



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

December 19, 2025

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

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

CY 2025 Actual Distribution	\$1,091,267
CY 2026 Guaranteed Share (base share)	\$1,071,870
CY 2026 Share of Excess (+, -) (equalization share)	\$0
CY 2026 Estimated Entitlement	\$1,071,870

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the FY 2026-2027 biennium. HB 96 also provided for distributions from the PLF to the Ohio Public Library Information Network, the Library for the Blind, State Library Operating Expenses, Ohioana Library Association, and Regional Library Systems for the CY 2026 period.

This entitlement estimate is based on projected distributions 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 distributions during Calendar Year 2026. Please remember that actual 2026 distributions to your county's undivided public library fund may vary from the above estimate by an unknown degree. As provided under Ohio law, in June 2026 we will issue an updated entitlement estimate for calendar year 2026.

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



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

December 19, 2025

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

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

CY 2025 Actual Distribution	\$4,495,636
CY 2026 Guaranteed Share (base share)	\$4,415,728
CY 2026 Share of Excess (+, -) (equalization share)	\$0
CY 2026 Estimated Entitlement	\$4,415,728

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the FY 2026-2027 biennium. HB 96 also provided for distributions from the PLF to the Ohio Public Library Information Network, the Library for the Blind, State Library Operating Expenses, Ohioana Library Association, and Regional Library Systems for the CY 2026 period.

This entitlement estimate is based on projected distributions 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 distributions during Calendar Year 2026. Please remember that actual 2026 distributions to your county's undivided public library fund may vary from the above estimate by an unknown degree. As provided under Ohio law, in June 2026 we will issue an updated entitlement estimate for calendar year 2026.

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

December 19, 2025

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

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

CY 2025 Actual Distribution	\$2,110,664
CY 2026 Guaranteed Share (base share)	\$2,073,148
CY 2026 Share of Excess (+, -) (equalization share)	\$0
CY 2026 Estimated Entitlement	\$2,073,148

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the FY 2026-2027 biennium. HB 96 also provided for distributions from the PLF to the Ohio Public Library Information Network, the Library for the Blind, State Library Operating Expenses, Ohioana Library Association, and Regional Library Systems for the CY 2026 period.

This entitlement estimate is based on projected distributions 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 distributions during Calendar Year 2026. Please remember that actual 2026 distributions to your county's undivided public library fund may vary from the above estimate by an unknown degree. As provided under Ohio law, in June 2026 we will issue an updated entitlement estimate for calendar year 2026.

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

December 19, 2025

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

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

CY 2025 Actual Distribution	\$4,084,725
CY 2026 Guaranteed Share (base share)	\$4,012,121
CY 2026 Share of Excess (+, -) (equalization share)	\$0
CY 2026 Estimated Entitlement	\$4,012,121

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the FY 2026-2027 biennium. HB 96 also provided for distributions from the PLF to the Ohio Public Library Information Network, the Library for the Blind, State Library Operating Expenses, Ohioana Library Association, and Regional Library Systems for the CY 2026 period.

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

December 19, 2025

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

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

CY 2025 Actual Distribution	\$2,432,622
CY 2026 Guaranteed Share (base share)	\$2,389,383
CY 2026 Share of Excess (+, -) (equalization share)	\$0
CY 2026 Estimated Entitlement	\$2,389,383

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the FY 2026-2027 biennium. HB 96 also provided for distributions from the PLF to the Ohio Public Library Information Network, the Library for the Blind, State Library Operating Expenses, Ohioana Library Association, and Regional Library Systems for the CY 2026 period.

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

December 19, 2025

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

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

CY 2025 Actual Distribution	\$1,913,706
CY 2026 Guaranteed Share (base share)	\$1,879,691
CY 2026 Share of Excess (+, -) (equalization share)	\$0
CY 2026 Estimated Entitlement	\$1,879,691

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

December 19, 2025

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

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

CY 2025 Actual Distribution	\$2,900,464
CY 2026 Guaranteed Share (base share)	\$2,848,910
CY 2026 Share of Excess (+, -) (equalization share)	\$0
CY 2026 Estimated Entitlement	\$2,848,910

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

December 19, 2025

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

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

CY 2025 Actual Distribution	\$1,569,730
CY 2026 Guaranteed Share (base share)	\$1,541,828
CY 2026 Share of Excess (+, -) (equalization share)	\$0
CY 2026 Estimated Entitlement	\$1,541,828

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the FY 2026-2027 biennium. HB 96 also provided for distributions from the PLF to the Ohio Public Library Information Network, the Library for the Blind, State Library Operating Expenses, Ohioana Library Association, and Regional Library Systems for the CY 2026 period.

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

December 19, 2025

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

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

CY 2025 Actual Distribution	\$13,044,916
CY 2026 Guaranteed Share (base share)	\$12,813,047
CY 2026 Share of Excess (+, -) (equalization share)	\$0
CY 2026 Estimated Entitlement	\$12,813,047

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

December 19, 2025

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

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

CY 2025 Actual Distribution	\$1,126,352
CY 2026 Guaranteed Share (base share)	\$1,106,332
CY 2026 Share of Excess (+, -) (equalization share)	\$0
CY 2026 Estimated Entitlement	\$1,106,332

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

December 19, 2025

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

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

CY 2025 Actual Distribution	\$1,493,377
CY 2026 Guaranteed Share (base share)	\$1,466,832
CY 2026 Share of Excess (+, -) (equalization share)	\$0
CY 2026 Estimated Entitlement	\$1,466,832

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

December 19, 2025

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

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

CY 2025 Actual Distribution	\$5,892,175
CY 2026 Guaranteed Share (base share)	\$5,787,444
CY 2026 Share of Excess (+, -) (equalization share)	\$0
CY 2026 Estimated Entitlement	\$5,787,444

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

December 19, 2025

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

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

CY 2025 Actual Distribution	\$6,830,232
CY 2026 Guaranteed Share (base share)	\$6,708,827
CY 2026 Share of Excess (+, -) (equalization share)	\$0
CY 2026 Estimated Entitlement	\$6,708,827

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

December 19, 2025

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

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

CY 2025 Actual Distribution	\$1,603,512
CY 2026 Guaranteed Share (base share)	\$1,575,010
CY 2026 Share of Excess (+, -) (equalization share)	\$0
CY 2026 Estimated Entitlement	\$1,575,010

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

December 19, 2025

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

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

CY 2025 Actual Distribution	\$4,437,789
CY 2026 Guaranteed Share (base share)	\$4,358,909
CY 2026 Share of Excess (+, -) (equalization share)	\$0
CY 2026 Estimated Entitlement	\$4,358,909

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

December 19, 2025

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

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

CY 2025 Actual Distribution	\$1,493,383
CY 2026 Guaranteed Share (base share)	\$1,466,839
CY 2026 Share of Excess (+, -) (equalization share)	\$0
CY 2026 Estimated Entitlement	\$1,466,839

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

December 19, 2025

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

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

CY 2025 Actual Distribution	\$1,937,269
CY 2026 Guaranteed Share (base share)	\$1,902,835
CY 2026 Share of Excess (+, -) (equalization share)	\$0
CY 2026 Estimated Entitlement	\$1,902,835

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

December 19, 2025

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

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

CY 2025 Actual Distribution	\$67,504,047
CY 2026 Guaranteed Share (base share)	\$66,304,187
CY 2026 Share of Excess (+, -) (equalization share)	\$0
CY 2026 Estimated Entitlement	\$66,304,187

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the FY 2026-2027 biennium. HB 96 also provided for distributions from the PLF to the Ohio Public Library Information Network, the Library for the Blind, State Library Operating Expenses, Ohioana Library Association, and Regional Library Systems for the CY 2026 period.

This entitlement estimate is based on projected distributions 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 distributions during Calendar Year 2026. Please remember that actual 2026 distributions to your county's undivided public library fund may vary from the above estimate by an unknown degree. As provided under Ohio law, in June 2026 we will issue an updated entitlement estimate for calendar year 2026.

