

# BRIEF CASE

THE OHIO SCHOOL BOARDS ASSOCIATION

Serving the public school leadership team



## Celebrate public schools during Ohio Public Education Appreciation Week

This week, Nov. 13-17, is Ohio Public Education Appreciation Week — a perfect time to spread the word about the positive impact public education has in your community and how education helps build a bright future by nurturing young minds. Celebrate your district’s wins, the unique offerings at your schools and the great things public school students and staff in your area have accomplished this year. For more information about the event, as well as suggestions for observing Public Education Appreciation Week in districts of every shape and size, visit [www.ohioschoolboards.org/celebrate-ohio-public-schools](http://www.ohioschoolboards.org/celebrate-ohio-public-schools).

## Five school board members earn the association’s highest honor

OSBA honored the 2023 All-Ohio School Board on Nov. 12 during its Capital Conference. Founded in 1971, the All-Ohio School Board program recognizes board members who go above and beyond in their service and dedication to public education. The recognition, presented to one board member from each of OSBA’s five regions, is the association’s most prestigious honor. This year’s honorees are **Charlie Wilson, Worthington City**, Central Region; **Donald J. Marn, Wickliffe City**, Northeast Region; **Thomas C. Patterson, Sandusky City**, Northwest Region; **Fred Meredith, Belpre City**, Southeast Region; and **Terry Gibson, Lockland Local (Hamilton) and Great Oaks Career Campuses**, Southwest Region.

## New HB 33 rules now in effect

House Bill (HB) 33 of the 135th General Assembly — the current state budget — has now been enacted into law, updating several rules and statutes that pertain to public school students and public education. It is important to double-check that your district is compliant with all current regulations. Information on new HB 33 compliance requirements for school districts, including those for teacher license grade band flexibility, home-education notification and pupil transportation, is available at <http://links.ohioschoolboards.org/ohio/hb33-rules>.

## Data survey shows parents’ income a major predictor of student SAT scores, other college admissions factors

A study aiming to examine diversity at high-ranking colleges uncovered a wealth of data about U.S. educational inequality in the process. The report, published by the policy research firm Opportunity Insights, showed that higher-income families tend to have the resources to educate students with admission to an elite college in mind, and that those students are far more likely to receive consideration on certain nonacademic grounds, including athletics and legacy

**Nov. 13, 2023**

Volume 55 Issue 21

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### Route workshop information to:

- Administrators
- Principals
- Communication specialists
- Transportation supervisors

status. Of particular interest to K-12 educators are the SAT score statistics: test takers from families in the top 20% of earners were seven times more likely to score a 1300 or higher than those from the bottom 20%. The disparity is greater when accounting for the number of underserved students who do not take the SAT at all: Out of all students eligible to take the SAT, one-third of top scorers came from the richest 0.1% of U.S. families, with middle-class students making up only 5% of top scorers. The statistics highlight the importance of breaking down barriers to resources, such as tutoring and accessible testing locations for college-bound students in our communities. To read the full text of the report, visit <http://links.ohioschoolboards.org/college-admissions>.

### Southwest Local staff honored for saving student's life

**Southwest Local's (Hamilton)** Harrison Elementary School is the first elementary school in the Cincinnati area to earn the Heart Safe School designation.

The recognition holds special meaning because a year ago quick thinking by staff members saved 9-year-old **Cooper Batchler's** life. Cooper, born with a heart condition, collapsed during a run at school. Nurse **Abby Ventre** and physical education teacher **Jen Kiefer's** rapid response, including CPR and the use of an automated external defibrillator (AED), revived him. Harrison Elementary School's Heart Safe School status means enhanced safety measures for the entire community, including additional AEDs, signage and trained staff.

Source: local12.com

### Survey of high school students spurs recommendations for teaching profession

Teach Plus and the Center for Black Educator Development's Seeing Ourselves survey asked high school students from ethnicities that are

underrepresented in teaching to share their thoughts about teachers, the possibility of becoming a teacher and the impact of having teachers from their own racial or cultural backgrounds in their lives. The report includes insights and recommendations that may be useful to school districts seeking to hire diverse teachers. Read the full report at <http://links.ohioschoolboards.org/diverse-teachers>.

### OSBA online

● [www.ohioschoolboards.org](http://www.ohioschoolboards.org)

If you're attending the OSBA Capital Conference, you'll want to make the most of every learning session. Many sessions include digital handouts, available at <http://conference.ohioschoolboards.org/handouts>

or through the OSBA Capital Conference App. The handouts are a great way to catch up on sessions you missed or review points you want to remember.



