ADAMS COUNTY
CALENDAR YEAR 2027 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT

July 24, 2026

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 2027.

Calendar Year 2027 Estimated Entitlement from the Public Library Fund
Appropriations from HB 96 of the 136th GA Available through June 2027
Adams County:

CY 2027 January to June Guaranteed Share ("base" share)	**541,906**
CY 2027 January to June Share of the Excess (+, -) ("equalization" share)	**0**
CY 2027 January to June Estimated Entitlement	**541,906**

The Public Library Fund (PLF) is funded through appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the state fiscal year 2026-2027 biennium. State fiscal years begin on July 1 and end on June 30 of the following year. State fiscal year 2027 ends in June of 2027. The amounts displayed in the table above therefore represent your county's estimated entitlement through June 2027. These estimated PLF distributions are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136th General Assembly. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive).

As provided under Ohio law, in December 2026, we will issue an updated entitlement estimate for calendar year 2027.

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 2027 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT

July 24, 2026

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 2027.

Calendar Year 2027 Estimated Entitlement from the Public Library Fund
Appropriations from HB 96 of the 136th GA Available through June 2027

Allen County:

CY 2027 January to June Guaranteed Share ("base" share)	**2,232,462**
CY 2027 January to June Share of the Excess (+, -) ("equalization" share)	**0**
CY 2027 January to June Estimated Entitlement	**2,232,462**

The Public Library Fund (PLF) is funded through appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the state fiscal year 2026-2027 biennium. State fiscal years begin on July 1 and end on June 30 of the following year. State fiscal year 2027 ends in June of 2027. The amounts displayed in the table above therefore represent your county's estimated entitlement through June 2027. These estimated PLF distributions are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136th General Assembly. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive).

As provided under Ohio law, in December 2026, we will issue an updated entitlement estimate for calendar year 2027.

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

ASHLAND COUNTY
CALENDAR YEAR 2027 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT

July 24, 2026

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 2027.

Calendar Year 2027 Estimated Entitlement from the Public Library Fund
Appropriations from HB 96 of the 136th GA Available through June 2027
Ashland County:

CY 2027 January to June Guaranteed Share (“base” share)	**1,048,123**
CY 2027 January to June Share of the Excess (+, -) (“equalization” share)	**0**
CY 2027 January to June Estimated Entitlement	**1,048,123**

The Public Library Fund (PLF) is funded through appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the state fiscal year 2026-2027 biennium. State fiscal years begin on July 1 and end on June 30 of the following year. State fiscal year 2027 ends in June of 2027. The amounts displayed in the table above therefore represent your county’s estimated entitlement through June 2027. These estimated PLF distributions are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136th General Assembly. Your county’s share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive).

As provided under Ohio law, in December 2026, we will issue an updated entitlement estimate for calendar year 2027.

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

ASHTABULA COUNTY
CALENDAR YEAR 2027 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT

July 24, 2026

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 2027.

Calendar Year 2027 Estimated Entitlement from the Public Library Fund
Appropriations from HB 96 of the 136th GA Available through June 2027
Ashtabula County:

CY 2027 January to June Guaranteed Share (“base” share)	**2,028,410**
CY 2027 January to June Share of the Excess (+, -) (“equalization” share)	**0**
CY 2027 January to June Estimated Entitlement	**2,028,410**

The Public Library Fund (PLF) is funded through appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the state fiscal year 2026-2027 biennium. State fiscal years begin on July 1 and end on June 30 of the following year. State fiscal year 2027 ends in June of 2027. The amounts displayed in the table above therefore represent your county’s estimated entitlement through June 2027. These estimated PLF distributions are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136th General Assembly. Your county’s share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive).

As provided under Ohio law, in December 2026, we will issue an updated entitlement estimate for calendar year 2027.

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).

ATHENS COUNTY
CALENDAR YEAR 2027 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT

July 24, 2026

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 2027.

