



**ADAMS COUNTY
CALENDAR YEAR 2025 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

December 20, 2024

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 2025.

**Calendar Year 2025 Estimated Entitlement from
the Public Library Fund
Adams County:**

CY 2024 Actual Distribution	\$1,068,596
CY 2025 Guaranteed Share (“base” share)	\$1,103,529
CY 2025 Share of Excess (+, -) (“equalization” share)	\$13,092
CY 2025 Estimated Entitlement	\$1,116,621

Statutorily, the PLF receives 1.7 percent of the revenue from all state General Revenue Fund (GRF) tax sources. Distributions from the PLF to the Ohio Public Library Information Network and the Library for the Blind are then taken from the PLF for the January through June CY 2025 period.¹ This entitlement estimate is based on the aforementioned percentages of projected GRF tax sources (net of the aforementioned transfers) from the previous month (plus adding back the previous month’s PLF and Local Government Fund transfers), multiplied by your county’s computed share of the total PLF. Your county’s share was determined pursuant to the formula contained in RC sections 5747.46 and 5747.47.

Note that the above figures are **estimates**, reflecting the current best projection of state tax revenues during Calendar Year 2025. Please remember that actual 2025 distributions to your county’s undivided public library fund will vary from the above estimate by an unknown degree.

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

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116 or tax.analysis@tax.ohio.gov). If you have any questions concerning PLF payments, please contact Revenue Accounting (614-466-7150 or revenueaccounting@tax.ohio.gov).

¹ These transfers are set in each state budget. HB 33 (135th General Assembly) set the transfer amounts for Fiscal Year 2024 through Fiscal Year 2025 (July 2023 – June 2025).



**ALLEN COUNTY
CALENDAR YEAR 2025 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

December 20, 2024

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 2025.

**Calendar Year 2025 Estimated Entitlement from
the Public Library Fund
Allen County:**

CY 2024 Actual Distribution	\$4,407,852
CY 2025 Guaranteed Share (“base” share)	\$4,551,946
CY 2025 Share of Excess (+, -) (“equalization” share)	\$42,611
CY 2025 Estimated Entitlement	\$4,594,557

Statutorily, the PLF receives 1.7 percent of the revenue from all state General Revenue Fund (GRF) tax sources. Distributions from the PLF to the Ohio Public Library Information Network and the Library for the Blind are then taken from the PLF for the January through June CY 2025 period.¹ This entitlement estimate is based on the aforementioned percentages of projected GRF tax sources (net of the aforementioned transfers) from the previous month (plus adding back the previous month’s PLF and Local Government Fund transfers), multiplied by your county’s computed share of the total PLF. Your county’s share was determined pursuant to the formula contained in RC sections 5747.46 and 5747.47.

Note that the above figures are **estimates**, reflecting the current best projection of state tax revenues during Calendar Year 2025. Please remember that actual 2025 distributions to your county’s undivided public library fund will vary from the above estimate by an unknown degree.

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

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116 or tax.analysis@tax.ohio.gov). If you have any questions concerning PLF payments, please contact Revenue Accounting (614-466-7150 or revenueaccounting@tax.ohio.gov).

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**ASHLAND COUNTY
CALENDAR YEAR 2025 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

December 20, 2024

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 2025.

**Calendar Year 2025 Estimated Entitlement from
the Public Library Fund
Ashland County:**

CY 2024 Actual Distribution	\$2,067,304
CY 2025 Guaranteed Share (“base” share)	\$2,134,885
CY 2025 Share of Excess (+, -) (“equalization” share)	\$24,337
CY 2025 Estimated Entitlement	\$2,159,222

Statutorily, the PLF receives 1.7 percent of the revenue from all state General Revenue Fund (GRF) tax sources. Distributions from the PLF to the Ohio Public Library Information Network and the Library for the Blind are then taken from the PLF for the January through June CY 2025 period.¹ This entitlement estimate is based on the aforementioned percentages of projected GRF tax sources (net of the aforementioned transfers) from the previous month (plus adding back the previous month’s PLF and Local Government Fund transfers), multiplied by your county’s computed share of the total PLF. Your county’s share was determined pursuant to the formula contained in RC sections 5747.46 and 5747.47.

Note that the above figures are **estimates**, reflecting the current best projection of state tax revenues during Calendar Year 2025. Please remember that actual 2025 distributions to your county’s undivided public library fund will vary from the above estimate by an unknown degree.

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

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116 or tax.analysis@tax.ohio.gov). If you have any questions concerning PLF payments, please contact Revenue Accounting (614-466-7150 or revenueaccounting@tax.ohio.gov).

¹ These transfers are set in each state budget. HB 33 (135th General Assembly) set the transfer amounts for Fiscal Year 2024 through Fiscal Year 2025 (July 2023 – June 2025).



**ASHTABULA COUNTY
CALENDAR YEAR 2025 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

December 20, 2024

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 2025.

**Calendar Year 2025 Estimated Entitlement from
the Public Library Fund
Ashtabula County:**

CY 2024 Actual Distribution	\$4,002,703
CY 2025 Guaranteed Share (“base” share)	\$4,133,553
CY 2025 Share of Excess (+, -) (“equalization” share)	\$43,281
CY 2025 Estimated Entitlement	\$4,176,834

Statutorily, the PLF receives 1.7 percent of the revenue from all state General Revenue Fund (GRF) tax sources. Distributions from the PLF to the Ohio Public Library Information Network and the Library for the Blind are then taken from the PLF for the January through June CY 2025 period.¹ This entitlement estimate is based on the aforementioned percentages of projected GRF tax sources (net of the aforementioned transfers) from the previous month (plus adding back the previous month’s PLF and Local Government Fund transfers), multiplied by your county’s computed share of the total PLF. Your county’s share was determined pursuant to the formula contained in RC sections 5747.46 and 5747.47.

Note that the above figures are **estimates**, reflecting the current best projection of state tax revenues during Calendar Year 2025. Please remember that actual 2025 distributions to your county’s undivided public library fund will vary from the above estimate by an unknown degree.

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

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116 or tax.analysis@tax.ohio.gov). If you have any questions concerning PLF payments, please contact Revenue Accounting (614-466-7150 or revenueaccounting@tax.ohio.gov).

¹ These transfers are set in each state budget. HB 33 (135th General Assembly) set the transfer amounts for Fiscal Year 2024 through Fiscal Year 2025 (July 2023 – June 2025).



**ATHENS COUNTY
CALENDAR YEAR 2025 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

December 20, 2024

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 2025.

**Calendar Year 2025 Estimated Entitlement from
the Public Library Fund**
Athens County:

CY 2024 Actual Distribution	\$2,381,434
CY 2025 Guaranteed Share (“base” share)	\$2,459,284
CY 2025 Share of Excess (+, -) (“equalization” share)	\$30,499
CY 2025 Estimated Entitlement	\$2,489,783

Statutorily, the PLF receives 1.7 percent of the revenue from all state General Revenue Fund (GRF) tax sources. Distributions from the PLF to the Ohio Public Library Information Network and the Library for the Blind are then taken from the PLF for the January through June CY 2025 period.¹ This entitlement estimate is based on the aforementioned percentages of projected GRF tax sources (net of the aforementioned transfers) from the previous month (plus adding back the previous month’s PLF and Local Government Fund transfers), multiplied by your county’s computed share of the total PLF. Your county’s share was determined pursuant to the formula contained in RC sections 5747.46 and 5747.47.

Note that the above figures are **estimates**, reflecting the current best projection of state tax revenues during Calendar Year 2025. Please remember that actual 2025 distributions to your county’s undivided public library fund will vary from the above estimate by an unknown degree.

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

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116 or tax.analysis@tax.ohio.gov). If you have any questions concerning PLF payments, please contact Revenue Accounting (614-466-7150 or revenueaccounting@tax.ohio.gov).

¹ These transfers are set in each state budget. HB 33 (135th General Assembly) set the transfer amounts for Fiscal Year 2024 through Fiscal Year 2025 (July 2023 – June 2025).



**AUGLAIZE COUNTY
CALENDAR YEAR 2025 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

December 20, 2024

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 2025.

**Calendar Year 2025 Estimated Entitlement from
the Public Library Fund
Auglaize County:**

CY 2024 Actual Distribution	\$1,874,974
CY 2025 Guaranteed Share (“base” share)	\$1,936,268
CY 2025 Share of Excess (+, -) (“equalization” share)	\$20,891
CY 2025 Estimated Entitlement	\$1,957,159

Statutorily, the PLF receives 1.7 percent of the revenue from all state General Revenue Fund (GRF) tax sources. Distributions from the PLF to the Ohio Public Library Information Network and the Library for the Blind are then taken from the PLF for the January through June CY 2025 period.¹ This entitlement estimate is based on the aforementioned percentages of projected GRF tax sources (net of the aforementioned transfers) from the previous month (plus adding back the previous month’s PLF and Local Government Fund transfers), multiplied by your county’s computed share of the total PLF. Your county’s share was determined pursuant to the formula contained in RC sections 5747.46 and 5747.47.

Note that the above figures are **estimates**, reflecting the current best projection of state tax revenues during Calendar Year 2025. Please remember that actual 2025 distributions to your county’s undivided public library fund will vary from the above estimate by an unknown degree.

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

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116 or tax.analysis@tax.ohio.gov). If you have any questions concerning PLF payments, please contact Revenue Accounting (614-466-7150 or revenueaccounting@tax.ohio.gov).

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**BELMONT COUNTY
CALENDAR YEAR 2025 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

December 20, 2024

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 2025.

**Calendar Year 2025 Estimated Entitlement from
the Public Library Fund
Belmont County:**

CY 2024 Actual Distribution	\$2,843,886
CY 2025 Guaranteed Share (“base” share)	\$2,936,854
CY 2025 Share of Excess (+, -) (“equalization” share)	\$27,373
CY 2025 Estimated Entitlement	\$2,964,227

Statutorily, the PLF receives 1.7 percent of the revenue from all state General Revenue Fund (GRF) tax sources. Distributions from the PLF to the Ohio Public Library Information Network and the Library for the Blind are then taken from the PLF for the January through June CY 2025 period.¹ This entitlement estimate is based on the aforementioned percentages of projected GRF tax sources (net of the aforementioned transfers) from the previous month (plus adding back the previous month’s PLF and Local Government Fund transfers), multiplied by your county’s computed share of the total PLF. Your county’s share was determined pursuant to the formula contained in RC sections 5747.46 and 5747.47.

Note that the above figures are **estimates**, reflecting the current best projection of state tax revenues during Calendar Year 2025. Please remember that actual 2025 distributions to your county’s undivided public library fund will vary from the above estimate by an unknown degree.

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

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116 or tax.analysis@tax.ohio.gov). If you have any questions concerning PLF payments, please contact Revenue Accounting (614-466-7150 or revenueaccounting@tax.ohio.gov).

¹ These transfers are set in each state budget. HB 33 (135th General Assembly) set the transfer amounts for Fiscal Year 2024 through Fiscal Year 2025 (July 2023 – June 2025).



**BROWN COUNTY
CALENDAR YEAR 2025 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

December 20, 2024

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 2025.

**Calendar Year 2025 Estimated Entitlement from
the Public Library Fund
Brown County:**

CY 2024 Actual Distribution	\$1,535,025
CY 2025 Guaranteed Share (“base” share)	\$1,585,205
CY 2025 Share of Excess (+, -) (“equalization” share)	\$23,061
CY 2025 Estimated Entitlement	\$1,608,266

Statutorily, the PLF receives 1.7 percent of the revenue from all state General Revenue Fund (GRF) tax sources. Distributions from the PLF to the Ohio Public Library Information Network and the Library for the Blind are then taken from the PLF for the January through June CY 2025 period.¹ This entitlement estimate is based on the aforementioned percentages of projected GRF tax sources (net of the aforementioned transfers) from the previous month (plus adding back the previous month’s PLF and Local Government Fund transfers), multiplied by your county’s computed share of the total PLF. Your county’s share was determined pursuant to the formula contained in RC sections 5747.46 and 5747.47.

Note that the above figures are **estimates**, reflecting the current best projection of state tax revenues during Calendar Year 2025. Please remember that actual 2025 distributions to your county’s undivided public library fund will vary from the above estimate by an unknown degree.

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

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116 or tax.analysis@tax.ohio.gov). If you have any questions concerning PLF payments, please contact Revenue Accounting (614-466-7150 or revenueaccounting@tax.ohio.gov).

¹ These transfers are set in each state budget. HB 33 (135th General Assembly) set the transfer amounts for Fiscal Year 2024 through Fiscal Year 2025 (July 2023 – June 2025).



**BUTLER COUNTY
CALENDAR YEAR 2025 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

December 20, 2024

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 2025.

**Calendar Year 2025 Estimated Entitlement from
the Public Library Fund
Butler County:**

CY 2024 Actual Distribution	\$12,740,493
CY 2025 Guaranteed Share (“base” share)	\$13,156,983
CY 2025 Share of Excess (+, -) (“equalization” share)	\$223,972
CY 2025 Estimated Entitlement	\$13,380,955

Statutorily, the PLF receives 1.7 percent of the revenue from all state General Revenue Fund (GRF) tax sources. Distributions from the PLF to the Ohio Public Library Information Network and the Library for the Blind are then taken from the PLF for the January through June CY 2025 period.¹ This entitlement estimate is based on the aforementioned percentages of projected GRF tax sources (net of the aforementioned transfers) from the previous month (plus adding back the previous month’s PLF and Local Government Fund transfers), multiplied by your county’s computed share of the total PLF. Your county’s share was determined pursuant to the formula contained in RC sections 5747.46 and 5747.47.

Note that the above figures are **estimates**, reflecting the current best projection of state tax revenues during Calendar Year 2025. Please remember that actual 2025 distributions to your county’s undivided public library fund will vary from the above estimate by an unknown degree.

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

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116 or tax.analysis@tax.ohio.gov). If you have any questions concerning PLF payments, please contact Revenue Accounting (614-466-7150 or revenueaccounting@tax.ohio.gov).

¹ These transfers are set in each state budget. HB 33 (135th General Assembly) set the transfer amounts for Fiscal Year 2024 through Fiscal Year 2025 (July 2023 – June 2025).



**CARROLL COUNTY
CALENDAR YEAR 2025 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

December 20, 2024

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 2025.

**Calendar Year 2025 Estimated Entitlement from
the Public Library Fund
Carroll County:**

CY 2024 Actual Distribution	\$1,103,711
CY 2025 Guaranteed Share (“base” share)	\$1,139,792
CY 2025 Share of Excess (+, -) (“equalization” share)	\$11,983
CY 2025 Estimated Entitlement	\$1,151,774

Statutorily, the PLF receives 1.7 percent of the revenue from all state General Revenue Fund (GRF) tax sources. Distributions from the PLF to the Ohio Public Library Information Network and the Library for the Blind are then taken from the PLF for the January through June CY 2025 period.¹ This entitlement estimate is based on the aforementioned percentages of projected GRF tax sources (net of the aforementioned transfers) from the previous month (plus adding back the previous month’s PLF and Local Government Fund transfers), multiplied by your county’s computed share of the total PLF. Your county’s share was determined pursuant to the formula contained in RC sections 5747.46 and 5747.47.

Note that the above figures are **estimates**, reflecting the current best projection of state tax revenues during Calendar Year 2025. Please remember that actual 2025 distributions to your county’s undivided public library fund will vary from the above estimate by an unknown degree.

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

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116 or tax.analysis@tax.ohio.gov). If you have any questions concerning PLF payments, please contact Revenue Accounting (614-466-7150 or revenueaccounting@tax.ohio.gov).

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**CHAMPAIGN COUNTY
CALENDAR YEAR 2025 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

December 20, 2024

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 2025.

**Calendar Year 2025 Estimated Entitlement from
the Public Library Fund
Champaign County:**

CY 2024 Actual Distribution	\$1,461,783
CY 2025 Guaranteed Share (“base” share)	\$1,509,569
CY 2025 Share of Excess (+, -) (“equalization” share)	\$19,067
CY 2025 Estimated Entitlement	\$1,528,636

Statutorily, the PLF receives 1.7 percent of the revenue from all state General Revenue Fund (GRF) tax sources. Distributions from the PLF to the Ohio Public Library Information Network and the Library for the Blind are then taken from the PLF for the January through June CY 2025 period.¹ This entitlement estimate is based on the aforementioned percentages of projected GRF tax sources (net of the aforementioned transfers) from the previous month (plus adding back the previous month’s PLF and Local Government Fund transfers), multiplied by your county’s computed share of the total PLF. Your county’s share was determined pursuant to the formula contained in RC sections 5747.46 and 5747.47.

Note that the above figures are **estimates**, reflecting the current best projection of state tax revenues during Calendar Year 2025. Please remember that actual 2025 distributions to your county’s undivided public library fund will vary from the above estimate by an unknown degree.

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

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116 or tax.analysis@tax.ohio.gov). If you have any questions concerning PLF payments, please contact Revenue Accounting (614-466-7150 or revenueaccounting@tax.ohio.gov).

¹ These transfers are set in each state budget. HB 33 (135th General Assembly) set the transfer amounts for Fiscal Year 2024 through Fiscal Year 2025 (July 2023 – June 2025).



**CLARK COUNTY
CALENDAR YEAR 2025 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

December 20, 2024

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 2025.