## Briefcase

Ohio School Boards Association  
8050 North High Street, Suite 100  
Columbus, OH 43235-6481  
(614) 540-4000 ● (800) 589-OSBA  
[www.ohioschoolboards.org](http://www.ohioschoolboards.org)

OSBA President: **Christine Varwig**, Toledo City  
OSBA Chief Executive Officer: Dr. **Kathy McFarland**

Editor: **Katherine Gregor**, editorial manager

Layout and design: **Jennifer Rowe**, communication design manager

Assistant editor: **Scott Gerfen**, senior communication manager

*A one-year subscription to Briefcase is \$150 for up to 15 subscribers. Briefcase also is available electronically by email. For more information, contact Susie Cinadr at the address or fax number above or email [scinadr@ohioschoolboards.org](mailto:scinadr@ohioschoolboards.org). Briefcase is published semimonthly by the Ohio School Boards Association.*

*Postage paid at Columbus, Ohio. Postmaster: Send address changes to: Briefcase, Attn.: Data Operations Center, Ohio School Boards Association, 8050 N. High St., Suite 100, Columbus, OH 43235-6481.*

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Leading the way as the respected voice of Ohio public education.



# BULLETIN BOARD

compiled by Melanie Price, senior administrative assistant of communication services

## Other Ohio searches

Position	Location	Deadline	Contact
Treasurer	Hopewell-Loudon Local (Seneca)	Nov. 17	Brenda Luhning, superintendent, North Central Ohio ESC, (419) 937-2216

## National searches

Position	Location	Deadline	Contact
Superintendent	Aiken, South Carolina	Nov. 29	Judy LeGrand, superintendent search coordinator, South Carolina School Boards Association, (803) 988-0226
Superintendent	Weldon, North Carolina	Dec. 11	Sam Thorp, assistant legal counsel for superintendent searches, North Carolina School Boards Association, (919) 747-6706
Superintendent	Woodsboro, Texas	Dec. 13	Butch Felkner, executive search services director, Texas Association of School Boards, (800) 580-8272
Superintendent	Falfurrias, Texas	TBD	Butch Felkner, executive search services director, Texas Association of School Boards, (800) 580-8272

## Board changes

Parma City appointed **Jason Streichert** to the board effective Oct. 16. He replaced **Jack Krise**, who died in September. ••• **Tipp City EV** appointed **Joellen Heatherly** to the board effective immediately. She replaced **Simon Patry**, who resigned in September. ••• **Wellington EV Board of Education** member **Jessica Reynolds** announced her resignation effective Oct. 18.

## Administrative changes

### Superintendent

**Columbiana County ESC** hired Assistant Superintendent **Marie Williams** as superintendent effective Jan. 1. She will replace **Anna Marie Vaughn**, who is retiring effective Dec. 31. ••• **North Union Local (Union)** hired high school principal **Justin Ufferman** as superintendent effective Jan. 1. He will replace **Richard Baird**, who is retiring in December. ••• **Richmond Heights Local (Cuyahoga)** hired Assistant Superintendent **Marnisha Brown** as superintendent effective Jan. 1. She will replace Dr. **Renee T. Willis**, who resigned effective Dec. 31 due to taking the executive director position at the Martha Holden Jennings Foundation.

### Treasurer

Delaware City hired Assistant Treasurer **Jill Corwin** as treasurer effective Oct. 13. She replaced **Melissa N. Swearingen**, who took the treasurer position at **Hilliard City**. ••• **Ottawa Hills Local (Lucas)** hired **Cajon Keeton** as interim treasurer effective Oct. 20. He replaced **Bradley S. Browne**, who resigned. Keeton will continue to serve as the treasurer for **Benton Carroll Salem Local (Ottawa)**. ••• **Vantage Career Center** hired **Denise M. Mooney** as treasurer effective Jan. 1. She will replace **Laura A. Peters**, who has taken the treasurer position at **Delphos City**. Mooney is currently assistant treasurer at **Lima City**.

### Sympathies

Ada EV Board of Education member **Steven W. "Steve" Ramey** died Oct. 15. He was 43. ••• **Jefferson Township Local (Montgomery)** Board of Education member **Dr. Vilma Helms** died Oct. 11. She was 83. ••• **Mount Healthy City** Board of Education member **Carole Mae Ellis** died Oct. 22. She was 82. ••• Former **Parma City** Board of Education member **Ronald Mottle** died Oct. 13. He was 89. ••• Former **Port Clinton City** Board of Education member **Dr. John F. Bodie** died Oct. 13. He was 86. ••• Former **Shadyside Local (Belmont)** Board of Education member **Tom Brown** died Oct. 10. He was 58.



