



**ADAMS COUNTY  
CALENDAR YEAR 2026 ESTIMATE  
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2025

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Adams County, the initial estimated Public Library Fund (PLF) entitlement for Calendar Year 2026.

**Calendar Year 2026 Estimated Entitlement from  
the Public Library Fund  
Adams County:**

<b>CY 2026 Guaranteed Share (base share)</b>	<b>\$1,071,527</b>
<b>CY 2026 Share of Excess (+, -) (equalization share)</b>	<b>\$0</b>
<b>CY 2026 Estimated Entitlement</b>	<b>\$1,071,527</b>

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136<sup>th</sup> General Assembly for the FY 2026-2027 biennium. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive). The amounts displayed in the table above are the full year Calendar Year 2026 estimated PLF distributions and are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136<sup>th</sup> General Assembly.

Note that the above figures are estimates, reflecting the current best projection of state tax revenues during Calendar Year 2026. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2026 distributions to your county's undivided local government fund will vary from the above estimate by an unknown degree.

As provided under Ohio law, in December 2025, we will issue an updated entitlement estimate for calendar year 2026.

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116). If you have questions concerning PLF payments, please contact Andrew Coulter of Revenue Accounting (614-466-7150).



**ALLEN COUNTY  
CALENDAR YEAR 2026 ESTIMATE  
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2025

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Allen County, the initial estimated Public Library Fund (PLF) entitlement for Calendar Year 2026.

**Calendar Year 2026 Estimated Entitlement from  
the Public Library Fund**

Allen County:

<b>CY 2026 Guaranteed Share (base share)</b>	<b>\$4,419,940</b>
<b>CY 2026 Share of Excess (+, -) (equalization share)</b>	<b>\$0</b>
<b>CY 2026 Estimated Entitlement</b>	<b>\$4,419,940</b>

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136<sup>th</sup> General Assembly for the FY 2026-2027 biennium. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive). The amounts displayed in the table above are the full year Calendar Year 2026 estimated PLF distributions and are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136<sup>th</sup> General Assembly.

Note that the above figures are estimates, reflecting the current best projection of state tax revenues during Calendar Year 2026. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2026 distributions to your county's undivided local government fund will vary from the above estimate by an unknown degree.

As provided under Ohio law, in December 2025, we will issue an updated entitlement estimate for calendar year 2026.

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116). If you have questions concerning PLF payments, please contact Andrew Coulter of Revenue Accounting (614-466-7150).



**ASHLAND COUNTY  
CALENDAR YEAR 2026 ESTIMATE  
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2025

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Ashland County, the initial estimated Public Library Fund (PLF) entitlement for Calendar Year 2026.

**Calendar Year 2026 Estimated Entitlement from  
the Public Library Fund  
Ashland County:**

<b>CY 2026 Guaranteed Share (base share)</b>	<b>\$2,072,973</b>
<b>CY 2026 Share of Excess (+, -) (equalization share)</b>	<b>\$0</b>
<b>CY 2026 Estimated Entitlement</b>	<b>\$2,072,973</b>

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136<sup>th</sup> General Assembly for the FY 2026-2027 biennium. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive). The amounts displayed in the table above are the full year Calendar Year 2026 estimated PLF distributions and are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136<sup>th</sup> General Assembly.

Note that the above figures are estimates, reflecting the current best projection of state tax revenues during Calendar Year 2026. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2026 distributions to your county's undivided local government fund will vary from the above estimate by an unknown degree.

As provided under Ohio law, in December 2025, we will issue an updated entitlement estimate for calendar year 2026.

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116). If you have questions concerning PLF payments, please contact Andrew Coulter of Revenue Accounting (614-466-7150).



**ASHTABULA COUNTY  
CALENDAR YEAR 2026 ESTIMATE  
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2025

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Ashtabula County, the initial estimated Public Library Fund (PLF) entitlement for Calendar Year 2026.

**Calendar Year 2026 Estimated Entitlement from  
the Public Library Fund  
Ashtabula County:**

<b>CY 2026 Guaranteed Share (base share)</b>	<b>\$4,013,680</b>
<b>CY 2026 Share of Excess (+, -) (equalization share)</b>	<b>\$0</b>
<b>CY 2026 Estimated Entitlement</b>	<b>\$4,013,680</b>

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136<sup>th</sup> General Assembly for the FY 2026-2027 biennium. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive). The amounts displayed in the table above are the full year Calendar Year 2026 estimated PLF distributions and are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136<sup>th</sup> General Assembly.

Note that the above figures are estimates, reflecting the current best projection of state tax revenues during Calendar Year 2026. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2026 distributions to your county's undivided local government fund will vary from the above estimate by an unknown degree.

As provided under Ohio law, in December 2025, we will issue an updated entitlement estimate for calendar year 2026.

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**ATHENS COUNTY  
CALENDAR YEAR 2026 ESTIMATE  
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2025

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Athens County, the initial estimated Public Library Fund (PLF) entitlement for Calendar Year 2026.

**Calendar Year 2026 Estimated Entitlement from  
the Public Library Fund  
Athens County:**

<b>CY 2026 Guaranteed Share (base share)</b>	<b>\$2,387,965</b>
<b>CY 2026 Share of Excess (+, -) (equalization share)</b>	<b>\$0</b>
<b>CY 2026 Estimated Entitlement</b>	<b>\$2,387,965</b>

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136<sup>th</sup> General Assembly for the FY 2026-2027 biennium. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive). The amounts displayed in the table above are the full year Calendar Year 2026 estimated PLF distributions and are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136<sup>th</sup> General Assembly.

Note that the above figures are estimates, reflecting the current best projection of state tax revenues during Calendar Year 2026. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2026 distributions to your county's undivided local government fund will vary from the above estimate by an unknown degree.

As provided under Ohio law, in December 2025, we will issue an updated entitlement estimate for calendar year 2026.

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116). If you have questions concerning PLF payments, please contact Andrew Coulter of Revenue Accounting (614-466-7150).



**AUGLAIZE COUNTY  
CALENDAR YEAR 2026 ESTIMATE  
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2025

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Auglaize County, the initial estimated Public Library Fund (PLF) entitlement for Calendar Year 2026.

**Calendar Year 2026 Estimated Entitlement from  
the Public Library Fund  
Auglaize County:**

<b>CY 2026 Guaranteed Share (base share)</b>	<b>\$1,880,116</b>
<b>CY 2026 Share of Excess (+, -) (equalization share)</b>	<b>\$0</b>
<b>CY 2026 Estimated Entitlement</b>	<b>\$1,880,116</b>

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136<sup>th</sup> General Assembly for the FY 2026-2027 biennium. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive). The amounts displayed in the table above are the full year Calendar Year 2026 estimated PLF distributions and are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136<sup>th</sup> General Assembly.

Note that the above figures are estimates, reflecting the current best projection of state tax revenues during Calendar Year 2026. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2026 distributions to your county's undivided local government fund will vary from the above estimate by an unknown degree.

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**BELMONT COUNTY  
CALENDAR YEAR 2026 ESTIMATE  
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2025

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Belmont County, the initial estimated Public Library Fund (PLF) entitlement for Calendar Year 2026.

**Calendar Year 2026 Estimated Entitlement from  
the Public Library Fund  
Belmont County:**

<b>CY 2026 Guaranteed Share (base share)</b>	<b>\$2,851,685</b>
<b>CY 2026 Share of Excess (+, -) (equalization share)</b>	<b>\$0</b>
<b>CY 2026 Estimated Entitlement</b>	<b>\$2,851,685</b>

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136<sup>th</sup> General Assembly for the FY 2026-2027 biennium. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive). The amounts displayed in the table above are the full year Calendar Year 2026 estimated PLF distributions and are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136<sup>th</sup> General Assembly.

Note that the above figures are estimates, reflecting the current best projection of state tax revenues during Calendar Year 2026. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2026 distributions to your county's undivided local government fund will vary from the above estimate by an unknown degree.

As provided under Ohio law, in December 2025, we will issue an updated entitlement estimate for calendar year 2026.

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116). If you have questions concerning PLF payments, please contact Andrew Coulter of Revenue Accounting (614-466-7150).



**BROWN COUNTY  
CALENDAR YEAR 2026 ESTIMATE  
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2025

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Brown County, the initial estimated Public Library Fund (PLF) entitlement for Calendar Year 2026.

**Calendar Year 2026 Estimated Entitlement from  
the Public Library Fund**

Brown County:

<b>CY 2026 Guaranteed Share (base share)</b>	<b>\$1,539,234</b>
<b>CY 2026 Share of Excess (+, -) (equalization share)</b>	<b>\$0</b>
<b>CY 2026 Estimated Entitlement</b>	<b>\$1,539,234</b>

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136<sup>th</sup> General Assembly for the FY 2026-2027 biennium. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive). The amounts displayed in the table above are the full year Calendar Year 2026 estimated PLF distributions and are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136<sup>th</sup> General Assembly.

Note that the above figures are estimates, reflecting the current best projection of state tax revenues during Calendar Year 2026. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2026 distributions to your county's undivided local government fund will vary from the above estimate by an unknown degree.

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**BUTLER COUNTY  
CALENDAR YEAR 2026 ESTIMATE  
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2025

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Butler County, the initial estimated Public Library Fund (PLF) entitlement for Calendar Year 2026.

**Calendar Year 2026 Estimated Entitlement from  
the Public Library Fund  
Butler County:**

<b>CY 2026 Guaranteed Share (base share)</b>	<b>\$12,775,432</b>
<b>CY 2026 Share of Excess (+, -) (equalization share)</b>	<b>\$0</b>
<b>CY 2026 Estimated Entitlement</b>	<b>\$12,775,432</b>

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136<sup>th</sup> General Assembly for the FY 2026-2027 biennium. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive). The amounts displayed in the table above are the full year Calendar Year 2026 estimated PLF distributions and are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136<sup>th</sup> General Assembly.

Note that the above figures are estimates, reflecting the current best projection of state tax revenues during Calendar Year 2026. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2026 distributions to your county's undivided local government fund will vary from the above estimate by an unknown degree.

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**CARROLL COUNTY  
CALENDAR YEAR 2026 ESTIMATE  
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2025

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Carroll County, the initial estimated Public Library Fund (PLF) entitlement for Calendar Year 2026.

**Calendar Year 2026 Estimated Entitlement from  
the Public Library Fund  
Carroll County:**

<b>CY 2026 Guaranteed Share (base share)</b>	<b>\$1,106,738</b>
<b>CY 2026 Share of Excess (+, -) (equalization share)</b>	<b>\$0</b>
<b>CY 2026 Estimated Entitlement</b>	<b>\$1,106,738</b>

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136<sup>th</sup> General Assembly for the FY 2026-2027 biennium. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive). The amounts displayed in the table above are the full year Calendar Year 2026 estimated PLF distributions and are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136<sup>th</sup> General Assembly.

Note that the above figures are estimates, reflecting the current best projection of state tax revenues during Calendar Year 2026. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2026 distributions to your county's undivided local government fund will vary from the above estimate by an unknown degree.

As provided under Ohio law, in December 2025, we will issue an updated entitlement estimate for calendar year 2026.

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116). If you have questions concerning PLF payments, please contact Andrew Coulter of Revenue Accounting (614-466-7150).



**CHAMPAIGN COUNTY  
CALENDAR YEAR 2026 ESTIMATE  
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2025

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Champaign County, the initial estimated Public Library Fund (PLF) entitlement for Calendar Year 2026.

**Calendar Year 2026 Estimated Entitlement from  
the Public Library Fund  
Champaign County:**

<b>CY 2026 Guaranteed Share (base share)</b>	<b>\$1,465,791</b>
<b>CY 2026 Share of Excess (+, -) (equalization share)</b>	<b>\$0</b>
<b>CY 2026 Estimated Entitlement</b>	<b>\$1,465,791</b>

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136<sup>th</sup> General Assembly for the FY 2026-2027 biennium. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive). The amounts displayed in the table above are the full year Calendar Year 2026 estimated PLF distributions and are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136<sup>th</sup> General Assembly.

Note that the above figures are estimates, reflecting the current best projection of state tax revenues during Calendar Year 2026. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2026 distributions to your county's undivided local government fund will vary from the above estimate by an unknown degree.

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**CLARK COUNTY  
CALENDAR YEAR 2026 ESTIMATE  
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2025

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Clark County, the initial estimated Public Library Fund (PLF) entitlement for Calendar Year 2026.

**Calendar Year 2026 Estimated Entitlement from  
the Public Library Fund**

Clark County:

<b>CY 2026 Guaranteed Share (base share)</b>	<b>\$5,791,921</b>
<b>CY 2026 Share of Excess (+, -) (equalization share)</b>	<b>\$0</b>
<b>CY 2026 Estimated Entitlement</b>	<b>\$5,791,921</b>

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136<sup>th</sup> General Assembly for the FY 2026-2027 biennium. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive). The amounts displayed in the table above are the full year Calendar Year 2026 estimated PLF distributions and are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136<sup>th</sup> General Assembly.