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



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

December 19, 2025

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

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

CY 2025 Actual Distribution	\$2,181,910
CY 2026 Guaranteed Share (base share)	\$2,143,128
CY 2026 Share of Excess (+, -) (equalization share)	\$0
CY 2026 Estimated Entitlement	\$2,143,128

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the FY 2026-2027 biennium. HB 96 also provided for distributions from the PLF to the Ohio Public Library Information Network, the Library for the Blind, State Library Operating Expenses, Ohioana Library Association, and Regional Library Systems for the CY 2026 period.

This entitlement estimate is based on projected distributions 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 distributions during Calendar Year 2026. Please remember that actual 2026 distributions to your county's undivided public library fund may vary from the above estimate by an unknown degree. As provided under Ohio law, in June 2026 we will issue an updated entitlement estimate for calendar year 2026.

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



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

December 19, 2025

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

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

CY 2025 Actual Distribution	\$1,603,745
CY 2026 Guaranteed Share (base share)	\$1,575,239
CY 2026 Share of Excess (+, -) (equalization share)	\$0
CY 2026 Estimated Entitlement	\$1,575,239

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the FY 2026-2027 biennium. HB 96 also provided for distributions from the PLF to the Ohio Public Library Information Network, the Library for the Blind, State Library Operating Expenses, Ohioana Library Association, and Regional Library Systems for the CY 2026 period.

This entitlement estimate is based on projected distributions 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 distributions during Calendar Year 2026. Please remember that actual 2026 distributions to your county's undivided public library fund may vary from the above estimate by an unknown degree. As provided under Ohio law, in June 2026 we will issue an updated entitlement estimate for calendar year 2026.

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



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

December 19, 2025

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

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

CY 2025 Actual Distribution	\$4,419,878
CY 2026 Guaranteed Share (base share)	\$4,341,316
CY 2026 Share of Excess (+, -) (equalization share)	\$0
CY 2026 Estimated Entitlement	\$4,341,316

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the FY 2026-2027 biennium. HB 96 also provided for distributions from the PLF to the Ohio Public Library Information Network, the Library for the Blind, State Library Operating Expenses, Ohioana Library Association, and Regional Library Systems for the CY 2026 period.

This entitlement estimate is based on projected distributions 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 distributions during Calendar Year 2026. Please remember that actual 2026 distributions to your county's undivided public library fund may vary from the above estimate by an unknown degree. As provided under Ohio law, in June 2026 we will issue an updated entitlement estimate for calendar year 2026.

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



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

December 19, 2025

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

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

CY 2025 Actual Distribution	\$3,375,668
CY 2026 Guaranteed Share (base share)	\$3,315,666
CY 2026 Share of Excess (+, -) (equalization share)	\$0
CY 2026 Estimated Entitlement	\$3,315,666

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the FY 2026-2027 biennium. HB 96 also provided for distributions from the PLF to the Ohio Public Library Information Network, the Library for the Blind, State Library Operating Expenses, Ohioana Library Association, and Regional Library Systems for the CY 2026 period.

This entitlement estimate is based on projected distributions 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 distributions during Calendar Year 2026. Please remember that actual 2026 distributions to your county's undivided public library fund may vary from the above estimate by an unknown degree. As provided under Ohio law, in June 2026 we will issue an updated entitlement estimate for calendar year 2026.

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



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

December 19, 2025

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

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

CY 2025 Actual Distribution	\$4,931,919
CY 2026 Guaranteed Share (base share)	\$4,844,256
CY 2026 Share of Excess (+, -) (equalization share)	\$0
CY 2026 Estimated Entitlement	\$4,844,256

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the FY 2026-2027 biennium. HB 96 also provided for distributions from the PLF to the Ohio Public Library Information Network, the Library for the Blind, State Library Operating Expenses, Ohioana Library Association, and Regional Library Systems for the CY 2026 period.

This entitlement estimate is based on projected distributions 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 distributions during Calendar Year 2026. Please remember that actual 2026 distributions to your county's undivided public library fund may vary from the above estimate by an unknown degree. As provided under Ohio law, in June 2026 we will issue an updated entitlement estimate for calendar year 2026.

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



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

December 19, 2025

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

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

CY 2025 Actual Distribution	\$1,141,051
CY 2026 Guaranteed Share (base share)	\$1,120,769
CY 2026 Share of Excess (+, -) (equalization share)	\$0
CY 2026 Estimated Entitlement	\$1,120,769

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the FY 2026-2027 biennium. HB 96 also provided for distributions from the PLF to the Ohio Public Library Information Network, the Library for the Blind, State Library Operating Expenses, Ohioana Library Association, and Regional Library Systems for the CY 2026 period.

This entitlement estimate is based on projected distributions 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 distributions during Calendar Year 2026. Please remember that actual 2026 distributions to your county's undivided public library fund may vary from the above estimate by an unknown degree. As provided under Ohio law, in June 2026 we will issue an updated entitlement estimate for calendar year 2026.

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



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

December 19, 2025

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

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

CY 2025 Actual Distribution	\$45,769,778
CY 2026 Guaranteed Share (base share)	\$44,956,237
CY 2026 Share of Excess (+, -) (equalization share)	\$0
CY 2026 Estimated Entitlement	\$44,956,237

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the FY 2026-2027 biennium. HB 96 also provided for distributions from the PLF to the Ohio Public Library Information Network, the Library for the Blind, State Library Operating Expenses, Ohioana Library Association, and Regional Library Systems for the CY 2026 period.

This entitlement estimate is based on projected distributions 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 distributions during Calendar Year 2026. Please remember that actual 2026 distributions to your county's undivided public library fund may vary from the above estimate by an unknown degree. As provided under Ohio law, in June 2026 we will issue an updated entitlement estimate for calendar year 2026.

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



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

December 19, 2025

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

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

CY 2025 Actual Distribution	\$1,681,637
CY 2026 Guaranteed Share (base share)	\$1,651,747
CY 2026 Share of Excess (+, -) (equalization share)	\$0
CY 2026 Estimated Entitlement	\$1,651,747

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the FY 2026-2027 biennium. HB 96 also provided for distributions from the PLF to the Ohio Public Library Information Network, the Library for the Blind, State Library Operating Expenses, Ohioana Library Association, and Regional Library Systems for the CY 2026 period.

This entitlement estimate is based on projected distributions 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 distributions during Calendar Year 2026. Please remember that actual 2026 distributions to your county's undivided public library fund may vary from the above estimate by an unknown degree. As provided under Ohio law, in June 2026 we will issue an updated entitlement estimate for calendar year 2026.

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



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

December 19, 2025

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

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

CY 2025 Actual Distribution	\$1,275,913
CY 2026 Guaranteed Share (base share)	\$1,253,234
CY 2026 Share of Excess (+, -) (equalization share)	\$0
CY 2026 Estimated Entitlement	\$1,253,234

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the FY 2026-2027 biennium. HB 96 also provided for distributions from the PLF to the Ohio Public Library Information Network, the Library for the Blind, State Library Operating Expenses, Ohioana Library Association, and Regional Library Systems for the CY 2026 period.

This entitlement estimate is based on projected distributions 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 distributions during Calendar Year 2026. Please remember that actual 2026 distributions to your county's undivided public library fund may vary from the above estimate by an unknown degree. As provided under Ohio law, in June 2026 we will issue an updated entitlement estimate for calendar year 2026.

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



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

December 19, 2025

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

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

CY 2025 Actual Distribution	\$4,145,983
CY 2026 Guaranteed Share (base share)	\$4,072,290
CY 2026 Share of Excess (+, -) (equalization share)	\$0
CY 2026 Estimated Entitlement	\$4,072,290

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the FY 2026-2027 biennium. HB 96 also provided for distributions from the PLF to the Ohio Public Library Information Network, the Library for the Blind, State Library Operating Expenses, Ohioana Library Association, and Regional Library Systems for the CY 2026 period.

This entitlement estimate is based on projected distributions 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 distributions during Calendar Year 2026. Please remember that actual 2026 distributions to your county's undivided public library fund may vary from the above estimate by an unknown degree. As provided under Ohio law, in June 2026 we will issue an updated entitlement estimate for calendar year 2026.