*Join us as we discuss the current issues in public education.*

Date	Time	Cost
Dec. 19	11:30 a.m. to 12:30 p.m.	Free

As we wrap up the 2023 Forums, OSBA's CEO **Dr. Kathy McFarland** will join us as we discuss the state of the association and what we hope to achieve in 2024.



Register at: [www.ohioschoolboards.org/events](http://www.ohioschoolboards.org/events)



# COMMUNICATIONS

by Angela Penquite, deputy director of communication services

## Promote your district's success during Ohio Public Education Appreciation Week

There's much to celebrate about Ohio public schools. Throughout the state, more than 700 school districts, career centers and educational service centers are providing 1.6 million students with the knowledge, resources and support necessary to succeed now and in the future.

Nov. 13-17 is Ohio Public Education Appreciation Week, which celebrates public education and honors those who make a difference by ensuring every child receives a quality education. Use this week to share your district's success with your local community and others.

### Activity ideas

OSBA has created a toolkit for districts to use to highlight Ohio public education. Available at [www.ohioschoolboards.org/celebrate-ohio-public-schools](http://www.ohioschoolboards.org/celebrate-ohio-public-schools), the toolkit includes:

- "I ♥ public schools" graphics to share on social media, in newsletters and on your district website. The graphics include signs that staff and others can use for photos showing support for Ohio public education. Include the hashtag #iheartpublicschools in your social media posts.
- A sample proclamation on the

value of Ohio public education.

- Tips on creating a news release that highlights your district's accomplishments.
- A video celebrating Ohio public education, which you can share.

Following are some suggested activities to promote your district within your community. Share images and videos of these activities on your district website and through social media platforms with the hashtag #iheartpublicschools:

- Ask journalism or video students to create videos highlighting student achievements in the classroom, on the field or in the community. Share the video with your wider community through social media or a district website or news program.

- Highlight the great work being done in your district at the November board of education meeting. Ask district staff to create a short video that showcases the work being done in classrooms.
- Write a letter to the editor of your local newspaper. Thank educators and classified staff for their service or thank the community for its support of public schools.
- Record a podcast featuring lesser-known initiatives or accomplishments of students, staff,

teachers and administrators.

- Look for new opportunities to promote the success of your students. Your district has many programs, services, organizations and functions that provide excellent opportunities to recognize and reward student achievement. View a list of opportunities to recognize at <http://links.ohioschoolboards.org/65424> and highlight one each day.
  - Share an infographic that shows the success of your students. Access tips for creating an infographic and a sample infographic at <http://links.ohioschoolboards.org/41994>.
  - Host a curriculum fair, where students can show the projects and programs they're involved in. Invite community members, particularly those who aren't connected to the schools, so they can learn about new initiatives.
  - Build upon relationships with community leaders, including local businesses, elected officials, social service groups, after-school care organizations and other groups connected to education. Share what's going on in your district so they can help tell your story.
- Visit [www.ohioschoolboards.org/celebrate-ohio-public-schools](http://www.ohioschoolboards.org/celebrate-ohio-public-schools) for additional tips and resources.



# Winter School Finance Workshop

Join us for an update of timely topics impacting K-12 schools from the Department of Education and Workforce (DEW), Ohio Auditor of State (AOS), County Auditors' Association of Ohio, Ohio Education Policy Institute (OEPI) and education associations.

## Date and time

Friday, Dec. 1 | 8:30 a.m.-3 p.m.

## Location

Virtual or in person at:  
OASBO Conference Center  
98 Commerce Park Dr., Westerville, OH 43082

## Cost

\$175

## Agenda

- 8:30 a.m. AOS Update, including levy guidance  
**Marnie Fredrickson, AOS**
- 9:45 a.m. DEW update  
**Aaron Rausch, DEW**
- 11 a.m. Hot topics - county auditors' association
- Noon Lunch
- 1 p.m. Lobbyists legislative update  
**Katie Johnson, Ohio Association of School Business Officials**  
**Jennifer Hogue, Nicole Piscitani and Scott Palider, OSBA**  
**Dr. Paul Imhoff, Buckeye Association of School Administrators**
- 2 p.m. OEPI update  
**Dr. Howard Fleeter, OEPI**
- 3 p.m. Adjourn



OHIO SCHOOL BOARDS  
ASSOCIATION

**Register today!**  
[www.ohioschoolboards.org/events](http://www.ohioschoolboards.org/events)

# Reasonable Suspicion Training



## Why attend

Reasonable suspicion drug and alcohol training is the responsibility of all employers who manage drivers with commercial driver's licenses (CDLs) to ensure their staff is trained. OSBA's training is tailored specifically to school district needs. Completion of this course meets the Federal Motor Carrier Safety Administration U.S. Department of Transportation (FMCSA) requirements. Attendees will receive a certificate of completion. Best practice is that each district has at least two individuals on staff trained.