Note that the above figures are estimates, reflecting the current best projection of state tax revenues during Calendar Year 2026. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2026 distributions to your county's undivided local government fund will vary from the above estimate by an unknown degree.

As provided under Ohio law, in December 2025, we will issue an updated entitlement estimate for calendar year 2026.

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116). If you have questions concerning PLF payments, please contact Andrew Coulter of Revenue Accounting (614-466-7150).



**CLERMONT COUNTY  
CALENDAR YEAR 2026 ESTIMATE  
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2025

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Clermont County, the initial estimated Public Library Fund (PLF) entitlement for Calendar Year 2026.

**Calendar Year 2026 Estimated Entitlement from  
the Public Library Fund  
Clermont County:**

<b>CY 2026 Guaranteed Share (base share)</b>	<b>\$6,685,549</b>
<b>CY 2026 Share of Excess (+, -) (equalization share)</b>	<b>\$0</b>
<b>CY 2026 Estimated Entitlement</b>	<b>\$6,685,549</b>

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136<sup>th</sup> General Assembly for the FY 2026-2027 biennium. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive). The amounts displayed in the table above are the full year Calendar Year 2026 estimated PLF distributions and are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136<sup>th</sup> General Assembly.

Note that the above figures are estimates, reflecting the current best projection of state tax revenues during Calendar Year 2026. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2026 distributions to your county's undivided local government fund will vary from the above estimate by an unknown degree.

As provided under Ohio law, in December 2025, we will issue an updated entitlement estimate for calendar year 2026.

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**CLINTON COUNTY  
CALENDAR YEAR 2026 ESTIMATE  
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2025

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Clinton County, the initial estimated Public Library Fund (PLF) entitlement for Calendar Year 2026.

**Calendar Year 2026 Estimated Entitlement from  
the Public Library Fund  
Clinton County:**

<b>CY 2026 Guaranteed Share (base share)</b>	<b>\$1,573,780</b>
<b>CY 2026 Share of Excess (+, -) (equalization share)</b>	<b>\$0</b>
<b>CY 2026 Estimated Entitlement</b>	<b>\$1,573,780</b>

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136<sup>th</sup> General Assembly for the FY 2026-2027 biennium. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive). The amounts displayed in the table above are the full year Calendar Year 2026 estimated PLF distributions and are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136<sup>th</sup> General Assembly.

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**COLUMBIANA COUNTY  
CALENDAR YEAR 2026 ESTIMATE  
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2025

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Columbiana County, the initial estimated Public Library Fund (PLF) entitlement for Calendar Year 2026.

**Calendar Year 2026 Estimated Entitlement from  
the Public Library Fund  
Columbiana County:**

<b>CY 2026 Guaranteed Share (base share)</b>	<b>\$4,362,795</b>
<b>CY 2026 Share of Excess (+, -) (equalization share)</b>	<b>\$0</b>
<b>CY 2026 Estimated Entitlement</b>	<b>\$4,362,795</b>

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136<sup>th</sup> General Assembly for the FY 2026-2027 biennium. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive). The amounts displayed in the table above are the full year Calendar Year 2026 estimated PLF distributions and are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136<sup>th</sup> General Assembly.

Note that the above figures are estimates, reflecting the current best projection of state tax revenues during Calendar Year 2026. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2026 distributions to your county's undivided local government fund will vary from the above estimate by an unknown degree.

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**COSHOCTON COUNTY  
CALENDAR YEAR 2026 ESTIMATE  
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2025

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Coshocton County, the initial estimated Public Library Fund (PLF) entitlement for Calendar Year 2026.

**Calendar Year 2026 Estimated Entitlement from  
the Public Library Fund  
Coshocton County:**

<b>CY 2026 Guaranteed Share (base share)</b>	<b>\$1,466,742</b>
<b>CY 2026 Share of Excess (+, -) (equalization share)</b>	<b>\$0</b>
<b>CY 2026 Estimated Entitlement</b>	<b>\$1,466,742</b>

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136<sup>th</sup> General Assembly for the FY 2026-2027 biennium. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive). The amounts displayed in the table above are the full year Calendar Year 2026 estimated PLF distributions and are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136<sup>th</sup> General Assembly.

Note that the above figures are estimates, reflecting the current best projection of state tax revenues during Calendar Year 2026. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2026 distributions to your county's undivided local government fund will vary from the above estimate by an unknown degree.

As provided under Ohio law, in December 2025, we will issue an updated entitlement estimate for calendar year 2026.

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116). If you have questions concerning PLF payments, please contact Andrew Coulter of Revenue Accounting (614-466-7150).





**CRAWFORD COUNTY  
CALENDAR YEAR 2026 ESTIMATE  
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2025

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Crawford County, the initial estimated Public Library Fund (PLF) entitlement for Calendar Year 2026.

**Calendar Year 2026 Estimated Entitlement from  
the Public Library Fund  
Crawford County:**

<b>CY 2026 Guaranteed Share (base share)</b>	<b>\$1,905,444</b>
<b>CY 2026 Share of Excess (+, -) (equalization share)</b>	<b>\$0</b>
<b>CY 2026 Estimated Entitlement</b>	<b>\$1,905,444</b>

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136<sup>th</sup> General Assembly for the FY 2026-2027 biennium. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive). The amounts displayed in the table above are the full year Calendar Year 2026 estimated PLF distributions and are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136<sup>th</sup> General Assembly.

Note that the above figures are estimates, reflecting the current best projection of state tax revenues during Calendar Year 2026. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2026 distributions to your county's undivided local government fund will vary from the above estimate by an unknown degree.

As provided under Ohio law, in December 2025, we will issue an updated entitlement estimate for calendar year 2026.

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116). If you have questions concerning PLF payments, please contact Andrew Coulter of Revenue Accounting (614-466-7150).



**CUYAHOGA COUNTY  
CALENDAR YEAR 2026 ESTIMATE  
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2025

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Cuyahoga County, the initial estimated Public Library Fund (PLF) entitlement for Calendar Year 2026.

**Calendar Year 2026 Estimated Entitlement from  
the Public Library Fund  
Cuyahoga County:**

<b>CY 2026 Guaranteed Share (base share)</b>	<b>\$66,474,802</b>
<b>CY 2026 Share of Excess (+, -) (equalization share)</b>	<b>\$0</b>
<b>CY 2026 Estimated Entitlement</b>	<b>\$66,474,802</b>

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136<sup>th</sup> General Assembly for the FY 2026-2027 biennium. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive). The amounts displayed in the table above are the full year Calendar Year 2026 estimated PLF distributions and are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136<sup>th</sup> General Assembly.

Note that the above figures are estimates, reflecting the current best projection of state tax revenues during Calendar Year 2026. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2026 distributions to your county's undivided local government fund will vary from the above estimate by an unknown degree.

As provided under Ohio law, in December 2025, we will issue an updated entitlement estimate for calendar year 2026.

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116). If you have questions concerning PLF payments, please contact Andrew Coulter of Revenue Accounting (614-466-7150).



**DARKE COUNTY  
CALENDAR YEAR 2026 ESTIMATE  
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2025

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Darke County, the initial estimated Public Library Fund (PLF) entitlement for Calendar Year 2026.

**Calendar Year 2026 Estimated Entitlement from  
the Public Library Fund**

Darke County:

<b>CY 2026 Guaranteed Share (base share)</b>	<b>\$2,144,101</b>
<b>CY 2026 Share of Excess (+, -) (equalization share)</b>	<b>\$0</b>
<b>CY 2026 Estimated Entitlement</b>	<b>\$2,144,101</b>

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136<sup>th</sup> General Assembly for the FY 2026-2027 biennium. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive). The amounts displayed in the table above are the full year Calendar Year 2026 estimated PLF distributions and are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136<sup>th</sup> General Assembly.

Note that the above figures are estimates, reflecting the current best projection of state tax revenues during Calendar Year 2026. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2026 distributions to your county's undivided local government fund will vary from the above estimate by an unknown degree.

As provided under Ohio law, in December 2025, we will issue an updated entitlement estimate for calendar year 2026.

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116). If you have questions concerning PLF payments, please contact Andrew Coulter of Revenue Accounting (614-466-7150).



**DEFIANCE COUNTY  
CALENDAR YEAR 2026 ESTIMATE  
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2025

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Defiance County, the initial estimated Public Library Fund (PLF) entitlement for Calendar Year 2026.

**Calendar Year 2026 Estimated Entitlement from  
the Public Library Fund  
Defiance County:**

<b>CY 2026 Guaranteed Share (base share)</b>	<b>\$1,575,720</b>
<b>CY 2026 Share of Excess (+, -) (equalization share)</b>	<b>\$0</b>
<b>CY 2026 Estimated Entitlement</b>	<b>\$1,575,720</b>

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136<sup>th</sup> General Assembly for the FY 2026-2027 biennium. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive). The amounts displayed in the table above are the full year Calendar Year 2026 estimated PLF distributions and are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136<sup>th</sup> General Assembly.

Note that the above figures are estimates, reflecting the current best projection of state tax revenues during Calendar Year 2026. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2026 distributions to your county's undivided local government fund will vary from the above estimate by an unknown degree.

As provided under Ohio law, in December 2025, we will issue an updated entitlement estimate for calendar year 2026.

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116). If you have questions concerning PLF payments, please contact Andrew Coulter of Revenue Accounting (614-466-7150).



**DELAWARE COUNTY  
CALENDAR YEAR 2026 ESTIMATE  
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2025

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Delaware County, the initial estimated Public Library Fund (PLF) entitlement for Calendar Year 2026.

**Calendar Year 2026 Estimated Entitlement from  
the Public Library Fund  
Delaware County:**

<b>CY 2026 Guaranteed Share (base share)</b>	<b>\$4,250,116</b>
<b>CY 2026 Share of Excess (+, -) (equalization share)</b>	<b>\$0</b>
<b>CY 2026 Estimated Entitlement</b>	<b>\$4,250,116</b>

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136<sup>th</sup> General Assembly for the FY 2026-2027 biennium. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive). The amounts displayed in the table above are the full year Calendar Year 2026 estimated PLF distributions and are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136<sup>th</sup> General Assembly.

Note that the above figures are estimates, reflecting the current best projection of state tax revenues during Calendar Year 2026. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2026 distributions to your county's undivided local government fund will vary from the above estimate by an unknown degree.

As provided under Ohio law, in December 2025, we will issue an updated entitlement estimate for calendar year 2026.

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116). If you have questions concerning PLF payments, please contact Andrew Coulter of Revenue Accounting (614-466-7150).



**ERIE COUNTY  
CALENDAR YEAR 2026 ESTIMATE  
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2025

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Erie County, the initial estimated Public Library Fund (PLF) entitlement for Calendar Year 2026.

**Calendar Year 2026 Estimated Entitlement from  
the Public Library Fund**

Erie County:

<b>CY 2026 Guaranteed Share (base share)</b>	<b>\$3,319,530</b>
<b>CY 2026 Share of Excess (+, -) (equalization share)</b>	<b>\$0</b>
<b>CY 2026 Estimated Entitlement</b>	<b>\$3,319,530</b>

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136<sup>th</sup> General Assembly for the FY 2026-2027 biennium. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive). The amounts displayed in the table above are the full year Calendar Year 2026 estimated PLF distributions and are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136<sup>th</sup> General Assembly.

Note that the above figures are estimates, reflecting the current best projection of state tax revenues during Calendar Year 2026. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2026 distributions to your county's undivided local government fund will vary from the above estimate by an unknown degree.

As provided under Ohio law, in December 2025, we will issue an updated entitlement estimate for calendar year 2026.

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116). If you have questions concerning PLF payments, please contact Andrew Coulter of Revenue Accounting (614-466-7150).



**FAIRFIELD COUNTY  
CALENDAR YEAR 2026 ESTIMATE  
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2025

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Fairfield County, the initial estimated Public Library Fund (PLF) entitlement for Calendar Year 2026.

**Calendar Year 2026 Estimated Entitlement from  
the Public Library Fund  
Fairfield County:**

<b>CY 2026 Guaranteed Share (base share)</b>	<b>\$4,819,901</b>
<b>CY 2026 Share of Excess (+, -) (equalization share)</b>	<b>\$0</b>
<b>CY 2026 Estimated Entitlement</b>	<b>\$4,819,901</b>

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136<sup>th</sup> General Assembly for the FY 2026-2027 biennium. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive). The amounts displayed in the table above are the full year Calendar Year 2026 estimated PLF distributions and are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136<sup>th</sup> General Assembly.

Note that the above figures are estimates, reflecting the current best projection of state tax revenues during Calendar Year 2026. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2026 distributions to your county's undivided local government fund will vary from the above estimate by an unknown degree.

As provided under Ohio law, in December 2025, we will issue an updated entitlement estimate for calendar year 2026.