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



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

December 19, 2025

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

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

CY 2025 Actual Distribution	\$5,980,700
CY 2026 Guaranteed Share (base share)	\$5,874,395
CY 2026 Share of Excess (+, -) (equalization share)	\$0
CY 2026 Estimated Entitlement	\$5,874,395

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the FY 2026-2027 biennium. HB 96 also provided for distributions from the PLF to the Ohio Public Library Information Network, the Library for the Blind, State Library Operating Expenses, Ohioana Library Association, and Regional Library Systems for the CY 2026 period.

This entitlement estimate is based on projected distributions 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 distributions during Calendar Year 2026. Please remember that actual 2026 distributions to your county's undivided public library fund may vary from the above estimate by an unknown degree. As provided under Ohio law, in June 2026 we will issue an updated entitlement estimate for calendar year 2026.

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



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

December 19, 2025

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

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

CY 2025 Actual Distribution	\$1,609,224
CY 2026 Guaranteed Share (base share)	\$1,580,621
CY 2026 Share of Excess (+, -) (equalization share)	\$0
CY 2026 Estimated Entitlement	\$1,580,621

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the FY 2026-2027 biennium. HB 96 also provided for distributions from the PLF to the Ohio Public Library Information Network, the Library for the Blind, State Library Operating Expenses, Ohioana Library Association, and Regional Library Systems for the CY 2026 period.

This entitlement estimate is based on projected distributions 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 distributions during Calendar Year 2026. Please remember that actual 2026 distributions to your county's undivided public library fund may vary from the above estimate by an unknown degree. As provided under Ohio law, in June 2026 we will issue an updated entitlement estimate for calendar year 2026.

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



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

December 19, 2025

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

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

CY 2025 Actual Distribution	\$49,421,234
CY 2026 Guaranteed Share (base share)	\$48,542,790
CY 2026 Share of Excess (+, -) (equalization share)	\$0
CY 2026 Estimated Entitlement	\$48,542,790

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the FY 2026-2027 biennium. HB 96 also provided for distributions from the PLF to the Ohio Public Library Information Network, the Library for the Blind, State Library Operating Expenses, Ohioana Library Association, and Regional Library Systems for the CY 2026 period.

This entitlement estimate is based on projected distributions 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 distributions during Calendar Year 2026. Please remember that actual 2026 distributions to your county's undivided public library fund may vary from the above estimate by an unknown degree. As provided under Ohio law, in June 2026 we will issue an updated entitlement estimate for calendar year 2026.

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



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

December 19, 2025

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

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

CY 2025 Actual Distribution	\$3,207,418
CY 2026 Guaranteed Share (base share)	\$3,150,408
CY 2026 Share of Excess (+, -) (equalization share)	\$0
CY 2026 Estimated Entitlement	\$3,150,408

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the FY 2026-2027 biennium. HB 96 also provided for distributions from the PLF to the Ohio Public Library Information Network, the Library for the Blind, State Library Operating Expenses, Ohioana Library Association, and Regional Library Systems for the CY 2026 period.

This entitlement estimate is based on projected distributions 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 distributions during Calendar Year 2026. Please remember that actual 2026 distributions to your county's undivided public library fund may vary from the above estimate by an unknown degree. As provided under Ohio law, in June 2026 we will issue an updated entitlement estimate for calendar year 2026.

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



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

December 19, 2025

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

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

CY 2025 Actual Distribution	\$1,262,182
CY 2026 Guaranteed Share (base share)	\$1,239,747
CY 2026 Share of Excess (+, -) (equalization share)	\$0
CY 2026 Estimated Entitlement	\$1,239,747

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the FY 2026-2027 biennium. HB 96 also provided for distributions from the PLF to the Ohio Public Library Information Network, the Library for the Blind, State Library Operating Expenses, Ohioana Library Association, and Regional Library Systems for the CY 2026 period.

This entitlement estimate is based on projected distributions 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 distributions during Calendar Year 2026. Please remember that actual 2026 distributions to your county's undivided public library fund may vary from the above estimate by an unknown degree. As provided under Ohio law, in June 2026 we will issue an updated entitlement estimate for calendar year 2026.

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



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

December 19, 2025

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

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

CY 2025 Actual Distribution	\$723,003
CY 2026 Guaranteed Share (base share)	\$710,152
CY 2026 Share of Excess (+, -) (equalization share)	\$0
CY 2026 Estimated Entitlement	\$710,152

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the FY 2026-2027 biennium. HB 96 also provided for distributions from the PLF to the Ohio Public Library Information Network, the Library for the Blind, State Library Operating Expenses, Ohioana Library Association, and Regional Library Systems for the CY 2026 period.

This entitlement estimate is based on projected distributions 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 distributions during Calendar Year 2026. Please remember that actual 2026 distributions to your county's undivided public library fund may vary from the above estimate by an unknown degree. As provided under Ohio law, in June 2026 we will issue an updated entitlement estimate for calendar year 2026.

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



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

December 19, 2025

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

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

CY 2025 Actual Distribution	\$1,170,559
CY 2026 Guaranteed Share (base share)	\$1,149,753
CY 2026 Share of Excess (+, -) (equalization share)	\$0
CY 2026 Estimated Entitlement	\$1,149,753

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the FY 2026-2027 biennium. HB 96 also provided for distributions from the PLF to the Ohio Public Library Information Network, the Library for the Blind, State Library Operating Expenses, Ohioana Library Association, and Regional Library Systems for the CY 2026 period.

This entitlement estimate is based on projected distributions 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 distributions during Calendar Year 2026. Please remember that actual 2026 distributions to your county's undivided public library fund may vary from the above estimate by an unknown degree. As provided under Ohio law, in June 2026 we will issue an updated entitlement estimate for calendar year 2026.

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



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

December 19, 2025

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

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

CY 2025 Actual Distribution	\$1,571,452
CY 2026 Guaranteed Share (base share)	\$1,543,520
CY 2026 Share of Excess (+, -) (equalization share)	\$0
CY 2026 Estimated Entitlement	\$1,543,520

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the FY 2026-2027 biennium. HB 96 also provided for distributions from the PLF to the Ohio Public Library Information Network, the Library for the Blind, State Library Operating Expenses, Ohioana Library Association, and Regional Library Systems for the CY 2026 period.

This entitlement estimate is based on projected distributions 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 distributions during Calendar Year 2026. Please remember that actual 2026 distributions to your county's undivided public library fund may vary from the above estimate by an unknown degree. As provided under Ohio law, in June 2026 we will issue an updated entitlement estimate for calendar year 2026.

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



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

December 19, 2025

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

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

CY 2025 Actual Distribution	\$1,101,456
CY 2026 Guaranteed Share (base share)	\$1,081,878
CY 2026 Share of Excess (+, -) (equalization share)	\$0
CY 2026 Estimated Entitlement	\$1,081,878

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the FY 2026-2027 biennium. HB 96 also provided for distributions from the PLF to the Ohio Public Library Information Network, the Library for the Blind, State Library Operating Expenses, Ohioana Library Association, and Regional Library Systems for the CY 2026 period.

This entitlement estimate is based on projected distributions 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 distributions during Calendar Year 2026. Please remember that actual 2026 distributions to your county's undivided public library fund may vary from the above estimate by an unknown degree. As provided under Ohio law, in June 2026 we will issue an updated entitlement estimate for calendar year 2026.

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



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

December 19, 2025

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

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

CY 2025 Actual Distribution	\$1,471,828
CY 2026 Guaranteed Share (base share)	\$1,445,667
CY 2026 Share of Excess (+, -) (equalization share)	\$0
CY 2026 Estimated Entitlement	\$1,445,667

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the FY 2026-2027 biennium. HB 96 also provided for distributions from the PLF to the Ohio Public Library Information Network, the Library for the Blind, State Library Operating Expenses, Ohioana Library Association, and Regional Library Systems for the CY 2026 period.

This entitlement estimate is based on projected distributions 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 distributions during Calendar Year 2026. Please remember that actual 2026 distributions to your county's undivided public library fund may vary from the above estimate by an unknown degree. As provided under Ohio law, in June 2026 we will issue an updated entitlement estimate for calendar year 2026.