## Date and time

Thursday, Dec. 7  
10 a.m.-noon

## Location

Virtual

## Cost

\$65

## Register

[www.ohioschoolboards.org/events](http://www.ohioschoolboards.org/events)



OHIO SCHOOL BOARDS  
ASSOCIATION

[www.ohioschoolboards.org](http://www.ohioschoolboards.org)  
8050 N. High Street, Suite 100 | Columbus, Ohio 43235



# WORKSHOP REGISTRATION

Register at [www.ohioschoolboards.org/workshops](http://www.ohioschoolboards.org/workshops)

OSBA members can access member-only information, including workshop registration, by logging in to the OSBA website.

## How to log in

Click on “Log in to your account” on the top right of the website. Log in using your email address on file and your password. Click “Reset your password” if needed.

If it says “We could not find your email address,” or if this is your first time logging in to the site, click “Create new account.” At the username prompt, enter your email address, select your affiliation and school district, and click “Submit.” Create a password and add your job title on the next screen. An email with a link to activate your account will be sent to you. Click on the link to activate your account, and you will be directed to a home screen.



OSBA 2023

**COFFEE  
- CHAT -**

## THE COST OF TAKING PAYMENTS IN K-12 EDUCATION

**Dec. 12 | 8:30 a.m.-9 a.m.**

Learn what factors can affect payment processing fees and the features and capabilities to consider when implementing a system.

### Key takeaways:

- Walk away with an understanding of how card processing fees work.
- Learn the importance of integration with district software.
- Discuss why central location and reporting for both parents and administration is key.

For more information and to register: [www.ohioschoolboards.org/events](http://www.ohioschoolboards.org/events)





# LEGISLATIVE REPORT

by Nicole Piscitani, deputy director of legislative services

## House Primary and Secondary Education Committee advances several bills

The House Primary and Secondary Education Committee has been fairly active during the Fall 2023 legislative calendar. Rep. **Adam C. Bird** (R-New Richmond), chair of the committee, has passed a couple of education-related bills which are awaiting a House Floor vote. He has also significantly amended other bills which could move out of committee during the remainder of the 2023 legislative year.

The House calendar has three session days and an additional three if-needed session days planned for the remainder of 2023. The 2024 House and Senate calendars have yet to be released but, in light of the March 19, 2024 primary election, the Ohio General Assembly could potentially have limited session days to allow candidates running for the House and Senate time to campaign in the newly drawn legislative districts.

The bills that have passed since the committee returned in September include:

House Bill (HB) 147, sponsored by Reps. **Sara Fowler Arthur** (R-Ashtabula) and **Adam C. Miller** (D-Columbus), which would make changes to teacher

licensure revocation, teacher hiring practices and conduct unbecoming to the teaching profession.

The bill requires a school district, ESC or chartered nonpublic school to file a report with the Superintendent of Public Instruction regarding a licensed employee who retires during a disciplinary investigation for misconduct, or under threat of termination or nonrenewal of the employee's contract during the investigation. Additionally, the bill expands which school personnel are subject to discipline by the State Board of Education for misconduct to include staff members that have a pupil services personnel registration; authorization under which an unlicensed individual otherwise qualified based on experience may teach at certain high-performing school districts, provided the employing district offers mentoring and professional development opportunities; and private provider registration with approval to participate in the Autism Scholarship Program.

Under current law, districts are required to file a report when an employee resigns during a disciplinary investigation. Fowler

Arthur provided the following comments during sponsor testimony: "HB 147 would close the retirement loophole, but it also contains provisions recommended to us by the Ohio Department of Education (ODE). Under current law, some individuals who are licensed by other state agencies must register with ODE to work in a school. These individuals include social workers, nurses, physical therapists and speech-language pathologists. The State Board currently has no authority to suspend or revoke the registration of an individual who engages in criminal activity or other inappropriate behavior. This bill gives ODE and school districts greater authority to remove school employees who jeopardize student safety."