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116). If you have questions concerning PLF payments, please contact Andrew Coulter of Revenue Accounting (614-466-7150).



**FAYETTE COUNTY  
CALENDAR YEAR 2026 ESTIMATE  
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2025

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Fayette County, the initial estimated Public Library Fund (PLF) entitlement for Calendar Year 2026.

**Calendar Year 2026 Estimated Entitlement from  
the Public Library Fund  
Fayette County:**

<b>CY 2026 Guaranteed Share (base share)</b>	<b>\$1,120,391</b>
<b>CY 2026 Share of Excess (+, -) (equalization share)</b>	<b>\$0</b>
<b>CY 2026 Estimated Entitlement</b>	<b>\$1,120,391</b>

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136<sup>th</sup> General Assembly for the FY 2026-2027 biennium. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive). The amounts displayed in the table above are the full year Calendar Year 2026 estimated PLF distributions and are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136<sup>th</sup> General Assembly.

Note that the above figures are estimates, reflecting the current best projection of state tax revenues during Calendar Year 2026. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2026 distributions to your county's undivided local government fund will vary from the above estimate by an unknown degree.

As provided under Ohio law, in December 2025, we will issue an updated entitlement estimate for calendar year 2026.

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116). If you have questions concerning PLF payments, please contact Andrew Coulter of Revenue Accounting (614-466-7150).





**FRANKLIN COUNTY  
CALENDAR YEAR 2026 ESTIMATE  
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2025

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Franklin County, the initial estimated Public Library Fund (PLF) entitlement for Calendar Year 2026.

**Calendar Year 2026 Estimated Entitlement from  
the Public Library Fund  
Franklin County:**

<b>CY 2026 Guaranteed Share (base share)</b>	<b>\$44,853,914</b>
<b>CY 2026 Share of Excess (+, -) (equalization share)</b>	<b>\$0</b>
<b>CY 2026 Estimated Entitlement</b>	<b>\$44,853,914</b>

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136<sup>th</sup> General Assembly for the FY 2026-2027 biennium. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive). The amounts displayed in the table above are the full year Calendar Year 2026 estimated PLF distributions and are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136<sup>th</sup> General Assembly.

Note that the above figures are estimates, reflecting the current best projection of state tax revenues during Calendar Year 2026. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2026 distributions to your county's undivided local government fund will vary from the above estimate by an unknown degree.

As provided under Ohio law, in December 2025, we will issue an updated entitlement estimate for calendar year 2026.

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116). If you have questions concerning PLF payments, please contact Andrew Coulter of Revenue Accounting (614-466-7150).



**FULTON COUNTY  
CALENDAR YEAR 2026 ESTIMATE  
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2025

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Fulton County, the initial estimated Public Library Fund (PLF) entitlement for Calendar Year 2026.

**Calendar Year 2026 Estimated Entitlement from  
the Public Library Fund  
Fulton County:**

<b>CY 2026 Guaranteed Share (base share)</b>	<b>\$1,651,409</b>
<b>CY 2026 Share of Excess (+, -) (equalization share)</b>	<b>\$0</b>
<b>CY 2026 Estimated Entitlement</b>	<b>\$1,651,409</b>

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136<sup>th</sup> General Assembly for the FY 2026-2027 biennium. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive). The amounts displayed in the table above are the full year Calendar Year 2026 estimated PLF distributions and are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136<sup>th</sup> General Assembly.

Note that the above figures are estimates, reflecting the current best projection of state tax revenues during Calendar Year 2026. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2026 distributions to your county's undivided local government fund will vary from the above estimate by an unknown degree.

As provided under Ohio law, in December 2025, we will issue an updated entitlement estimate for calendar year 2026.

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116). If you have questions concerning PLF payments, please contact Andrew Coulter of Revenue Accounting (614-466-7150).



**GALLIA COUNTY  
CALENDAR YEAR 2026 ESTIMATE  
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2025

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Gallia County, the initial estimated Public Library Fund (PLF) entitlement for Calendar Year 2026.

**Calendar Year 2026 Estimated Entitlement from  
the Public Library Fund**

Gallia County:

<b>CY 2026 Guaranteed Share (base share)</b>	<b>\$1,254,274</b>
<b>CY 2026 Share of Excess (+, -) (equalization share)</b>	<b>\$0</b>
<b>CY 2026 Estimated Entitlement</b>	<b>\$1,254,274</b>

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136<sup>th</sup> General Assembly for the FY 2026-2027 biennium. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive). The amounts displayed in the table above are the full year Calendar Year 2026 estimated PLF distributions and are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136<sup>th</sup> General Assembly.

Note that the above figures are estimates, reflecting the current best projection of state tax revenues during Calendar Year 2026. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2026 distributions to your county's undivided local government fund will vary from the above estimate by an unknown degree.

As provided under Ohio law, in December 2025, we will issue an updated entitlement estimate for calendar year 2026.

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116). If you have questions concerning PLF payments, please contact Andrew Coulter of Revenue Accounting (614-466-7150).



**GEAUGA COUNTY  
CALENDAR YEAR 2026 ESTIMATE  
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2025

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Geauga County, the initial estimated Public Library Fund (PLF) entitlement for Calendar Year 2026.

**Calendar Year 2026 Estimated Entitlement from  
the Public Library Fund**  
Gauga County:

<b>CY 2026 Guaranteed Share (base share)</b>	<b>\$4,075,143</b>
<b>CY 2026 Share of Excess (+, -) (equalization share)</b>	<b>\$0</b>
<b>CY 2026 Estimated Entitlement</b>	<b>\$4,075,143</b>

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136<sup>th</sup> General Assembly for the FY 2026-2027 biennium. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive). The amounts displayed in the table above are the full year Calendar Year 2026 estimated PLF distributions and are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136<sup>th</sup> General Assembly.

Note that the above figures are estimates, reflecting the current best projection of state tax revenues during Calendar Year 2026. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2026 distributions to your county's undivided local government fund will vary from the above estimate by an unknown degree.

As provided under Ohio law, in December 2025, we will issue an updated entitlement estimate for calendar year 2026.

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116). If you have questions concerning PLF payments, please contact Andrew Coulter of Revenue Accounting (614-466-7150).



**GREENE COUNTY  
CALENDAR YEAR 2026 ESTIMATE  
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2025

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Greene County, the initial estimated Public Library Fund (PLF) entitlement for Calendar Year 2026.

**Calendar Year 2026 Estimated Entitlement from  
the Public Library Fund**

Greene County:

<b>CY 2026 Guaranteed Share (base share)</b>	<b>\$5,862,970</b>
<b>CY 2026 Share of Excess (+, -) (equalization share)</b>	<b>\$0</b>
<b>CY 2026 Estimated Entitlement</b>	<b>\$5,862,970</b>

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136<sup>th</sup> General Assembly for the FY 2026-2027 biennium. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive). The amounts displayed in the table above are the full year Calendar Year 2026 estimated PLF distributions and are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136<sup>th</sup> General Assembly.

Note that the above figures are estimates, reflecting the current best projection of state tax revenues during Calendar Year 2026. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2026 distributions to your county's undivided local government fund will vary from the above estimate by an unknown degree.

As provided under Ohio law, in December 2025, we will issue an updated entitlement estimate for calendar year 2026.

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116). If you have questions concerning PLF payments, please contact Andrew Coulter of Revenue Accounting (614-466-7150).



**GUERNSEY COUNTY  
CALENDAR YEAR 2026 ESTIMATE  
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2025

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Guernsey County, the initial estimated Public Library Fund (PLF) entitlement for Calendar Year 2026.

**Calendar Year 2026 Estimated Entitlement from  
the Public Library Fund  
Guernsey County:**

<b>CY 2026 Guaranteed Share (base share)</b>	<b>\$1,581,264</b>
<b>CY 2026 Share of Excess (+, -) (equalization share)</b>	<b>\$0</b>
<b>CY 2026 Estimated Entitlement</b>	<b>\$1,581,264</b>

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136<sup>th</sup> General Assembly for the FY 2026-2027 biennium. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive). The amounts displayed in the table above are the full year Calendar Year 2026 estimated PLF distributions and are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136<sup>th</sup> General Assembly.

Note that the above figures are estimates, reflecting the current best projection of state tax revenues during Calendar Year 2026. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2026 distributions to your county's undivided local government fund will vary from the above estimate by an unknown degree.

As provided under Ohio law, in December 2025, we will issue an updated entitlement estimate for calendar year 2026.

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116). If you have questions concerning PLF payments, please contact Andrew Coulter of Revenue Accounting (614-466-7150).



**HAMILTON COUNTY  
CALENDAR YEAR 2026 ESTIMATE  
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2025

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Hamilton County, the initial estimated Public Library Fund (PLF) entitlement for Calendar Year 2026.

**Calendar Year 2026 Estimated Entitlement from  
the Public Library Fund  
Hamilton County:**

<b>CY 2026 Guaranteed Share (base share)</b>	<b>\$48,692,527</b>
<b>CY 2026 Share of Excess (+, -) (equalization share)</b>	<b>\$0</b>
<b>CY 2026 Estimated Entitlement</b>	<b>\$48,692,527</b>

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136<sup>th</sup> General Assembly for the FY 2026-2027 biennium. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive). The amounts displayed in the table above are the full year Calendar Year 2026 estimated PLF distributions and are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136<sup>th</sup> General Assembly.

Note that the above figures are estimates, reflecting the current best projection of state tax revenues during Calendar Year 2026. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2026 distributions to your county's undivided local government fund will vary from the above estimate by an unknown degree.

As provided under Ohio law, in December 2025, we will issue an updated entitlement estimate for calendar year 2026.

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116). If you have questions concerning PLF payments, please contact Andrew Coulter of Revenue Accounting (614-466-7150).



**HANCOCK COUNTY  
CALENDAR YEAR 2026 ESTIMATE  
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2025

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Hancock County, the initial estimated Public Library Fund (PLF) entitlement for Calendar Year 2026.

**Calendar Year 2026 Estimated Entitlement from  
the Public Library Fund  
Hancock County:**

<b>CY 2026 Guaranteed Share (base share)</b>	<b>\$3,152,225</b>
<b>CY 2026 Share of Excess (+, -) (equalization share)</b>	<b>\$0</b>
<b>CY 2026 Estimated Entitlement</b>	<b>\$3,152,225</b>

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136<sup>th</sup> General Assembly for the FY 2026-2027 biennium. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive). The amounts displayed in the table above are the full year Calendar Year 2026 estimated PLF distributions and are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136<sup>th</sup> General Assembly.

Note that the above figures are estimates, reflecting the current best projection of state tax revenues during Calendar Year 2026. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2026 distributions to your county's undivided local government fund will vary from the above estimate by an unknown degree.

As provided under Ohio law, in December 2025, we will issue an updated entitlement estimate for calendar year 2026.

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116). If you have questions concerning PLF payments, please contact Andrew Coulter of Revenue Accounting (614-466-7150).





**HARDIN COUNTY  
CALENDAR YEAR 2026 ESTIMATE  
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2025

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Hardin County, the initial estimated Public Library Fund (PLF) entitlement for Calendar Year 2026.

**Calendar Year 2026 Estimated Entitlement from  
the Public Library Fund  
Hardin County:**

<b>CY 2026 Guaranteed Share (base share)</b>	<b>\$1,240,029</b>
<b>CY 2026 Share of Excess (+, -) (equalization share)</b>	<b>\$0</b>
<b>CY 2026 Estimated Entitlement</b>	<b>\$1,240,029</b>

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136<sup>th</sup> General Assembly for the FY 2026-2027 biennium. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive). The amounts displayed in the table above are the full year Calendar Year 2026 estimated PLF distributions and are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136<sup>th</sup> General Assembly.

Note that the above figures are estimates, reflecting the current best projection of state tax revenues during Calendar Year 2026. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2026 distributions to your county's undivided local government fund will vary from the above estimate by an unknown degree.

As provided under Ohio law, in December 2025, we will issue an updated entitlement estimate for calendar year 2026.

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116). If you have questions concerning PLF payments, please contact Andrew Coulter of Revenue Accounting (614-466-7150).



**HARRISON COUNTY  
CALENDAR YEAR 2026 ESTIMATE  
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2025

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Harrison County, the initial estimated Public Library Fund (PLF) entitlement for Calendar Year 2026.

**Calendar Year 2026 Estimated Entitlement from  
the Public Library Fund  
Harrison County:**

<b>CY 2026 Guaranteed Share (base share)</b>	<b>\$711,641</b>
<b>CY 2026 Share of Excess (+, -) (equalization share)</b>	<b>\$0</b>
<b>CY 2026 Estimated Entitlement</b>	<b>\$711,641</b>

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136<sup>th</sup> General Assembly for the FY 2026-2027 biennium. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive). The amounts displayed in the table above are the full year Calendar Year 2026 estimated PLF distributions and are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136<sup>th</sup> General Assembly.