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



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

December 19, 2025

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

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

CY 2025 Actual Distribution	\$2,388,998
CY 2026 Guaranteed Share (base share)	\$2,346,535
CY 2026 Share of Excess (+, -) (equalization share)	\$0
CY 2026 Estimated Entitlement	\$2,346,535

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the FY 2026-2027 biennium. HB 96 also provided for distributions from the PLF to the Ohio Public Library Information Network, the Library for the Blind, State Library Operating Expenses, Ohioana Library Association, and Regional Library Systems for the CY 2026 period.

This entitlement estimate is based on projected distributions 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 distributions during Calendar Year 2026. Please remember that actual 2026 distributions to your county's undivided public library fund may vary from the above estimate by an unknown degree. As provided under Ohio law, in June 2026 we will issue an updated entitlement estimate for calendar year 2026.

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



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

December 19, 2025

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

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

CY 2025 Actual Distribution	\$1,303,681
CY 2026 Guaranteed Share (base share)	\$1,280,509
CY 2026 Share of Excess (+, -) (equalization share)	\$0
CY 2026 Estimated Entitlement	\$1,280,509

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the FY 2026-2027 biennium. HB 96 also provided for distributions from the PLF to the Ohio Public Library Information Network, the Library for the Blind, State Library Operating Expenses, Ohioana Library Association, and Regional Library Systems for the CY 2026 period.

This entitlement estimate is based on projected distributions 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 distributions during Calendar Year 2026. Please remember that actual 2026 distributions to your county's undivided public library fund may vary from the above estimate by an unknown degree. As provided under Ohio law, in June 2026 we will issue an updated entitlement estimate for calendar year 2026.

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



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

December 19, 2025

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

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

CY 2025 Actual Distribution	\$3,121,322
CY 2026 Guaranteed Share (base share)	\$3,065,842
CY 2026 Share of Excess (+, -) (equalization share)	\$0
CY 2026 Estimated Entitlement	\$3,065,842

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the FY 2026-2027 biennium. HB 96 also provided for distributions from the PLF to the Ohio Public Library Information Network, the Library for the Blind, State Library Operating Expenses, Ohioana Library Association, and Regional Library Systems for the CY 2026 period.

This entitlement estimate is based on projected distributions 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 distributions during Calendar Year 2026. Please remember that actual 2026 distributions to your county's undivided public library fund may vary from the above estimate by an unknown degree. As provided under Ohio law, in June 2026 we will issue an updated entitlement estimate for calendar year 2026.

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



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

December 19, 2025

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

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

CY 2025 Actual Distribution	\$2,135,647
CY 2026 Guaranteed Share (base share)	\$2,097,687
CY 2026 Share of Excess (+, -) (equalization share)	\$0
CY 2026 Estimated Entitlement	\$2,097,687

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the FY 2026-2027 biennium. HB 96 also provided for distributions from the PLF to the Ohio Public Library Information Network, the Library for the Blind, State Library Operating Expenses, Ohioana Library Association, and Regional Library Systems for the CY 2026 period.

This entitlement estimate is based on projected distributions 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 distributions during Calendar Year 2026. Please remember that actual 2026 distributions to your county's undivided public library fund may vary from the above estimate by an unknown degree. As provided under Ohio law, in June 2026 we will issue an updated entitlement estimate for calendar year 2026.

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



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

December 19, 2025

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

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

CY 2025 Actual Distribution	\$9,480,429
CY 2026 Guaranteed Share (base share)	\$9,311,918
CY 2026 Share of Excess (+, -) (equalization share)	\$0
CY 2026 Estimated Entitlement	\$9,311,918

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the FY 2026-2027 biennium. HB 96 also provided for distributions from the PLF to the Ohio Public Library Information Network, the Library for the Blind, State Library Operating Expenses, Ohioana Library Association, and Regional Library Systems for the CY 2026 period.

This entitlement estimate is based on projected distributions 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 distributions during Calendar Year 2026. Please remember that actual 2026 distributions to your county's undivided public library fund may vary from the above estimate by an unknown degree. As provided under Ohio law, in June 2026 we will issue an updated entitlement estimate for calendar year 2026.

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



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

December 19, 2025

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

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

CY 2025 Actual Distribution	\$2,526,304
CY 2026 Guaranteed Share (base share)	\$2,481,400
CY 2026 Share of Excess (+, -) (equalization share)	\$0
CY 2026 Estimated Entitlement	\$2,481,400

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the FY 2026-2027 biennium. HB 96 also provided for distributions from the PLF to the Ohio Public Library Information Network, the Library for the Blind, State Library Operating Expenses, Ohioana Library Association, and Regional Library Systems for the CY 2026 period.

This entitlement estimate is based on projected distributions 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 distributions during Calendar Year 2026. Please remember that actual 2026 distributions to your county's undivided public library fund may vary from the above estimate by an unknown degree. As provided under Ohio law, in June 2026 we will issue an updated entitlement estimate for calendar year 2026.

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



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

December 19, 2025

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

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

CY 2025 Actual Distribution	\$5,712,584
CY 2026 Guaranteed Share (base share)	\$5,611,044
CY 2026 Share of Excess (+, -) (equalization share)	\$0
CY 2026 Estimated Entitlement	\$5,611,044

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the FY 2026-2027 biennium. HB 96 also provided for distributions from the PLF to the Ohio Public Library Information Network, the Library for the Blind, State Library Operating Expenses, Ohioana Library Association, and Regional Library Systems for the CY 2026 period.

This entitlement estimate is based on projected distributions 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 distributions during Calendar Year 2026. Please remember that actual 2026 distributions to your county's undivided public library fund may vary from the above estimate by an unknown degree. As provided under Ohio law, in June 2026 we will issue an updated entitlement estimate for calendar year 2026.

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



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

December 19, 2025

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

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

CY 2025 Actual Distribution	\$1,789,904
CY 2026 Guaranteed Share (base share)	\$1,758,089
CY 2026 Share of Excess (+, -) (equalization share)	\$0
CY 2026 Estimated Entitlement	\$1,758,089

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the FY 2026-2027 biennium. HB 96 also provided for distributions from the PLF to the Ohio Public Library Information Network, the Library for the Blind, State Library Operating Expenses, Ohioana Library Association, and Regional Library Systems for the CY 2026 period.

This entitlement estimate is based on projected distributions 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 distributions during Calendar Year 2026. Please remember that actual 2026 distributions to your county's undivided public library fund may vary from the above estimate by an unknown degree. As provided under Ohio law, in June 2026 we will issue an updated entitlement estimate for calendar year 2026.

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



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

December 19, 2025

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

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

CY 2025 Actual Distribution	\$11,429,208
CY 2026 Guaranteed Share (base share)	\$11,226,058
CY 2026 Share of Excess (+, -) (equalization share)	\$0
CY 2026 Estimated Entitlement	\$11,226,058

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the FY 2026-2027 biennium. HB 96 also provided for distributions from the PLF to the Ohio Public Library Information Network, the Library for the Blind, State Library Operating Expenses, Ohioana Library Association, and Regional Library Systems for the CY 2026 period.

This entitlement estimate is based on projected distributions 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 distributions during Calendar Year 2026. Please remember that actual 2026 distributions to your county's undivided public library fund may vary from the above estimate by an unknown degree. As provided under Ohio law, in June 2026 we will issue an updated entitlement estimate for calendar year 2026.

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



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

December 19, 2025

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

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

CY 2025 Actual Distribution	\$19,839,597
CY 2026 Guaranteed Share (base share)	\$19,486,955
CY 2026 Share of Excess (+, -) (equalization share)	\$0
CY 2026 Estimated Entitlement	\$19,486,955

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the FY 2026-2027 biennium. HB 96 also provided for distributions from the PLF to the Ohio Public Library Information Network, the Library for the Blind, State Library Operating Expenses, Ohioana Library Association, and Regional Library Systems for the CY 2026 period.

This entitlement estimate is based on projected distributions 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 distributions during Calendar Year 2026. Please remember that actual 2026 distributions to your county's undivided public library fund may vary from the above estimate by an unknown degree. As provided under Ohio law, in June 2026 we will issue an updated entitlement estimate for calendar year 2026.

