policy services through your Neola Associate. While "in-person" consultation sessions are the preferred method for Neola Update "visits", the means by which you and your Neola associate accomplish this review should be mutually determined based on availability and level of comfort with the consultation process. Overall, health and safety are the primary concerns. Your Neola associate will be in contact with you soon to discuss these options with you and to schedule an appointment to review this update and ensure you are current on this and previous updates. Please consider the following options:

Schedule an appointment date/time to review the update materials during an in-person conference,

Schedule/reschedule update or drafting visits for a later time,

Schedule an appointment date/time to review the update materials via virtual meeting, such as Google Meeting or other electronic options, or

Schedule an appointment date/time to review the update materials in a telephone conference.

If you are not an administrative guidelines client, you did not receive those materials in this packet. Contact your Associate for more information about becoming an administrative guidelines client.

Processing Update Materials

If you will be making changes to these Update documents electronically, use "Track Changes" or the editing tool in the BoardDocs platform to mark the Neola materials indicating which of the proposed

revisions and additions you choose to include or not include for your District, or to make additional edits, before returning them electronically for processing. Be sure to leave the “track changes” and marked up version as the one you submit to the production office in Coshocton, Ohio.

District-Specific Material

If the District chooses, during any step of the Update process, to incorporate District-specific material into a new policy or guideline that has been proposed or to insert District-specific material into a current policy or guideline for which revisions have been proposed in an update issued by Neola, then the District agrees to hold Neola harmless for those District-specific edits and acknowledges that Neola’s warranty for legal challenges to that District-specific language in that policy or guideline will not be in effect. In addition, Neola retains ownership of the text from the original policy template that remains in a policy to which District-specific material has been added. District-specific materials include the following:

Materials from the District’s existing materials that the District requests be incorporated during the drafting process;

New materials that the District develops in their entirety and exclusive of Neola; and

Revisions or deletions that substantively depart from Neola’s templates.

Further, Neola does not recommend the use or incorporation of District-specific materials. Neola will, at the request of the District, incorporate District-specific materials into the licensed materials, with the implicit understanding that the District bears all risks associated with the District’s decision to request that such District-specific materials be incorporated. Neola reserves the right to but is not obligated to, advise the District to seek its own legal review of District-specific materials.

Notice Regarding Legal Accuracy

Neola is vigilant in providing policy language to clients that has been vetted for legal accuracy by outside legal counsel. Should questions arise as to the legal compliance or accuracy of

Neola materials, it is our expectation that Neola's counsel would have the opportunity to assist in the resolution of such a claim. Please notify the Neola corporate office if an issue arises in which such a review or assistance is necessary.

Policies in this update have been reviewed by either Ennis Britton Co., L.P.A. or Peters Kalail & Markakis Co., L.P.A. for consistency with Federal and State law.

Overdose Reversal Drugs: Model Policy

The Ohio Department of Education & Workforce (DEW) has issued a model policy regarding Overdose Reversal Drugs (NARCAN). Neola most recently issued Policy/AG 5330.05 - Procurement and Use of Naloxone (Narcan) in Emergency Situations (used to be po5330.04) in August 2-23 in the Volume 42, Number 1 Update. That template meets the requirements of law and is consistent with the provisions of H.B. 114 (effective January 16, 2026). This policy/AG are only required if the district chooses to maintain a supply of overdose reversal drugs (NARCAN) and administer them as needed. The templates are available upon request.

Reminders

Ohio's minimum wage increased to $11.00 per hour, effective January 1, 2026, for non-tipped employees. For "employees" under the age of sixteen (16), the state minimum wage matches the Federal minimum wage of $7.25 per hour. This rate is adjusted annually based on the U.S. Consumer Price Index.

The Internal Revenue Service ("IRS") issued Notice 2025-128 (December 29, 2025) which provides the 2026 mileage rate at seventy-two and 1/2 cents ($0.725) per mile for business travel.

The U.S. Department of Labor maintains regulatory authority over State and local government employers, including public school districts. Note that the following Federal laws have poster requirements which apply to most school districts (no Federal or Federally-assisted contracts or subcontracts):

The Equal Employment Opportunity Commission ("EEOC")

The Employee Polygraph Protection Act ("EPPA")

Employee Rights under the Fair Labor Standards Act ("FLSA"/"Minimum Wage")

Employee Rights and Responsibilities under the Family and Medical Leave Act ("FMLA")

Uniformed Services Employment and Reemployment Rights Act ("USERRA")

Job Safety and Health: It's the Law (Occupational Safety and Health Act/"OSHA")

Whistleblower Protections

In addition, certain organizations may be required to display posters that can only be obtained from DOL's Office of Workers' Compensation Programs ("OWCP"). More information on these posters is available. Links to all Federal employment posters are always available on the Poster Page as are answers to frequently asked questions.

Note that school districts with Federal or Federally-assisted contracts or subcontracts may have additional requirements.