Note that the above figures are estimates, reflecting the current best projection of state tax revenues during Calendar Year 2026. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2026 distributions to your county's undivided local government fund will vary from the above estimate by an unknown degree.

As provided under Ohio law, in December 2025, we will issue an updated entitlement estimate for calendar year 2026.

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116). If you have questions concerning PLF payments, please contact Andrew Coulter of Revenue Accounting (614-466-7150).



**HENRY COUNTY  
CALENDAR YEAR 2026 ESTIMATE  
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2025

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Henry County, the initial estimated Public Library Fund (PLF) entitlement for Calendar Year 2026.

**Calendar Year 2026 Estimated Entitlement from  
the Public Library Fund**

Henry County:

<b>CY 2026 Guaranteed Share (base share)</b>	<b>\$1,150,304</b>
<b>CY 2026 Share of Excess (+, -) (equalization share)</b>	<b>\$0</b>
<b>CY 2026 Estimated Entitlement</b>	<b>\$1,150,304</b>

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136<sup>th</sup> General Assembly for the FY 2026-2027 biennium. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive). The amounts displayed in the table above are the full year Calendar Year 2026 estimated PLF distributions and are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136<sup>th</sup> General Assembly.

Note that the above figures are estimates, reflecting the current best projection of state tax revenues during Calendar Year 2026. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2026 distributions to your county's undivided local government fund will vary from the above estimate by an unknown degree.

As provided under Ohio law, in December 2025, we will issue an updated entitlement estimate for calendar year 2026.

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116). If you have questions concerning PLF payments, please contact Andrew Coulter of Revenue Accounting (614-466-7150).



**HIGHLAND COUNTY  
CALENDAR YEAR 2026 ESTIMATE  
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2025

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Highland County, the initial estimated Public Library Fund (PLF) entitlement for Calendar Year 2026.

**Calendar Year 2026 Estimated Entitlement from  
the Public Library Fund  
Highland County:**

<b>CY 2026 Guaranteed Share (base share)</b>	<b>\$1,541,034</b>
<b>CY 2026 Share of Excess (+, -) (equalization share)</b>	<b>\$0</b>
<b>CY 2026 Estimated Entitlement</b>	<b>\$1,541,034</b>

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136<sup>th</sup> General Assembly for the FY 2026-2027 biennium. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive). The amounts displayed in the table above are the full year Calendar Year 2026 estimated PLF distributions and are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136<sup>th</sup> General Assembly.

Note that the above figures are estimates, reflecting the current best projection of state tax revenues during Calendar Year 2026. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2026 distributions to your county's undivided local government fund will vary from the above estimate by an unknown degree.

As provided under Ohio law, in December 2025, we will issue an updated entitlement estimate for calendar year 2026.

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116). If you have questions concerning PLF payments, please contact Andrew Coulter of Revenue Accounting (614-466-7150).



**HOCKING COUNTY  
CALENDAR YEAR 2026 ESTIMATE  
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2025

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Hocking County, the initial estimated Public Library Fund (PLF) entitlement for Calendar Year 2026.

**Calendar Year 2026 Estimated Entitlement from  
the Public Library Fund  
Hocking County:**

<b>CY 2026 Guaranteed Share (base share)</b>	<b>\$1,081,644</b>
<b>CY 2026 Share of Excess (+, -) (equalization share)</b>	<b>\$0</b>
<b>CY 2026 Estimated Entitlement</b>	<b>\$1,081,644</b>

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136<sup>th</sup> General Assembly for the FY 2026-2027 biennium. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive). The amounts displayed in the table above are the full year Calendar Year 2026 estimated PLF distributions and are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136<sup>th</sup> General Assembly.

Note that the above figures are estimates, reflecting the current best projection of state tax revenues during Calendar Year 2026. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2026 distributions to your county's undivided local government fund will vary from the above estimate by an unknown degree.

As provided under Ohio law, in December 2025, we will issue an updated entitlement estimate for calendar year 2026.

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116). If you have questions concerning PLF payments, please contact Andrew Coulter of Revenue Accounting (614-466-7150).



**HOLMES COUNTY  
CALENDAR YEAR 2026 ESTIMATE  
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2025

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Holmes County, the initial estimated Public Library Fund (PLF) entitlement for Calendar Year 2026.

**Calendar Year 2026 Estimated Entitlement from  
the Public Library Fund  
Holmes County:**

<b>CY 2026 Guaranteed Share (base share)</b>	<b>\$1,441,400</b>
<b>CY 2026 Share of Excess (+, -) (equalization share)</b>	<b>\$0</b>
<b>CY 2026 Estimated Entitlement</b>	<b>\$1,441,400</b>

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136<sup>th</sup> General Assembly for the FY 2026-2027 biennium. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive). The amounts displayed in the table above are the full year Calendar Year 2026 estimated PLF distributions and are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136<sup>th</sup> General Assembly.

Note that the above figures are estimates, reflecting the current best projection of state tax revenues during Calendar Year 2026. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2026 distributions to your county's undivided local government fund will vary from the above estimate by an unknown degree.

As provided under Ohio law, in December 2025, we will issue an updated entitlement estimate for calendar year 2026.

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116). If you have questions concerning PLF payments, please contact Andrew Coulter of Revenue Accounting (614-466-7150).



**HURON COUNTY  
CALENDAR YEAR 2026 ESTIMATE  
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2025

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Huron County, the initial estimated Public Library Fund (PLF) entitlement for Calendar Year 2026.

**Calendar Year 2026 Estimated Entitlement from  
the Public Library Fund**

Huron County:

<b>CY 2026 Guaranteed Share (base share)</b>	<b>\$2,346,741</b>
<b>CY 2026 Share of Excess (+, -) (equalization share)</b>	<b>\$0</b>
<b>CY 2026 Estimated Entitlement</b>	<b>\$2,346,741</b>

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136<sup>th</sup> General Assembly for the FY 2026-2027 biennium. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive). The amounts displayed in the table above are the full year Calendar Year 2026 estimated PLF distributions and are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136<sup>th</sup> General Assembly.

Note that the above figures are estimates, reflecting the current best projection of state tax revenues during Calendar Year 2026. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2026 distributions to your county's undivided local government fund will vary from the above estimate by an unknown degree.

As provided under Ohio law, in December 2025, we will issue an updated entitlement estimate for calendar year 2026.

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116). If you have questions concerning PLF payments, please contact Andrew Coulter of Revenue Accounting (614-466-7150).



**JACKSON COUNTY  
CALENDAR YEAR 2026 ESTIMATE  
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2025

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Jackson County, the initial estimated Public Library Fund (PLF) entitlement for Calendar Year 2026.

**Calendar Year 2026 Estimated Entitlement from  
the Public Library Fund**

Jackson County:

<b>CY 2026 Guaranteed Share (base share)</b>	<b>\$1,280,227</b>
<b>CY 2026 Share of Excess (+, -) (equalization share)</b>	<b>\$0</b>
<b>CY 2026 Estimated Entitlement</b>	<b>\$1,280,227</b>

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136<sup>th</sup> General Assembly for the FY 2026-2027 biennium. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive). The amounts displayed in the table above are the full year Calendar Year 2026 estimated PLF distributions and are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136<sup>th</sup> General Assembly.

Note that the above figures are estimates, reflecting the current best projection of state tax revenues during Calendar Year 2026. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2026 distributions to your county's undivided local government fund will vary from the above estimate by an unknown degree.

As provided under Ohio law, in December 2025, we will issue an updated entitlement estimate for calendar year 2026.

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116). If you have questions concerning PLF payments, please contact Andrew Coulter of Revenue Accounting (614-466-7150).





**JEFFERSON COUNTY  
CALENDAR YEAR 2026 ESTIMATE  
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2025

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Jefferson County, the initial estimated Public Library Fund (PLF) entitlement for Calendar Year 2026.

**Calendar Year 2026 Estimated Entitlement from  
the Public Library Fund  
Jefferson County:**

<b>CY 2026 Guaranteed Share (base share)</b>	<b>\$3,071,182</b>
<b>CY 2026 Share of Excess (+, -) (equalization share)</b>	<b>\$0</b>
<b>CY 2026 Estimated Entitlement</b>	<b>\$3,071,182</b>

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136<sup>th</sup> General Assembly for the FY 2026-2027 biennium. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive). The amounts displayed in the table above are the full year Calendar Year 2026 estimated PLF distributions and are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136<sup>th</sup> General Assembly.

Note that the above figures are estimates, reflecting the current best projection of state tax revenues during Calendar Year 2026. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2026 distributions to your county's undivided local government fund will vary from the above estimate by an unknown degree.

As provided under Ohio law, in December 2025, we will issue an updated entitlement estimate for calendar year 2026.

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116). If you have questions concerning PLF payments, please contact Andrew Coulter of Revenue Accounting (614-466-7150).



**KNOX COUNTY  
CALENDAR YEAR 2026 ESTIMATE  
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2025

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Knox County, the initial estimated Public Library Fund (PLF) entitlement for Calendar Year 2026.

**Calendar Year 2026 Estimated Entitlement from  
the Public Library Fund**

Knox County:

<b>CY 2026 Guaranteed Share (base share)</b>	<b>\$2,092,110</b>
<b>CY 2026 Share of Excess (+, -) (equalization share)</b>	<b>\$0</b>
<b>CY 2026 Estimated Entitlement</b>	<b>\$2,092,110</b>

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136<sup>th</sup> General Assembly for the FY 2026-2027 biennium. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive). The amounts displayed in the table above are the full year Calendar Year 2026 estimated PLF distributions and are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136<sup>th</sup> General Assembly.

Note that the above figures are estimates, reflecting the current best projection of state tax revenues during Calendar Year 2026. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2026 distributions to your county's undivided local government fund will vary from the above estimate by an unknown degree.

As provided under Ohio law, in December 2025, we will issue an updated entitlement estimate for calendar year 2026.

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116). If you have questions concerning PLF payments, please contact Andrew Coulter of Revenue Accounting (614-466-7150).



**LAKE COUNTY  
CALENDAR YEAR 2026 ESTIMATE  
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2025

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Lake County, the initial estimated Public Library Fund (PLF) entitlement for Calendar Year 2026.

**Calendar Year 2026 Estimated Entitlement from  
the Public Library Fund**

Lake County:

<b>CY 2026 Guaranteed Share (base share)</b>	<b>\$9,312,423</b>
<b>CY 2026 Share of Excess (+, -) (equalization share)</b>	<b>\$0</b>
<b>CY 2026 Estimated Entitlement</b>	<b>\$9,312,423</b>

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136<sup>th</sup> General Assembly for the FY 2026-2027 biennium. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive). The amounts displayed in the table above are the full year Calendar Year 2026 estimated PLF distributions and are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136<sup>th</sup> General Assembly.

Note that the above figures are estimates, reflecting the current best projection of state tax revenues during Calendar Year 2026. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2026 distributions to your county's undivided local government fund will vary from the above estimate by an unknown degree.

As provided under Ohio law, in December 2025, we will issue an updated entitlement estimate for calendar year 2026.

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116). If you have questions concerning PLF payments, please contact Andrew Coulter of Revenue Accounting (614-466-7150).



**LAWRENCE COUNTY  
CALENDAR YEAR 2026 ESTIMATE  
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2025

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Lawrence County, the initial estimated Public Library Fund (PLF) entitlement for Calendar Year 2026.

**Calendar Year 2026 Estimated Entitlement from  
the Public Library Fund  
Lawrence County:**

<b>CY 2026 Guaranteed Share (base share)</b>	<b>\$2,483,996</b>
<b>CY 2026 Share of Excess (+, -) (equalization share)</b>	<b>\$0</b>
<b>CY 2026 Estimated Entitlement</b>	<b>\$2,483,996</b>

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136<sup>th</sup> General Assembly for the FY 2026-2027 biennium. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive). The amounts displayed in the table above are the full year Calendar Year 2026 estimated PLF distributions and are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136<sup>th</sup> General Assembly.

Note that the above figures are estimates, reflecting the current best projection of state tax revenues during Calendar Year 2026. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2026 distributions to your county's undivided local government fund will vary from the above estimate by an unknown degree.

As provided under Ohio law, in December 2025, we will issue an updated entitlement estimate for calendar year 2026.

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116). If you have questions concerning PLF payments, please contact Andrew Coulter of Revenue Accounting (614-466-7150).



**LICKING COUNTY  
CALENDAR YEAR 2026 ESTIMATE  
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2025

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Licking County, the initial estimated Public Library Fund (PLF) entitlement for Calendar Year 2026.

**Calendar Year 2026 Estimated Entitlement from  
the Public Library Fund**

Licking County:

<b>CY 2026 Guaranteed Share (base share)</b>	<b>\$5,588,033</b>
<b>CY 2026 Share of Excess (+, -) (equalization share)</b>	<b>\$0</b>
<b>CY 2026 Estimated Entitlement</b>	<b>\$5,588,033</b>

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136<sup>th</sup> General Assembly for the FY 2026-2027 biennium. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive). The amounts displayed in the table above are the full year Calendar Year 2026 estimated PLF distributions and are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136<sup>th</sup> General Assembly.