**Calendar Year 2025 Estimated Entitlement from
the Public Library Fund
Clark County:**

CY 2024 Actual Distribution	\$5,776,081
CY 2025 Guaranteed Share (“base” share)	\$5,964,903
CY 2025 Share of Excess (+, -) (“equalization” share)	\$57,946
CY 2025 Estimated Entitlement	\$6,022,849

Statutorily, the PLF receives 1.7 percent of the revenue from all state General Revenue Fund (GRF) tax sources. Distributions from the PLF to the Ohio Public Library Information Network and the Library for the Blind are then taken from the PLF for the January through June CY 2025 period.¹ This entitlement estimate is based on the aforementioned percentages of projected GRF tax sources (net of the aforementioned transfers) from the previous month (plus adding back the previous month’s PLF and Local Government Fund transfers), multiplied by your county’s computed share of the total PLF. Your county’s share was determined pursuant to the formula contained in RC sections 5747.46 and 5747.47.

Note that the above figures are **estimates**, reflecting the current best projection of state tax revenues during Calendar Year 2025. Please remember that actual 2025 distributions to your county’s undivided public library fund will vary from the above estimate by an unknown degree.

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

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116 or tax.analysis@tax.ohio.gov). If you have any questions concerning PLF payments, please contact Revenue Accounting (614-466-7150 or revenueaccounting@tax.ohio.gov).

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**CLERMONT COUNTY
CALENDAR YEAR 2025 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

December 20, 2024

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 2025.

**Calendar Year 2025 Estimated Entitlement from
the Public Library Fund
Clermont County:**

CY 2024 Actual Distribution	\$6,667,265
CY 2025 Guaranteed Share (“base” share)	\$6,885,220
CY 2025 Share of Excess (+, -) (“equalization” share)	\$124,483
CY 2025 Estimated Entitlement	\$7,009,703

Statutorily, the PLF receives 1.7 percent of the revenue from all state General Revenue Fund (GRF) tax sources. Distributions from the PLF to the Ohio Public Library Information Network and the Library for the Blind are then taken from the PLF for the January through June CY 2025 period.¹ This entitlement estimate is based on the aforementioned percentages of projected GRF tax sources (net of the aforementioned transfers) from the previous month (plus adding back the previous month’s PLF and Local Government Fund transfers), multiplied by your county’s computed share of the total PLF. Your county’s share was determined pursuant to the formula contained in RC sections 5747.46 and 5747.47.

Note that the above figures are **estimates**, reflecting the current best projection of state tax revenues during Calendar Year 2025. Please remember that actual 2025 distributions to your county’s undivided public library fund will vary from the above estimate by an unknown degree.

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

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116 or tax.analysis@tax.ohio.gov). If you have any questions concerning PLF payments, please contact Revenue Accounting (614-466-7150 or revenueaccounting@tax.ohio.gov).

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**CLINTON COUNTY
CALENDAR YEAR 2025 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

December 20, 2024

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 2025.

**Calendar Year 2025 Estimated Entitlement from
the Public Library Fund
Clinton County:**

CY 2024 Actual Distribution	\$1,569,476
CY 2025 Guaranteed Share (“base” share)	\$1,620,783
CY 2025 Share of Excess (+, -) (“equalization” share)	\$20,700
CY 2025 Estimated Entitlement	\$1,641,482

Statutorily, the PLF receives 1.7 percent of the revenue from all state General Revenue Fund (GRF) tax sources. Distributions from the PLF to the Ohio Public Library Information Network and the Library for the Blind are then taken from the PLF for the January through June CY 2025 period.¹ This entitlement estimate is based on the aforementioned percentages of projected GRF tax sources (net of the aforementioned transfers) from the previous month (plus adding back the previous month’s PLF and Local Government Fund transfers), multiplied by your county’s computed share of the total PLF. Your county’s share was determined pursuant to the formula contained in RC sections 5747.46 and 5747.47.

Note that the above figures are **estimates**, reflecting the current best projection of state tax revenues during Calendar Year 2025. Please remember that actual 2025 distributions to your county’s undivided public library fund will vary from the above estimate by an unknown degree.

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

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116 or tax.analysis@tax.ohio.gov). If you have any questions concerning PLF payments, please contact Revenue Accounting (614-466-7150 or revenueaccounting@tax.ohio.gov).

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**COLUMBIANA COUNTY
CALENDAR YEAR 2025 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

December 20, 2024

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 2025.

**Calendar Year 2025 Estimated Entitlement from
the Public Library Fund
Columbiana County:**

CY 2024 Actual Distribution	\$4,350,863
CY 2025 Guaranteed Share (“base” share)	\$4,493,094
CY 2025 Share of Excess (+, -) (“equalization” share)	\$42,609
CY 2025 Estimated Entitlement	\$4,535,704

Statutorily, the PLF receives 1.7 percent of the revenue from all state General Revenue Fund (GRF) tax sources. Distributions from the PLF to the Ohio Public Library Information Network and the Library for the Blind are then taken from the PLF for the January through June CY 2025 period.¹ This entitlement estimate is based on the aforementioned percentages of projected GRF tax sources (net of the aforementioned transfers) from the previous month (plus adding back the previous month’s PLF and Local Government Fund transfers), multiplied by your county’s computed share of the total PLF. Your county’s share was determined pursuant to the formula contained in RC sections 5747.46 and 5747.47.

Note that the above figures are **estimates**, reflecting the current best projection of state tax revenues during Calendar Year 2025. Please remember that actual 2025 distributions to your county’s undivided public library fund will vary from the above estimate by an unknown degree.

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

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116 or tax.analysis@tax.ohio.gov). If you have any questions concerning PLF payments, please contact Revenue Accounting (614-466-7150 or revenueaccounting@tax.ohio.gov).

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**COSHOCTON COUNTY
CALENDAR YEAR 2025 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

December 20, 2024

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 2025.

**Calendar Year 2025 Estimated Entitlement from
the Public Library Fund
Coshocton County:**

CY 2024 Actual Distribution	\$1,462,731
CY 2025 Guaranteed Share (“base” share)	\$1,510,548
CY 2025 Share of Excess (+, -) (“equalization” share)	\$17,166
CY 2025 Estimated Entitlement	\$1,527,714

Statutorily, the PLF receives 1.7 percent of the revenue from all state General Revenue Fund (GRF) tax sources. Distributions from the PLF to the Ohio Public Library Information Network and the Library for the Blind are then taken from the PLF for the January through June CY 2025 period.¹ This entitlement estimate is based on the aforementioned percentages of projected GRF tax sources (net of the aforementioned transfers) from the previous month (plus adding back the previous month’s PLF and Local Government Fund transfers), multiplied by your county’s computed share of the total PLF. Your county’s share was determined pursuant to the formula contained in RC sections 5747.46 and 5747.47.

Note that the above figures are **estimates**, reflecting the current best projection of state tax revenues during Calendar Year 2025. Please remember that actual 2025 distributions to your county’s undivided public library fund will vary from the above estimate by an unknown degree.

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

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116 or tax.analysis@tax.ohio.gov). If you have any questions concerning PLF payments, please contact Revenue Accounting (614-466-7150 or revenueaccounting@tax.ohio.gov).

¹ These transfers are set in each state budget. HB 33 (135th General Assembly) set the transfer amounts for Fiscal Year 2024 through Fiscal Year 2025 (July 2023 – June 2025).



**CRAWFORD COUNTY
CALENDAR YEAR 2025 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

December 20, 2024

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 2025.

**Calendar Year 2025 Estimated Entitlement from
the Public Library Fund
Crawford County:**

CY 2024 Actual Distribution	\$1,900,233
CY 2025 Guaranteed Share (“base” share)	\$1,962,352
CY 2025 Share of Excess (+, -) (“equalization” share)	\$16,765
CY 2025 Estimated Entitlement	\$1,979,116

Statutorily, the PLF receives 1.7 percent of the revenue from all state General Revenue Fund (GRF) tax sources. Distributions from the PLF to the Ohio Public Library Information Network and the Library for the Blind are then taken from the PLF for the January through June CY 2025 period.¹ This entitlement estimate is based on the aforementioned percentages of projected GRF tax sources (net of the aforementioned transfers) from the previous month (plus adding back the previous month’s PLF and Local Government Fund transfers), multiplied by your county’s computed share of the total PLF. Your county’s share was determined pursuant to the formula contained in RC sections 5747.46 and 5747.47.

Note that the above figures are **estimates**, reflecting the current best projection of state tax revenues during Calendar Year 2025. Please remember that actual 2025 distributions to your county’s undivided public library fund will vary from the above estimate by an unknown degree.

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

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116 or tax.analysis@tax.ohio.gov). If you have any questions concerning PLF payments, please contact Revenue Accounting (614-466-7150 or revenueaccounting@tax.ohio.gov).

¹ These transfers are set in each state budget. HB 33 (135th General Assembly) set the transfer amounts for Fiscal Year 2024 through Fiscal Year 2025 (July 2023 – June 2025).



**CUYAHOGA COUNTY
CALENDAR YEAR 2025 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

December 20, 2024

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 2025.

**Calendar Year 2025 Estimated Entitlement from
the Public Library Fund
Cuyahoga County:**

CY 2024 Actual Distribution	\$66,293,002
CY 2025 Guaranteed Share (“base” share)	\$68,460,140
CY 2025 Share of Excess (+, -) (“equalization” share)	\$423,663
CY 2025 Estimated Entitlement	\$68,883,803

Statutorily, the PLF receives 1.7 percent of the revenue from all state General Revenue Fund (GRF) tax sources. Distributions from the PLF to the Ohio Public Library Information Network and the Library for the Blind are then taken from the PLF for the January through June CY 2025 period.¹ This entitlement estimate is based on the aforementioned percentages of projected GRF tax sources (net of the aforementioned transfers) from the previous month (plus adding back the previous month’s PLF and Local Government Fund transfers), multiplied by your county’s computed share of the total PLF. Your county’s share was determined pursuant to the formula contained in RC sections 5747.46 and 5747.47.

Note that the above figures are **estimates**, reflecting the current best projection of state tax revenues during Calendar Year 2025. Please remember that actual 2025 distributions to your county’s undivided public library fund will vary from the above estimate by an unknown degree.

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

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116 or tax.analysis@tax.ohio.gov). If you have any questions concerning PLF payments, please contact Revenue Accounting (614-466-7150 or revenueaccounting@tax.ohio.gov).

¹ These transfers are set in each state budget. HB 33 (135th General Assembly) set the transfer amounts for Fiscal Year 2024 through Fiscal Year 2025 (July 2023 – June 2025).



**DARKE COUNTY
CALENDAR YEAR 2025 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

December 20, 2024

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 2025.

**Calendar Year 2025 Estimated Entitlement from
the Public Library Fund
Darke County:**

CY 2024 Actual Distribution	\$2,138,238
CY 2025 Guaranteed Share (“base” share)	\$2,208,137
CY 2025 Share of Excess (+, -) (“equalization” share)	\$22,836
CY 2025 Estimated Entitlement	\$2,230,973

Statutorily, the PLF receives 1.7 percent of the revenue from all state General Revenue Fund (GRF) tax sources. Distributions from the PLF to the Ohio Public Library Information Network and the Library for the Blind are then taken from the PLF for the January through June CY 2025 period.¹ This entitlement estimate is based on the aforementioned percentages of projected GRF tax sources (net of the aforementioned transfers) from the previous month (plus adding back the previous month’s PLF and Local Government Fund transfers), multiplied by your county’s computed share of the total PLF. Your county’s share was determined pursuant to the formula contained in RC sections 5747.46 and 5747.47.

Note that the above figures are **estimates**, reflecting the current best projection of state tax revenues during Calendar Year 2025. Please remember that actual 2025 distributions to your county’s undivided public library fund will vary from the above estimate by an unknown degree.

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

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116 or tax.analysis@tax.ohio.gov). If you have any questions concerning PLF payments, please contact Revenue Accounting (614-466-7150 or revenueaccounting@tax.ohio.gov).

¹ These transfers are set in each state budget. HB 33 (135th General Assembly) set the transfer amounts for Fiscal Year 2024 through Fiscal Year 2025 (July 2023 – June 2025).



**DEFIANCE COUNTY
CALENDAR YEAR 2025 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

December 20, 2024

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 2025.

**Calendar Year 2025 Estimated Entitlement from
the Public Library Fund
Defiance County:**

CY 2024 Actual Distribution	\$1,571,411
CY 2025 Guaranteed Share (“base” share)	\$1,622,781
CY 2025 Share of Excess (+, -) (“equalization” share)	\$17,256
CY 2025 Estimated Entitlement	\$1,640,037

Statutorily, the PLF receives 1.7 percent of the revenue from all state General Revenue Fund (GRF) tax sources. Distributions from the PLF to the Ohio Public Library Information Network and the Library for the Blind are then taken from the PLF for the January through June CY 2025 period.¹ This entitlement estimate is based on the aforementioned percentages of projected GRF tax sources (net of the aforementioned transfers) from the previous month (plus adding back the previous month’s PLF and Local Government Fund transfers), multiplied by your county’s computed share of the total PLF. Your county’s share was determined pursuant to the formula contained in RC sections 5747.46 and 5747.47.

Note that the above figures are **estimates**, reflecting the current best projection of state tax revenues during Calendar Year 2025. Please remember that actual 2025 distributions to your county’s undivided public library fund will vary from the above estimate by an unknown degree.

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

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116 or tax.analysis@tax.ohio.gov). If you have any questions concerning PLF payments, please contact Revenue Accounting (614-466-7150 or revenueaccounting@tax.ohio.gov).

¹ These transfers are set in each state budget. HB 33 (135th General Assembly) set the transfer amounts for Fiscal Year 2024 through Fiscal Year 2025 (July 2023 – June 2025).



**DELAWARE COUNTY
CALENDAR YEAR 2025 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

December 20, 2024

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 2025.

**Calendar Year 2025 Estimated Entitlement from
the Public Library Fund
Delaware County:**

CY 2024 Actual Distribution	\$4,238,492
CY 2025 Guaranteed Share (“base” share)	\$4,377,050
CY 2025 Share of Excess (+, -) (“equalization” share)	\$233,830
CY 2025 Estimated Entitlement	\$4,610,880

Statutorily, the PLF receives 1.7 percent of the revenue from all state General Revenue Fund (GRF) tax sources. Distributions from the PLF to the Ohio Public Library Information Network and the Library for the Blind are then taken from the PLF for the January through June CY 2025 period.¹ This entitlement estimate is based on the aforementioned percentages of projected GRF tax sources (net of the aforementioned transfers) from the previous month (plus adding back the previous month’s PLF and Local Government Fund transfers), multiplied by your county’s computed share of the total PLF. Your county’s share was determined pursuant to the formula contained in RC sections 5747.46 and 5747.47.

Note that the above figures are **estimates**, reflecting the current best projection of state tax revenues during Calendar Year 2025. Please remember that actual 2025 distributions to your county’s undivided public library fund will vary from the above estimate by an unknown degree.

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

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116 or tax.analysis@tax.ohio.gov). If you have any questions concerning PLF payments, please contact Revenue Accounting (614-466-7150 or revenueaccounting@tax.ohio.gov).

¹ These transfers are set in each state budget. HB 33 (135th General Assembly) set the transfer amounts for Fiscal Year 2024 through Fiscal Year 2025 (July 2023 – June 2025).



**ERIE COUNTY
CALENDAR YEAR 2025 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

December 20, 2024

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 2025.

**Calendar Year 2025 Estimated Entitlement from
the Public Library Fund**
Erie County:

CY 2024 Actual Distribution	\$3,310,452
CY 2025 Guaranteed Share (“base” share)	\$3,418,672
CY 2025 Share of Excess (+, -) (“equalization” share)	\$30,583
CY 2025 Estimated Entitlement	\$3,449,255

Statutorily, the PLF receives 1.7 percent of the revenue from all state General Revenue Fund (GRF) tax sources. Distributions from the PLF to the Ohio Public Library Information Network and the Library for the Blind are then taken from the PLF for the January through June CY 2025 period.¹ This entitlement estimate is based on the aforementioned percentages of projected GRF tax sources (net of the aforementioned transfers) from the previous month (plus adding back the previous month’s PLF and Local Government Fund transfers), multiplied by your county’s computed share of the total PLF. Your county’s share was determined pursuant to the formula contained in RC sections 5747.46 and 5747.47.

Note that the above figures are **estimates**, reflecting the current best projection of state tax revenues during Calendar Year 2025. Please remember that actual 2025 distributions to your county’s undivided public library fund will vary from the above estimate by an unknown degree.

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

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116 or tax.analysis@tax.ohio.gov). If you have any questions concerning PLF payments, please contact Revenue Accounting (614-466-7150 or revenueaccounting@tax.ohio.gov).

¹ These transfers are set in each state budget. HB 33 (135th General Assembly) set the transfer amounts for Fiscal Year 2024 through Fiscal Year 2025 (July 2023 – June 2025).



**FAIRFIELD COUNTY
CALENDAR YEAR 2025 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

December 20, 2024

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 2025.

**Calendar Year 2025 Estimated Entitlement from
the Public Library Fund
Fairfield County:**

CY 2024 Actual Distribution	\$4,806,719
CY 2025 Guaranteed Share (“base” share)	\$4,963,852
CY 2025 Share of Excess (+, -) (“equalization” share)	\$105,078
CY 2025 Estimated Entitlement	\$5,068,931

Statutorily, the PLF receives 1.7 percent of the revenue from all state General Revenue Fund (GRF) tax sources. Distributions from the PLF to the Ohio Public Library Information Network and the Library for the Blind are then taken from the PLF for the January through June CY 2025 period.¹ This entitlement estimate is based on the aforementioned percentages of projected GRF tax sources (net of the aforementioned transfers) from the previous month (plus adding back the previous month’s PLF and Local Government Fund transfers), multiplied by your county’s computed share of the total PLF. Your county’s share was determined pursuant to the formula contained in RC sections 5747.46 and 5747.47.