Legal Alerts

Included with this update are six (6) legal alerts. These include:

03 - Executive Order 14370 - Increasing Medical Marijuana and Cannabidiol Research and Ohio Marijuana Developments

04 - Sixth Circuit en banc decision in Parents Defending Education v. Olentangy Local School District Bd. of Educ., et al. (Case: 23-3630) (No change since original release in November 2025)

05 - Vaccination Requirements for Students

BYLAWS AND POLICIES

Policy 2431.06 - Name, Image, and Likeness (NIL) in Athletics (NEW)

The Ohio High School Athletic Association passed an emergency referendum bylaw in November 2025, allowing high school athletes to be paid for their Name, Image, and Likeness (NIL). This change was triggered by a case that was filed against OHSAA challenging their prior ban on NIL. This new policy is consistent with Bylaw 4.11.

This new policy should be considered for adoption.

Policy 3440/4440 - Job-Related Expenses (Revised)Policy 6423 - Use of District Credit Card (Revised)
Policy 6424 Procurement Cards (Revised)
Policy 6460 - Vendor Relations (Revised)
Policy 6465 - Affinity, Rewards, or Other Discount Programs (NEW)

These policies have been revised/drafted to address recent Auditor of State (AOS) Bulletin 2025-012 in response to the Ohio Ethics Commission Advisory Opinion 2025-02 (Frequent Flyer Miles, Other Rewards or Discount Programs). This opinion overruled previously-issued opinions, Advisory Opinion 91-010 and Informal Advisory Opinion 2003-INF -0224-I. The opinion revised restrictions on public officials and employees personally using rewards earned during official business, provided such rewards are earned the same manner as the general public, the rewards do not impose additional costs on the public office, and the airline, hotel, vendor, etc., are not selected in order to earn the reward points for themselves. The opinion calls for the District to adopt a policy regarding personal use of these rewards. The policy can be more restrictive than Ohio Ethics law.

Revisions to these policies and the new policy should be considered for adoption.

Policy 5112 - Entrance Requirements (Revised)

This policy has been revised in response to the provisions of H.B. 114. The bill requires public schools to admit to kindergarten any child who will be five (5) years old by the first day of instruction of the school year of admittance. It is suggested that districts designate the first day of kindergarten instruction as the qualifying date for admittance. The law also declares that a child must be six (6) by September 30th for enrollment in first grade.

This policy revision should be adopted in order to comply with current law.

Policy 5223 - Release Time for Religious Instruction (Revised)

This policy has been revised to reflect the provisions of H.B. 57, which permits a District to set higher maximum time limits on student attendance in released time for religious instruction over the time parameters previously established by H.B. 96. This language is permissive, thus no change to the policy is required unless the District chooses to allow more time for students participating in this program.

Policy 5421 - Grading (Revised)
Policy 5430 - Class Rank (Revised)

These policies have been revised to reflect the provisions of the Governor's Merit Scholarship (GMA) and the Ohio Guaranteed Admission (OGA) programs. Additionally, the requirements of H.B. 96 regarding "advanced standing programs", including Career/Tech, College Credit Plus, and Advanced Placement courses, have been addressed.

Careful consideration should be given to policy provisions and implementation of the weighting of grades if the district chooses to do so. Districts have discretion in determining whether and how to weight courses, determine class rank, the status of valedictorian, etc.

Policy 6220 - Budget Preparation (Revised)

This policy has been revised to delete reference to "five (5) year forecast" and to provide more detailed options regarding "cash balance reserve." Cash balance reserves have received a lot of attention in

recent years. The legislature attempted to place a limit on reserves through the last biennium budget bill, although efforts ultimately failed. It is recommended that districts consider adoption of a policy to support their current practice.

Revisions to this policy should be considered for adoption.

Policy 6320 - Purchasing and Bidding (Revised)

This policy has been revised to reflect the expansion in O.R.C. 3313.46 to trigger the bidding process when the board "determines to build, repair, enlarge, improve, or demolish any building or other property, the cost of which will exceed" the threshold amount specified in O.R.C. 9.17. The language was changed in HB 96 to expand bidding requirements to real property improvements on school grounds, rather than those that occur to school buildings. The drafting note was revised to reflect the specific threshold amount for 2025.

This revised policy should be adopted to maintain accurate policies.

Policy 6325 - Procurement - Federal Grants/Funds (Revised)

This policy is revised to reflect revised threshold amounts for micro-purchases (not to exceed $15,000), small purchases (not to exceed $350,000), and price analysis requirement threshold ($350,000 effective October 1, 2025).

Revisions to this policy should be adopted in order to be consistent with Federal regulations.