The bill is a reintroduction of HB 403 in the 134th General Assembly, which unanimously passed out of the House during the lame duck session but failed to move through the Senate Education Committee due to the limited time and heavy workload.

HB 147 passed out of committee on Oct. 24, 2023

*Continued on page 10*

and has yet to receive a House Floor vote.

HB 250, sponsored by Reps. **Jessica Miranda** (D-Forest Park) and **Tracy M. Richardson** (R-Marysville), which would rename and revise the approved pathways for the military enlistment diploma seal.

Under current law, a student can earn the military enlistment diploma seal by providing evidence they have enlisted in the U.S. Armed Services or participated in a Junior Reserve Officer Corps (JROTC) program. The bill would expand the approved pathways to include providing evidence that the student has either accepted a scholarship to enter the Reserve Officer Training Corps (ROTC) or has been appointed to a United States military service academy. Additionally, to better reflect the expanded pathways, the bill would change the name of the diploma seal to the military seal instead of the military enlistment seal.

HB 250 passed out of committee on Oct. 10, 2023 and has yet to receive a House Floor vote.

Two bills in the House Primary and Secondary Education Committee have received significant amendments that reflect the continued discussions that Chair Bird and sponsors have held over the past couple of months. They are:

HB 206, sponsored by Reps. **Gary Click** (R-Vickery) and

**Monica Robb Blasdel** (R-Columbiana), which would permit a school district to establish a policy that authorizes a superintendent to expel a student from a public school for actions that endanger the health and safety of other students or school employees. The introduced version of the bill contained the following provisions, among others:

- Permits a school district to establish a policy that authorizes the district superintendent to expel a student for not more than 180 school days for actions that pose “imminent and severe endangerment to the health and safety” of other students or school employees.
- Requires the superintendent to develop conditions which a student expelled for imminent and severe endangerment must satisfy before that student may be reinstated, one of which must be an assessment by a psychiatrist, psychologist or school psychologist to determine whether the student poses a danger.
- Requires the superintendent to assess the student at the end of the expulsion period to determine whether the student has shown “sufficient rehabilitation” to be reinstated and permits the superintendent to extend the expulsion for another period not to exceed 90 school days, subject to further reassessment and extensions.
- Requires the superintendent,

within five days after an expulsion for imminent and severe endangerment, to develop a plan for the continued education of the student during the expulsion period.

- Requires the district or school to (1) specify reasons for which the expulsion period may be reduced, (2) establish guidelines regarding appropriate conditions for an expelled student to satisfy prior to reinstatement and (3) develop a list of alternative educational options for those expelled in accordance with the bill.

The bill received significant changes and a substitute bill was accepted in committee. The changes to the bill include the following:

- Requires a superintendent to consult with a multidisciplinary team when making student reinstatement determinations.
- Defines “sufficient rehabilitation” and “severe and imminent danger”.
- Clarifies what professionals are qualified to provide mental health assessments for suspended students.
- Shifts the cost of such assessments from students’ families to schools and districts.
- Extends the deadline for establishing a continuing education plan for a suspended student from five to 15 days.
- Requires a student’s individualized education program team to be included in developing

*Continued on page 11*



## PUBLIC SCHOOLS WORK!

compiled by Scott Gerfen, assistant editor

### Program helps Leetonia students explore careers

**Leetonia EV** has introduced the Innovative Career Exploration (ICE) program, aimed at helping students in grades seven through 12 discover potential career paths.

Program leader **Ryan O'Donnell** emphasized the importance of exposing students to various opportunities in an interview with a local newspaper.

Funded by a 21st Century Community Learning state grant of \$196,400 annually for five years, the program covers transportation,

curriculum, supplies and field trips. It enables students to interact with professionals from diverse fields, including medicine, engineering and business, by organizing visits to different cities, such as Pittsburgh and Cleveland.

Participation in ICE is voluntary, allowing students to explore their interests without traditional school pressures.

The program, which runs three nights a week after school, also encourages students to engage in

100 hours of learning during the summer.

The initiative has garnered interest from local businesses, including Pennex Aluminum, which plans to host students and showcase career opportunities.

ICE aims to create awareness about various career paths, emphasizing that not all students need to follow the same route, whether it be college, trade school or entering the workforce.

Source: The Business Journal

*Legislative Report, continued from page 10*

the continuing education plan.