Note that the above figures are **estimates**, reflecting the current best projection of state tax revenues during Calendar Year 2025. Please remember that actual 2025 distributions to your county’s undivided public library fund will vary from the above estimate by an unknown degree.

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

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116 or tax.analysis@tax.ohio.gov). If you have any questions concerning PLF payments, please contact Revenue Accounting (614-466-7150 or revenueaccounting@tax.ohio.gov).

¹ These transfers are set in each state budget. HB 33 (135th General Assembly) set the transfer amounts for Fiscal Year 2024 through Fiscal Year 2025 (July 2023 – June 2025).



**FAYETTE COUNTY
CALENDAR YEAR 2025 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

December 20, 2024

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 2025.

**Calendar Year 2025 Estimated Entitlement from
the Public Library Fund
Fayette County:**

CY 2024 Actual Distribution	\$1,117,327
CY 2025 Guaranteed Share (“base” share)	\$1,153,853
CY 2025 Share of Excess (+, -) (“equalization” share)	\$13,728
CY 2025 Estimated Entitlement	\$1,167,581

Statutorily, the PLF receives 1.7 percent of the revenue from all state General Revenue Fund (GRF) tax sources. Distributions from the PLF to the Ohio Public Library Information Network and the Library for the Blind are then taken from the PLF for the January through June CY 2025 period.¹ This entitlement estimate is based on the aforementioned percentages of projected GRF tax sources (net of the aforementioned transfers) from the previous month (plus adding back the previous month’s PLF and Local Government Fund transfers), multiplied by your county’s computed share of the total PLF. Your county’s share was determined pursuant to the formula contained in RC sections 5747.46 and 5747.47.

Note that the above figures are **estimates**, reflecting the current best projection of state tax revenues during Calendar Year 2025. Please remember that actual 2025 distributions to your county’s undivided public library fund will vary from the above estimate by an unknown degree.

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

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116 or tax.analysis@tax.ohio.gov). If you have any questions concerning PLF payments, please contact Revenue Accounting (614-466-7150 or revenueaccounting@tax.ohio.gov).

¹ These transfers are set in each state budget. HB 33 (135th General Assembly) set the transfer amounts for Fiscal Year 2024 through Fiscal Year 2025 (July 2023 – June 2025).



**FRANKLIN COUNTY
CALENDAR YEAR 2025 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

December 20, 2024

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 2025.

**Calendar Year 2025 Estimated Entitlement from
the Public Library Fund
Franklin County:**

CY 2024 Actual Distribution	\$44,731,245
CY 2025 Guaranteed Share (“base” share)	\$46,193,522
CY 2025 Share of Excess (+, -) (“equalization” share)	\$726,135
CY 2025 Estimated Entitlement	\$46,919,657

Statutorily, the PLF receives 1.7 percent of the revenue from all state General Revenue Fund (GRF) tax sources. Distributions from the PLF to the Ohio Public Library Information Network and the Library for the Blind are then taken from the PLF for the January through June CY 2025 period.¹ This entitlement estimate is based on the aforementioned percentages of projected GRF tax sources (net of the aforementioned transfers) from the previous month (plus adding back the previous month’s PLF and Local Government Fund transfers), multiplied by your county’s computed share of the total PLF. Your county’s share was determined pursuant to the formula contained in RC sections 5747.46 and 5747.47.

Note that the above figures are **estimates**, reflecting the current best projection of state tax revenues during Calendar Year 2025. Please remember that actual 2025 distributions to your county’s undivided public library fund will vary from the above estimate by an unknown degree.

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

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116 or tax.analysis@tax.ohio.gov). If you have any questions concerning PLF payments, please contact Revenue Accounting (614-466-7150 or revenueaccounting@tax.ohio.gov).

¹ These transfers are set in each state budget. HB 33 (135th General Assembly) set the transfer amounts for Fiscal Year 2024 through Fiscal Year 2025 (July 2023 – June 2025).



**FULTON COUNTY
CALENDAR YEAR 2025 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

December 20, 2024

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 2025.

**Calendar Year 2025 Estimated Entitlement from
the Public Library Fund
Fulton County:**

CY 2024 Actual Distribution	\$1,646,892
CY 2025 Guaranteed Share (“base” share)	\$1,700,730
CY 2025 Share of Excess (+, -) (“equalization” share)	\$19,791
CY 2025 Estimated Entitlement	\$1,720,521

Statutorily, the PLF receives 1.7 percent of the revenue from all state General Revenue Fund (GRF) tax sources. Distributions from the PLF to the Ohio Public Library Information Network and the Library for the Blind are then taken from the PLF for the January through June CY 2025 period.¹ This entitlement estimate is based on the aforementioned percentages of projected GRF tax sources (net of the aforementioned transfers) from the previous month (plus adding back the previous month’s PLF and Local Government Fund transfers), multiplied by your county’s computed share of the total PLF. Your county’s share was determined pursuant to the formula contained in RC sections 5747.46 and 5747.47.

Note that the above figures are **estimates**, reflecting the current best projection of state tax revenues during Calendar Year 2025. Please remember that actual 2025 distributions to your county’s undivided public library fund will vary from the above estimate by an unknown degree.

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

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116 or tax.analysis@tax.ohio.gov). If you have any questions concerning PLF payments, please contact Revenue Accounting (614-466-7150 or revenueaccounting@tax.ohio.gov).

¹ These transfers are set in each state budget. HB 33 (135th General Assembly) set the transfer amounts for Fiscal Year 2024 through Fiscal Year 2025 (July 2023 – June 2025).



**GALLIA COUNTY
CALENDAR YEAR 2025 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

December 20, 2024

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 2025.

**Calendar Year 2025 Estimated Entitlement from
the Public Library Fund
Gallia County:**

CY 2024 Actual Distribution	\$1,250,843
CY 2025 Guaranteed Share (“base” share)	\$1,291,734
CY 2025 Share of Excess (+, -) (“equalization” share)	\$12,407
CY 2025 Estimated Entitlement	\$1,304,141

Statutorily, the PLF receives 1.7 percent of the revenue from all state General Revenue Fund (GRF) tax sources. Distributions from the PLF to the Ohio Public Library Information Network and the Library for the Blind are then taken from the PLF for the January through June CY 2025 period.¹ This entitlement estimate is based on the aforementioned percentages of projected GRF tax sources (net of the aforementioned transfers) from the previous month (plus adding back the previous month’s PLF and Local Government Fund transfers), multiplied by your county’s computed share of the total PLF. Your county’s share was determined pursuant to the formula contained in RC sections 5747.46 and 5747.47.

Note that the above figures are **estimates**, reflecting the current best projection of state tax revenues during Calendar Year 2025. Please remember that actual 2025 distributions to your county’s undivided public library fund will vary from the above estimate by an unknown degree.

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

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116 or tax.analysis@tax.ohio.gov). If you have any questions concerning PLF payments, please contact Revenue Accounting (614-466-7150 or revenueaccounting@tax.ohio.gov).

¹ These transfers are set in each state budget. HB 33 (135th General Assembly) set the transfer amounts for Fiscal Year 2024 through Fiscal Year 2025 (July 2023 – June 2025).



**GEAUGA COUNTY
CALENDAR YEAR 2025 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

December 20, 2024

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 2025.

**Calendar Year 2025 Estimated Entitlement from
the Public Library Fund
Gauga County:**

CY 2024 Actual Distribution	\$4,063,998
CY 2025 Guaranteed Share (“base” share)	\$4,196,852
CY 2025 Share of Excess (+, -) (“equalization” share)	\$41,372
CY 2025 Estimated Entitlement	\$4,238,224

Statutorily, the PLF receives 1.7 percent of the revenue from all state General Revenue Fund (GRF) tax sources. Distributions from the PLF to the Ohio Public Library Information Network and the Library for the Blind are then taken from the PLF for the January through June CY 2025 period.¹ This entitlement estimate is based on the aforementioned percentages of projected GRF tax sources (net of the aforementioned transfers) from the previous month (plus adding back the previous month’s PLF and Local Government Fund transfers), multiplied by your county’s computed share of the total PLF. Your county’s share was determined pursuant to the formula contained in RC sections 5747.46 and 5747.47.

Note that the above figures are **estimates**, reflecting the current best projection of state tax revenues during Calendar Year 2025. Please remember that actual 2025 distributions to your county’s undivided public library fund will vary from the above estimate by an unknown degree.

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

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116 or tax.analysis@tax.ohio.gov). If you have any questions concerning PLF payments, please contact Revenue Accounting (614-466-7150 or revenueaccounting@tax.ohio.gov).

¹ These transfers are set in each state budget. HB 33 (135th General Assembly) set the transfer amounts for Fiscal Year 2024 through Fiscal Year 2025 (July 2023 – June 2025).



**GREENE COUNTY
CALENDAR YEAR 2025 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

December 20, 2024

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 2025.

**Calendar Year 2025 Estimated Entitlement from
the Public Library Fund
Greene County:**

CY 2024 Actual Distribution	\$5,846,935
CY 2025 Guaranteed Share (“base” share)	\$6,038,073
CY 2025 Share of Excess (+, -) (“equalization” share)	\$90,968
CY 2025 Estimated Entitlement	\$6,129,041

Statutorily, the PLF receives 1.7 percent of the revenue from all state General Revenue Fund (GRF) tax sources. Distributions from the PLF to the Ohio Public Library Information Network and the Library for the Blind are then taken from the PLF for the January through June CY 2025 period.¹ This entitlement estimate is based on the aforementioned percentages of projected GRF tax sources (net of the aforementioned transfers) from the previous month (plus adding back the previous month’s PLF and Local Government Fund transfers), multiplied by your county’s computed share of the total PLF. Your county’s share was determined pursuant to the formula contained in RC sections 5747.46 and 5747.47.

Note that the above figures are **estimates**, reflecting the current best projection of state tax revenues during Calendar Year 2025. Please remember that actual 2025 distributions to your county’s undivided public library fund will vary from the above estimate by an unknown degree.

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

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116 or tax.analysis@tax.ohio.gov). If you have any questions concerning PLF payments, please contact Revenue Accounting (614-466-7150 or revenueaccounting@tax.ohio.gov).

¹ These transfers are set in each state budget. HB 33 (135th General Assembly) set the transfer amounts for Fiscal Year 2024 through Fiscal Year 2025 (July 2023 – June 2025).



**GUERNSEY COUNTY
CALENDAR YEAR 2025 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

December 20, 2024

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 2025.

**Calendar Year 2025 Estimated Entitlement from
the Public Library Fund
Guernsey County:**

CY 2024 Actual Distribution	\$1,576,939
CY 2025 Guaranteed Share (“base” share)	\$1,628,490
CY 2025 Share of Excess (+, -) (“equalization” share)	\$16,994
CY 2025 Estimated Entitlement	\$1,645,483

Statutorily, the PLF receives 1.7 percent of the revenue from all state General Revenue Fund (GRF) tax sources. Distributions from the PLF to the Ohio Public Library Information Network and the Library for the Blind are then taken from the PLF for the January through June CY 2025 period.¹ This entitlement estimate is based on the aforementioned percentages of projected GRF tax sources (net of the aforementioned transfers) from the previous month (plus adding back the previous month’s PLF and Local Government Fund transfers), multiplied by your county’s computed share of the total PLF. Your county’s share was determined pursuant to the formula contained in RC sections 5747.46 and 5747.47.

Note that the above figures are **estimates**, reflecting the current best projection of state tax revenues during Calendar Year 2025. Please remember that actual 2025 distributions to your county’s undivided public library fund will vary from the above estimate by an unknown degree.

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

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116 or tax.analysis@tax.ohio.gov). If you have any questions concerning PLF payments, please contact Revenue Accounting (614-466-7150 or revenueaccounting@tax.ohio.gov).

¹ These transfers are set in each state budget. HB 33 (135th General Assembly) set the transfer amounts for Fiscal Year 2024 through Fiscal Year 2025 (July 2023 – June 2025).



**HAMILTON COUNTY
CALENDAR YEAR 2025 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

December 20, 2024

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 2025.

**Calendar Year 2025 Estimated Entitlement from
the Public Library Fund
Hamilton County:**

CY 2024 Actual Distribution	\$48,559,359
CY 2025 Guaranteed Share (“base” share)	\$50,146,779
CY 2025 Share of Excess (+, -) (“equalization” share)	\$260,195
CY 2025 Estimated Entitlement	\$50,406,974

Statutorily, the PLF receives 1.7 percent of the revenue from all state General Revenue Fund (GRF) tax sources. Distributions from the PLF to the Ohio Public Library Information Network and the Library for the Blind are then taken from the PLF for the January through June CY 2025 period.¹ This entitlement estimate is based on the aforementioned percentages of projected GRF tax sources (net of the aforementioned transfers) from the previous month (plus adding back the previous month’s PLF and Local Government Fund transfers), multiplied by your county’s computed share of the total PLF. Your county’s share was determined pursuant to the formula contained in RC sections 5747.46 and 5747.47.

Note that the above figures are **estimates**, reflecting the current best projection of state tax revenues during Calendar Year 2025. Please remember that actual 2025 distributions to your county’s undivided public library fund will vary from the above estimate by an unknown degree.

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

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116 or tax.analysis@tax.ohio.gov). If you have any questions concerning PLF payments, please contact Revenue Accounting (614-466-7150 or revenueaccounting@tax.ohio.gov).

¹ These transfers are set in each state budget. HB 33 (135th General Assembly) set the transfer amounts for Fiscal Year 2024 through Fiscal Year 2025 (July 2023 – June 2025).



**HANCOCK COUNTY
CALENDAR YEAR 2025 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

December 20, 2024

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 2025.

**Calendar Year 2025 Estimated Entitlement from
the Public Library Fund
Hancock County:**

CY 2024 Actual Distribution	\$3,143,604
CY 2025 Guaranteed Share (“base” share)	\$3,246,369
CY 2025 Share of Excess (+, -) (“equalization” share)	\$32,791
CY 2025 Estimated Entitlement	\$3,279,161

Statutorily, the PLF receives 1.7 percent of the revenue from all state General Revenue Fund (GRF) tax sources. Distributions from the PLF to the Ohio Public Library Information Network and the Library for the Blind are then taken from the PLF for the January through June CY 2025 period.¹ This entitlement estimate is based on the aforementioned percentages of projected GRF tax sources (net of the aforementioned transfers) from the previous month (plus adding back the previous month’s PLF and Local Government Fund transfers), multiplied by your county’s computed share of the total PLF. Your county’s share was determined pursuant to the formula contained in RC sections 5747.46 and 5747.47.

Note that the above figures are **estimates**, reflecting the current best projection of state tax revenues during Calendar Year 2025. Please remember that actual 2025 distributions to your county’s undivided public library fund will vary from the above estimate by an unknown degree.

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

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116 or tax.analysis@tax.ohio.gov). If you have any questions concerning PLF payments, please contact Revenue Accounting (614-466-7150 or revenueaccounting@tax.ohio.gov).

¹ These transfers are set in each state budget. HB 33 (135th General Assembly) set the transfer amounts for Fiscal Year 2024 through Fiscal Year 2025 (July 2023 – June 2025).



**HARDIN COUNTY
CALENDAR YEAR 2025 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

December 20, 2024

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 2025.

**Calendar Year 2025 Estimated Entitlement from
the Public Library Fund
Hardin County:**

CY 2024 Actual Distribution	\$1,236,638
CY 2025 Guaranteed Share (“base” share)	\$1,277,064
CY 2025 Share of Excess (+, -) (“equalization” share)	\$13,775
CY 2025 Estimated Entitlement	\$1,290,839

Statutorily, the PLF receives 1.7 percent of the revenue from all state General Revenue Fund (GRF) tax sources. Distributions from the PLF to the Ohio Public Library Information Network and the Library for the Blind are then taken from the PLF for the January through June CY 2025 period.¹ This entitlement estimate is based on the aforementioned percentages of projected GRF tax sources (net of the aforementioned transfers) from the previous month (plus adding back the previous month’s PLF and Local Government Fund transfers), multiplied by your county’s computed share of the total PLF. Your county’s share was determined pursuant to the formula contained in RC sections 5747.46 and 5747.47.

Note that the above figures are **estimates**, reflecting the current best projection of state tax revenues during Calendar Year 2025. Please remember that actual 2025 distributions to your county’s undivided public library fund will vary from the above estimate by an unknown degree.

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

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116 or tax.analysis@tax.ohio.gov). If you have any questions concerning PLF payments, please contact Revenue Accounting (614-466-7150 or revenueaccounting@tax.ohio.gov).

¹ These transfers are set in each state budget. HB 33 (135th General Assembly) set the transfer amounts for Fiscal Year 2024 through Fiscal Year 2025 (July 2023 – June 2025).



**HARRISON COUNTY
CALENDAR YEAR 2025 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

December 20, 2024

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 2025.

**Calendar Year 2025 Estimated Entitlement from
the Public Library Fund
Harrison County:**

CY 2024 Actual Distribution	\$709,695
CY 2025 Guaranteed Share (“base” share)	\$732,895
CY 2025 Share of Excess (+, -) (“equalization” share)	\$5,218
CY 2025 Estimated Entitlement	\$738,113

Statutorily, the PLF receives 1.7 percent of the revenue from all state General Revenue Fund (GRF) tax sources. Distributions from the PLF to the Ohio Public Library Information Network and the Library for the Blind are then taken from the PLF for the January through June CY 2025 period.¹ This entitlement estimate is based on the aforementioned percentages of projected GRF tax sources (net of the aforementioned transfers) from the previous month (plus adding back the previous month’s PLF and Local Government Fund transfers), multiplied by your county’s computed share of the total PLF. Your county’s share was determined pursuant to the formula contained in RC sections 5747.46 and 5747.47.