Policy 6425 - Use of District Tax Exempt Certificate (NEW)

This new policy is offered in response to Auditor of State (AOS) Bulletin 2025-013 regarding reimbursement of Sales Tax by the District. This policy, if selected, allows for reimbursement of officials/employees who have made lawful expenditures on behalf of the District using their own personal credit card or funds. The policy imposes appropriate controls and limits access to the District's tax-exempt certificate.

This policy should be considered for adoption if the District chooses to allow for limited reimbursement of sales tax payments.

Policy 7540.09 - Artificial Intelligence (AI) (Replacement)

This replacement policy includes the language from the Ohio Department of Education and Workforce Model Policy, a requirement of H.B. 96. The act requires the Department to develop a model policy on the use of artificial intelligence in schools by December 31, 2025, addressing appropriate use of artificial intelligence by students and staff for educational purposes.

By July 1, 2026, each school district, community school, and STEM school must adopt an artificial intelligence policy. Districts and schools may choose to adopt the model policy created by the Department.

Related policies (Policy 5500 - Student Code of Conduct, Policy 7540.03 Student Acceptable Use, and Policy 7540.04 Staff Acceptable Use) have been reviewed for compliance and consistency and do not appear to need any further revision at this time.

This template includes the provisions of the Department's model policy and provides optional language for districts to consider.

ADMINISTRATIVE GUIDELINES

AG 5112 - Admission to Kindergarten (Revised)

See note on Policy 5112.

AG 5430 - Class Rank (Revised)

See note on Policy 5430.

AG 8650 - Transportation by Alternative Vehicles (Revised)

This AG has been revised to reflect revisions made to Policy 8650 in compliance with H.B. 96, released in October 2025.

FORMS

Form 3120.09 F1 - Volunteer Release Form (Renumber/Rescind)

This form is renumbered to Form 8120 F1 to be consistent with Policy 8120 - Volunteers.

Form 4120.09 F1 - Volunteer Release Form (Rescind)

This form is replaced by Form 8120 F1.

Form 8120 F1 - Volunteer Release Form

This form replaces Form 3120.09 F1 and Form 4120.09 F1.

COMMENTS

Reviewing Board Minutes

A feature of your subscription to the Update Service is the review of your District's Board minutes to identify action that results in new policy or revision to existing policy. If such action has been taken and copies of the related materials have not been submitted to the Coshocton Office, the District will be contacted and additional information regarding the action will be requested. Please take advantage of this valuable service by sending copies of your Board minutes to the Coshocton Office for review.

Cross References

01 - OVERVIEW - Vol. 44, No. 2 - January 2026 OVERVIEW

02 - Policy Disposition Sheet - Vol. 44, No. 2 - January 2026 Policy Disposition Sheet

03 - Legal Alert - Vol. 44, No. 2 - January 2026 Executive Order 14370 Increasing Medical Marijuana and Cannabidiol Research•and Ohio Marijuana Developments

04 - Legal Alert - Vol. 44, No. 2 - January 2026 Sixth Circuit en banc decision in Parents Defending

Education v. Olentangy Local School District Bd. of Educ., et al. (Case: 23-3630)
05 - Legal Alert - Vol. 44, No. 2 - January 2026 Vaccination Requirements for Students
po2431.06 - Vol. 44, No. 2 - January 2026 New NAME, IMAGE, AND LIKENESS (NIL) IN ATHLETICS
po3440 - Vol. 44, No. 2 - January 2026 Revised JOB-RELATED EXPENSES
po4440 - Vol. 44, No. 2 - January 2026 Revised JOB-RELATED EXPENSES
po5112 - Vol. 44, No. 2 - January 2026 Revised ENTRANCE REQUIREMENTS
po5223 - Vol. 44, No. 2 - January 2026 Revised RELEASED TIME FOR RELIGIOUS INSTRUCTION DURING THE SCHOOL DAY
po5421 - Vol. 44, No. 2 - January 2026 Revised GRADING
po5430 - Vol. 44, No. 2 - January 2026 Revised CLASS RANK
po6220 - Vol. 44, No. 2 - January 2026 Revised BUDGET PREPARATION
po6320 - Vol. 44, No. 2 - January 2026 Revised PURCHASING AND BIDDING
po6325 - Vol. 44, No. 2 - January 2026 Revised PROCUREMENT - FEDERAL GRANTS/FUNDS
po6423 - Vol. 44, No. 2 - January 2026 Revised USE OF CREDIT CARDS
po6424 - Vol. 44, No. 2 - January 2026 Revised PROCUREMENT CARDS
po6425 - Vol. 44, No. 2 - January 2026 New USE OF DISTRICT TAX EXEMPT CERTIFICATE
po6460 - Vol. 44, No. 2 - January 2026 Revised VENDOR RELATIONS
po6465 - Vol. 44, No. 2 - January 2026 New AFFINITY, REWARDS, OR OTHER DISCOUNT PROGRAMS
po7540.09 - Vol. 44, No. 2 - January 2026 Replacement ARTIFICIAL INTELLIGENCE ("AI")