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



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

December 19, 2025

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

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

CY 2025 Actual Distribution	\$1,606,790
CY 2026 Guaranteed Share (base share)	\$1,578,229
CY 2026 Share of Excess (+, -) (equalization share)	\$0
CY 2026 Estimated Entitlement	\$1,578,229

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the FY 2026-2027 biennium. HB 96 also provided for distributions from the PLF to the Ohio Public Library Information Network, the Library for the Blind, State Library Operating Expenses, Ohioana Library Association, and Regional Library Systems for the CY 2026 period.

This entitlement estimate is based on projected distributions 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 distributions during Calendar Year 2026. Please remember that actual 2026 distributions to your county's undivided public library fund may vary from the above estimate by an unknown degree. As provided under Ohio law, in June 2026 we will issue an updated entitlement estimate for calendar year 2026.

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



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

December 19, 2025

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

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

CY 2025 Actual Distribution	\$10,741,239
CY 2026 Guaranteed Share (base share)	\$10,550,317
CY 2026 Share of Excess (+, -) (equalization share)	\$0
CY 2026 Estimated Entitlement	\$10,550,317

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the FY 2026-2027 biennium. HB 96 also provided for distributions from the PLF to the Ohio Public Library Information Network, the Library for the Blind, State Library Operating Expenses, Ohioana Library Association, and Regional Library Systems for the CY 2026 period.

This entitlement estimate is based on projected distributions 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 distributions during Calendar Year 2026. Please remember that actual 2026 distributions to your county's undivided public library fund may vary from the above estimate by an unknown degree. As provided under Ohio law, in June 2026 we will issue an updated entitlement estimate for calendar year 2026.

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



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

December 19, 2025

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

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

CY 2025 Actual Distribution	\$2,652,672
CY 2026 Guaranteed Share (base share)	\$2,605,522
CY 2026 Share of Excess (+, -) (equalization share)	\$0
CY 2026 Estimated Entitlement	\$2,605,522

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the FY 2026-2027 biennium. HB 96 also provided for distributions from the PLF to the Ohio Public Library Information Network, the Library for the Blind, State Library Operating Expenses, Ohioana Library Association, and Regional Library Systems for the CY 2026 period.

This entitlement estimate is based on projected distributions 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 distributions during Calendar Year 2026. Please remember that actual 2026 distributions to your county's undivided public library fund may vary from the above estimate by an unknown degree. As provided under Ohio law, in June 2026 we will issue an updated entitlement estimate for calendar year 2026.

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



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

December 19, 2025

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

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

CY 2025 Actual Distribution	\$5,760,013
CY 2026 Guaranteed Share (base share)	\$5,657,631
CY 2026 Share of Excess (+, -) (equalization share)	\$0
CY 2026 Estimated Entitlement	\$5,657,631

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the FY 2026-2027 biennium. HB 96 also provided for distributions from the PLF to the Ohio Public Library Information Network, the Library for the Blind, State Library Operating Expenses, Ohioana Library Association, and Regional Library Systems for the CY 2026 period.

This entitlement estimate is based on projected distributions 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 distributions during Calendar Year 2026. Please remember that actual 2026 distributions to your county's undivided public library fund may vary from the above estimate by an unknown degree. As provided under Ohio law, in June 2026 we will issue an updated entitlement estimate for calendar year 2026.

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



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

December 19, 2025

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

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

CY 2025 Actual Distribution	\$944,540
CY 2026 Guaranteed Share (base share)	\$927,752
CY 2026 Share of Excess (+, -) (equalization share)	\$0
CY 2026 Estimated Entitlement	\$927,752

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the FY 2026-2027 biennium. HB 96 also provided for distributions from the PLF to the Ohio Public Library Information Network, the Library for the Blind, State Library Operating Expenses, Ohioana Library Association, and Regional Library Systems for the CY 2026 period.

This entitlement estimate is based on projected distributions 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 distributions during Calendar Year 2026. Please remember that actual 2026 distributions to your county's undivided public library fund may vary from the above estimate by an unknown degree. As provided under Ohio law, in June 2026 we will issue an updated entitlement estimate for calendar year 2026.

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

December 19, 2025

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

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

CY 2025 Actual Distribution	\$1,655,272
CY 2026 Guaranteed Share (base share)	\$1,625,850
CY 2026 Share of Excess (+, -) (equalization share)	\$0
CY 2026 Estimated Entitlement	\$1,625,850

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the FY 2026-2027 biennium. HB 96 also provided for distributions from the PLF to the Ohio Public Library Information Network, the Library for the Blind, State Library Operating Expenses, Ohioana Library Association, and Regional Library Systems for the CY 2026 period.

This entitlement estimate is based on projected distributions 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 distributions during Calendar Year 2026. Please remember that actual 2026 distributions to your county's undivided public library fund may vary from the above estimate by an unknown degree. As provided under Ohio law, in June 2026 we will issue an updated entitlement estimate for calendar year 2026.

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



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

December 19, 2025

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

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

CY 2025 Actual Distribution	\$4,088,208
CY 2026 Guaranteed Share (base share)	\$4,015,542
CY 2026 Share of Excess (+, -) (equalization share)	\$0
CY 2026 Estimated Entitlement	\$4,015,542

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the FY 2026-2027 biennium. HB 96 also provided for distributions from the PLF to the Ohio Public Library Information Network, the Library for the Blind, State Library Operating Expenses, Ohioana Library Association, and Regional Library Systems for the CY 2026 period.

This entitlement estimate is based on projected distributions 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 distributions during Calendar Year 2026. Please remember that actual 2026 distributions to your county's undivided public library fund may vary from the above estimate by an unknown degree. As provided under Ohio law, in June 2026 we will issue an updated entitlement estimate for calendar year 2026.

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



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

December 19, 2025

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

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

CY 2025 Actual Distribution	\$608,036
CY 2026 Guaranteed Share (base share)	\$597,229
CY 2026 Share of Excess (+, -) (equalization share)	\$0
CY 2026 Estimated Entitlement	\$597,229

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the FY 2026-2027 biennium. HB 96 also provided for distributions from the PLF to the Ohio Public Library Information Network, the Library for the Blind, State Library Operating Expenses, Ohioana Library Association, and Regional Library Systems for the CY 2026 period.

This entitlement estimate is based on projected distributions 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 distributions during Calendar Year 2026. Please remember that actual 2026 distributions to your county's undivided public library fund may vary from the above estimate by an unknown degree. As provided under Ohio law, in June 2026 we will issue an updated entitlement estimate for calendar year 2026.

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



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

December 19, 2025

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

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

CY 2025 Actual Distribution	\$25,209,559
CY 2026 Guaranteed Share (base share)	\$24,761,468
CY 2026 Share of Excess (+, -) (equalization share)	\$0
CY 2026 Estimated Entitlement	\$24,761,468

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the FY 2026-2027 biennium. HB 96 also provided for distributions from the PLF to the Ohio Public Library Information Network, the Library for the Blind, State Library Operating Expenses, Ohioana Library Association, and Regional Library Systems for the CY 2026 period.

This entitlement estimate is based on projected distributions 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 distributions during Calendar Year 2026. Please remember that actual 2026 distributions to your county's undivided public library fund may vary from the above estimate by an unknown degree. As provided under Ohio law, in June 2026 we will issue an updated entitlement estimate for calendar year 2026.

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



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

December 19, 2025

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

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

CY 2025 Actual Distribution	\$576,530
CY 2026 Guaranteed Share (base share)	\$566,282
CY 2026 Share of Excess (+, -) (equalization share)	\$0
CY 2026 Estimated Entitlement	\$566,282

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the FY 2026-2027 biennium. HB 96 also provided for distributions from the PLF to the Ohio Public Library Information Network, the Library for the Blind, State Library Operating Expenses, Ohioana Library Association, and Regional Library Systems for the CY 2026 period.

This entitlement estimate is based on projected distributions 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 distributions during Calendar Year 2026. Please remember that actual 2026 distributions to your county's undivided public library fund may vary from the above estimate by an unknown degree. As provided under Ohio law, in June 2026 we will issue an updated entitlement estimate for calendar year 2026.