Note that the above figures are **estimates**, reflecting the current best projection of state tax revenues during Calendar Year 2025. Please remember that actual 2025 distributions to your county’s undivided public library fund will vary from the above estimate by an unknown degree.

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

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116 or tax.analysis@tax.ohio.gov). If you have any questions concerning PLF payments, please contact Revenue Accounting (614-466-7150 or revenueaccounting@tax.ohio.gov).

¹ These transfers are set in each state budget. HB 33 (135th General Assembly) set the transfer amounts for Fiscal Year 2024 through Fiscal Year 2025 (July 2023 – June 2025).



**HENRY COUNTY
CALENDAR YEAR 2025 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

December 20, 2024

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 2025.

**Calendar Year 2025 Estimated Entitlement from
the Public Library Fund
Henry County:**

CY 2024 Actual Distribution	\$1,147,158
CY 2025 Guaranteed Share (“base” share)	\$1,184,659
CY 2025 Share of Excess (+, -) (“equalization” share)	\$12,195
CY 2025 Estimated Entitlement	\$1,196,853

Statutorily, the PLF receives 1.7 percent of the revenue from all state General Revenue Fund (GRF) tax sources. Distributions from the PLF to the Ohio Public Library Information Network and the Library for the Blind are then taken from the PLF for the January through June CY 2025 period.¹ This entitlement estimate is based on the aforementioned percentages of projected GRF tax sources (net of the aforementioned transfers) from the previous month (plus adding back the previous month’s PLF and Local Government Fund transfers), multiplied by your county’s computed share of the total PLF. Your county’s share was determined pursuant to the formula contained in RC sections 5747.46 and 5747.47.

Note that the above figures are **estimates**, reflecting the current best projection of state tax revenues during Calendar Year 2025. Please remember that actual 2025 distributions to your county’s undivided public library fund will vary from the above estimate by an unknown degree.

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

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116 or tax.analysis@tax.ohio.gov). If you have any questions concerning PLF payments, please contact Revenue Accounting (614-466-7150 or revenueaccounting@tax.ohio.gov).

¹ These transfers are set in each state budget. HB 33 (135th General Assembly) set the transfer amounts for Fiscal Year 2024 through Fiscal Year 2025 (July 2023 – June 2025).



**HIGHLAND COUNTY
CALENDAR YEAR 2025 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

December 20, 2024

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 2025.

**Calendar Year 2025 Estimated Entitlement from
the Public Library Fund
Highland County:**

CY 2024 Actual Distribution	\$1,536,819
CY 2025 Guaranteed Share (“base” share)	\$1,587,058
CY 2025 Share of Excess (+, -) (“equalization” share)	\$22,863
CY 2025 Estimated Entitlement	\$1,609,921

Statutorily, the PLF receives 1.7 percent of the revenue from all state General Revenue Fund (GRF) tax sources. Distributions from the PLF to the Ohio Public Library Information Network and the Library for the Blind are then taken from the PLF for the January through June CY 2025 period.¹ This entitlement estimate is based on the aforementioned percentages of projected GRF tax sources (net of the aforementioned transfers) from the previous month (plus adding back the previous month’s PLF and Local Government Fund transfers), multiplied by your county’s computed share of the total PLF. Your county’s share was determined pursuant to the formula contained in RC sections 5747.46 and 5747.47.

Note that the above figures are **estimates**, reflecting the current best projection of state tax revenues during Calendar Year 2025. Please remember that actual 2025 distributions to your county’s undivided public library fund will vary from the above estimate by an unknown degree.

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

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116 or tax.analysis@tax.ohio.gov). If you have any questions concerning PLF payments, please contact Revenue Accounting (614-466-7150 or revenueaccounting@tax.ohio.gov).

¹ These transfers are set in each state budget. HB 33 (135th General Assembly) set the transfer amounts for Fiscal Year 2024 through Fiscal Year 2025 (July 2023 – June 2025).



**HOCKING COUNTY
CALENDAR YEAR 2025 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

December 20, 2024

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 2025.

**Calendar Year 2025 Estimated Entitlement from
the Public Library Fund
Hocking County:**

CY 2024 Actual Distribution	\$1,078,686
CY 2025 Guaranteed Share (“base” share)	\$1,113,949
CY 2025 Share of Excess (+, -) (“equalization” share)	\$12,988
CY 2025 Estimated Entitlement	\$1,126,936

Statutorily, the PLF receives 1.7 percent of the revenue from all state General Revenue Fund (GRF) tax sources. Distributions from the PLF to the Ohio Public Library Information Network and the Library for the Blind are then taken from the PLF for the January through June CY 2025 period.¹ This entitlement estimate is based on the aforementioned percentages of projected GRF tax sources (net of the aforementioned transfers) from the previous month (plus adding back the previous month’s PLF and Local Government Fund transfers), multiplied by your county’s computed share of the total PLF. Your county’s share was determined pursuant to the formula contained in RC sections 5747.46 and 5747.47.

Note that the above figures are **estimates**, reflecting the current best projection of state tax revenues during Calendar Year 2025. Please remember that actual 2025 distributions to your county’s undivided public library fund will vary from the above estimate by an unknown degree.

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

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116 or tax.analysis@tax.ohio.gov). If you have any questions concerning PLF payments, please contact Revenue Accounting (614-466-7150 or revenueaccounting@tax.ohio.gov).

¹ These transfers are set in each state budget. HB 33 (135th General Assembly) set the transfer amounts for Fiscal Year 2024 through Fiscal Year 2025 (July 2023 – June 2025).



**HOLMES COUNTY
CALENDAR YEAR 2025 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

December 20, 2024

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 2025.

**Calendar Year 2025 Estimated Entitlement from
the Public Library Fund
Holmes County:**

CY 2024 Actual Distribution	\$1,437,458
CY 2025 Guaranteed Share (“base” share)	\$1,484,449
CY 2025 Share of Excess (+, -) (“equalization” share)	\$25,316
CY 2025 Estimated Entitlement	\$1,509,765

Statutorily, the PLF receives 1.7 percent of the revenue from all state General Revenue Fund (GRF) tax sources. Distributions from the PLF to the Ohio Public Library Information Network and the Library for the Blind are then taken from the PLF for the January through June CY 2025 period.¹ This entitlement estimate is based on the aforementioned percentages of projected GRF tax sources (net of the aforementioned transfers) from the previous month (plus adding back the previous month’s PLF and Local Government Fund transfers), multiplied by your county’s computed share of the total PLF. Your county’s share was determined pursuant to the formula contained in RC sections 5747.46 and 5747.47.

Note that the above figures are **estimates**, reflecting the current best projection of state tax revenues during Calendar Year 2025. Please remember that actual 2025 distributions to your county’s undivided public library fund will vary from the above estimate by an unknown degree.

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

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116 or tax.analysis@tax.ohio.gov). If you have any questions concerning PLF payments, please contact Revenue Accounting (614-466-7150 or revenueaccounting@tax.ohio.gov).

¹ These transfers are set in each state budget. HB 33 (135th General Assembly) set the transfer amounts for Fiscal Year 2024 through Fiscal Year 2025 (July 2023 – June 2025).



**HURON COUNTY
CALENDAR YEAR 2025 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

December 20, 2024

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 2025.

**Calendar Year 2025 Estimated Entitlement from
the Public Library Fund
Huron County:**

CY 2024 Actual Distribution	\$2,340,323
CY 2025 Guaranteed Share (“base” share)	\$2,416,829
CY 2025 Share of Excess (+, -) (“equalization” share)	\$26,733
CY 2025 Estimated Entitlement	\$2,443,563

Statutorily, the PLF receives 1.7 percent of the revenue from all state General Revenue Fund (GRF) tax sources. Distributions from the PLF to the Ohio Public Library Information Network and the Library for the Blind are then taken from the PLF for the January through June CY 2025 period.¹ This entitlement estimate is based on the aforementioned percentages of projected GRF tax sources (net of the aforementioned transfers) from the previous month (plus adding back the previous month’s PLF and Local Government Fund transfers), multiplied by your county’s computed share of the total PLF. Your county’s share was determined pursuant to the formula contained in RC sections 5747.46 and 5747.47.

Note that the above figures are **estimates**, reflecting the current best projection of state tax revenues during Calendar Year 2025. Please remember that actual 2025 distributions to your county’s undivided public library fund will vary from the above estimate by an unknown degree.

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

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116 or tax.analysis@tax.ohio.gov). If you have any questions concerning PLF payments, please contact Revenue Accounting (614-466-7150 or revenueaccounting@tax.ohio.gov).

¹ These transfers are set in each state budget. HB 33 (135th General Assembly) set the transfer amounts for Fiscal Year 2024 through Fiscal Year 2025 (July 2023 – June 2025).



**JACKSON COUNTY
CALENDAR YEAR 2025 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

December 20, 2024

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 2025.

**Calendar Year 2025 Estimated Entitlement from
the Public Library Fund
Jackson County:**

CY 2024 Actual Distribution	\$1,276,726
CY 2025 Guaranteed Share (“base” share)	\$1,318,463
CY 2025 Share of Excess (+, -) (“equalization” share)	\$15,381
CY 2025 Estimated Entitlement	\$1,333,844

Statutorily, the PLF receives 1.7 percent of the revenue from all state General Revenue Fund (GRF) tax sources. Distributions from the PLF to the Ohio Public Library Information Network and the Library for the Blind are then taken from the PLF for the January through June CY 2025 period.¹ This entitlement estimate is based on the aforementioned percentages of projected GRF tax sources (net of the aforementioned transfers) from the previous month (plus adding back the previous month’s PLF and Local Government Fund transfers), multiplied by your county’s computed share of the total PLF. Your county’s share was determined pursuant to the formula contained in RC sections 5747.46 and 5747.47.

Note that the above figures are **estimates**, reflecting the current best projection of state tax revenues during Calendar Year 2025. Please remember that actual 2025 distributions to your county’s undivided public library fund will vary from the above estimate by an unknown degree.

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

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116 or tax.analysis@tax.ohio.gov). If you have any questions concerning PLF payments, please contact Revenue Accounting (614-466-7150 or revenueaccounting@tax.ohio.gov).

¹ These transfers are set in each state budget. HB 33 (135th General Assembly) set the transfer amounts for Fiscal Year 2024 through Fiscal Year 2025 (July 2023 – June 2025).



**JEFFERSON COUNTY
CALENDAR YEAR 2025 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

December 20, 2024

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 2025.

**Calendar Year 2025 Estimated Entitlement from
the Public Library Fund
Jefferson County:**

CY 2024 Actual Distribution	\$3,062,782
CY 2025 Guaranteed Share (“base” share)	\$3,162,905
CY 2025 Share of Excess (+, -) (“equalization” share)	\$24,723
CY 2025 Estimated Entitlement	\$3,187,628

Statutorily, the PLF receives 1.7 percent of the revenue from all state General Revenue Fund (GRF) tax sources. Distributions from the PLF to the Ohio Public Library Information Network and the Library for the Blind are then taken from the PLF for the January through June CY 2025 period.¹ This entitlement estimate is based on the aforementioned percentages of projected GRF tax sources (net of the aforementioned transfers) from the previous month (plus adding back the previous month’s PLF and Local Government Fund transfers), multiplied by your county’s computed share of the total PLF. Your county’s share was determined pursuant to the formula contained in RC sections 5747.46 and 5747.47.

Note that the above figures are **estimates**, reflecting the current best projection of state tax revenues during Calendar Year 2025. Please remember that actual 2025 distributions to your county’s undivided public library fund will vary from the above estimate by an unknown degree.

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

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116 or tax.analysis@tax.ohio.gov). If you have any questions concerning PLF payments, please contact Revenue Accounting (614-466-7150 or revenueaccounting@tax.ohio.gov).

¹ These transfers are set in each state budget. HB 33 (135th General Assembly) set the transfer amounts for Fiscal Year 2024 through Fiscal Year 2025 (July 2023 – June 2025).



**KNOX COUNTY
CALENDAR YEAR 2025 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

December 20, 2024

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 2025.

**Calendar Year 2025 Estimated Entitlement from
the Public Library Fund
Knox County:**

CY 2024 Actual Distribution	\$2,086,388
CY 2025 Guaranteed Share (“base” share)	\$2,154,593
CY 2025 Share of Excess (+, -) (“equalization” share)	\$35,497
CY 2025 Estimated Entitlement	\$2,190,090

Statutorily, the PLF receives 1.7 percent of the revenue from all state General Revenue Fund (GRF) tax sources. Distributions from the PLF to the Ohio Public Library Information Network and the Library for the Blind are then taken from the PLF for the January through June CY 2025 period.¹ This entitlement estimate is based on the aforementioned percentages of projected GRF tax sources (net of the aforementioned transfers) from the previous month (plus adding back the previous month’s PLF and Local Government Fund transfers), multiplied by your county’s computed share of the total PLF. Your county’s share was determined pursuant to the formula contained in RC sections 5747.46 and 5747.47.

Note that the above figures are **estimates**, reflecting the current best projection of state tax revenues during Calendar Year 2025. Please remember that actual 2025 distributions to your county’s undivided public library fund will vary from the above estimate by an unknown degree.

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

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116 or tax.analysis@tax.ohio.gov). If you have any questions concerning PLF payments, please contact Revenue Accounting (614-466-7150 or revenueaccounting@tax.ohio.gov).

¹ These transfers are set in each state budget. HB 33 (135th General Assembly) set the transfer amounts for Fiscal Year 2024 through Fiscal Year 2025 (July 2023 – June 2025).



**LAKE COUNTY
CALENDAR YEAR 2025 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

December 20, 2024

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 2025.

**Calendar Year 2025 Estimated Entitlement from
the Public Library Fund
Lake County:**

CY 2024 Actual Distribution	\$9,286,955
CY 2025 Guaranteed Share (“base” share)	\$9,590,548
CY 2025 Share of Excess (+, -) (“equalization” share)	\$106,722
CY 2025 Estimated Entitlement	\$9,697,270

Statutorily, the PLF receives 1.7 percent of the revenue from all state General Revenue Fund (GRF) tax sources. Distributions from the PLF to the Ohio Public Library Information Network and the Library for the Blind are then taken from the PLF for the January through June CY 2025 period.¹ This entitlement estimate is based on the aforementioned percentages of projected GRF tax sources (net of the aforementioned transfers) from the previous month (plus adding back the previous month’s PLF and Local Government Fund transfers), multiplied by your county’s computed share of the total PLF. Your county’s share was determined pursuant to the formula contained in RC sections 5747.46 and 5747.47.

Note that the above figures are **estimates**, reflecting the current best projection of state tax revenues during Calendar Year 2025. Please remember that actual 2025 distributions to your county’s undivided public library fund will vary from the above estimate by an unknown degree.

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

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116 or tax.analysis@tax.ohio.gov). If you have any questions concerning PLF payments, please contact Revenue Accounting (614-466-7150 or revenueaccounting@tax.ohio.gov).

¹ These transfers are set in each state budget. HB 33 (135th General Assembly) set the transfer amounts for Fiscal Year 2024 through Fiscal Year 2025 (July 2023 – June 2025).



**LAWRENCE COUNTY
CALENDAR YEAR 2025 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

December 20, 2024

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 2025.

**Calendar Year 2025 Estimated Entitlement from
the Public Library Fund
Lawrence County:**

CY 2024 Actual Distribution	\$2,477,203
CY 2025 Guaranteed Share (“base” share)	\$2,558,183
CY 2025 Share of Excess (+, -) (“equalization” share)	\$23,482
CY 2025 Estimated Entitlement	\$2,581,666

Statutorily, the PLF receives 1.7 percent of the revenue from all state General Revenue Fund (GRF) tax sources. Distributions from the PLF to the Ohio Public Library Information Network and the Library for the Blind are then taken from the PLF for the January through June CY 2025 period.¹ This entitlement estimate is based on the aforementioned percentages of projected GRF tax sources (net of the aforementioned transfers) from the previous month (plus adding back the previous month’s PLF and Local Government Fund transfers), multiplied by your county’s computed share of the total PLF. Your county’s share was determined pursuant to the formula contained in RC sections 5747.46 and 5747.47.

Note that the above figures are **estimates**, reflecting the current best projection of state tax revenues during Calendar Year 2025. Please remember that actual 2025 distributions to your county’s undivided public library fund will vary from the above estimate by an unknown degree.

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

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116 or tax.analysis@tax.ohio.gov). If you have any questions concerning PLF payments, please contact Revenue Accounting (614-466-7150 or revenueaccounting@tax.ohio.gov).

¹ These transfers are set in each state budget. HB 33 (135th General Assembly) set the transfer amounts for Fiscal Year 2024 through Fiscal Year 2025 (July 2023 – June 2025).



**LICKING COUNTY
CALENDAR YEAR 2025 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

December 20, 2024

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 2025.

**Calendar Year 2025 Estimated Entitlement from
the Public Library Fund
Licking County:**

CY 2024 Actual Distribution	\$5,572,750
CY 2025 Guaranteed Share (“base” share)	\$5,754,925
CY 2025 Share of Excess (+, -) (“equalization” share)	\$111,246
CY 2025 Estimated Entitlement	\$5,866,171

Statutorily, the PLF receives 1.7 percent of the revenue from all state General Revenue Fund (GRF) tax sources. Distributions from the PLF to the Ohio Public Library Information Network and the Library for the Blind are then taken from the PLF for the January through June CY 2025 period.¹ This entitlement estimate is based on the aforementioned percentages of projected GRF tax sources (net of the aforementioned transfers) from the previous month (plus adding back the previous month’s PLF and Local Government Fund transfers), multiplied by your county’s computed share of the total PLF. Your county’s share was determined pursuant to the formula contained in RC sections 5747.46 and 5747.47.