HB 214, sponsored by Rep. **Adam Holmes** (R-Nashport), which would require each public school to adopt a policy regarding certain expectations related to the performance of staff member professional duties. The bill was amended to include the following changes:

- Eliminates terms "opine about" and "social action" from the legislation.
- Removes the requirement that school districts make a declaration that its "expects all professional staff members to maintain high standards with respect to

co-worker relationships and in the performance of the staff member's professional duties."

- Prohibits a school district from using statements of commitment to specific beliefs, affiliations, ideal, or principles concerning political movements or ideology as part of the academic evaluation of students.
- States that nothing in the bill requires school districts to make protected legal communications or guidance publicly available.

Both HB 206 and HB 214 are currently still in committee but are expected to receive further legislative action.

### THE OHIO SCHOOL ETHICS GUIDE

A comprehensive discussion of Ohio laws that define the ethical conduct of school board members and administrators. The book includes financial disclosure filing requirements, how to avoid conflicts of interest and a guide to compatibility of public offices.

Cost: \$15



Purchase this and other publications at:  
[www.ohioschoolboards.org/catalog](http://www.ohioschoolboards.org/catalog)

**November 2023**

- 12-14 OSBA Capital Conference  
 ..... Columbus
- 29 MTA 2023-24 Module 3: Transportation  
 Rules & Regulations  
 ..... Columbus and Virtual
- 30 *Deadline to file consolidated school mandate  
 report — RC 3301.68; last day for the  
 board of education to submit its five-year  
 projection of operational revenues and  
 expenditures for the current fiscal year  
 and the ensuing four fiscal years to the Ohio  
 Department of Education — RC 5705.391.*

**December 2023**

- 1 Winter School Finance Workshop  
 ..... Westerville
- 7 Southwest Region Executive Committee  
 Meeting ..... West Chester
- 7 Reasonable suspicion webinar  
 ..... Virtual
- 10 *Last day to submit certification for income  
 tax levy to Ohio Department of Taxation for  
 March election — RC 5748.02(A) (100 days  
 prior to election).*
- 12 Coffee Chat: Cost of Taking Payments in  
 K-12 Education..... Virtual
- 15 *Last day to submit emergency or current  
 operating expenses levy to county auditor  
 for March election — RC 5705.194,*

- 19 *5705.195, 5705.213, 5705.219(C) (95 days  
 prior to the election) post-general election  
 campaign finance reports must be filed  
 by certain candidates appearing on the  
 ballot (by 4 p.m.) detailing contributions  
 and expenditures made from the last day  
 reflected in the previous request to the close  
 of business on Dec. 8, 2023 (38 days after  
 the election) — RC 3517.10(A)(2).*
- 20 OSBA Forum ..... Virtual
- 20 *Last day for school district to file resolution  
 of necessity, resolution to proceed and  
 auditor’s certification for bond levy with  
 board of elections for March election — RC  
 133.18(D); last day for county auditor  
 to certify school district bond levy terms  
 for March election — RC 133.18(C); last  
 day to submit continuing replacement,  
 permanent improvement or operating levy  
 for March election to board of elections —  
 RC 5705.192, 5705.21, 5705.25; last day to  
 certify resolution for school district income  
 tax levy or renewal of conversion levy for  
 March election to board of elections — RC  
 5748.02(C), 5705.219(G); last day to submit  
 emergency levy for March election to board  
 of elections — RC 5705.195; last day to  
 submit phased-in levy or current operating  
 expenses levy for March election to board of  
 elections — RC 5705.251(A) (90 days prior*

- 31 *to primary election in presidential election  
 year).*
- 31 *Last day for treasurer to canvass the board  
 to establish a date for the organizational  
 meeting — RC 3313.14.*

**January 2024**

- 15 *Deadline for boards of education of city,  
 exempted village and local school districts to  
 hold organizational meeting — RC 3313.14;  
 last day for boards of education of city,  
 exempted village, vocational and local school  
 districts to adopt tax budgets for the coming  
 school fiscal year — RC 5705.28(A)(1).*
- 20 *Last day for boards of education to submit  
 fiscal tax-year budget to county auditor —  
 RC 5705.30.*
- 31 *Deadline for joint vocational school districts  
 and educational service center (ESC)  
 governing boards to hold organizational  
 meeting — RC 3313.14; deadline for  
 secondary schools to provide information  
 about College Credit Plus to all students  
 enrolled in grades six through 11 — RC  
 3365.04(A); annual campaign finance  
 reports must be filed by certain candidates  
 (by 4 p.m.) detailing contributions and  
 expenditures from the last day reflected in  
 the previous report through Dec. 31, 2022  
 — RC 3517.10(A)(3).*