Note that the above figures are estimates, reflecting the current best projection of state tax revenues during Calendar Year 2026. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2026 distributions to your county's undivided local government fund will vary from the above estimate by an unknown degree.

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If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116). If you have questions concerning PLF payments, please contact Andrew Coulter of Revenue Accounting (614-466-7150).



**LOGAN COUNTY  
CALENDAR YEAR 2026 ESTIMATE  
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2025

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Logan County, the initial estimated Public Library Fund (PLF) entitlement for Calendar Year 2026.

**Calendar Year 2026 Estimated Entitlement from  
the Public Library Fund**

Logan County:

<b>CY 2026 Guaranteed Share (base share)</b>	<b>\$1,757,087</b>
<b>CY 2026 Share of Excess (+, -) (equalization share)</b>	<b>\$0</b>
<b>CY 2026 Estimated Entitlement</b>	<b>\$1,757,087</b>

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136<sup>th</sup> General Assembly for the FY 2026-2027 biennium. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive). The amounts displayed in the table above are the full year Calendar Year 2026 estimated PLF distributions and are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136<sup>th</sup> General Assembly.

Note that the above figures are estimates, reflecting the current best projection of state tax revenues during Calendar Year 2026. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2026 distributions to your county's undivided local government fund will vary from the above estimate by an unknown degree.

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**LORAIN COUNTY  
CALENDAR YEAR 2026 ESTIMATE  
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2025

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Lorain County, the initial estimated Public Library Fund (PLF) entitlement for Calendar Year 2026.

**Calendar Year 2026 Estimated Entitlement from  
the Public Library Fund**

Lorain County:

<b>CY 2026 Guaranteed Share (base share)</b>	<b>\$11,207,609</b>
<b>CY 2026 Share of Excess (+, -) (equalization share)</b>	<b>\$0</b>
<b>CY 2026 Estimated Entitlement</b>	<b>\$11,207,609</b>

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136<sup>th</sup> General Assembly for the FY 2026-2027 biennium. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive). The amounts displayed in the table above are the full year Calendar Year 2026 estimated PLF distributions and are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136<sup>th</sup> General Assembly.

Note that the above figures are estimates, reflecting the current best projection of state tax revenues during Calendar Year 2026. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2026 distributions to your county's undivided local government fund will vary from the above estimate by an unknown degree.

As provided under Ohio law, in December 2025, we will issue an updated entitlement estimate for calendar year 2026.

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116). If you have questions concerning PLF payments, please contact Andrew Coulter of Revenue Accounting (614-466-7150).



**LUCAS COUNTY  
CALENDAR YEAR 2026 ESTIMATE  
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2025

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Lucas County, the initial estimated Public Library Fund (PLF) entitlement for Calendar Year 2026.

**Calendar Year 2026 Estimated Entitlement from  
the Public Library Fund**

Lucas County:

<b>CY 2026 Guaranteed Share (base share)</b>	<b>\$19,513,593</b>
<b>CY 2026 Share of Excess (+, -) (equalization share)</b>	<b>\$0</b>
<b>CY 2026 Estimated Entitlement</b>	<b>\$19,513,593</b>

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136<sup>th</sup> General Assembly for the FY 2026-2027 biennium. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive). The amounts displayed in the table above are the full year Calendar Year 2026 estimated PLF distributions and are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136<sup>th</sup> General Assembly.

Note that the above figures are estimates, reflecting the current best projection of state tax revenues during Calendar Year 2026. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2026 distributions to your county's undivided local government fund will vary from the above estimate by an unknown degree.

As provided under Ohio law, in December 2025, we will issue an updated entitlement estimate for calendar year 2026.

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116). If you have questions concerning PLF payments, please contact Andrew Coulter of Revenue Accounting (614-466-7150).





**MADISON COUNTY  
CALENDAR YEAR 2026 ESTIMATE  
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2025

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Madison County, the initial estimated Public Library Fund (PLF) entitlement for Calendar Year 2026.

**Calendar Year 2026 Estimated Entitlement from  
the Public Library Fund  
Madison County:**

<b>CY 2026 Guaranteed Share (base share)</b>	<b>\$1,575,684</b>
<b>CY 2026 Share of Excess (+, -) (equalization share)</b>	<b>\$0</b>
<b>CY 2026 Estimated Entitlement</b>	<b>\$1,575,684</b>

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136<sup>th</sup> General Assembly for the FY 2026-2027 biennium. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive). The amounts displayed in the table above are the full year Calendar Year 2026 estimated PLF distributions and are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136<sup>th</sup> General Assembly.

Note that the above figures are estimates, reflecting the current best projection of state tax revenues during Calendar Year 2026. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2026 distributions to your county's undivided local government fund will vary from the above estimate by an unknown degree.

As provided under Ohio law, in December 2025, we will issue an updated entitlement estimate for calendar year 2026.

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116). If you have questions concerning PLF payments, please contact Andrew Coulter of Revenue Accounting (614-466-7150).



**MAHONING COUNTY  
CALENDAR YEAR 2026 ESTIMATE  
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2025

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Mahoning County, the initial estimated Public Library Fund (PLF) entitlement for Calendar Year 2026.

**Calendar Year 2026 Estimated Entitlement from  
the Public Library Fund  
Mahoning County:**

<b>CY 2026 Guaranteed Share (base share)</b>	<b>\$10,566,639</b>
<b>CY 2026 Share of Excess (+, -) (equalization share)</b>	<b>\$0</b>
<b>CY 2026 Estimated Entitlement</b>	<b>\$10,566,639</b>

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136<sup>th</sup> General Assembly for the FY 2026-2027 biennium. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive). The amounts displayed in the table above are the full year Calendar Year 2026 estimated PLF distributions and are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136<sup>th</sup> General Assembly.

Note that the above figures are estimates, reflecting the current best projection of state tax revenues during Calendar Year 2026. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2026 distributions to your county's undivided local government fund will vary from the above estimate by an unknown degree.

As provided under Ohio law, in December 2025, we will issue an updated entitlement estimate for calendar year 2026.

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116). If you have questions concerning PLF payments, please contact Andrew Coulter of Revenue Accounting (614-466-7150).



**MARION COUNTY  
CALENDAR YEAR 2026 ESTIMATE  
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2025

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Marion County, the initial estimated Public Library Fund (PLF) entitlement for Calendar Year 2026.

**Calendar Year 2026 Estimated Entitlement from  
the Public Library Fund**

Marion County:

<b>CY 2026 Guaranteed Share (base share)</b>	<b>\$2,605,646</b>
<b>CY 2026 Share of Excess (+, -) (equalization share)</b>	<b>\$0</b>
<b>CY 2026 Estimated Entitlement</b>	<b>\$2,605,646</b>

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136<sup>th</sup> General Assembly for the FY 2026-2027 biennium. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive). The amounts displayed in the table above are the full year Calendar Year 2026 estimated PLF distributions and are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136<sup>th</sup> General Assembly.

Note that the above figures are estimates, reflecting the current best projection of state tax revenues during Calendar Year 2026. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2026 distributions to your county's undivided local government fund will vary from the above estimate by an unknown degree.

As provided under Ohio law, in December 2025, we will issue an updated entitlement estimate for calendar year 2026.

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116). If you have questions concerning PLF payments, please contact Andrew Coulter of Revenue Accounting (614-466-7150).



**MEDINA COUNTY  
CALENDAR YEAR 2026 ESTIMATE  
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2025

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Medina County, the initial estimated Public Library Fund (PLF) entitlement for Calendar Year 2026.

**Calendar Year 2026 Estimated Entitlement from  
the Public Library Fund  
Medina County:**

<b>CY 2026 Guaranteed Share (base share)</b>	<b>\$5,634,841</b>
<b>CY 2026 Share of Excess (+, -) (equalization share)</b>	<b>\$0</b>
<b>CY 2026 Estimated Entitlement</b>	<b>\$5,634,841</b>

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136<sup>th</sup> General Assembly for the FY 2026-2027 biennium. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive). The amounts displayed in the table above are the full year Calendar Year 2026 estimated PLF distributions and are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136<sup>th</sup> General Assembly.

Note that the above figures are estimates, reflecting the current best projection of state tax revenues during Calendar Year 2026. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2026 distributions to your county's undivided local government fund will vary from the above estimate by an unknown degree.

As provided under Ohio law, in December 2025, we will issue an updated entitlement estimate for calendar year 2026.

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116). If you have questions concerning PLF payments, please contact Andrew Coulter of Revenue Accounting (614-466-7150).



**MEIGS COUNTY  
CALENDAR YEAR 2026 ESTIMATE  
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2025

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Meigs County, the initial estimated Public Library Fund (PLF) entitlement for Calendar Year 2026.

**Calendar Year 2026 Estimated Entitlement from  
the Public Library Fund**

Meigs County:

<b>CY 2026 Guaranteed Share (base share)</b>	<b>\$928,388</b>
<b>CY 2026 Share of Excess (+, -) (equalization share)</b>	<b>\$0</b>
<b>CY 2026 Estimated Entitlement</b>	<b>\$928,388</b>

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136<sup>th</sup> General Assembly for the FY 2026-2027 biennium. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive). The amounts displayed in the table above are the full year Calendar Year 2026 estimated PLF distributions and are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136<sup>th</sup> General Assembly.

Note that the above figures are estimates, reflecting the current best projection of state tax revenues during Calendar Year 2026. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2026 distributions to your county's undivided local government fund will vary from the above estimate by an unknown degree.

As provided under Ohio law, in December 2025, we will issue an updated entitlement estimate for calendar year 2026.

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116). If you have questions concerning PLF payments, please contact Andrew Coulter of Revenue Accounting (614-466-7150).



**MERCER COUNTY  
CALENDAR YEAR 2026 ESTIMATE  
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2025

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Mercer County, the initial estimated Public Library Fund (PLF) entitlement for Calendar Year 2026.

**Calendar Year 2026 Estimated Entitlement from  
the Public Library Fund  
Mercer County:**

<b>CY 2026 Guaranteed Share (base share)</b>	<b>\$1,624,997</b>
<b>CY 2026 Share of Excess (+, -) (equalization share)</b>	<b>\$0</b>
<b>CY 2026 Estimated Entitlement</b>	<b>\$1,624,997</b>

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136<sup>th</sup> General Assembly for the FY 2026-2027 biennium. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive). The amounts displayed in the table above are the full year Calendar Year 2026 estimated PLF distributions and are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136<sup>th</sup> General Assembly.

Note that the above figures are estimates, reflecting the current best projection of state tax revenues during Calendar Year 2026. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2026 distributions to your county's undivided local government fund will vary from the above estimate by an unknown degree.

As provided under Ohio law, in December 2025, we will issue an updated entitlement estimate for calendar year 2026.

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116). If you have questions concerning PLF payments, please contact Andrew Coulter of Revenue Accounting (614-466-7150).



**MIAMI COUNTY  
CALENDAR YEAR 2026 ESTIMATE  
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2025

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Miami County, the initial estimated Public Library Fund (PLF) entitlement for Calendar Year 2026.

**Calendar Year 2026 Estimated Entitlement from  
the Public Library Fund**

Miami County:

<b>CY 2026 Guaranteed Share (base share)</b>	<b>\$4,010,417</b>
<b>CY 2026 Share of Excess (+, -) (equalization share)</b>	<b>\$0</b>
<b>CY 2026 Estimated Entitlement</b>	<b>\$4,010,417</b>

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136<sup>th</sup> General Assembly for the FY 2026-2027 biennium. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive). The amounts displayed in the table above are the full year Calendar Year 2026 estimated PLF distributions and are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136<sup>th</sup> General Assembly.

Note that the above figures are estimates, reflecting the current best projection of state tax revenues during Calendar Year 2026. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2026 distributions to your county's undivided local government fund will vary from the above estimate by an unknown degree.

As provided under Ohio law, in December 2025, we will issue an updated entitlement estimate for calendar year 2026.

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116). If you have questions concerning PLF payments, please contact Andrew Coulter of Revenue Accounting (614-466-7150).



**MONROE COUNTY  
CALENDAR YEAR 2026 ESTIMATE  
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2025

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Monroe County, the initial estimated Public Library Fund (PLF) entitlement for Calendar Year 2026.

**Calendar Year 2026 Estimated Entitlement from  
the Public Library Fund  
Monroe County:**

<b>CY 2026 Guaranteed Share (base share)</b>	<b>\$598,000</b>
<b>CY 2026 Share of Excess (+, -) (equalization share)</b>	<b>\$0</b>
<b>CY 2026 Estimated Entitlement</b>	<b>\$598,000</b>

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136<sup>th</sup> General Assembly for the FY 2026-2027 biennium. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive). The amounts displayed in the table above are the full year Calendar Year 2026 estimated PLF distributions and are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136<sup>th</sup> General Assembly.