Note that the above figures are **estimates**, reflecting the current best projection of state tax revenues during Calendar Year 2025. Please remember that actual 2025 distributions to your county’s undivided public library fund will vary from the above estimate by an unknown degree.

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

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116 or tax.analysis@tax.ohio.gov). If you have any questions concerning PLF payments, please contact Revenue Accounting (614-466-7150 or revenueaccounting@tax.ohio.gov).

¹ These transfers are set in each state budget. HB 33 (135th General Assembly) set the transfer amounts for Fiscal Year 2024 through Fiscal Year 2025 (July 2023 – June 2025).



**LOGAN COUNTY
CALENDAR YEAR 2025 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

December 20, 2024

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 2025.

**Calendar Year 2025 Estimated Entitlement from
the Public Library Fund
Logan County:**

CY 2024 Actual Distribution	\$1,752,281
CY 2025 Guaranteed Share (“base” share)	\$1,809,564
CY 2025 Share of Excess (+, -) (“equalization” share)	\$22,361
CY 2025 Estimated Entitlement	\$1,831,924

Statutorily, the PLF receives 1.7 percent of the revenue from all state General Revenue Fund (GRF) tax sources. Distributions from the PLF to the Ohio Public Library Information Network and the Library for the Blind are then taken from the PLF for the January through June CY 2025 period.¹ This entitlement estimate is based on the aforementioned percentages of projected GRF tax sources (net of the aforementioned transfers) from the previous month (plus adding back the previous month’s PLF and Local Government Fund transfers), multiplied by your county’s computed share of the total PLF. Your county’s share was determined pursuant to the formula contained in RC sections 5747.46 and 5747.47.

Note that the above figures are **estimates**, reflecting the current best projection of state tax revenues during Calendar Year 2025. Please remember that actual 2025 distributions to your county’s undivided public library fund will vary from the above estimate by an unknown degree.

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

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116 or tax.analysis@tax.ohio.gov). If you have any questions concerning PLF payments, please contact Revenue Accounting (614-466-7150 or revenueaccounting@tax.ohio.gov).

¹ These transfers are set in each state budget. HB 33 (135th General Assembly) set the transfer amounts for Fiscal Year 2024 through Fiscal Year 2025 (July 2023 – June 2025).



**LORAIN COUNTY
CALENDAR YEAR 2025 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

December 20, 2024

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 2025.

**Calendar Year 2025 Estimated Entitlement from
the Public Library Fund
Lorain County:**

CY 2024 Actual Distribution	\$11,176,957
CY 2025 Guaranteed Share (“base” share)	\$11,542,335
CY 2025 Share of Excess (+, -) (“equalization” share)	\$167,026
CY 2025 Estimated Entitlement	\$11,709,362

Statutorily, the PLF receives 1.7 percent of the revenue from all state General Revenue Fund (GRF) tax sources. Distributions from the PLF to the Ohio Public Library Information Network and the Library for the Blind are then taken from the PLF for the January through June CY 2025 period.¹ This entitlement estimate is based on the aforementioned percentages of projected GRF tax sources (net of the aforementioned transfers) from the previous month (plus adding back the previous month’s PLF and Local Government Fund transfers), multiplied by your county’s computed share of the total PLF. Your county’s share was determined pursuant to the formula contained in RC sections 5747.46 and 5747.47.

Note that the above figures are **estimates**, reflecting the current best projection of state tax revenues during Calendar Year 2025. Please remember that actual 2025 distributions to your county’s undivided public library fund will vary from the above estimate by an unknown degree.

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

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116 or tax.analysis@tax.ohio.gov). If you have any questions concerning PLF payments, please contact Revenue Accounting (614-466-7150 or revenueaccounting@tax.ohio.gov).

¹ These transfers are set in each state budget. HB 33 (135th General Assembly) set the transfer amounts for Fiscal Year 2024 through Fiscal Year 2025 (July 2023 – June 2025).



**LUCAS COUNTY
CALENDAR YEAR 2025 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

December 20, 2024

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 2025.

**Calendar Year 2025 Estimated Entitlement from
the Public Library Fund
Lucas County:**

CY 2024 Actual Distribution	\$19,460,226
CY 2025 Guaranteed Share (“base” share)	\$20,096,386
CY 2025 Share of Excess (+, -) (“equalization” share)	\$171,838
CY 2025 Estimated Entitlement	\$20,268,224

Statutorily, the PLF receives 1.7 percent of the revenue from all state General Revenue Fund (GRF) tax sources. Distributions from the PLF to the Ohio Public Library Information Network and the Library for the Blind are then taken from the PLF for the January through June CY 2025 period.¹ This entitlement estimate is based on the aforementioned percentages of projected GRF tax sources (net of the aforementioned transfers) from the previous month (plus adding back the previous month’s PLF and Local Government Fund transfers), multiplied by your county’s computed share of the total PLF. Your county’s share was determined pursuant to the formula contained in RC sections 5747.46 and 5747.47.

Note that the above figures are **estimates**, reflecting the current best projection of state tax revenues during Calendar Year 2025. Please remember that actual 2025 distributions to your county’s undivided public library fund will vary from the above estimate by an unknown degree.

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

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116 or tax.analysis@tax.ohio.gov). If you have any questions concerning PLF payments, please contact Revenue Accounting (614-466-7150 or revenueaccounting@tax.ohio.gov).

¹ These transfers are set in each state budget. HB 33 (135th General Assembly) set the transfer amounts for Fiscal Year 2024 through Fiscal Year 2025 (July 2023 – June 2025).



**MADISON COUNTY
CALENDAR YEAR 2025 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

December 20, 2024

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 2025.

**Calendar Year 2025 Estimated Entitlement from
the Public Library Fund
Madison County:**

CY 2024 Actual Distribution	\$1,571,375
CY 2025 Guaranteed Share (“base” share)	\$1,622,744
CY 2025 Share of Excess (+, -) (“equalization” share)	\$23,385
CY 2025 Estimated Entitlement	\$1,646,128

Statutorily, the PLF receives 1.7 percent of the revenue from all state General Revenue Fund (GRF) tax sources. Distributions from the PLF to the Ohio Public Library Information Network and the Library for the Blind are then taken from the PLF for the January through June CY 2025 period.¹ This entitlement estimate is based on the aforementioned percentages of projected GRF tax sources (net of the aforementioned transfers) from the previous month (plus adding back the previous month’s PLF and Local Government Fund transfers), multiplied by your county’s computed share of the total PLF. Your county’s share was determined pursuant to the formula contained in RC sections 5747.46 and 5747.47.

Note that the above figures are **estimates**, reflecting the current best projection of state tax revenues during Calendar Year 2025. Please remember that actual 2025 distributions to your county’s undivided public library fund will vary from the above estimate by an unknown degree.

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

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116 or tax.analysis@tax.ohio.gov). If you have any questions concerning PLF payments, please contact Revenue Accounting (614-466-7150 or revenueaccounting@tax.ohio.gov).

¹ These transfers are set in each state budget. HB 33 (135th General Assembly) set the transfer amounts for Fiscal Year 2024 through Fiscal Year 2025 (July 2023 – June 2025).



**MAHONING COUNTY
CALENDAR YEAR 2025 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

December 20, 2024

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 2025.

**Calendar Year 2025 Estimated Entitlement from
the Public Library Fund
Mahoning County:**

CY 2024 Actual Distribution	\$10,537,740
CY 2025 Guaranteed Share (“base” share)	\$10,882,222
CY 2025 Share of Excess (+, -) (“equalization” share)	\$89,210
CY 2025 Estimated Entitlement	\$10,971,432

Statutorily, the PLF receives 1.7 percent of the revenue from all state General Revenue Fund (GRF) tax sources. Distributions from the PLF to the Ohio Public Library Information Network and the Library for the Blind are then taken from the PLF for the January through June CY 2025 period.¹ This entitlement estimate is based on the aforementioned percentages of projected GRF tax sources (net of the aforementioned transfers) from the previous month (plus adding back the previous month’s PLF and Local Government Fund transfers), multiplied by your county’s computed share of the total PLF. Your county’s share was determined pursuant to the formula contained in RC sections 5747.46 and 5747.47.

Note that the above figures are **estimates**, reflecting the current best projection of state tax revenues during Calendar Year 2025. Please remember that actual 2025 distributions to your county’s undivided public library fund will vary from the above estimate by an unknown degree.

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

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116 or tax.analysis@tax.ohio.gov). If you have any questions concerning PLF payments, please contact Revenue Accounting (614-466-7150 or revenueaccounting@tax.ohio.gov).

¹ These transfers are set in each state budget. HB 33 (135th General Assembly) set the transfer amounts for Fiscal Year 2024 through Fiscal Year 2025 (July 2023 – June 2025).



**MARION COUNTY
CALENDAR YEAR 2025 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

December 20, 2024

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 2025.

**Calendar Year 2025 Estimated Entitlement from
the Public Library Fund**
Marion County:

CY 2024 Actual Distribution	\$2,598,520
CY 2025 Guaranteed Share (“base” share)	\$2,683,466
CY 2025 Share of Excess (+, -) (“equalization” share)	\$29,896
CY 2025 Estimated Entitlement	\$2,713,362

Statutorily, the PLF receives 1.7 percent of the revenue from all state General Revenue Fund (GRF) tax sources. Distributions from the PLF to the Ohio Public Library Information Network and the Library for the Blind are then taken from the PLF for the January through June CY 2025 period.¹ This entitlement estimate is based on the aforementioned percentages of projected GRF tax sources (net of the aforementioned transfers) from the previous month (plus adding back the previous month’s PLF and Local Government Fund transfers), multiplied by your county’s computed share of the total PLF. Your county’s share was determined pursuant to the formula contained in RC sections 5747.46 and 5747.47.

Note that the above figures are **estimates**, reflecting the current best projection of state tax revenues during Calendar Year 2025. Please remember that actual 2025 distributions to your county’s undivided public library fund will vary from the above estimate by an unknown degree.

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

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116 or tax.analysis@tax.ohio.gov). If you have any questions concerning PLF payments, please contact Revenue Accounting (614-466-7150 or revenueaccounting@tax.ohio.gov).

¹ These transfers are set in each state budget. HB 33 (135th General Assembly) set the transfer amounts for Fiscal Year 2024 through Fiscal Year 2025 (July 2023 – June 2025).



**MEDINA COUNTY
CALENDAR YEAR 2025 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

December 20, 2024

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 2025.

**Calendar Year 2025 Estimated Entitlement from
the Public Library Fund
Medina County:**

CY 2024 Actual Distribution	\$5,619,430
CY 2025 Guaranteed Share (“base” share)	\$5,803,131
CY 2025 Share of Excess (+, -) (“equalization” share)	\$111,338
CY 2025 Estimated Entitlement	\$5,914,469

Statutorily, the PLF receives 1.7 percent of the revenue from all state General Revenue Fund (GRF) tax sources. Distributions from the PLF to the Ohio Public Library Information Network and the Library for the Blind are then taken from the PLF for the January through June CY 2025 period.¹ This entitlement estimate is based on the aforementioned percentages of projected GRF tax sources (net of the aforementioned transfers) from the previous month (plus adding back the previous month’s PLF and Local Government Fund transfers), multiplied by your county’s computed share of the total PLF. Your county’s share was determined pursuant to the formula contained in RC sections 5747.46 and 5747.47.

Note that the above figures are **estimates**, reflecting the current best projection of state tax revenues during Calendar Year 2025. Please remember that actual 2025 distributions to your county’s undivided public library fund will vary from the above estimate by an unknown degree.

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

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116 or tax.analysis@tax.ohio.gov). If you have any questions concerning PLF payments, please contact Revenue Accounting (614-466-7150 or revenueaccounting@tax.ohio.gov).

¹ These transfers are set in each state budget. HB 33 (135th General Assembly) set the transfer amounts for Fiscal Year 2024 through Fiscal Year 2025 (July 2023 – June 2025).



**MEIGS COUNTY
CALENDAR YEAR 2025 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

December 20, 2024

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 2025.

**Calendar Year 2025 Estimated Entitlement from
the Public Library Fund
Meigs County:**

CY 2024 Actual Distribution	\$925,849
CY 2025 Guaranteed Share (“base” share)	\$956,115
CY 2025 Share of Excess (+, -) (“equalization” share)	\$9,453
CY 2025 Estimated Entitlement	\$965,568

Statutorily, the PLF receives 1.7 percent of the revenue from all state General Revenue Fund (GRF) tax sources. Distributions from the PLF to the Ohio Public Library Information Network and the Library for the Blind are then taken from the PLF for the January through June CY 2025 period.¹ This entitlement estimate is based on the aforementioned percentages of projected GRF tax sources (net of the aforementioned transfers) from the previous month (plus adding back the previous month’s PLF and Local Government Fund transfers), multiplied by your county’s computed share of the total PLF. Your county’s share was determined pursuant to the formula contained in RC sections 5747.46 and 5747.47.

Note that the above figures are **estimates**, reflecting the current best projection of state tax revenues during Calendar Year 2025. Please remember that actual 2025 distributions to your county’s undivided public library fund will vary from the above estimate by an unknown degree.

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

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116 or tax.analysis@tax.ohio.gov). If you have any questions concerning PLF payments, please contact Revenue Accounting (614-466-7150 or revenueaccounting@tax.ohio.gov).

¹ These transfers are set in each state budget. HB 33 (135th General Assembly) set the transfer amounts for Fiscal Year 2024 through Fiscal Year 2025 (July 2023 – June 2025).



**MERCER COUNTY
CALENDAR YEAR 2025 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

December 20, 2024

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 2025.

**Calendar Year 2025 Estimated Entitlement from
the Public Library Fund
Mercer County:**

CY 2024 Actual Distribution	\$1,620,553
CY 2025 Guaranteed Share (“base” share)	\$1,673,529
CY 2025 Share of Excess (+, -) (“equalization” share)	\$20,529
CY 2025 Estimated Entitlement	\$1,694,058

Statutorily, the PLF receives 1.7 percent of the revenue from all state General Revenue Fund (GRF) tax sources. Distributions from the PLF to the Ohio Public Library Information Network and the Library for the Blind are then taken from the PLF for the January through June CY 2025 period.¹ This entitlement estimate is based on the aforementioned percentages of projected GRF tax sources (net of the aforementioned transfers) from the previous month (plus adding back the previous month’s PLF and Local Government Fund transfers), multiplied by your county’s computed share of the total PLF. Your county’s share was determined pursuant to the formula contained in RC sections 5747.46 and 5747.47.

Note that the above figures are **estimates**, reflecting the current best projection of state tax revenues during Calendar Year 2025. Please remember that actual 2025 distributions to your county’s undivided public library fund will vary from the above estimate by an unknown degree.

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

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116 or tax.analysis@tax.ohio.gov). If you have any questions concerning PLF payments, please contact Revenue Accounting (614-466-7150 or revenueaccounting@tax.ohio.gov).

¹ These transfers are set in each state budget. HB 33 (135th General Assembly) set the transfer amounts for Fiscal Year 2024 through Fiscal Year 2025 (July 2023 – June 2025).



**MIAMI COUNTY
CALENDAR YEAR 2025 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

December 20, 2024

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 2025.

**Calendar Year 2025 Estimated Entitlement from
the Public Library Fund
Miami County:**

CY 2024 Actual Distribution	\$3,999,449
CY 2025 Guaranteed Share (“base” share)	\$4,130,192
CY 2025 Share of Excess (+, -) (“equalization” share)	\$56,777
CY 2025 Estimated Entitlement	\$4,186,969

Statutorily, the PLF receives 1.7 percent of the revenue from all state General Revenue Fund (GRF) tax sources. Distributions from the PLF to the Ohio Public Library Information Network and the Library for the Blind are then taken from the PLF for the January through June CY 2025 period.¹ This entitlement estimate is based on the aforementioned percentages of projected GRF tax sources (net of the aforementioned transfers) from the previous month (plus adding back the previous month’s PLF and Local Government Fund transfers), multiplied by your county’s computed share of the total PLF. Your county’s share was determined pursuant to the formula contained in RC sections 5747.46 and 5747.47.

Note that the above figures are **estimates**, reflecting the current best projection of state tax revenues during Calendar Year 2025. Please remember that actual 2025 distributions to your county’s undivided public library fund will vary from the above estimate by an unknown degree.

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

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116 or tax.analysis@tax.ohio.gov). If you have any questions concerning PLF payments, please contact Revenue Accounting (614-466-7150 or revenueaccounting@tax.ohio.gov).

¹ These transfers are set in each state budget. HB 33 (135th General Assembly) set the transfer amounts for Fiscal Year 2024 through Fiscal Year 2025 (July 2023 – June 2025).



**MONROE COUNTY
CALENDAR YEAR 2025 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

December 20, 2024

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 2025.