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



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

December 19, 2025

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

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

CY 2025 Actual Distribution	\$1,226,914
CY 2026 Guaranteed Share (base share)	\$1,205,106
CY 2026 Share of Excess (+, -) (equalization share)	\$0
CY 2026 Estimated Entitlement	\$1,205,106

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the FY 2026-2027 biennium. HB 96 also provided for distributions from the PLF to the Ohio Public Library Information Network, the Library for the Blind, State Library Operating Expenses, Ohioana Library Association, and Regional Library Systems for the CY 2026 period.

This entitlement estimate is based on projected distributions 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 distributions during Calendar Year 2026. Please remember that actual 2026 distributions to your county's undivided public library fund may vary from the above estimate by an unknown degree. As provided under Ohio law, in June 2026 we will issue an updated entitlement estimate for calendar year 2026.

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



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

December 19, 2025

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

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

CY 2025 Actual Distribution	\$3,421,231
CY 2026 Guaranteed Share (base share)	\$3,360,420
CY 2026 Share of Excess (+, -) (equalization share)	\$0
CY 2026 Estimated Entitlement	\$3,360,420

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the FY 2026-2027 biennium. HB 96 also provided for distributions from the PLF to the Ohio Public Library Information Network, the Library for the Blind, State Library Operating Expenses, Ohioana Library Association, and Regional Library Systems for the CY 2026 period.

This entitlement estimate is based on projected distributions 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 distributions during Calendar Year 2026. Please remember that actual 2026 distributions to your county's undivided public library fund may vary from the above estimate by an unknown degree. As provided under Ohio law, in June 2026 we will issue an updated entitlement estimate for calendar year 2026.

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



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

December 19, 2025

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

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

CY 2025 Actual Distribution	\$515,503
CY 2026 Guaranteed Share (base share)	\$506,340
CY 2026 Share of Excess (+, -) (equalization share)	\$0
CY 2026 Estimated Entitlement	\$506,340

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the FY 2026-2027 biennium. HB 96 also provided for distributions from the PLF to the Ohio Public Library Information Network, the Library for the Blind, State Library Operating Expenses, Ohioana Library Association, and Regional Library Systems for the CY 2026 period.

This entitlement estimate is based on projected distributions 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 distributions during Calendar Year 2026. Please remember that actual 2026 distributions to your county's undivided public library fund may vary from the above estimate by an unknown degree. As provided under Ohio law, in June 2026 we will issue an updated entitlement estimate for calendar year 2026.

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



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

December 19, 2025

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

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

CY 2025 Actual Distribution	\$1,690,341
CY 2026 Guaranteed Share (base share)	\$1,660,295
CY 2026 Share of Excess (+, -) (equalization share)	\$0
CY 2026 Estimated Entitlement	\$1,660,295

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the FY 2026-2027 biennium. HB 96 also provided for distributions from the PLF to the Ohio Public Library Information Network, the Library for the Blind, State Library Operating Expenses, Ohioana Library Association, and Regional Library Systems for the CY 2026 period.

This entitlement estimate is based on projected distributions 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 distributions during Calendar Year 2026. Please remember that actual 2026 distributions to your county's undivided public library fund may vary from the above estimate by an unknown degree. As provided under Ohio law, in June 2026 we will issue an updated entitlement estimate for calendar year 2026.

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



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

December 19, 2025

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

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

CY 2025 Actual Distribution	\$807,184
CY 2026 Guaranteed Share (base share)	\$792,836
CY 2026 Share of Excess (+, -) (equalization share)	\$0
CY 2026 Estimated Entitlement	\$792,836

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the FY 2026-2027 biennium. HB 96 also provided for distributions from the PLF to the Ohio Public Library Information Network, the Library for the Blind, State Library Operating Expenses, Ohioana Library Association, and Regional Library Systems for the CY 2026 period.

This entitlement estimate is based on projected distributions 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 distributions during Calendar Year 2026. Please remember that actual 2026 distributions to your county's undivided public library fund may vary from the above estimate by an unknown degree. As provided under Ohio law, in June 2026 we will issue an updated entitlement estimate for calendar year 2026.

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



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

December 19, 2025

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

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

CY 2025 Actual Distribution	\$1,343,645
CY 2026 Guaranteed Share (base share)	\$1,319,762
CY 2026 Share of Excess (+, -) (equalization share)	\$0
CY 2026 Estimated Entitlement	\$1,319,762

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the FY 2026-2027 biennium. HB 96 also provided for distributions from the PLF to the Ohio Public Library Information Network, the Library for the Blind, State Library Operating Expenses, Ohioana Library Association, and Regional Library Systems for the CY 2026 period.

This entitlement estimate is based on projected distributions 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 distributions during Calendar Year 2026. Please remember that actual 2026 distributions to your county's undivided public library fund may vary from the above estimate by an unknown degree. As provided under Ohio law, in June 2026 we will issue an updated entitlement estimate for calendar year 2026.

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



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

December 19, 2025

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

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

CY 2025 Actual Distribution	\$2,064,523
CY 2026 Guaranteed Share (base share)	\$2,027,827
CY 2026 Share of Excess (+, -) (equalization share)	\$0
CY 2026 Estimated Entitlement	\$2,027,827

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the FY 2026-2027 biennium. HB 96 also provided for distributions from the PLF to the Ohio Public Library Information Network, the Library for the Blind, State Library Operating Expenses, Ohioana Library Association, and Regional Library Systems for the CY 2026 period.

This entitlement estimate is based on projected distributions 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 distributions during Calendar Year 2026. Please remember that actual 2026 distributions to your county's undivided public library fund may vary from the above estimate by an unknown degree. As provided under Ohio law, in June 2026 we will issue an updated entitlement estimate for calendar year 2026.

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



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

December 19, 2025

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

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

CY 2025 Actual Distribution	\$1,065,573
CY 2026 Guaranteed Share (base share)	\$1,046,633
CY 2026 Share of Excess (+, -) (equalization share)	\$0
CY 2026 Estimated Entitlement	\$1,046,633

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the FY 2026-2027 biennium. HB 96 also provided for distributions from the PLF to the Ohio Public Library Information Network, the Library for the Blind, State Library Operating Expenses, Ohioana Library Association, and Regional Library Systems for the CY 2026 period.

This entitlement estimate is based on projected distributions 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 distributions during Calendar Year 2026. Please remember that actual 2026 distributions to your county's undivided public library fund may vary from the above estimate by an unknown degree. As provided under Ohio law, in June 2026 we will issue an updated entitlement estimate for calendar year 2026.

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



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

December 19, 2025

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

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

CY 2025 Actual Distribution	\$6,056,189
CY 2026 Guaranteed Share (base share)	\$5,948,542
CY 2026 Share of Excess (+, -) (equalization share)	\$0
CY 2026 Estimated Entitlement	\$5,948,542

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the FY 2026-2027 biennium. HB 96 also provided for distributions from the PLF to the Ohio Public Library Information Network, the Library for the Blind, State Library Operating Expenses, Ohioana Library Association, and Regional Library Systems for the CY 2026 period.

This entitlement estimate is based on projected distributions 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 distributions during Calendar Year 2026. Please remember that actual 2026 distributions to your county's undivided public library fund may vary from the above estimate by an unknown degree. As provided under Ohio law, in June 2026 we will issue an updated entitlement estimate for calendar year 2026.

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



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

December 19, 2025

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

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

CY 2025 Actual Distribution	\$1,662,523
CY 2026 Guaranteed Share (base share)	\$1,632,972
CY 2026 Share of Excess (+, -) (equalization share)	\$0
CY 2026 Estimated Entitlement	\$1,632,972

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the FY 2026-2027 biennium. HB 96 also provided for distributions from the PLF to the Ohio Public Library Information Network, the Library for the Blind, State Library Operating Expenses, Ohioana Library Association, and Regional Library Systems for the CY 2026 period.