Note that the above figures are estimates, reflecting the current best projection of state tax revenues during Calendar Year 2026. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2026 distributions to your county's undivided local government fund will vary from the above estimate by an unknown degree.

As provided under Ohio law, in December 2025, we will issue an updated entitlement estimate for calendar year 2026.

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116). If you have questions concerning PLF payments, please contact Andrew Coulter of Revenue Accounting (614-466-7150).





**MONTGOMERY COUNTY  
CALENDAR YEAR 2026 ESTIMATE  
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2025

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Montgomery County, the initial estimated Public Library Fund (PLF) entitlement for Calendar Year 2026.

**Calendar Year 2026 Estimated Entitlement from  
the Public Library Fund  
Montgomery County:**

<b>CY 2026 Guaranteed Share (base share)</b>	<b>\$24,798,060</b>
<b>CY 2026 Share of Excess (+, -) (equalization share)</b>	<b>\$0</b>
<b>CY 2026 Estimated Entitlement</b>	<b>\$24,798,060</b>

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136<sup>th</sup> General Assembly for the FY 2026-2027 biennium. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive). The amounts displayed in the table above are the full year Calendar Year 2026 estimated PLF distributions and are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136<sup>th</sup> General Assembly.

Note that the above figures are estimates, reflecting the current best projection of state tax revenues during Calendar Year 2026. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2026 distributions to your county's undivided local government fund will vary from the above estimate by an unknown degree.

As provided under Ohio law, in December 2025, we will issue an updated entitlement estimate for calendar year 2026.

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116). If you have questions concerning PLF payments, please contact Andrew Coulter of Revenue Accounting (614-466-7150).



**MORGAN COUNTY  
CALENDAR YEAR 2026 ESTIMATE  
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2025

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Morgan County, the initial estimated Public Library Fund (PLF) entitlement for Calendar Year 2026.

**Calendar Year 2026 Estimated Entitlement from  
the Public Library Fund  
Morgan County:**

<b>CY 2026 Guaranteed Share (base share)</b>	<b>\$566,512</b>
<b>CY 2026 Share of Excess (+, -) (equalization share)</b>	<b>\$0</b>
<b>CY 2026 Estimated Entitlement</b>	<b>\$566,512</b>

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136<sup>th</sup> General Assembly for the FY 2026-2027 biennium. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive). The amounts displayed in the table above are the full year Calendar Year 2026 estimated PLF distributions and are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136<sup>th</sup> General Assembly.

Note that the above figures are estimates, reflecting the current best projection of state tax revenues during Calendar Year 2026. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2026 distributions to your county's undivided local government fund will vary from the above estimate by an unknown degree.

As provided under Ohio law, in December 2025, we will issue an updated entitlement estimate for calendar year 2026.

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116). If you have questions concerning PLF payments, please contact Andrew Coulter of Revenue Accounting (614-466-7150).



**MORROW COUNTY  
CALENDAR YEAR 2026 ESTIMATE  
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2025

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Morrow County, the initial estimated Public Library Fund (PLF) entitlement for Calendar Year 2026.

**Calendar Year 2026 Estimated Entitlement from  
the Public Library Fund**

Morrow County:

<b>CY 2026 Guaranteed Share (base share)</b>	<b>\$1,202,337</b>
<b>CY 2026 Share of Excess (+, -) (equalization share)</b>	<b>\$0</b>
<b>CY 2026 Estimated Entitlement</b>	<b>\$1,202,337</b>

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136<sup>th</sup> General Assembly for the FY 2026-2027 biennium. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive). The amounts displayed in the table above are the full year Calendar Year 2026 estimated PLF distributions and are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136<sup>th</sup> General Assembly.

Note that the above figures are estimates, reflecting the current best projection of state tax revenues during Calendar Year 2026. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2026 distributions to your county's undivided local government fund will vary from the above estimate by an unknown degree.

As provided under Ohio law, in December 2025, we will issue an updated entitlement estimate for calendar year 2026.

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116). If you have questions concerning PLF payments, please contact Andrew Coulter of Revenue Accounting (614-466-7150).



**MUSKINGUM COUNTY  
CALENDAR YEAR 2026 ESTIMATE  
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2025

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Muskingum County, the initial estimated Public Library Fund (PLF) entitlement for Calendar Year 2026.

**Calendar Year 2026 Estimated Entitlement from  
the Public Library Fund  
Muskingum County:**

<b>CY 2026 Guaranteed Share (base share)</b>	<b>\$3,359,333</b>
<b>CY 2026 Share of Excess (+, -) (equalization share)</b>	<b>\$0</b>
<b>CY 2026 Estimated Entitlement</b>	<b>\$3,359,333</b>

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136<sup>th</sup> General Assembly for the FY 2026-2027 biennium. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive). The amounts displayed in the table above are the full year Calendar Year 2026 estimated PLF distributions and are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136<sup>th</sup> General Assembly.

Note that the above figures are estimates, reflecting the current best projection of state tax revenues during Calendar Year 2026. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2026 distributions to your county's undivided local government fund will vary from the above estimate by an unknown degree.

As provided under Ohio law, in December 2025, we will issue an updated entitlement estimate for calendar year 2026.

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116). If you have questions concerning PLF payments, please contact Andrew Coulter of Revenue Accounting (614-466-7150).



**NOBLE COUNTY  
CALENDAR YEAR 2026 ESTIMATE  
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2025

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Noble County, the initial estimated Public Library Fund (PLF) entitlement for Calendar Year 2026.

**Calendar Year 2026 Estimated Entitlement from  
the Public Library Fund**

Noble County:

<b>CY 2026 Guaranteed Share (base share)</b>	<b>\$505,523</b>
<b>CY 2026 Share of Excess (+, -) (equalization share)</b>	<b>\$0</b>
<b>CY 2026 Estimated Entitlement</b>	<b>\$505,523</b>

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136<sup>th</sup> General Assembly for the FY 2026-2027 biennium. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive). The amounts displayed in the table above are the full year Calendar Year 2026 estimated PLF distributions and are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136<sup>th</sup> General Assembly.

Note that the above figures are estimates, reflecting the current best projection of state tax revenues during Calendar Year 2026. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2026 distributions to your county's undivided local government fund will vary from the above estimate by an unknown degree.

As provided under Ohio law, in December 2025, we will issue an updated entitlement estimate for calendar year 2026.

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116). If you have questions concerning PLF payments, please contact Andrew Coulter of Revenue Accounting (614-466-7150).



**OTTAWA COUNTY  
CALENDAR YEAR 2026 ESTIMATE  
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2025

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Ottawa County, the initial estimated Public Library Fund (PLF) entitlement for Calendar Year 2026.

**Calendar Year 2026 Estimated Entitlement from  
the Public Library Fund  
Ottawa County:**

<b>CY 2026 Guaranteed Share (base share)</b>	<b>\$1,661,062</b>
<b>CY 2026 Share of Excess (+, -) (equalization share)</b>	<b>\$0</b>
<b>CY 2026 Estimated Entitlement</b>	<b>\$1,661,062</b>

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136<sup>th</sup> General Assembly for the FY 2026-2027 biennium. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive). The amounts displayed in the table above are the full year Calendar Year 2026 estimated PLF distributions and are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136<sup>th</sup> General Assembly.

Note that the above figures are estimates, reflecting the current best projection of state tax revenues during Calendar Year 2026. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2026 distributions to your county's undivided local government fund will vary from the above estimate by an unknown degree.

As provided under Ohio law, in December 2025, we will issue an updated entitlement estimate for calendar year 2026.

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116). If you have questions concerning PLF payments, please contact Andrew Coulter of Revenue Accounting (614-466-7150).



**PAULDING COUNTY  
CALENDAR YEAR 2026 ESTIMATE  
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2025

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Paulding County, the initial estimated Public Library Fund (PLF) entitlement for Calendar Year 2026.

**Calendar Year 2026 Estimated Entitlement from  
the Public Library Fund  
Paulding County:**

<b>CY 2026 Guaranteed Share (base share)</b>	<b>\$793,335</b>
<b>CY 2026 Share of Excess (+, -) (equalization share)</b>	<b>\$0</b>
<b>CY 2026 Estimated Entitlement</b>	<b>\$793,335</b>

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136<sup>th</sup> General Assembly for the FY 2026-2027 biennium. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive). The amounts displayed in the table above are the full year Calendar Year 2026 estimated PLF distributions and are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136<sup>th</sup> General Assembly.

Note that the above figures are estimates, reflecting the current best projection of state tax revenues during Calendar Year 2026. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2026 distributions to your county's undivided local government fund will vary from the above estimate by an unknown degree.

As provided under Ohio law, in December 2025, we will issue an updated entitlement estimate for calendar year 2026.

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116). If you have questions concerning PLF payments, please contact Andrew Coulter of Revenue Accounting (614-466-7150).



**PERRY COUNTY  
CALENDAR YEAR 2026 ESTIMATE  
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2025

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Perry County, the initial estimated Public Library Fund (PLF) entitlement for Calendar Year 2026.

**Calendar Year 2026 Estimated Entitlement from  
the Public Library Fund**

Perry County:

<b>CY 2026 Guaranteed Share (base share)</b>	<b>\$1,318,527</b>
<b>CY 2026 Share of Excess (+, -) (equalization share)</b>	<b>\$0</b>
<b>CY 2026 Estimated Entitlement</b>	<b>\$1,318,527</b>

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136<sup>th</sup> General Assembly for the FY 2026-2027 biennium. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive). The amounts displayed in the table above are the full year Calendar Year 2026 estimated PLF distributions and are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136<sup>th</sup> General Assembly.

Note that the above figures are estimates, reflecting the current best projection of state tax revenues during Calendar Year 2026. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2026 distributions to your county's undivided local government fund will vary from the above estimate by an unknown degree.

As provided under Ohio law, in December 2025, we will issue an updated entitlement estimate for calendar year 2026.

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116). If you have questions concerning PLF payments, please contact Andrew Coulter of Revenue Accounting (614-466-7150).





**PICKAWAY COUNTY  
CALENDAR YEAR 2026 ESTIMATE  
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2025

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Pickaway County, the initial estimated Public Library Fund (PLF) entitlement for Calendar Year 2026.

**Calendar Year 2026 Estimated Entitlement from  
the Public Library Fund  
Pickaway County:**

<b>CY 2026 Guaranteed Share (base share)</b>	<b>\$2,022,507</b>
<b>CY 2026 Share of Excess (+, -) (equalization share)</b>	<b>\$0</b>
<b>CY 2026 Estimated Entitlement</b>	<b>\$2,022,507</b>

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136<sup>th</sup> General Assembly for the FY 2026-2027 biennium. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive). The amounts displayed in the table above are the full year Calendar Year 2026 estimated PLF distributions and are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136<sup>th</sup> General Assembly.

Note that the above figures are estimates, reflecting the current best projection of state tax revenues during Calendar Year 2026. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2026 distributions to your county's undivided local government fund will vary from the above estimate by an unknown degree.

As provided under Ohio law, in December 2025, we will issue an updated entitlement estimate for calendar year 2026.

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116). If you have questions concerning PLF payments, please contact Andrew Coulter of Revenue Accounting (614-466-7150).



**PIKE COUNTY  
CALENDAR YEAR 2026 ESTIMATE  
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2025

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Pike County, the initial estimated Public Library Fund (PLF) entitlement for Calendar Year 2026.

**Calendar Year 2026 Estimated Entitlement from  
the Public Library Fund**

Pike County:

<b>CY 2026 Guaranteed Share (base share)</b>	<b>\$1,046,237</b>
<b>CY 2026 Share of Excess (+, -) (equalization share)</b>	<b>\$0</b>
<b>CY 2026 Estimated Entitlement</b>	<b>\$1,046,237</b>

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136<sup>th</sup> General Assembly for the FY 2026-2027 biennium. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive). The amounts displayed in the table above are the full year Calendar Year 2026 estimated PLF distributions and are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136<sup>th</sup> General Assembly.

Note that the above figures are estimates, reflecting the current best projection of state tax revenues during Calendar Year 2026. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2026 distributions to your county's undivided local government fund will vary from the above estimate by an unknown degree.

As provided under Ohio law, in December 2025, we will issue an updated entitlement estimate for calendar year 2026.

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116). If you have questions concerning PLF payments, please contact Andrew Coulter of Revenue Accounting (614-466-7150).



**PORTAGE COUNTY  
CALENDAR YEAR 2026 ESTIMATE  
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2025

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Portage County, the initial estimated Public Library Fund (PLF) entitlement for Calendar Year 2026.