**Calendar Year 2025 Estimated Entitlement from
the Public Library Fund
Monroe County:**

CY 2024 Actual Distribution	\$596,364
CY 2025 Guaranteed Share (“base” share)	\$615,860
CY 2025 Share of Excess (+, -) (“equalization” share)	\$5,358
CY 2025 Estimated Entitlement	\$621,218

Statutorily, the PLF receives 1.7 percent of the revenue from all state General Revenue Fund (GRF) tax sources. Distributions from the PLF to the Ohio Public Library Information Network and the Library for the Blind are then taken from the PLF for the January through June CY 2025 period.¹ This entitlement estimate is based on the aforementioned percentages of projected GRF tax sources (net of the aforementioned transfers) from the previous month (plus adding back the previous month’s PLF and Local Government Fund transfers), multiplied by your county’s computed share of the total PLF. Your county’s share was determined pursuant to the formula contained in RC sections 5747.46 and 5747.47.

Note that the above figures are **estimates**, reflecting the current best projection of state tax revenues during Calendar Year 2025. Please remember that actual 2025 distributions to your county’s undivided public library fund will vary from the above estimate by an unknown degree.

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

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116 or tax.analysis@tax.ohio.gov). If you have any questions concerning PLF payments, please contact Revenue Accounting (614-466-7150 or revenueaccounting@tax.ohio.gov).

¹ These transfers are set in each state budget. HB 33 (135th General Assembly) set the transfer amounts for Fiscal Year 2024 through Fiscal Year 2025 (July 2023 – June 2025).



**MONTGOMERY COUNTY
CALENDAR YEAR 2025 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

December 20, 2024

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 2025.

**Calendar Year 2025 Estimated Entitlement from
the Public Library Fund
Montgomery County:**

CY 2024 Actual Distribution	\$24,730,241
CY 2025 Guaranteed Share (“base” share)	\$25,538,679
CY 2025 Share of Excess (+, -) (“equalization” share)	\$212,825
CY 2025 Estimated Entitlement	\$25,751,504

Statutorily, the PLF receives 1.7 percent of the revenue from all state General Revenue Fund (GRF) tax sources. Distributions from the PLF to the Ohio Public Library Information Network and the Library for the Blind are then taken from the PLF for the January through June CY 2025 period.¹ This entitlement estimate is based on the aforementioned percentages of projected GRF tax sources (net of the aforementioned transfers) from the previous month (plus adding back the previous month’s PLF and Local Government Fund transfers), multiplied by your county’s computed share of the total PLF. Your county’s share was determined pursuant to the formula contained in RC sections 5747.46 and 5747.47.

Note that the above figures are **estimates**, reflecting the current best projection of state tax revenues during Calendar Year 2025. Please remember that actual 2025 distributions to your county’s undivided public library fund will vary from the above estimate by an unknown degree.

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

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116 or tax.analysis@tax.ohio.gov). If you have any questions concerning PLF payments, please contact Revenue Accounting (614-466-7150 or revenueaccounting@tax.ohio.gov).

¹ These transfers are set in each state budget. HB 33 (135th General Assembly) set the transfer amounts for Fiscal Year 2024 through Fiscal Year 2025 (July 2023 – June 2025).



**MORGAN COUNTY
CALENDAR YEAR 2025 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

December 20, 2024

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 2025.

**Calendar Year 2025 Estimated Entitlement from
the Public Library Fund
Morgan County:**

CY 2024 Actual Distribution	\$564,963
CY 2025 Guaranteed Share (“base” share)	\$583,432
CY 2025 Share of Excess (+, -) (“equalization” share)	\$6,088
CY 2025 Estimated Entitlement	\$589,520

Statutorily, the PLF receives 1.7 percent of the revenue from all state General Revenue Fund (GRF) tax sources. Distributions from the PLF to the Ohio Public Library Information Network and the Library for the Blind are then taken from the PLF for the January through June CY 2025 period.¹ This entitlement estimate is based on the aforementioned percentages of projected GRF tax sources (net of the aforementioned transfers) from the previous month (plus adding back the previous month’s PLF and Local Government Fund transfers), multiplied by your county’s computed share of the total PLF. Your county’s share was determined pursuant to the formula contained in RC sections 5747.46 and 5747.47.

Note that the above figures are **estimates**, reflecting the current best projection of state tax revenues during Calendar Year 2025. Please remember that actual 2025 distributions to your county’s undivided public library fund will vary from the above estimate by an unknown degree.

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

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116 or tax.analysis@tax.ohio.gov). If you have any questions concerning PLF payments, please contact Revenue Accounting (614-466-7150 or revenueaccounting@tax.ohio.gov).

¹ These transfers are set in each state budget. HB 33 (135th General Assembly) set the transfer amounts for Fiscal Year 2024 through Fiscal Year 2025 (July 2023 – June 2025).



**MORROW COUNTY
CALENDAR YEAR 2025 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

December 20, 2024

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 2025.

**Calendar Year 2025 Estimated Entitlement from
the Public Library Fund**
Morrow County:

CY 2024 Actual Distribution	\$1,199,049
CY 2025 Guaranteed Share (“base” share)	\$1,238,246
CY 2025 Share of Excess (+, -) (“equalization” share)	\$19,518
CY 2025 Estimated Entitlement	\$1,257,764

Statutorily, the PLF receives 1.7 percent of the revenue from all state General Revenue Fund (GRF) tax sources. Distributions from the PLF to the Ohio Public Library Information Network and the Library for the Blind are then taken from the PLF for the January through June CY 2025 period.¹ This entitlement estimate is based on the aforementioned percentages of projected GRF tax sources (net of the aforementioned transfers) from the previous month (plus adding back the previous month’s PLF and Local Government Fund transfers), multiplied by your county’s computed share of the total PLF. Your county’s share was determined pursuant to the formula contained in RC sections 5747.46 and 5747.47.

Note that the above figures are **estimates**, reflecting the current best projection of state tax revenues during Calendar Year 2025. Please remember that actual 2025 distributions to your county’s undivided public library fund will vary from the above estimate by an unknown degree.

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

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116 or tax.analysis@tax.ohio.gov). If you have any questions concerning PLF payments, please contact Revenue Accounting (614-466-7150 or revenueaccounting@tax.ohio.gov).

¹ These transfers are set in each state budget. HB 33 (135th General Assembly) set the transfer amounts for Fiscal Year 2024 through Fiscal Year 2025 (July 2023 – June 2025).



**MUSKINGUM COUNTY
CALENDAR YEAR 2025 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

December 20, 2024

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 2025.

**Calendar Year 2025 Estimated Entitlement from
the Public Library Fund
Muskingum County:**

CY 2024 Actual Distribution	\$3,350,146
CY 2025 Guaranteed Share (“base” share)	\$3,459,663
CY 2025 Share of Excess (+, -) (“equalization” share)	\$41,068
CY 2025 Estimated Entitlement	\$3,500,731

Statutorily, the PLF receives 1.7 percent of the revenue from all state General Revenue Fund (GRF) tax sources. Distributions from the PLF to the Ohio Public Library Information Network and the Library for the Blind are then taken from the PLF for the January through June CY 2025 period.¹ This entitlement estimate is based on the aforementioned percentages of projected GRF tax sources (net of the aforementioned transfers) from the previous month (plus adding back the previous month’s PLF and Local Government Fund transfers), multiplied by your county’s computed share of the total PLF. Your county’s share was determined pursuant to the formula contained in RC sections 5747.46 and 5747.47.

Note that the above figures are **estimates**, reflecting the current best projection of state tax revenues during Calendar Year 2025. Please remember that actual 2025 distributions to your county’s undivided public library fund will vary from the above estimate by an unknown degree.

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

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116 or tax.analysis@tax.ohio.gov). If you have any questions concerning PLF payments, please contact Revenue Accounting (614-466-7150 or revenueaccounting@tax.ohio.gov).

¹ These transfers are set in each state budget. HB 33 (135th General Assembly) set the transfer amounts for Fiscal Year 2024 through Fiscal Year 2025 (July 2023 – June 2025).



**NOBLE COUNTY
CALENDAR YEAR 2025 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

December 20, 2024

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 2025.

**Calendar Year 2025 Estimated Entitlement from
the Public Library Fund
Noble County:**

CY 2024 Actual Distribution	\$504,140
CY 2025 Guaranteed Share (“base” share)	\$520,621
CY 2025 Share of Excess (+, -) (“equalization” share)	\$7,504
CY 2025 Estimated Entitlement	\$528,124

Statutorily, the PLF receives 1.7 percent of the revenue from all state General Revenue Fund (GRF) tax sources. Distributions from the PLF to the Ohio Public Library Information Network and the Library for the Blind are then taken from the PLF for the January through June CY 2025 period.¹ This entitlement estimate is based on the aforementioned percentages of projected GRF tax sources (net of the aforementioned transfers) from the previous month (plus adding back the previous month’s PLF and Local Government Fund transfers), multiplied by your county’s computed share of the total PLF. Your county’s share was determined pursuant to the formula contained in RC sections 5747.46 and 5747.47.

Note that the above figures are **estimates**, reflecting the current best projection of state tax revenues during Calendar Year 2025. Please remember that actual 2025 distributions to your county’s undivided public library fund will vary from the above estimate by an unknown degree.

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

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116 or tax.analysis@tax.ohio.gov). If you have any questions concerning PLF payments, please contact Revenue Accounting (614-466-7150 or revenueaccounting@tax.ohio.gov).

¹ These transfers are set in each state budget. HB 33 (135th General Assembly) set the transfer amounts for Fiscal Year 2024 through Fiscal Year 2025 (July 2023 – June 2025).



**OTTAWA COUNTY
CALENDAR YEAR 2025 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

December 20, 2024

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 2025.

**Calendar Year 2025 Estimated Entitlement from
the Public Library Fund
Ottawa County:**

CY 2024 Actual Distribution	\$1,656,519
CY 2025 Guaranteed Share (“base” share)	\$1,710,672
CY 2025 Share of Excess (+, -) (“equalization” share)	\$17,666
CY 2025 Estimated Entitlement	\$1,728,337

Statutorily, the PLF receives 1.7 percent of the revenue from all state General Revenue Fund (GRF) tax sources. Distributions from the PLF to the Ohio Public Library Information Network and the Library for the Blind are then taken from the PLF for the January through June CY 2025 period.¹ This entitlement estimate is based on the aforementioned percentages of projected GRF tax sources (net of the aforementioned transfers) from the previous month (plus adding back the previous month’s PLF and Local Government Fund transfers), multiplied by your county’s computed share of the total PLF. Your county’s share was determined pursuant to the formula contained in RC sections 5747.46 and 5747.47.

Note that the above figures are **estimates**, reflecting the current best projection of state tax revenues during Calendar Year 2025. Please remember that actual 2025 distributions to your county’s undivided public library fund will vary from the above estimate by an unknown degree.

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

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116 or tax.analysis@tax.ohio.gov). If you have any questions concerning PLF payments, please contact Revenue Accounting (614-466-7150 or revenueaccounting@tax.ohio.gov).

¹ These transfers are set in each state budget. HB 33 (135th General Assembly) set the transfer amounts for Fiscal Year 2024 through Fiscal Year 2025 (July 2023 – June 2025).



**PAULDING COUNTY
CALENDAR YEAR 2025 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

December 20, 2024

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 2025.

**Calendar Year 2025 Estimated Entitlement from
the Public Library Fund
Paulding County:**

CY 2024 Actual Distribution	\$791,165
CY 2025 Guaranteed Share (“base” share)	\$817,028
CY 2025 Share of Excess (+, -) (“equalization” share)	\$8,169
CY 2025 Estimated Entitlement	\$825,198

Statutorily, the PLF receives 1.7 percent of the revenue from all state General Revenue Fund (GRF) tax sources. Distributions from the PLF to the Ohio Public Library Information Network and the Library for the Blind are then taken from the PLF for the January through June CY 2025 period.¹ This entitlement estimate is based on the aforementioned percentages of projected GRF tax sources (net of the aforementioned transfers) from the previous month (plus adding back the previous month’s PLF and Local Government Fund transfers), multiplied by your county’s computed share of the total PLF. Your county’s share was determined pursuant to the formula contained in RC sections 5747.46 and 5747.47.

Note that the above figures are **estimates**, reflecting the current best projection of state tax revenues during Calendar Year 2025. Please remember that actual 2025 distributions to your county’s undivided public library fund will vary from the above estimate by an unknown degree.

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

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116 or tax.analysis@tax.ohio.gov). If you have any questions concerning PLF payments, please contact Revenue Accounting (614-466-7150 or revenueaccounting@tax.ohio.gov).

¹ These transfers are set in each state budget. HB 33 (135th General Assembly) set the transfer amounts for Fiscal Year 2024 through Fiscal Year 2025 (July 2023 – June 2025).



**PERRY COUNTY
CALENDAR YEAR 2025 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

December 20, 2024

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 2025.

**Calendar Year 2025 Estimated Entitlement from
the Public Library Fund
Perry County:**

CY 2024 Actual Distribution	\$1,314,921
CY 2025 Guaranteed Share (“base” share)	\$1,357,907
CY 2025 Share of Excess (+, -) (“equalization” share)	\$17,754
CY 2025 Estimated Entitlement	\$1,375,661

Statutorily, the PLF receives 1.7 percent of the revenue from all state General Revenue Fund (GRF) tax sources. Distributions from the PLF to the Ohio Public Library Information Network and the Library for the Blind are then taken from the PLF for the January through June CY 2025 period.¹ This entitlement estimate is based on the aforementioned percentages of projected GRF tax sources (net of the aforementioned transfers) from the previous month (plus adding back the previous month’s PLF and Local Government Fund transfers), multiplied by your county’s computed share of the total PLF. Your county’s share was determined pursuant to the formula contained in RC sections 5747.46 and 5747.47.

Note that the above figures are **estimates**, reflecting the current best projection of state tax revenues during Calendar Year 2025. Please remember that actual 2025 distributions to your county’s undivided public library fund will vary from the above estimate by an unknown degree.

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

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116 or tax.analysis@tax.ohio.gov). If you have any questions concerning PLF payments, please contact Revenue Accounting (614-466-7150 or revenueaccounting@tax.ohio.gov).

¹ These transfers are set in each state budget. HB 33 (135th General Assembly) set the transfer amounts for Fiscal Year 2024 through Fiscal Year 2025 (July 2023 – June 2025).



**PICKAWAY COUNTY
CALENDAR YEAR 2025 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

December 20, 2024

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 2025.

**Calendar Year 2025 Estimated Entitlement from
the Public Library Fund
Pickaway County:**

CY 2024 Actual Distribution	\$2,016,975
CY 2025 Guaranteed Share (“base” share)	\$2,082,911
CY 2025 Share of Excess (+, -) (“equalization” share)	\$34,173
CY 2025 Estimated Entitlement	\$2,117,084

Statutorily, the PLF receives 1.7 percent of the revenue from all state General Revenue Fund (GRF) tax sources. Distributions from the PLF to the Ohio Public Library Information Network and the Library for the Blind are then taken from the PLF for the January through June CY 2025 period.¹ This entitlement estimate is based on the aforementioned percentages of projected GRF tax sources (net of the aforementioned transfers) from the previous month (plus adding back the previous month’s PLF and Local Government Fund transfers), multiplied by your county’s computed share of the total PLF. Your county’s share was determined pursuant to the formula contained in RC sections 5747.46 and 5747.47.

Note that the above figures are **estimates**, reflecting the current best projection of state tax revenues during Calendar Year 2025. Please remember that actual 2025 distributions to your county’s undivided public library fund will vary from the above estimate by an unknown degree.

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

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116 or tax.analysis@tax.ohio.gov). If you have any questions concerning PLF payments, please contact Revenue Accounting (614-466-7150 or revenueaccounting@tax.ohio.gov).

¹ These transfers are set in each state budget. HB 33 (135th General Assembly) set the transfer amounts for Fiscal Year 2024 through Fiscal Year 2025 (July 2023 – June 2025).



**PIKE COUNTY
CALENDAR YEAR 2025 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

December 20, 2024

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 2025.

**Calendar Year 2025 Estimated Entitlement from
the Public Library Fund
Pike County:**

CY 2024 Actual Distribution	\$1,043,376
CY 2025 Guaranteed Share (“base” share)	\$1,077,484
CY 2025 Share of Excess (+, -) (“equalization” share)	\$12,907
CY 2025 Estimated Entitlement	\$1,090,391

Statutorily, the PLF receives 1.7 percent of the revenue from all state General Revenue Fund (GRF) tax sources. Distributions from the PLF to the Ohio Public Library Information Network and the Library for the Blind are then taken from the PLF for the January through June CY 2025 period.¹ This entitlement estimate is based on the aforementioned percentages of projected GRF tax sources (net of the aforementioned transfers) from the previous month (plus adding back the previous month’s PLF and Local Government Fund transfers), multiplied by your county’s computed share of the total PLF. Your county’s share was determined pursuant to the formula contained in RC sections 5747.46 and 5747.47.

Note that the above figures are **estimates**, reflecting the current best projection of state tax revenues during Calendar Year 2025. Please remember that actual 2025 distributions to your county’s undivided public library fund will vary from the above estimate by an unknown degree.

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

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116 or tax.analysis@tax.ohio.gov). If you have any questions concerning PLF payments, please contact Revenue Accounting (614-466-7150 or revenueaccounting@tax.ohio.gov).

¹ These transfers are set in each state budget. HB 33 (135th General Assembly) set the transfer amounts for Fiscal Year 2024 through Fiscal Year 2025 (July 2023 – June 2025).



**PORTAGE COUNTY
CALENDAR YEAR 2025 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

December 20, 2024

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 2025.

