

**Ohio Library Council
BOARD OF DIRECTORS**

ITEM NO.: **5.G.1**

MEETING DATE: **Sept. 19, 2025**

SUBJECT: **Government and Legal
Services Report**

SUBMITTED BY: **Jay Smith**

REPORT FOR INFORMATION

PLF Update

The Ohio Department of Taxation (ODT) recently posted the September 2025 Public Library Fund (PLF) distribution of \$40,419,668 – which is \$6.8 million or -14.47% below ODT's original estimate that was issued in July 2024; and \$5.3 million or -11.67% below ODT's updated estimate issued in December 2024. The PLF Calendar Year (CY) 2025 year-to-date total is \$373,449,379.

According to the Office of Budget and Management's (OBM), the state's General Revenue Fund (GRF) tax receipts for August 2025 came in about \$52.1 million or 2.1% above estimate. As of July 2025, the state's rainy-day fund (aka Budget Stabilization Fund) reached a record level at \$3.942 billion.

As a reminder, even though the PLF is now a line-item appropriation, the monthly distributions to the county level will slightly change each month. HB 96 included additional cash transfers from the PLF to the State Library of Ohio, OPLIN, Library for the Blind, the Ohioana Library Association and the Regional Library Systems. OBM shared a schedule of those cash transfers for Fiscal Year (FY) 2026. These deductions and transfers from the PLF are made prior to the PLF distributions to public libraries.

A look at the PLF distribution for the past three years and a link to an Excel spreadsheet listing each county's distribution total for September 2025 can be found on the [OLC website](#).

ODT Issues Initial CY 2026 PLF Certification

The Ohio Department of Taxation (ODT) posted its initial county-by-county certifications for the Public Library Fund (PLF) for calendar year (CY) 2026.

- [PDF of Each county's Total Estimated Entitlement](#)
- [Excel Spreadsheet with the Monthly Estimates for Each County](#)

Please read the entitlement letter for your county carefully. The CY 2026 entitlement estimates are based on the changes to the PLF that were included in the state budget bill, House Bill (HB) 96. As a reminder, the PLF is no longer a percentage of the state's General Revenue Fund. HB 96 changed the PLF to a line-item appropriation.

In addition, other state agencies and entities are now funded through the PLF and deducted first before the PLF distributions to public libraries. As indicated in ODT's certification estimates, transfers to the Library for the Blind, OPLIN, the State Library of

Ohio, the Ohioana Library Association and the Regional Library Systems are deducted prior to the PLF distributions to the county level.

ODT's initial statewide PLF distribution estimate for CY 2026 is \$484,704,267 which is \$29.6 million less than CY 2025 (\$514,285,692). As required by law, these estimates will be updated again in December 2025.

As you review the monthly estimates for your county, keep in mind that the line-item appropriation is based on fiscal year (FY), not calendar year (CY). Therefore, the estimates for January through June will be different from the estimates for July through December. The line-item appropriation for the PLF is \$490 million in FY26 and \$500 million in FY27. However, those totals are before the deductions to other state agencies and entities.

HB 96 State Budget Update

The Ohio House of Representatives convened on July 21 to vote on potential overrides of several of Governor DeWine's line-item vetoes in House Bill (HB) 96, the state budget for Fiscal Years 2026–2027. The House originally planned to challenge three specific vetoes related to: county budget commissions; the 20-mill floor calculation for school districts; and the elimination of certain tax levies.

Ultimately, the House secured enough votes to override only the veto concerning tax levies, which included the removal of replacement levies. For any veto override to take effect, it must also be approved by the Ohio Senate. As of now, the Senate has not scheduled a voting session prior to Oct 1. Notably, the House did not vote on overriding the veto related to library materials. The House retains the authority to revisit and override any of the remaining 66 vetoes at any time during the current General Assembly, which runs through December 2026. More will be discussed during the board meeting.

State Budget Wrap-Up Webinar Recording Available

Thank you to everyone who attended the State Budget Wrap-Up Webinar on July 30. The webinar provided an in-depth review of the Fiscal Year 2026–2027 state budget and what it means for Ohio's public libraries.

If you were unable to participate in the live presentation, the [recording](#) is now available in the [Member Info Hub](#), along with the [slide deck](#). Step-by-step directions on how to access the webinar and slide deck are available on the [OLC website](#).

As highlighted during the webinar, the OLC has prepared a [detailed analysis of House Bill \(HB\) 96](#), outlining the key provisions of the state budget. This document is also available in the [Member Info Hub](#) for your review.

Constitutional Amendment to Eliminate Property Taxes

In response to the Citizens for Property Tax Reform initiative, OLC and other local governments have begun meeting to organize opposition against the amendment should it make it to the ballot. More will be discussed at the Board Meeting.

OLC Regional Meetings

OLC is hosting a series of regional meetings for library directors and fiscal officers. These in-person sessions will provide timely updates and essential insights into several key financial and policy issues impacting Ohio's public libraries.

Topics include:

- Library materials language in the state budget
- New Public Library Fund (PLF) distributions
- Property taxes and county budget commissions
- The proposed constitutional amendment to eliminate property taxes

In addition, we'll provide advocacy training and offer practical talking points to help you effectively engage with elected officials on each of these topics.

1. [September 11](#) – Washington-Centerville Public Library
2. [September 16](#) – Public Library of Youngstown and Mahoning County
3. [September 18](#) – Athens County Public Library
4. [September 23](#) – Findlay-Hancock County Public Library (at capacity)
5. [September 26](#) – Ohio Library Council Office
6. [October 7](#) – Cleveland Heights-University Heights Public Library
7. [October 9](#) – Puskarich Public Library

Congressional Redistricting: What's Next?

The Ohio Legislature is tasked with redrawing voting districts for the U.S. House of Representatives. The new maps must be in place for the 2026 primary elections. The Ohio Constitution dictates that the process begins in the Ohio General Assembly which specifies a three-fifths vote in each chamber including at least half of the Republicans and Democrats to achieve a bipartisan map by the end of September.

If no agreement is achieved, the process moves to the Ohio Redistricting Commission where Republicans hold five out of the seven Redistricting Commission seats. The commission has a month to come up with a bipartisan plan. If the commission can't come to an agreement, the process returns to the legislature which then has until Nov. 30 to come up with a map.

If a bipartisan map is agreed upon, that map will last 10 years, but if there is no bipartisan agreement, or the legislature passes a map by a simple majority, the map will last for four years.