**Calendar Year 2026 Estimated Entitlement from  
the Public Library Fund  
Portage County:**

<b>CY 2026 Guaranteed Share (base share)</b>	<b>\$5,941,757</b>
<b>CY 2026 Share of Excess (+, -) (equalization share)</b>	<b>\$0</b>
<b>CY 2026 Estimated Entitlement</b>	<b>\$5,941,757</b>

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136<sup>th</sup> General Assembly for the FY 2026-2027 biennium. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive). The amounts displayed in the table above are the full year Calendar Year 2026 estimated PLF distributions and are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136<sup>th</sup> General Assembly.

Note that the above figures are estimates, reflecting the current best projection of state tax revenues during Calendar Year 2026. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2026 distributions to your county's undivided local government fund will vary from the above estimate by an unknown degree.

As provided under Ohio law, in December 2025, we will issue an updated entitlement estimate for calendar year 2026.

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116). If you have questions concerning PLF payments, please contact Andrew Coulter of Revenue Accounting (614-466-7150).



**PREBLE COUNTY  
CALENDAR YEAR 2026 ESTIMATE  
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2025

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Preble County, the initial estimated Public Library Fund (PLF) entitlement for Calendar Year 2026.

**Calendar Year 2026 Estimated Entitlement from  
the Public Library Fund  
Preble County:**

<b>CY 2026 Guaranteed Share (base share)</b>	<b>\$1,633,091</b>
<b>CY 2026 Share of Excess (+, -) (equalization share)</b>	<b>\$0</b>
<b>CY 2026 Estimated Entitlement</b>	<b>\$1,633,091</b>

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136<sup>th</sup> General Assembly for the FY 2026-2027 biennium. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive). The amounts displayed in the table above are the full year Calendar Year 2026 estimated PLF distributions and are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136<sup>th</sup> General Assembly.

Note that the above figures are estimates, reflecting the current best projection of state tax revenues during Calendar Year 2026. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2026 distributions to your county's undivided local government fund will vary from the above estimate by an unknown degree.

As provided under Ohio law, in December 2025, we will issue an updated entitlement estimate for calendar year 2026.

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116). If you have questions concerning PLF payments, please contact Andrew Coulter of Revenue Accounting (614-466-7150).



**PUTNAM COUNTY  
CALENDAR YEAR 2026 ESTIMATE  
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2025

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Putnam County, the initial estimated Public Library Fund (PLF) entitlement for Calendar Year 2026.

**Calendar Year 2026 Estimated Entitlement from  
the Public Library Fund**  
Putnam County:

<b>CY 2026 Guaranteed Share (base share)</b>	<b>\$1,360,170</b>
<b>CY 2026 Share of Excess (+, -) (equalization share)</b>	<b>\$0</b>
<b>CY 2026 Estimated Entitlement</b>	<b>\$1,360,170</b>

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136<sup>th</sup> General Assembly for the FY 2026-2027 biennium. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive). The amounts displayed in the table above are the full year Calendar Year 2026 estimated PLF distributions and are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136<sup>th</sup> General Assembly.

Note that the above figures are estimates, reflecting the current best projection of state tax revenues during Calendar Year 2026. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2026 distributions to your county's undivided local government fund will vary from the above estimate by an unknown degree.

As provided under Ohio law, in December 2025, we will issue an updated entitlement estimate for calendar year 2026.

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116). If you have questions concerning PLF payments, please contact Andrew Coulter of Revenue Accounting (614-466-7150).



**RICHLAND COUNTY  
CALENDAR YEAR 2026 ESTIMATE  
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2025

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Richland County, the initial estimated Public Library Fund (PLF) entitlement for Calendar Year 2026.

**Calendar Year 2026 Estimated Entitlement from  
the Public Library Fund  
Richland County:**

<b>CY 2026 Guaranteed Share (base share)</b>	<b>\$5,273,589</b>
<b>CY 2026 Share of Excess (+, -) (equalization share)</b>	<b>\$0</b>
<b>CY 2026 Estimated Entitlement</b>	<b>\$5,273,589</b>

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136<sup>th</sup> General Assembly for the FY 2026-2027 biennium. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive). The amounts displayed in the table above are the full year Calendar Year 2026 estimated PLF distributions and are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136<sup>th</sup> General Assembly.

Note that the above figures are estimates, reflecting the current best projection of state tax revenues during Calendar Year 2026. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2026 distributions to your county's undivided local government fund will vary from the above estimate by an unknown degree.

As provided under Ohio law, in December 2025, we will issue an updated entitlement estimate for calendar year 2026.

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116). If you have questions concerning PLF payments, please contact Andrew Coulter of Revenue Accounting (614-466-7150).



**ROSS COUNTY  
CALENDAR YEAR 2026 ESTIMATE  
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2025

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Ross County, the initial estimated Public Library Fund (PLF) entitlement for Calendar Year 2026.

**Calendar Year 2026 Estimated Entitlement from  
the Public Library Fund**

Ross County:

<b>CY 2026 Guaranteed Share (base share)</b>	<b>\$2,888,483</b>
<b>CY 2026 Share of Excess (+, -) (equalization share)</b>	<b>\$0</b>
<b>CY 2026 Estimated Entitlement</b>	<b>\$2,888,483</b>

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136<sup>th</sup> General Assembly for the FY 2026-2027 biennium. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive). The amounts displayed in the table above are the full year Calendar Year 2026 estimated PLF distributions and are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136<sup>th</sup> General Assembly.

Note that the above figures are estimates, reflecting the current best projection of state tax revenues during Calendar Year 2026. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2026 distributions to your county's undivided local government fund will vary from the above estimate by an unknown degree.

As provided under Ohio law, in December 2025, we will issue an updated entitlement estimate for calendar year 2026.

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116). If you have questions concerning PLF payments, please contact Andrew Coulter of Revenue Accounting (614-466-7150).



**SANDUSKY COUNTY  
CALENDAR YEAR 2026 ESTIMATE  
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2025

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Sandusky County, the initial estimated Public Library Fund (PLF) entitlement for Calendar Year 2026.

**Calendar Year 2026 Estimated Entitlement from  
the Public Library Fund  
Sandusky County:**

<b>CY 2026 Guaranteed Share (base share)</b>	<b>\$2,480,162</b>
<b>CY 2026 Share of Excess (+, -) (equalization share)</b>	<b>\$0</b>
<b>CY 2026 Estimated Entitlement</b>	<b>\$2,480,162</b>

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136<sup>th</sup> General Assembly for the FY 2026-2027 biennium. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive). The amounts displayed in the table above are the full year Calendar Year 2026 estimated PLF distributions and are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136<sup>th</sup> General Assembly.

Note that the above figures are estimates, reflecting the current best projection of state tax revenues during Calendar Year 2026. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2026 distributions to your county's undivided local government fund will vary from the above estimate by an unknown degree.

As provided under Ohio law, in December 2025, we will issue an updated entitlement estimate for calendar year 2026.

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116). If you have questions concerning PLF payments, please contact Andrew Coulter of Revenue Accounting (614-466-7150).





**SCIOTO COUNTY  
CALENDAR YEAR 2026 ESTIMATE  
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2025

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Scioto County, the initial estimated Public Library Fund (PLF) entitlement for Calendar Year 2026.

**Calendar Year 2026 Estimated Entitlement from  
the Public Library Fund**

Scioto County:

<b>CY 2026 Guaranteed Share (base share)</b>	<b>\$3,169,673</b>
<b>CY 2026 Share of Excess (+, -) (equalization share)</b>	<b>\$0</b>
<b>CY 2026 Estimated Entitlement</b>	<b>\$3,169,673</b>

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136<sup>th</sup> General Assembly for the FY 2026-2027 biennium. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive). The amounts displayed in the table above are the full year Calendar Year 2026 estimated PLF distributions and are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136<sup>th</sup> General Assembly.

Note that the above figures are estimates, reflecting the current best projection of state tax revenues during Calendar Year 2026. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2026 distributions to your county's undivided local government fund will vary from the above estimate by an unknown degree.

As provided under Ohio law, in December 2025, we will issue an updated entitlement estimate for calendar year 2026.

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116). If you have questions concerning PLF payments, please contact Andrew Coulter of Revenue Accounting (614-466-7150).



**SENECA COUNTY  
CALENDAR YEAR 2026 ESTIMATE  
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2025

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Seneca County, the initial estimated Public Library Fund (PLF) entitlement for Calendar Year 2026.

**Calendar Year 2026 Estimated Entitlement from  
the Public Library Fund**  
Seneca County:

<b>CY 2026 Guaranteed Share (base share)</b>	<b>\$2,419,254</b>
<b>CY 2026 Share of Excess (+, -) (equalization share)</b>	<b>\$0</b>
<b>CY 2026 Estimated Entitlement</b>	<b>\$2,419,254</b>

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136<sup>th</sup> General Assembly for the FY 2026-2027 biennium. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive). The amounts displayed in the table above are the full year Calendar Year 2026 estimated PLF distributions and are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136<sup>th</sup> General Assembly.

Note that the above figures are estimates, reflecting the current best projection of state tax revenues during Calendar Year 2026. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2026 distributions to your county's undivided local government fund will vary from the above estimate by an unknown degree.

As provided under Ohio law, in December 2025, we will issue an updated entitlement estimate for calendar year 2026.

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116). If you have questions concerning PLF payments, please contact Andrew Coulter of Revenue Accounting (614-466-7150).



**SHELBY COUNTY  
CALENDAR YEAR 2026 ESTIMATE  
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2025

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Shelby County, the initial estimated Public Library Fund (PLF) entitlement for Calendar Year 2026.

**Calendar Year 2026 Estimated Entitlement from  
the Public Library Fund  
Shelby County:**

<b>CY 2026 Guaranteed Share (base share)</b>	<b>\$1,905,656</b>
<b>CY 2026 Share of Excess (+, -) (equalization share)</b>	<b>\$0</b>
<b>CY 2026 Estimated Entitlement</b>	<b>\$1,905,656</b>

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136<sup>th</sup> General Assembly for the FY 2026-2027 biennium. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive). The amounts displayed in the table above are the full year Calendar Year 2026 estimated PLF distributions and are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136<sup>th</sup> General Assembly.

Note that the above figures are estimates, reflecting the current best projection of state tax revenues during Calendar Year 2026. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2026 distributions to your county's undivided local government fund will vary from the above estimate by an unknown degree.

As provided under Ohio law, in December 2025, we will issue an updated entitlement estimate for calendar year 2026.

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116). If you have questions concerning PLF payments, please contact Andrew Coulter of Revenue Accounting (614-466-7150).



**STARK COUNTY  
CALENDAR YEAR 2026 ESTIMATE  
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2025

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Stark County, the initial estimated Public Library Fund (PLF) entitlement for Calendar Year 2026.

**Calendar Year 2026 Estimated Entitlement from  
the Public Library Fund**

Stark County:

<b>CY 2026 Guaranteed Share (base share)</b>	<b>\$15,736,500</b>
<b>CY 2026 Share of Excess (+, -) (equalization share)</b>	<b>\$0</b>
<b>CY 2026 Estimated Entitlement</b>	<b>\$15,736,500</b>

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136<sup>th</sup> General Assembly for the FY 2026-2027 biennium. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive). The amounts displayed in the table above are the full year Calendar Year 2026 estimated PLF distributions and are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136<sup>th</sup> General Assembly.

Note that the above figures are estimates, reflecting the current best projection of state tax revenues during Calendar Year 2026. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2026 distributions to your county's undivided local government fund will vary from the above estimate by an unknown degree.

As provided under Ohio law, in December 2025, we will issue an updated entitlement estimate for calendar year 2026.

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116). If you have questions concerning PLF payments, please contact Andrew Coulter of Revenue Accounting (614-466-7150).



**SUMMIT COUNTY  
CALENDAR YEAR 2026 ESTIMATE  
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2025

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Summit County, the initial estimated Public Library Fund (PLF) entitlement for Calendar Year 2026.

**Calendar Year 2026 Estimated Entitlement from  
the Public Library Fund**  
Summit County:

<b>CY 2026 Guaranteed Share (base share)</b>	<b>\$22,629,402</b>
<b>CY 2026 Share of Excess (+, -) (equalization share)</b>	<b>\$0</b>
<b>CY 2026 Estimated Entitlement</b>	<b>\$22,629,402</b>

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136<sup>th</sup> General Assembly for the FY 2026-2027 biennium. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive). The amounts displayed in the table above are the full year Calendar Year 2026 estimated PLF distributions and are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136<sup>th</sup> General Assembly.

Note that the above figures are estimates, reflecting the current best projection of state tax revenues during Calendar Year 2026. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2026 distributions to your county's undivided local government fund will vary from the above estimate by an unknown degree.

As provided under Ohio law, in December 2025, we will issue an updated entitlement estimate for calendar year 2026.

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116). If you have questions concerning PLF payments, please contact Andrew Coulter of Revenue Accounting (614-466-7150).



**TRUMBULL COUNTY  
CALENDAR YEAR 2026 ESTIMATE  
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2025

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Trumbull County, the initial estimated Public Library Fund (PLF) entitlement for Calendar Year 2026.