**Calendar Year 2025 Estimated Entitlement from
the Public Library Fund
Portage County:**

CY 2024 Actual Distribution	\$5,925,508
CY 2025 Guaranteed Share (“base” share)	\$6,119,214
CY 2025 Share of Excess (+, -) (“equalization” share)	\$82,483
CY 2025 Estimated Entitlement	\$6,201,697

Statutorily, the PLF receives 1.7 percent of the revenue from all state General Revenue Fund (GRF) tax sources. Distributions from the PLF to the Ohio Public Library Information Network and the Library for the Blind are then taken from the PLF for the January through June CY 2025 period.¹ This entitlement estimate is based on the aforementioned percentages of projected GRF tax sources (net of the aforementioned transfers) from the previous month (plus adding back the previous month’s PLF and Local Government Fund transfers), multiplied by your county’s computed share of the total PLF. Your county’s share was determined pursuant to the formula contained in RC sections 5747.46 and 5747.47.

Note that the above figures are **estimates**, reflecting the current best projection of state tax revenues during Calendar Year 2025. Please remember that actual 2025 distributions to your county’s undivided public library fund will vary from the above estimate by an unknown degree.

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

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116 or tax.analysis@tax.ohio.gov). If you have any questions concerning PLF payments, please contact Revenue Accounting (614-466-7150 or revenueaccounting@tax.ohio.gov).

¹ These transfers are set in each state budget. HB 33 (135th General Assembly) set the transfer amounts for Fiscal Year 2024 through Fiscal Year 2025 (July 2023 – June 2025).



**PREBLE COUNTY
CALENDAR YEAR 2025 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

December 20, 2024

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 2025.

**Calendar Year 2025 Estimated Entitlement from
the Public Library Fund
Preble County:**

CY 2024 Actual Distribution	\$1,628,625
CY 2025 Guaranteed Share (“base” share)	\$1,681,865
CY 2025 Share of Excess (+, -) (“equalization” share)	\$18,655
CY 2025 Estimated Entitlement	\$1,700,519

Statutorily, the PLF receives 1.7 percent of the revenue from all state General Revenue Fund (GRF) tax sources. Distributions from the PLF to the Ohio Public Library Information Network and the Library for the Blind are then taken from the PLF for the January through June CY 2025 period.¹ This entitlement estimate is based on the aforementioned percentages of projected GRF tax sources (net of the aforementioned transfers) from the previous month (plus adding back the previous month’s PLF and Local Government Fund transfers), multiplied by your county’s computed share of the total PLF. Your county’s share was determined pursuant to the formula contained in RC sections 5747.46 and 5747.47.

Note that the above figures are **estimates**, reflecting the current best projection of state tax revenues during Calendar Year 2025. Please remember that actual 2025 distributions to your county’s undivided public library fund will vary from the above estimate by an unknown degree.

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

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116 or tax.analysis@tax.ohio.gov). If you have any questions concerning PLF payments, please contact Revenue Accounting (614-466-7150 or revenueaccounting@tax.ohio.gov).

¹ These transfers are set in each state budget. HB 33 (135th General Assembly) set the transfer amounts for Fiscal Year 2024 through Fiscal Year 2025 (July 2023 – June 2025).



**PUTNAM COUNTY
CALENDAR YEAR 2025 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

December 20, 2024

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 2025.

**Calendar Year 2025 Estimated Entitlement from
the Public Library Fund
Putnam County:**

CY 2024 Actual Distribution	\$1,356,450
CY 2025 Guaranteed Share (“base” share)	\$1,400,793
CY 2025 Share of Excess (+, -) (“equalization” share)	\$15,927
CY 2025 Estimated Entitlement	\$1,416,720

Statutorily, the PLF receives 1.7 percent of the revenue from all state General Revenue Fund (GRF) tax sources. Distributions from the PLF to the Ohio Public Library Information Network and the Library for the Blind are then taken from the PLF for the January through June CY 2025 period.¹ This entitlement estimate is based on the aforementioned percentages of projected GRF tax sources (net of the aforementioned transfers) from the previous month (plus adding back the previous month’s PLF and Local Government Fund transfers), multiplied by your county’s computed share of the total PLF. Your county’s share was determined pursuant to the formula contained in RC sections 5747.46 and 5747.47.

Note that the above figures are **estimates**, reflecting the current best projection of state tax revenues during Calendar Year 2025. Please remember that actual 2025 distributions to your county’s undivided public library fund will vary from the above estimate by an unknown degree.

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

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116 or tax.analysis@tax.ohio.gov). If you have any questions concerning PLF payments, please contact Revenue Accounting (614-466-7150 or revenueaccounting@tax.ohio.gov).

¹ These transfers are set in each state budget. HB 33 (135th General Assembly) set the transfer amounts for Fiscal Year 2024 through Fiscal Year 2025 (July 2023 – June 2025).



**RICHLAND COUNTY
CALENDAR YEAR 2025 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

December 20, 2024

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 2025.

**Calendar Year 2025 Estimated Entitlement from
the Public Library Fund
Richland County:**

CY 2024 Actual Distribution	\$5,259,166
CY 2025 Guaranteed Share (“base” share)	\$5,431,090
CY 2025 Share of Excess (+, -) (“equalization” share)	\$54,935
CY 2025 Estimated Entitlement	\$5,486,025

Statutorily, the PLF receives 1.7 percent of the revenue from all state General Revenue Fund (GRF) tax sources. Distributions from the PLF to the Ohio Public Library Information Network and the Library for the Blind are then taken from the PLF for the January through June CY 2025 period.¹ This entitlement estimate is based on the aforementioned percentages of projected GRF tax sources (net of the aforementioned transfers) from the previous month (plus adding back the previous month’s PLF and Local Government Fund transfers), multiplied by your county’s computed share of the total PLF. Your county’s share was determined pursuant to the formula contained in RC sections 5747.46 and 5747.47.

Note that the above figures are **estimates**, reflecting the current best projection of state tax revenues during Calendar Year 2025. Please remember that actual 2025 distributions to your county’s undivided public library fund will vary from the above estimate by an unknown degree.

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

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116 or tax.analysis@tax.ohio.gov). If you have any questions concerning PLF payments, please contact Revenue Accounting (614-466-7150 or revenueaccounting@tax.ohio.gov).

¹ These transfers are set in each state budget. HB 33 (135th General Assembly) set the transfer amounts for Fiscal Year 2024 through Fiscal Year 2025 (July 2023 – June 2025).



**ROSS COUNTY
CALENDAR YEAR 2025 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

December 20, 2024

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 2025.

**Calendar Year 2025 Estimated Entitlement from
the Public Library Fund
Ross County:**

CY 2024 Actual Distribution	\$2,880,583
CY 2025 Guaranteed Share (“base” share)	\$2,974,750
CY 2025 Share of Excess (+, -) (“equalization” share)	\$37,528
CY 2025 Estimated Entitlement	\$3,012,278

Statutorily, the PLF receives 1.7 percent of the revenue from all state General Revenue Fund (GRF) tax sources. Distributions from the PLF to the Ohio Public Library Information Network and the Library for the Blind are then taken from the PLF for the January through June CY 2025 period.¹ This entitlement estimate is based on the aforementioned percentages of projected GRF tax sources (net of the aforementioned transfers) from the previous month (plus adding back the previous month’s PLF and Local Government Fund transfers), multiplied by your county’s computed share of the total PLF. Your county’s share was determined pursuant to the formula contained in RC sections 5747.46 and 5747.47.

Note that the above figures are **estimates**, reflecting the current best projection of state tax revenues during Calendar Year 2025. Please remember that actual 2025 distributions to your county’s undivided public library fund will vary from the above estimate by an unknown degree.

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

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116 or tax.analysis@tax.ohio.gov). If you have any questions concerning PLF payments, please contact Revenue Accounting (614-466-7150 or revenueaccounting@tax.ohio.gov).

¹ These transfers are set in each state budget. HB 33 (135th General Assembly) set the transfer amounts for Fiscal Year 2024 through Fiscal Year 2025 (July 2023 – June 2025).



**SANDUSKY COUNTY
CALENDAR YEAR 2025 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

December 20, 2024

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 2025.

**Calendar Year 2025 Estimated Entitlement from
the Public Library Fund
Sandusky County:**

CY 2024 Actual Distribution	\$2,473,379
CY 2025 Guaranteed Share (“base” share)	\$2,554,235
CY 2025 Share of Excess (+, -) (“equalization” share)	\$25,741
CY 2025 Estimated Entitlement	\$2,579,976

Statutorily, the PLF receives 1.7 percent of the revenue from all state General Revenue Fund (GRF) tax sources. Distributions from the PLF to the Ohio Public Library Information Network and the Library for the Blind are then taken from the PLF for the January through June CY 2025 period.¹ This entitlement estimate is based on the aforementioned percentages of projected GRF tax sources (net of the aforementioned transfers) from the previous month (plus adding back the previous month’s PLF and Local Government Fund transfers), multiplied by your county’s computed share of the total PLF. Your county’s share was determined pursuant to the formula contained in RC sections 5747.46 and 5747.47.

Note that the above figures are **estimates**, reflecting the current best projection of state tax revenues during Calendar Year 2025. Please remember that actual 2025 distributions to your county’s undivided public library fund will vary from the above estimate by an unknown degree.

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

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116 or tax.analysis@tax.ohio.gov). If you have any questions concerning PLF payments, please contact Revenue Accounting (614-466-7150 or revenueaccounting@tax.ohio.gov).

¹ These transfers are set in each state budget. HB 33 (135th General Assembly) set the transfer amounts for Fiscal Year 2024 through Fiscal Year 2025 (July 2023 – June 2025).



**SCIOTO COUNTY
CALENDAR YEAR 2025 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

December 20, 2024

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 2025.

**Calendar Year 2025 Estimated Entitlement from
the Public Library Fund
Scioto County:**

CY 2024 Actual Distribution	\$3,161,005
CY 2025 Guaranteed Share (“base” share)	\$3,264,339
CY 2025 Share of Excess (+, -) (“equalization” share)	\$30,267
CY 2025 Estimated Entitlement	\$3,294,606

Statutorily, the PLF receives 1.7 percent of the revenue from all state General Revenue Fund (GRF) tax sources. Distributions from the PLF to the Ohio Public Library Information Network and the Library for the Blind are then taken from the PLF for the January through June CY 2025 period.¹ This entitlement estimate is based on the aforementioned percentages of projected GRF tax sources (net of the aforementioned transfers) from the previous month (plus adding back the previous month’s PLF and Local Government Fund transfers), multiplied by your county’s computed share of the total PLF. Your county’s share was determined pursuant to the formula contained in RC sections 5747.46 and 5747.47.

Note that the above figures are **estimates**, reflecting the current best projection of state tax revenues during Calendar Year 2025. Please remember that actual 2025 distributions to your county’s undivided public library fund will vary from the above estimate by an unknown degree.

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

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116 or tax.analysis@tax.ohio.gov). If you have any questions concerning PLF payments, please contact Revenue Accounting (614-466-7150 or revenueaccounting@tax.ohio.gov).

¹ These transfers are set in each state budget. HB 33 (135th General Assembly) set the transfer amounts for Fiscal Year 2024 through Fiscal Year 2025 (July 2023 – June 2025).



**SENECA COUNTY
CALENDAR YEAR 2025 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

December 20, 2024

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 2025.

**Calendar Year 2025 Estimated Entitlement from
the Public Library Fund
Seneca County:**

CY 2024 Actual Distribution	\$2,412,637
CY 2025 Guaranteed Share (“base” share)	\$2,491,507
CY 2025 Share of Excess (+, -) (“equalization” share)	\$22,763
CY 2025 Estimated Entitlement	\$2,514,270

Statutorily, the PLF receives 1.7 percent of the revenue from all state General Revenue Fund (GRF) tax sources. Distributions from the PLF to the Ohio Public Library Information Network and the Library for the Blind are then taken from the PLF for the January through June CY 2025 period.¹ This entitlement estimate is based on the aforementioned percentages of projected GRF tax sources (net of the aforementioned transfers) from the previous month (plus adding back the previous month’s PLF and Local Government Fund transfers), multiplied by your county’s computed share of the total PLF. Your county’s share was determined pursuant to the formula contained in RC sections 5747.46 and 5747.47.

Note that the above figures are **estimates**, reflecting the current best projection of state tax revenues during Calendar Year 2025. Please remember that actual 2025 distributions to your county’s undivided public library fund will vary from the above estimate by an unknown degree.

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

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116 or tax.analysis@tax.ohio.gov). If you have any questions concerning PLF payments, please contact Revenue Accounting (614-466-7150 or revenueaccounting@tax.ohio.gov).

¹ These transfers are set in each state budget. HB 33 (135th General Assembly) set the transfer amounts for Fiscal Year 2024 through Fiscal Year 2025 (July 2023 – June 2025).



**SHELBY COUNTY
CALENDAR YEAR 2025 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

December 20, 2024

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 2025.

**Calendar Year 2025 Estimated Entitlement from
the Public Library Fund
Shelby County:**

CY 2024 Actual Distribution	\$1,900,444
CY 2025 Guaranteed Share (“base” share)	\$1,962,570
CY 2025 Share of Excess (+, -) (“equalization” share)	\$22,175
CY 2025 Estimated Entitlement	\$1,984,745

Statutorily, the PLF receives 1.7 percent of the revenue from all state General Revenue Fund (GRF) tax sources. Distributions from the PLF to the Ohio Public Library Information Network and the Library for the Blind are then taken from the PLF for the January through June CY 2025 period.¹ This entitlement estimate is based on the aforementioned percentages of projected GRF tax sources (net of the aforementioned transfers) from the previous month (plus adding back the previous month’s PLF and Local Government Fund transfers), multiplied by your county’s computed share of the total PLF. Your county’s share was determined pursuant to the formula contained in RC sections 5747.46 and 5747.47.

Note that the above figures are **estimates**, reflecting the current best projection of state tax revenues during Calendar Year 2025. Please remember that actual 2025 distributions to your county’s undivided public library fund will vary from the above estimate by an unknown degree.

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

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116 or tax.analysis@tax.ohio.gov). If you have any questions concerning PLF payments, please contact Revenue Accounting (614-466-7150 or revenueaccounting@tax.ohio.gov).

¹ These transfers are set in each state budget. HB 33 (135th General Assembly) set the transfer amounts for Fiscal Year 2024 through Fiscal Year 2025 (July 2023 – June 2025).



**STARK COUNTY
CALENDAR YEAR 2025 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

December 20, 2024

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 2025.

**Calendar Year 2025 Estimated Entitlement from
the Public Library Fund
Stark County:**

CY 2024 Actual Distribution	\$15,693,463
CY 2025 Guaranteed Share (“base” share)	\$16,206,487
CY 2025 Share of Excess (+, -) (“equalization” share)	\$163,507
CY 2025 Estimated Entitlement	\$16,369,994

Statutorily, the PLF receives 1.7 percent of the revenue from all state General Revenue Fund (GRF) tax sources. Distributions from the PLF to the Ohio Public Library Information Network and the Library for the Blind are then taken from the PLF for the January through June CY 2025 period.¹ This entitlement estimate is based on the aforementioned percentages of projected GRF tax sources (net of the aforementioned transfers) from the previous month (plus adding back the previous month’s PLF and Local Government Fund transfers), multiplied by your county’s computed share of the total PLF. Your county’s share was determined pursuant to the formula contained in RC sections 5747.46 and 5747.47.

Note that the above figures are **estimates**, reflecting the current best projection of state tax revenues during Calendar Year 2025. Please remember that actual 2025 distributions to your county’s undivided public library fund will vary from the above estimate by an unknown degree.

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

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116 or tax.analysis@tax.ohio.gov). If you have any questions concerning PLF payments, please contact Revenue Accounting (614-466-7150 or revenueaccounting@tax.ohio.gov).

¹ These transfers are set in each state budget. HB 33 (135th General Assembly) set the transfer amounts for Fiscal Year 2024 through Fiscal Year 2025 (July 2023 – June 2025).



**SUMMIT COUNTY
CALENDAR YEAR 2025 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

December 20, 2024

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 2025.

**Calendar Year 2025 Estimated Entitlement from
the Public Library Fund
Summit County:**

CY 2024 Actual Distribution	\$22,567,513
CY 2025 Guaranteed Share (“base” share)	\$23,305,252
CY 2025 Share of Excess (+, -) (“equalization” share)	\$234,916
CY 2025 Estimated Entitlement	\$23,540,168

Statutorily, the PLF receives 1.7 percent of the revenue from all state General Revenue Fund (GRF) tax sources. Distributions from the PLF to the Ohio Public Library Information Network and the Library for the Blind are then taken from the PLF for the January through June CY 2025 period.¹ This entitlement estimate is based on the aforementioned percentages of projected GRF tax sources (net of the aforementioned transfers) from the previous month (plus adding back the previous month’s PLF and Local Government Fund transfers), multiplied by your county’s computed share of the total PLF. Your county’s share was determined pursuant to the formula contained in RC sections 5747.46 and 5747.47.

Note that the above figures are **estimates**, reflecting the current best projection of state tax revenues during Calendar Year 2025. Please remember that actual 2025 distributions to your county’s undivided public library fund will vary from the above estimate by an unknown degree.

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

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116 or tax.analysis@tax.ohio.gov). If you have any questions concerning PLF payments, please contact Revenue Accounting (614-466-7150 or revenueaccounting@tax.ohio.gov).

¹ These transfers are set in each state budget. HB 33 (135th General Assembly) set the transfer amounts for Fiscal Year 2024 through Fiscal Year 2025 (July 2023 – June 2025).



**TRUMBULL COUNTY
CALENDAR YEAR 2025 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

December 20, 2024

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 2025.