This entitlement estimate is based on projected distributions 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 distributions during Calendar Year 2026. Please remember that actual 2026 distributions to your county's undivided public library fund may vary from the above estimate by an unknown degree. As provided under Ohio law, in June 2026 we will issue an updated entitlement estimate for calendar year 2026.

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



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

December 19, 2025

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

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

CY 2025 Actual Distribution	\$1,384,880
CY 2026 Guaranteed Share (base share)	\$1,360,264
CY 2026 Share of Excess (+, -) (equalization share)	\$0
CY 2026 Estimated Entitlement	\$1,360,264

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the FY 2026-2027 biennium. HB 96 also provided for distributions from the PLF to the Ohio Public Library Information Network, the Library for the Blind, State Library Operating Expenses, Ohioana Library Association, and Regional Library Systems for the CY 2026 period.

This entitlement estimate is based on projected distributions 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 distributions during Calendar Year 2026. Please remember that actual 2026 distributions to your county's undivided public library fund may vary from the above estimate by an unknown degree. As provided under Ohio law, in June 2026 we will issue an updated entitlement estimate for calendar year 2026.

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



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

December 19, 2025

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

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

CY 2025 Actual Distribution	\$5,365,964
CY 2026 Guaranteed Share (base share)	\$5,270,586
CY 2026 Share of Excess (+, -) (equalization share)	\$0
CY 2026 Estimated Entitlement	\$5,270,586

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the FY 2026-2027 biennium. HB 96 also provided for distributions from the PLF to the Ohio Public Library Information Network, the Library for the Blind, State Library Operating Expenses, Ohioana Library Association, and Regional Library Systems for the CY 2026 period.

This entitlement estimate is based on projected distributions 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 distributions during Calendar Year 2026. Please remember that actual 2026 distributions to your county's undivided public library fund may vary from the above estimate by an unknown degree. As provided under Ohio law, in June 2026 we will issue an updated entitlement estimate for calendar year 2026.

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



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

December 19, 2025

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

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

CY 2025 Actual Distribution	\$2,942,819
CY 2026 Guaranteed Share (base share)	\$2,890,512
CY 2026 Share of Excess (+, -) (equalization share)	\$0
CY 2026 Estimated Entitlement	\$2,890,512

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the FY 2026-2027 biennium. HB 96 also provided for distributions from the PLF to the Ohio Public Library Information Network, the Library for the Blind, State Library Operating Expenses, Ohioana Library Association, and Regional Library Systems for the CY 2026 period.

This entitlement estimate is based on projected distributions 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 distributions during Calendar Year 2026. Please remember that actual 2026 distributions to your county's undivided public library fund may vary from the above estimate by an unknown degree. As provided under Ohio law, in June 2026 we will issue an updated entitlement estimate for calendar year 2026.

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



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

December 19, 2025

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

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

CY 2025 Actual Distribution	\$2,523,559
CY 2026 Guaranteed Share (base share)	\$2,478,703
CY 2026 Share of Excess (+, -) (equalization share)	\$0
CY 2026 Estimated Entitlement	\$2,478,703

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the FY 2026-2027 biennium. HB 96 also provided for distributions from the PLF to the Ohio Public Library Information Network, the Library for the Blind, State Library Operating Expenses, Ohioana Library Association, and Regional Library Systems for the CY 2026 period.

This entitlement estimate is based on projected distributions 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 distributions during Calendar Year 2026. Please remember that actual 2026 distributions to your county's undivided public library fund may vary from the above estimate by an unknown degree. As provided under Ohio law, in June 2026 we will issue an updated entitlement estimate for calendar year 2026.

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



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

December 19, 2025

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

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

CY 2025 Actual Distribution	\$3,223,811
CY 2026 Guaranteed Share (base share)	\$3,166,509
CY 2026 Share of Excess (+, -) (equalization share)	\$0
CY 2026 Estimated Entitlement	\$3,166,509

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the FY 2026-2027 biennium. HB 96 also provided for distributions from the PLF to the Ohio Public Library Information Network, the Library for the Blind, State Library Operating Expenses, Ohioana Library Association, and Regional Library Systems for the CY 2026 period.

This entitlement estimate is based on projected distributions 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 distributions during Calendar Year 2026. Please remember that actual 2026 distributions to your county's undivided public library fund may vary from the above estimate by an unknown degree. As provided under Ohio law, in June 2026 we will issue an updated entitlement estimate for calendar year 2026.

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



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

December 19, 2025

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

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

CY 2025 Actual Distribution	\$2,460,405
CY 2026 Guaranteed Share (base share)	\$2,416,672
CY 2026 Share of Excess (+, -) (equalization share)	\$0
CY 2026 Estimated Entitlement	\$2,416,672

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the FY 2026-2027 biennium. HB 96 also provided for distributions from the PLF to the Ohio Public Library Information Network, the Library for the Blind, State Library Operating Expenses, Ohioana Library Association, and Regional Library Systems for the CY 2026 period.

This entitlement estimate is based on projected distributions 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 distributions during Calendar Year 2026. Please remember that actual 2026 distributions to your county's undivided public library fund may vary from the above estimate by an unknown degree. As provided under Ohio law, in June 2026 we will issue an updated entitlement estimate for calendar year 2026.

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



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

December 19, 2025

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

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

CY 2025 Actual Distribution	\$1,940,205
CY 2026 Guaranteed Share (base share)	\$1,905,719
CY 2026 Share of Excess (+, -) (equalization share)	\$0
CY 2026 Estimated Entitlement	\$1,905,719

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the FY 2026-2027 biennium. HB 96 also provided for distributions from the PLF to the Ohio Public Library Information Network, the Library for the Blind, State Library Operating Expenses, Ohioana Library Association, and Regional Library Systems for the CY 2026 period.

This entitlement estimate is based on projected distributions 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 distributions during Calendar Year 2026. Please remember that actual 2026 distributions to your county's undivided public library fund may vary from the above estimate by an unknown degree. As provided under Ohio law, in June 2026 we will issue an updated entitlement estimate for calendar year 2026.

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



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

December 19, 2025

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

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

CY 2025 Actual Distribution	\$16,011,938
CY 2026 Guaranteed Share (base share)	\$15,727,332
CY 2026 Share of Excess (+, -) (equalization share)	\$0
CY 2026 Estimated Entitlement	\$15,727,332

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the FY 2026-2027 biennium. HB 96 also provided for distributions from the PLF to the Ohio Public Library Information Network, the Library for the Blind, State Library Operating Expenses, Ohioana Library Association, and Regional Library Systems for the CY 2026 period.

This entitlement estimate is based on projected distributions 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 distributions during Calendar Year 2026. Please remember that actual 2026 distributions to your county's undivided public library fund may vary from the above estimate by an unknown degree. As provided under Ohio law, in June 2026 we will issue an updated entitlement estimate for calendar year 2026.

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

December 19, 2025

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

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

CY 2025 Actual Distribution	\$23,025,381
CY 2026 Guaranteed Share (base share)	\$22,616,113
CY 2026 Share of Excess (+, -) (equalization share)	\$0
CY 2026 Estimated Entitlement	\$22,616,113

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the FY 2026-2027 biennium. HB 96 also provided for distributions from the PLF to the Ohio Public Library Information Network, the Library for the Blind, State Library Operating Expenses, Ohioana Library Association, and Regional Library Systems for the CY 2026 period.

This entitlement estimate is based on projected distributions 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 distributions during Calendar Year 2026. Please remember that actual 2026 distributions to your county's undivided public library fund may vary from the above estimate by an unknown degree. As provided under Ohio law, in June 2026 we will issue an updated entitlement estimate for calendar year 2026.

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

December 19, 2025

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

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

CY 2025 Actual Distribution	\$9,216,148
CY 2026 Guaranteed Share (base share)	\$9,052,334
CY 2026 Share of Excess (+, -) (equalization share)	\$0
CY 2026 Estimated Entitlement	\$9,052,334

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the FY 2026-2027 biennium. HB 96 also provided for distributions from the PLF to the Ohio Public Library Information Network, the Library for the Blind, State Library Operating Expenses, Ohioana Library Association, and Regional Library Systems for the CY 2026 period.