**Calendar Year 2026 Estimated Entitlement from  
the Public Library Fund  
Trumbull County:**

<b>CY 2026 Guaranteed Share (base share)</b>	<b>\$9,063,604</b>
<b>CY 2026 Share of Excess (+, -) (equalization share)</b>	<b>\$0</b>
<b>CY 2026 Estimated Entitlement</b>	<b>\$9,063,604</b>

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136<sup>th</sup> General Assembly for the FY 2026-2027 biennium. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive). The amounts displayed in the table above are the full year Calendar Year 2026 estimated PLF distributions and are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136<sup>th</sup> General Assembly.

Note that the above figures are estimates, reflecting the current best projection of state tax revenues during Calendar Year 2026. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2026 distributions to your county's undivided local government fund will vary from the above estimate by an unknown degree.

As provided under Ohio law, in December 2025, we will issue an updated entitlement estimate for calendar year 2026.

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116). If you have questions concerning PLF payments, please contact Andrew Coulter of Revenue Accounting (614-466-7150).



**TUSCARAWAS COUNTY  
CALENDAR YEAR 2026 ESTIMATE  
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2025

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Tuscarawas County, the initial estimated Public Library Fund (PLF) entitlement for Calendar Year 2026.

**Calendar Year 2026 Estimated Entitlement from  
the Public Library Fund  
Tuscarawas County:**

<b>CY 2026 Guaranteed Share (base share)</b>	<b>\$3,503,236</b>
<b>CY 2026 Share of Excess (+, -) (equalization share)</b>	<b>\$0</b>
<b>CY 2026 Estimated Entitlement</b>	<b>\$3,503,236</b>

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136<sup>th</sup> General Assembly for the FY 2026-2027 biennium. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive). The amounts displayed in the table above are the full year Calendar Year 2026 estimated PLF distributions and are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136<sup>th</sup> General Assembly.

Note that the above figures are estimates, reflecting the current best projection of state tax revenues during Calendar Year 2026. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2026 distributions to your county's undivided local government fund will vary from the above estimate by an unknown degree.

As provided under Ohio law, in December 2025, we will issue an updated entitlement estimate for calendar year 2026.

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116). If you have questions concerning PLF payments, please contact Andrew Coulter of Revenue Accounting (614-466-7150).



**UNION COUNTY  
CALENDAR YEAR 2026 ESTIMATE  
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2025

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Union County, the initial estimated Public Library Fund (PLF) entitlement for Calendar Year 2026.

**Calendar Year 2026 Estimated Entitlement from  
the Public Library Fund**

Union County:

<b>CY 2026 Guaranteed Share (base share)</b>	<b>\$1,569,109</b>
<b>CY 2026 Share of Excess (+, -) (equalization share)</b>	<b>\$0</b>
<b>CY 2026 Estimated Entitlement</b>	<b>\$1,569,109</b>

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136<sup>th</sup> General Assembly for the FY 2026-2027 biennium. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive). The amounts displayed in the table above are the full year Calendar Year 2026 estimated PLF distributions and are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136<sup>th</sup> General Assembly.

Note that the above figures are estimates, reflecting the current best projection of state tax revenues during Calendar Year 2026. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2026 distributions to your county's undivided local government fund will vary from the above estimate by an unknown degree.

As provided under Ohio law, in December 2025, we will issue an updated entitlement estimate for calendar year 2026.

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116). If you have questions concerning PLF payments, please contact Andrew Coulter of Revenue Accounting (614-466-7150).





**VAN WERT COUNTY  
CALENDAR YEAR 2026 ESTIMATE  
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2025

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Van Wert County, the initial estimated Public Library Fund (PLF) entitlement for Calendar Year 2026.

**Calendar Year 2026 Estimated Entitlement from  
the Public Library Fund**

Van Wert County:

<b>CY 2026 Guaranteed Share (base share)</b>	<b>\$1,201,859</b>
<b>CY 2026 Share of Excess (+, -) (equalization share)</b>	<b>\$0</b>
<b>CY 2026 Estimated Entitlement</b>	<b>\$1,201,859</b>

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136<sup>th</sup> General Assembly for the FY 2026-2027 biennium. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive). The amounts displayed in the table above are the full year Calendar Year 2026 estimated PLF distributions and are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136<sup>th</sup> General Assembly.

Note that the above figures are estimates, reflecting the current best projection of state tax revenues during Calendar Year 2026. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2026 distributions to your county's undivided local government fund will vary from the above estimate by an unknown degree.

As provided under Ohio law, in December 2025, we will issue an updated entitlement estimate for calendar year 2026.

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116). If you have questions concerning PLF payments, please contact Andrew Coulter of Revenue Accounting (614-466-7150).



**VINTON COUNTY  
CALENDAR YEAR 2026 ESTIMATE  
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2025

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Vinton County, the initial estimated Public Library Fund (PLF) entitlement for Calendar Year 2026.

**Calendar Year 2026 Estimated Entitlement from  
the Public Library Fund**

Vinton County:

<b>CY 2026 Guaranteed Share (base share)</b>	<b>\$474,032</b>
<b>CY 2026 Share of Excess (+, -) (equalization share)</b>	<b>\$0</b>
<b>CY 2026 Estimated Entitlement</b>	<b>\$474,032</b>

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136<sup>th</sup> General Assembly for the FY 2026-2027 biennium. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive). The amounts displayed in the table above are the full year Calendar Year 2026 estimated PLF distributions and are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136<sup>th</sup> General Assembly.

Note that the above figures are estimates, reflecting the current best projection of state tax revenues during Calendar Year 2026. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2026 distributions to your county's undivided local government fund will vary from the above estimate by an unknown degree.

As provided under Ohio law, in December 2025, we will issue an updated entitlement estimate for calendar year 2026.

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116). If you have questions concerning PLF payments, please contact Andrew Coulter of Revenue Accounting (614-466-7150).



**WARREN COUNTY  
CALENDAR YEAR 2026 ESTIMATE  
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2025

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Warren County, the initial estimated Public Library Fund (PLF) entitlement for Calendar Year 2026.

**Calendar Year 2026 Estimated Entitlement from  
the Public Library Fund**

Warren County:

<b>CY 2026 Guaranteed Share (base share)</b>	<b>\$5,911,432</b>
<b>CY 2026 Share of Excess (+, -) (equalization share)</b>	<b>\$0</b>
<b>CY 2026 Estimated Entitlement</b>	<b>\$5,911,432</b>

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136<sup>th</sup> General Assembly for the FY 2026-2027 biennium. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive). The amounts displayed in the table above are the full year Calendar Year 2026 estimated PLF distributions and are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136<sup>th</sup> General Assembly.

Note that the above figures are estimates, reflecting the current best projection of state tax revenues during Calendar Year 2026. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2026 distributions to your county's undivided local government fund will vary from the above estimate by an unknown degree.

As provided under Ohio law, in December 2025, we will issue an updated entitlement estimate for calendar year 2026.

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116). If you have questions concerning PLF payments, please contact Andrew Coulter of Revenue Accounting (614-466-7150).



**WASHINGTON COUNTY  
CALENDAR YEAR 2026 ESTIMATE  
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2025

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Washington County, the initial estimated Public Library Fund (PLF) entitlement for Calendar Year 2026.

**Calendar Year 2026 Estimated Entitlement from  
the Public Library Fund  
Washington County:**

<b>CY 2026 Guaranteed Share (base share)</b>	<b>\$2,505,778</b>
<b>CY 2026 Share of Excess (+, -) (equalization share)</b>	<b>\$0</b>
<b>CY 2026 Estimated Entitlement</b>	<b>\$2,505,778</b>

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136<sup>th</sup> General Assembly for the FY 2026-2027 biennium. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive). The amounts displayed in the table above are the full year Calendar Year 2026 estimated PLF distributions and are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136<sup>th</sup> General Assembly.

Note that the above figures are estimates, reflecting the current best projection of state tax revenues during Calendar Year 2026. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2026 distributions to your county's undivided local government fund will vary from the above estimate by an unknown degree.

As provided under Ohio law, in December 2025, we will issue an updated entitlement estimate for calendar year 2026.

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116). If you have questions concerning PLF payments, please contact Andrew Coulter of Revenue Accounting (614-466-7150).



**WAYNE COUNTY  
CALENDAR YEAR 2026 ESTIMATE  
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2025

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Wayne County, the initial estimated Public Library Fund (PLF) entitlement for Calendar Year 2026.

**Calendar Year 2026 Estimated Entitlement from  
the Public Library Fund**

Wayne County:

<b>CY 2026 Guaranteed Share (base share)</b>	<b>\$4,500,209</b>
<b>CY 2026 Share of Excess (+, -) (equalization share)</b>	<b>\$0</b>
<b>CY 2026 Estimated Entitlement</b>	<b>\$4,500,209</b>

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136<sup>th</sup> General Assembly for the FY 2026-2027 biennium. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive). The amounts displayed in the table above are the full year Calendar Year 2026 estimated PLF distributions and are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136<sup>th</sup> General Assembly.

Note that the above figures are estimates, reflecting the current best projection of state tax revenues during Calendar Year 2026. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2026 distributions to your county's undivided local government fund will vary from the above estimate by an unknown degree.

As provided under Ohio law, in December 2025, we will issue an updated entitlement estimate for calendar year 2026.

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116). If you have questions concerning PLF payments, please contact Andrew Coulter of Revenue Accounting (614-466-7150).



**WILLIAMS COUNTY  
CALENDAR YEAR 2026 ESTIMATE  
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2025

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Williams County, the initial estimated Public Library Fund (PLF) entitlement for Calendar Year 2026.

**Calendar Year 2026 Estimated Entitlement from  
the Public Library Fund  
Williams County:**

<b>CY 2026 Guaranteed Share (base share)</b>	<b>\$1,549,280</b>
<b>CY 2026 Share of Excess (+, -) (equalization share)</b>	<b>\$0</b>
<b>CY 2026 Estimated Entitlement</b>	<b>\$1,549,280</b>

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136<sup>th</sup> General Assembly for the FY 2026-2027 biennium. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive). The amounts displayed in the table above are the full year Calendar Year 2026 estimated PLF distributions and are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136<sup>th</sup> General Assembly.

Note that the above figures are estimates, reflecting the current best projection of state tax revenues during Calendar Year 2026. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2026 distributions to your county's undivided local government fund will vary from the above estimate by an unknown degree.

As provided under Ohio law, in December 2025, we will issue an updated entitlement estimate for calendar year 2026.

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116). If you have questions concerning PLF payments, please contact Andrew Coulter of Revenue Accounting (614-466-7150).



**WOOD COUNTY  
CALENDAR YEAR 2026 ESTIMATE  
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2025

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Wood County, the initial estimated Public Library Fund (PLF) entitlement for Calendar Year 2026.

**Calendar Year 2026 Estimated Entitlement from  
the Public Library Fund**

Wood County:

<b>CY 2026 Guaranteed Share (base share)</b>	<b>\$5,246,430</b>
<b>CY 2026 Share of Excess (+, -) (equalization share)</b>	<b>\$0</b>
<b>CY 2026 Estimated Entitlement</b>	<b>\$5,246,430</b>

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136<sup>th</sup> General Assembly for the FY 2026-2027 biennium. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive). The amounts displayed in the table above are the full year Calendar Year 2026 estimated PLF distributions and are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136<sup>th</sup> General Assembly.

Note that the above figures are estimates, reflecting the current best projection of state tax revenues during Calendar Year 2026. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2026 distributions to your county's undivided local government fund will vary from the above estimate by an unknown degree.

As provided under Ohio law, in December 2025, we will issue an updated entitlement estimate for calendar year 2026.

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116). If you have questions concerning PLF payments, please contact Andrew Coulter of Revenue Accounting (614-466-7150).



**WYANDOT COUNTY  
CALENDAR YEAR 2026 ESTIMATE  
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

July 25, 2025

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Wyandot County, the initial estimated Public Library Fund (PLF) entitlement for Calendar Year 2026.

**Calendar Year 2026 Estimated Entitlement from  
the Public Library Fund**

Wyandot County:

<b>CY 2026 Guaranteed Share (base share)</b>	<b>\$904,863</b>
<b>CY 2026 Share of Excess (+, -) (equalization share)</b>	<b>\$0</b>
<b>CY 2026 Estimated Entitlement</b>	<b>\$904,863</b>

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136<sup>th</sup> General Assembly for the FY 2026-2027 biennium. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive). The amounts displayed in the table above are the full year Calendar Year 2026 estimated PLF distributions and are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136<sup>th</sup> General Assembly.

Note that the above figures are estimates, reflecting the current best projection of state tax revenues during Calendar Year 2026. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2026 distributions to your county's undivided local government fund will vary from the above estimate by an unknown degree.

As provided under Ohio law, in December 2025, we will issue an updated entitlement estimate for calendar year 2026.

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116). If you have questions concerning PLF payments, please contact Andrew Coulter of Revenue Accounting (614-466-7150).