**Calendar Year 2025 Estimated Entitlement from
the Public Library Fund
Trumbull County:**

CY 2024 Actual Distribution	\$9,038,816
CY 2025 Guaranteed Share (“base” share)	\$9,334,298
CY 2025 Share of Excess (+, -) (“equalization” share)	\$82,048
CY 2025 Estimated Entitlement	\$9,416,345

Statutorily, the PLF receives 1.7 percent of the revenue from all state General Revenue Fund (GRF) tax sources. Distributions from the PLF to the Ohio Public Library Information Network and the Library for the Blind are then taken from the PLF for the January through June CY 2025 period.¹ This entitlement estimate is based on the aforementioned percentages of projected GRF tax sources (net of the aforementioned transfers) from the previous month (plus adding back the previous month’s PLF and Local Government Fund transfers), multiplied by your county’s computed share of the total PLF. Your county’s share was determined pursuant to the formula contained in RC sections 5747.46 and 5747.47.

Note that the above figures are **estimates**, reflecting the current best projection of state tax revenues during Calendar Year 2025. Please remember that actual 2025 distributions to your county’s undivided public library fund will vary from the above estimate by an unknown degree.

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

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116 or tax.analysis@tax.ohio.gov). If you have any questions concerning PLF payments, please contact Revenue Accounting (614-466-7150 or revenueaccounting@tax.ohio.gov).

¹ These transfers are set in each state budget. HB 33 (135th General Assembly) set the transfer amounts for Fiscal Year 2024 through Fiscal Year 2025 (July 2023 – June 2025).



**TUSCARAWAS COUNTY
CALENDAR YEAR 2025 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

December 20, 2024

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 2025.

**Calendar Year 2025 Estimated Entitlement from
the Public Library Fund
Tuscarawas County:**

CY 2024 Actual Distribution	\$3,493,655
CY 2025 Guaranteed Share (“base” share)	\$3,607,864
CY 2025 Share of Excess (+, -) (“equalization” share)	\$44,628
CY 2025 Estimated Entitlement	\$3,652,491

Statutorily, the PLF receives 1.7 percent of the revenue from all state General Revenue Fund (GRF) tax sources. Distributions from the PLF to the Ohio Public Library Information Network and the Library for the Blind are then taken from the PLF for the January through June CY 2025 period.¹ This entitlement estimate is based on the aforementioned percentages of projected GRF tax sources (net of the aforementioned transfers) from the previous month (plus adding back the previous month’s PLF and Local Government Fund transfers), multiplied by your county’s computed share of the total PLF. Your county’s share was determined pursuant to the formula contained in RC sections 5747.46 and 5747.47.

Note that the above figures are **estimates**, reflecting the current best projection of state tax revenues during Calendar Year 2025. Please remember that actual 2025 distributions to your county’s undivided public library fund will vary from the above estimate by an unknown degree.

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

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116 or tax.analysis@tax.ohio.gov). If you have any questions concerning PLF payments, please contact Revenue Accounting (614-466-7150 or revenueaccounting@tax.ohio.gov).

¹ These transfers are set in each state budget. HB 33 (135th General Assembly) set the transfer amounts for Fiscal Year 2024 through Fiscal Year 2025 (July 2023 – June 2025).



**UNION COUNTY
CALENDAR YEAR 2025 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

December 20, 2024

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 2025.

**Calendar Year 2025 Estimated Entitlement from
the Public Library Fund
Union County:**

CY 2024 Actual Distribution	\$1,564,818
CY 2025 Guaranteed Share (“base” share)	\$1,615,972
CY 2025 Share of Excess (+, -) (“equalization” share)	\$57,242
CY 2025 Estimated Entitlement	\$1,673,214

Statutorily, the PLF receives 1.7 percent of the revenue from all state General Revenue Fund (GRF) tax sources. Distributions from the PLF to the Ohio Public Library Information Network and the Library for the Blind are then taken from the PLF for the January through June CY 2025 period.¹ This entitlement estimate is based on the aforementioned percentages of projected GRF tax sources (net of the aforementioned transfers) from the previous month (plus adding back the previous month’s PLF and Local Government Fund transfers), multiplied by your county’s computed share of the total PLF. Your county’s share was determined pursuant to the formula contained in RC sections 5747.46 and 5747.47.

Note that the above figures are **estimates**, reflecting the current best projection of state tax revenues during Calendar Year 2025. Please remember that actual 2025 distributions to your county’s undivided public library fund will vary from the above estimate by an unknown degree.

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

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116 or tax.analysis@tax.ohio.gov). If you have any questions concerning PLF payments, please contact Revenue Accounting (614-466-7150 or revenueaccounting@tax.ohio.gov).

¹ These transfers are set in each state budget. HB 33 (135th General Assembly) set the transfer amounts for Fiscal Year 2024 through Fiscal Year 2025 (July 2023 – June 2025).



**VAN WERT COUNTY
CALENDAR YEAR 2025 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

December 20, 2024

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 2025.

**Calendar Year 2025 Estimated Entitlement from
the Public Library Fund
Van Wert County:**

CY 2024 Actual Distribution	\$1,198,572
CY 2025 Guaranteed Share (“base” share)	\$1,237,754
CY 2025 Share of Excess (+, -) (“equalization” share)	\$12,698
CY 2025 Estimated Entitlement	\$1,250,451

Statutorily, the PLF receives 1.7 percent of the revenue from all state General Revenue Fund (GRF) tax sources. Distributions from the PLF to the Ohio Public Library Information Network and the Library for the Blind are then taken from the PLF for the January through June CY 2025 period.¹ This entitlement estimate is based on the aforementioned percentages of projected GRF tax sources (net of the aforementioned transfers) from the previous month (plus adding back the previous month’s PLF and Local Government Fund transfers), multiplied by your county’s computed share of the total PLF. Your county’s share was determined pursuant to the formula contained in RC sections 5747.46 and 5747.47.

Note that the above figures are **estimates**, reflecting the current best projection of state tax revenues during Calendar Year 2025. Please remember that actual 2025 distributions to your county’s undivided public library fund will vary from the above estimate by an unknown degree.

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

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116 or tax.analysis@tax.ohio.gov). If you have any questions concerning PLF payments, please contact Revenue Accounting (614-466-7150 or revenueaccounting@tax.ohio.gov).

¹ These transfers are set in each state budget. HB 33 (135th General Assembly) set the transfer amounts for Fiscal Year 2024 through Fiscal Year 2025 (July 2023 – June 2025).



**VINTON COUNTY
CALENDAR YEAR 2025 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

December 20, 2024

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 2025.

**Calendar Year 2025 Estimated Entitlement from
the Public Library Fund
Vinton County:**

CY 2024 Actual Distribution	\$472,736
CY 2025 Guaranteed Share (“base” share)	\$488,189
CY 2025 Share of Excess (+, -) (“equalization” share)	\$6,080
CY 2025 Estimated Entitlement	\$494,269

Statutorily, the PLF receives 1.7 percent of the revenue from all state General Revenue Fund (GRF) tax sources. Distributions from the PLF to the Ohio Public Library Information Network and the Library for the Blind are then taken from the PLF for the January through June CY 2025 period.¹ This entitlement estimate is based on the aforementioned percentages of projected GRF tax sources (net of the aforementioned transfers) from the previous month (plus adding back the previous month’s PLF and Local Government Fund transfers), multiplied by your county’s computed share of the total PLF. Your county’s share was determined pursuant to the formula contained in RC sections 5747.46 and 5747.47.

Note that the above figures are **estimates**, reflecting the current best projection of state tax revenues during Calendar Year 2025. Please remember that actual 2025 distributions to your county’s undivided public library fund will vary from the above estimate by an unknown degree.

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

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116 or tax.analysis@tax.ohio.gov). If you have any questions concerning PLF payments, please contact Revenue Accounting (614-466-7150 or revenueaccounting@tax.ohio.gov).

¹ These transfers are set in each state budget. HB 33 (135th General Assembly) set the transfer amounts for Fiscal Year 2024 through Fiscal Year 2025 (July 2023 – June 2025).



**WARREN COUNTY
CALENDAR YEAR 2025 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

December 20, 2024

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 2025.

**Calendar Year 2025 Estimated Entitlement from
the Public Library Fund
Warren County:**

CY 2024 Actual Distribution	\$5,895,265
CY 2025 Guaranteed Share (“base” share)	\$6,087,983
CY 2025 Share of Excess (+, -) (“equalization” share)	\$199,208
CY 2025 Estimated Entitlement	\$6,287,191

Statutorily, the PLF receives 1.7 percent of the revenue from all state General Revenue Fund (GRF) tax sources. Distributions from the PLF to the Ohio Public Library Information Network and the Library for the Blind are then taken from the PLF for the January through June CY 2025 period.¹ This entitlement estimate is based on the aforementioned percentages of projected GRF tax sources (net of the aforementioned transfers) from the previous month (plus adding back the previous month’s PLF and Local Government Fund transfers), multiplied by your county’s computed share of the total PLF. Your county’s share was determined pursuant to the formula contained in RC sections 5747.46 and 5747.47.

Note that the above figures are **estimates**, reflecting the current best projection of state tax revenues during Calendar Year 2025. Please remember that actual 2025 distributions to your county’s undivided public library fund will vary from the above estimate by an unknown degree.

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

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116 or tax.analysis@tax.ohio.gov). If you have any questions concerning PLF payments, please contact Revenue Accounting (614-466-7150 or revenueaccounting@tax.ohio.gov).

¹ These transfers are set in each state budget. HB 33 (135th General Assembly) set the transfer amounts for Fiscal Year 2024 through Fiscal Year 2025 (July 2023 – June 2025).



**WASHINGTON COUNTY
CALENDAR YEAR 2025 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

December 20, 2024

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 2025.

**Calendar Year 2025 Estimated Entitlement from
the Public Library Fund
Washington County:**

CY 2024 Actual Distribution	\$2,498,925
CY 2025 Guaranteed Share (“base” share)	\$2,580,615
CY 2025 Share of Excess (+, -) (“equalization” share)	\$25,363
CY 2025 Estimated Entitlement	\$2,605,978

Statutorily, the PLF receives 1.7 percent of the revenue from all state General Revenue Fund (GRF) tax sources. Distributions from the PLF to the Ohio Public Library Information Network and the Library for the Blind are then taken from the PLF for the January through June CY 2025 period.¹ This entitlement estimate is based on the aforementioned percentages of projected GRF tax sources (net of the aforementioned transfers) from the previous month (plus adding back the previous month’s PLF and Local Government Fund transfers), multiplied by your county’s computed share of the total PLF. Your county’s share was determined pursuant to the formula contained in RC sections 5747.46 and 5747.47.

Note that the above figures are **estimates**, reflecting the current best projection of state tax revenues during Calendar Year 2025. Please remember that actual 2025 distributions to your county’s undivided public library fund will vary from the above estimate by an unknown degree.

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

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116 or tax.analysis@tax.ohio.gov). If you have any questions concerning PLF payments, please contact Revenue Accounting (614-466-7150 or revenueaccounting@tax.ohio.gov).

¹ These transfers are set in each state budget. HB 33 (135th General Assembly) set the transfer amounts for Fiscal Year 2024 through Fiscal Year 2025 (July 2023 – June 2025).



**WAYNE COUNTY
CALENDAR YEAR 2025 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

December 20, 2024

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 2025.

**Calendar Year 2025 Estimated Entitlement from
the Public Library Fund
Wayne County:**

CY 2024 Actual Distribution	\$4,487,902
CY 2025 Guaranteed Share (“base” share)	\$4,634,613
CY 2025 Share of Excess (+, -) (“equalization” share)	\$55,871
CY 2025 Estimated Entitlement	\$4,690,483

Statutorily, the PLF receives 1.7 percent of the revenue from all state General Revenue Fund (GRF) tax sources. Distributions from the PLF to the Ohio Public Library Information Network and the Library for the Blind are then taken from the PLF for the January through June CY 2025 period.¹ This entitlement estimate is based on the aforementioned percentages of projected GRF tax sources (net of the aforementioned transfers) from the previous month (plus adding back the previous month’s PLF and Local Government Fund transfers), multiplied by your county’s computed share of the total PLF. Your county’s share was determined pursuant to the formula contained in RC sections 5747.46 and 5747.47.

Note that the above figures are **estimates**, reflecting the current best projection of state tax revenues during Calendar Year 2025. Please remember that actual 2025 distributions to your county’s undivided public library fund will vary from the above estimate by an unknown degree.

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

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116 or tax.analysis@tax.ohio.gov). If you have any questions concerning PLF payments, please contact Revenue Accounting (614-466-7150 or revenueaccounting@tax.ohio.gov).

¹ These transfers are set in each state budget. HB 33 (135th General Assembly) set the transfer amounts for Fiscal Year 2024 through Fiscal Year 2025 (July 2023 – June 2025).



**WILLIAMS COUNTY
CALENDAR YEAR 2025 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

December 20, 2024

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 2025.

**Calendar Year 2025 Estimated Entitlement from
the Public Library Fund
Williams County:**

CY 2024 Actual Distribution	\$1,545,043
CY 2025 Guaranteed Share (“base” share)	\$1,595,551
CY 2025 Share of Excess (+, -) (“equalization” share)	\$16,007
CY 2025 Estimated Entitlement	\$1,611,558

Statutorily, the PLF receives 1.7 percent of the revenue from all state General Revenue Fund (GRF) tax sources. Distributions from the PLF to the Ohio Public Library Information Network and the Library for the Blind are then taken from the PLF for the January through June CY 2025 period.¹ This entitlement estimate is based on the aforementioned percentages of projected GRF tax sources (net of the aforementioned transfers) from the previous month (plus adding back the previous month’s PLF and Local Government Fund transfers), multiplied by your county’s computed share of the total PLF. Your county’s share was determined pursuant to the formula contained in RC sections 5747.46 and 5747.47.

Note that the above figures are **estimates**, reflecting the current best projection of state tax revenues during Calendar Year 2025. Please remember that actual 2025 distributions to your county’s undivided public library fund will vary from the above estimate by an unknown degree.

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

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116 or tax.analysis@tax.ohio.gov). If you have any questions concerning PLF payments, please contact Revenue Accounting (614-466-7150 or revenueaccounting@tax.ohio.gov).

¹ These transfers are set in each state budget. HB 33 (135th General Assembly) set the transfer amounts for Fiscal Year 2024 through Fiscal Year 2025 (July 2023 – June 2025).



**WOOD COUNTY
CALENDAR YEAR 2025 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

December 20, 2024

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 2025.

**Calendar Year 2025 Estimated Entitlement from
the Public Library Fund
Wood County:**

CY 2024 Actual Distribution	\$5,232,082
CY 2025 Guaranteed Share (“base” share)	\$5,403,120
CY 2025 Share of Excess (+, -) (“equalization” share)	\$62,121
CY 2025 Estimated Entitlement	\$5,465,241

Statutorily, the PLF receives 1.7 percent of the revenue from all state General Revenue Fund (GRF) tax sources. Distributions from the PLF to the Ohio Public Library Information Network and the Library for the Blind are then taken from the PLF for the January through June CY 2025 period.¹ This entitlement estimate is based on the aforementioned percentages of projected GRF tax sources (net of the aforementioned transfers) from the previous month (plus adding back the previous month’s PLF and Local Government Fund transfers), multiplied by your county’s computed share of the total PLF. Your county’s share was determined pursuant to the formula contained in RC sections 5747.46 and 5747.47.

Note that the above figures are **estimates**, reflecting the current best projection of state tax revenues during Calendar Year 2025. Please remember that actual 2025 distributions to your county’s undivided public library fund will vary from the above estimate by an unknown degree.

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

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116 or tax.analysis@tax.ohio.gov). If you have any questions concerning PLF payments, please contact Revenue Accounting (614-466-7150 or revenueaccounting@tax.ohio.gov).

¹ These transfers are set in each state budget. HB 33 (135th General Assembly) set the transfer amounts for Fiscal Year 2024 through Fiscal Year 2025 (July 2023 – June 2025).



**WYANDOT COUNTY
CALENDAR YEAR 2025 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT**

December 20, 2024

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 2025.

**Calendar Year 2025 Estimated Entitlement from
the Public Library Fund**
Wyandot County:

CY 2024 Actual Distribution	\$902,388
CY 2025 Guaranteed Share (“base” share)	\$931,887
CY 2025 Share of Excess (+, -) (“equalization” share)	\$9,424
CY 2025 Estimated Entitlement	\$941,311

Statutorily, the PLF receives 1.7 percent of the revenue from all state General Revenue Fund (GRF) tax sources. Distributions from the PLF to the Ohio Public Library Information Network and the Library for the Blind are then taken from the PLF for the January through June CY 2025 period.¹ This entitlement estimate is based on the aforementioned percentages of projected GRF tax sources (net of the aforementioned transfers) from the previous month (plus adding back the previous month’s PLF and Local Government Fund transfers), multiplied by your county’s computed share of the total PLF. Your county’s share was determined pursuant to the formula contained in RC sections 5747.46 and 5747.47.

Note that the above figures are **estimates**, reflecting the current best projection of state tax revenues during Calendar Year 2025. Please remember that actual 2025 distributions to your county’s undivided public library fund will vary from the above estimate by an unknown degree.

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

If you have any questions concerning the PLF forecast, please contact Kenneth Frey of Tax Analysis (614-995-0116 or tax.analysis@tax.ohio.gov). If you have any questions concerning PLF payments, please contact Revenue Accounting (614-466-7150 or revenueaccounting@tax.ohio.gov).

¹ These transfers are set in each state budget. HB 33 (135th General Assembly) set the transfer amounts for Fiscal Year 2024 through Fiscal Year 2025 (July 2023 – June 2025).