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IPA Correspondence

To: All IPA Firms

From: Auditor of State's Center for Audit Excellence

Subject: Library Budgetary Considerations

Date: October 16, 2026

We have received a few questions regarding the recent funding changes for Public Library Funds (PLF) and how the funding should be included on the certificate of estimated resources. House Bill 96 amended ORC 131.51 to update the way the public library fund is credited from the general revenue fund at the state level. Historically, a set percent of total tax revenue credited to the general revenue fund was credited to the PLF. Now, one-twelfth of the amount appropriated by the general assembly for the PLF for the fiscal year will be credited to the public library fund monthly.

Since appropriations in the budget are based on the state fiscal year, rather than a calendar year, this will affect our counties / libraries estimated revenue for July through December. The question becomes whether or not the county budget commissions should estimate the remainder of the year PLF monies on the certificate at inception, or if they should only include the first half and amend the certificate later since in certain years the state biennial budget would not be adopted to cover the entire calendar year (half the funding would be in one state budget and half in the next state budget).

We are aware that some certificates include estimated receipts to cover the full year by doubling up these first half 2027 estimated receipts, even though appropriations, if any, have not been adopted at the state level for the July-December period. Other certificates reflect only the amounts included in the current state budget for the first half of the year because county budget commissions may not be comfortable certifying estimates for the full year and may instead amend the estimates once the subsequent state budget is adopted.

AOS will not take exception to either approach. When testing budgetary compliance, you should consider these potential differences among libraries and be mindful of the reasonableness of the estimates, as well as any subsequent updates made throughout the year end.

You should be aware that this does not impact any OCS testing.

Questions can be directed to Vance Pulley at VRPulley@ohioauditor.gov.