This entitlement estimate is based on projected distributions 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 distributions during Calendar Year 2026. Please remember that actual 2026 distributions to your county's undivided public library fund may vary from the above estimate by an unknown degree. As provided under Ohio law, in June 2026 we will issue an updated entitlement estimate for calendar year 2026.

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

December 19, 2025

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

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

CY 2025 Actual Distribution	\$3,568,691
CY 2026 Guaranteed Share (base share)	\$3,505,258
CY 2026 Share of Excess (+, -) (equalization share)	\$0
CY 2026 Estimated Entitlement	\$3,505,258

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the FY 2026-2027 biennium. HB 96 also provided for distributions from the PLF to the Ohio Public Library Information Network, the Library for the Blind, State Library Operating Expenses, Ohioana Library Association, and Regional Library Systems for the CY 2026 period.

This entitlement estimate is based on projected distributions 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 distributions during Calendar Year 2026. Please remember that actual 2026 distributions to your county's undivided public library fund may vary from the above estimate by an unknown degree. As provided under Ohio law, in June 2026 we will issue an updated entitlement estimate for calendar year 2026.

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



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

December 19, 2025

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

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

CY 2025 Actual Distribution	\$1,617,158
CY 2026 Guaranteed Share (base share)	\$1,588,414
CY 2026 Share of Excess (+, -) (equalization share)	\$0
CY 2026 Estimated Entitlement	\$1,588,414

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the FY 2026-2027 biennium. HB 96 also provided for distributions from the PLF to the Ohio Public Library Information Network, the Library for the Blind, State Library Operating Expenses, Ohioana Library Association, and Regional Library Systems for the CY 2026 period.

This entitlement estimate is based on projected distributions 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 distributions during Calendar Year 2026. Please remember that actual 2026 distributions to your county's undivided public library fund may vary from the above estimate by an unknown degree. As provided under Ohio law, in June 2026 we will issue an updated entitlement estimate for calendar year 2026.

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



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

December 19, 2025

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

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

CY 2025 Actual Distribution	\$1,223,001
CY 2026 Guaranteed Share (base share)	\$1,201,262
CY 2026 Share of Excess (+, -) (equalization share)	\$0
CY 2026 Estimated Entitlement	\$1,201,262

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the FY 2026-2027 biennium. HB 96 also provided for distributions from the PLF to the Ohio Public Library Information Network, the Library for the Blind, State Library Operating Expenses, Ohioana Library Association, and Regional Library Systems for the CY 2026 period.

This entitlement estimate is based on projected distributions 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 distributions during Calendar Year 2026. Please remember that actual 2026 distributions to your county's undivided public library fund may vary from the above estimate by an unknown degree. As provided under Ohio law, in June 2026 we will issue an updated entitlement estimate for calendar year 2026.

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

December 19, 2025

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

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

CY 2025 Actual Distribution	\$482,909
CY 2026 Guaranteed Share (base share)	\$474,326
CY 2026 Share of Excess (+, -) (equalization share)	\$0
CY 2026 Estimated Entitlement	\$474,326

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the FY 2026-2027 biennium. HB 96 also provided for distributions from the PLF to the Ohio Public Library Information Network, the Library for the Blind, State Library Operating Expenses, Ohioana Library Association, and Regional Library Systems for the CY 2026 period.

This entitlement estimate is based on projected distributions 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 distributions during Calendar Year 2026. Please remember that actual 2026 distributions to your county's undivided public library fund may vary from the above estimate by an unknown degree. As provided under Ohio law, in June 2026 we will issue an updated entitlement estimate for calendar year 2026.

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



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

December 19, 2025

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

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

CY 2025 Actual Distribution	\$6,084,184
CY 2026 Guaranteed Share (base share)	\$5,976,040
CY 2026 Share of Excess (+, -) (equalization share)	\$0
CY 2026 Estimated Entitlement	\$5,976,040

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the FY 2026-2027 biennium. HB 96 also provided for distributions from the PLF to the Ohio Public Library Information Network, the Library for the Blind, State Library Operating Expenses, Ohioana Library Association, and Regional Library Systems for the CY 2026 period.

This entitlement estimate is based on projected distributions 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 distributions during Calendar Year 2026. Please remember that actual 2026 distributions to your county's undivided public library fund may vary from the above estimate by an unknown degree. As provided under Ohio law, in June 2026 we will issue an updated entitlement estimate for calendar year 2026.

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



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

December 19, 2025

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

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

CY 2025 Actual Distribution	\$2,549,298
CY 2026 Guaranteed Share (base share)	\$2,503,985
CY 2026 Share of Excess (+, -) (equalization share)	\$0
CY 2026 Estimated Entitlement	\$2,503,985

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the FY 2026-2027 biennium. HB 96 also provided for distributions from the PLF to the Ohio Public Library Information Network, the Library for the Blind, State Library Operating Expenses, Ohioana Library Association, and Regional Library Systems for the CY 2026 period.

This entitlement estimate is based on projected distributions 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 distributions during Calendar Year 2026. Please remember that actual 2026 distributions to your county's undivided public library fund may vary from the above estimate by an unknown degree. As provided under Ohio law, in June 2026 we will issue an updated entitlement estimate for calendar year 2026.

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

December 19, 2025

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

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

CY 2025 Actual Distribution	\$4,583,559
CY 2026 Guaranteed Share (base share)	\$4,502,088
CY 2026 Share of Excess (+, -) (equalization share)	\$0
CY 2026 Estimated Entitlement	\$4,502,088

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the FY 2026-2027 biennium. HB 96 also provided for distributions from the PLF to the Ohio Public Library Information Network, the Library for the Blind, State Library Operating Expenses, Ohioana Library Association, and Regional Library Systems for the CY 2026 period.

This entitlement estimate is based on projected distributions 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 distributions during Calendar Year 2026. Please remember that actual 2026 distributions to your county's undivided public library fund may vary from the above estimate by an unknown degree. As provided under Ohio law, in June 2026 we will issue an updated entitlement estimate for calendar year 2026.

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

December 19, 2025

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

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

CY 2025 Actual Distribution	\$1,576,352
CY 2026 Guaranteed Share (base share)	\$1,548,333
CY 2026 Share of Excess (+, -) (equalization share)	\$0
CY 2026 Estimated Entitlement	\$1,548,333

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the FY 2026-2027 biennium. HB 96 also provided for distributions from the PLF to the Ohio Public Library Information Network, the Library for the Blind, State Library Operating Expenses, Ohioana Library Association, and Regional Library Systems for the CY 2026 period.

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

December 19, 2025

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

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

CY 2025 Actual Distribution	\$5,342,085
CY 2026 Guaranteed Share (base share)	\$5,247,131
CY 2026 Share of Excess (+, -) (equalization share)	\$0
CY 2026 Estimated Entitlement	\$5,247,131

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the FY 2026-2027 biennium. HB 96 also provided for distributions from the PLF to the Ohio Public Library Information Network, the Library for the Blind, State Library Operating Expenses, Ohioana Library Association, and Regional Library Systems for the CY 2026 period.

This entitlement estimate is based on projected distributions 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 distributions during Calendar Year 2026. Please remember that actual 2026 distributions to your county's undivided public library fund may vary from the above estimate by an unknown degree. As provided under Ohio law, in June 2026 we will issue an updated entitlement estimate for calendar year 2026.

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

December 19, 2025

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

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

CY 2025 Actual Distribution	\$920,711
CY 2026 Guaranteed Share (base share)	\$904,346
CY 2026 Share of Excess (+, -) (equalization share)	\$0
CY 2026 Estimated Entitlement	\$904,346

Statutorily, the Public Library Fund (PLF) receives appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the FY 2026-2027 biennium. HB 96 also provided for distributions from the PLF to the Ohio Public Library Information Network, the Library for the Blind, State Library Operating Expenses, Ohioana Library Association, and Regional Library Systems for the CY 2026 period.

This entitlement estimate is based on projected distributions 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 distributions during Calendar Year 2026. Please remember that actual 2026 distributions to your county's undivided public library fund may vary from the above estimate by an unknown degree. As provided under Ohio law, in June 2026 we will issue an updated entitlement estimate for calendar year 2026.

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