

**Ohio Library Council
BOARD OF DIRECTORS**

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

MEETING DATE: **Sept. 25, 2026**

SUBJECT: **Government and Legal
Services Report**

SUBMITTED BY: **Jay Smith**

REPORT FOR INFORMATION

PLF Update

State tax collections continue to outperform revenue estimates. The Ohio Office of Budget and Management (OBM) recently updated their revenue forecasts for Fiscal Year (FY) 2027 as FY 2026 revenues far exceeded estimates. According to OBM, the state collected nearly \$2.68 billion in General Revenue Fund (GRF) tax dollars in August and overall state tax receipts for the month came in \$29.2 million (or + 1.1%) above their recently revised estimates.

The Ohio Department of Taxation (ODT) recently posted the September 2026 Public Library Fund (PLF) distribution of \$41,253,002 — which is about \$393,681 (or + 0.96%) above ODT's original estimate that was issued in July 2025. This brings the statewide PLF Calendar Year (CY) 2026 year-to-date total to \$362,177,789.

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 2026 can be found on the [OLC website](#).

ODT Issues Initial CY 27 PLF Certification

At the end of July, the Ohio Department of Taxation (ODT) posted its initial county-by-county certifications for the Public Library Fund (PLF) for calendar year (CY) 2027.

- [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 2027 entitlement estimates are based on the PLF funded through an appropriation for the state fiscal year 2026-2027 biennium. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47. Additionally, the displayed amounts are net of transfers to the Library for the Blind, the Ohio Public Library Information Network (OPLIN), the State Library, the Ohioana Library Association, and the Regional Library Systems.

Please note that these estimates only reflect your county's funding through June 2027. Because this is an appropriation provided in HB 96 of the 136th General Assembly, ODT did not include estimates for July through December 2027. This is a change from when the PLF was a percentage of the GRF, and all twelve months were included.

As required by law, ODT's estimates will be updated again in December 2026.

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Because the PLF is a line-item appropriation, we understand that many libraries have questions about next year's budgeting, especially those participating in County Budget Commission meetings or submitting their Calendar Year 2027 budgets. At this time, OLC has reached out to the Ohio Department of Taxation, the County Auditors Association of Ohio, and the Auditor of State. Based on the feedback we have received so far, the certifications from the Department of Taxation will not impact the Ohio Compliance Supplement from the Auditor of State's Office. However, they are aware of the situation and plan to issue internal communications and updates to their Independent Public Accountants who may audit public libraries. They recognize that libraries will most likely have to complete updated or amended budgets once the state biennial budget legislation passes in June of 2027.

Road Ahead Tour Begins in October

Conversations about Ohio's next state budget are already underway, even though the proposed Fiscal Year 2028–29 budget won't be formally introduced until March of 2027. The work to protect and strengthen library funding starts now.

During these meetings, participants will:

- Receive an update on OLC's advocacy priorities and legislative strategy.
- Learn what to expect during the state budget process.
- Get an overview of OLC's advocacy tools and where to find them on the OLC website.
- Discuss how Ohio's public libraries can work together to present a unified, statewide message in support of the Public Library Fund.

All library directors are encouraged to attend one of the meetings on the [OLC Event Calendar](#). Trustees and Fiscal Officers are also welcome to attend.

Your participation is important. These meetings ensure Ohio libraries are informed, prepared, and speaking with one strong voice. Thank you to the members of the OLC Legislative Network for helping coordinate this year's Road Ahead Tour.