Calendar Year 2027 Estimated Entitlement from the Public Library Fund
Appropriations from HB 96 of the 136th GA Available through June 2027
Athens County:

CY 2027 January to June Guaranteed Share ("base" share)	**1,208,002**
CY 2027 January to June Share of the Excess (+, -) ("equalization" share)	**0**
CY 2027 January to June Estimated Entitlement	**1,208,002**

The Public Library Fund (PLF) is funded through appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the state fiscal year 2026-2027 biennium. State fiscal years begin on July 1 and end on June 30 of the following year. State fiscal year 2027 ends in June of 2027. The amounts displayed in the table above therefore represent your county's estimated entitlement through June 2027. These estimated PLF distributions are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136th General Assembly. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive).

As provided under Ohio law, in December 2026, we will issue an updated entitlement estimate for calendar year 2027.

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

AUGLAIZE COUNTY
CALENDAR YEAR 2027 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT

July 24, 2026

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 2027.

Calendar Year 2027 Estimated Entitlement from the Public Library Fund
Appropriations from HB 96 of the 136th GA Available through June 2027

Auglaize County:

CY 2027 January to June Guaranteed Share ("base" share)	**950,316**
CY 2027 January to June Share of the Excess (+, -) ("equalization" share)	**0**
CY 2027 January to June Estimated Entitlement	**950,316**

The Public Library Fund (PLF) is funded through appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the state fiscal year 2026-2027 biennium. State fiscal years begin on July 1 and end on June 30 of the following year. State fiscal year 2027 ends in June of 2027. The amounts displayed in the table above therefore represent your county's estimated entitlement through June 2027. These estimated PLF distributions are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136th General Assembly. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive).

As provided under Ohio law, in December 2026, we will issue an updated entitlement estimate for calendar year 2027.

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).

BELMONT COUNTY
CALENDAR YEAR 2027 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT

July 24, 2026

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 2027.

Calendar Year 2027 Estimated Entitlement from the Public Library Fund
Appropriations from HB 96 of the 136th GA Available through June 2027
Belmont County:

CY 2027 January to June Guaranteed Share ("base" share)	**1,440,325**
CY 2027 January to June Share of the Excess (+, -) ("equalization" share)	**0**
CY 2027 January to June Estimated Entitlement	**1,440,325**

The Public Library Fund (PLF) is funded through appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the state fiscal year 2026-2027 biennium. State fiscal years begin on July 1 and end on June 30 of the following year. State fiscal year 2027 ends in June of 2027. The amounts displayed in the table above therefore represent your county's estimated entitlement through June 2027. These estimated PLF distributions are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136th General Assembly. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive).

As provided under Ohio law, in December 2026, we will issue an updated entitlement estimate for calendar year 2027.

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

BROWN COUNTY
CALENDAR YEAR 2027 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT

July 24, 2026

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 2027.

Calendar Year 2027 Estimated Entitlement from the Public Library Fund
Appropriations from HB 96 of the 136th GA Available through June 2027
Brown County:

CY 2027 January to June Guaranteed Share ("base" share)	**779,503**
CY 2027 January to June Share of the Excess (+, -) ("equalization" share)	**0**
CY 2027 January to June Estimated Entitlement	**779,503**

The Public Library Fund (PLF) is funded through appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the state fiscal year 2026-2027 biennium. State fiscal years begin on July 1 and end on June 30 of the following year. State fiscal year 2027 ends in June of 2027. The amounts displayed in the table above therefore represent your county's estimated entitlement through June 2027. These estimated PLF distributions are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136th General Assembly. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive).

As provided under Ohio law, in December 2026, we will issue an updated entitlement estimate for calendar year 2027.

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).

BUTLER COUNTY
CALENDAR YEAR 2027 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT

July 24, 2026

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 2027.

Calendar Year 2027 Estimated Entitlement from the Public Library Fund
Appropriations from HB 96 of the 136th GA Available through June 2027

Butler County:

CY 2027 January to June Guaranteed Share ("base" share)	**6,477,900**
CY 2027 January to June Share of the Excess (+, -) ("equalization" share)	**0**
CY 2027 January to June Estimated Entitlement	**6,477,900**

The Public Library Fund (PLF) is funded through appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the state fiscal year 2026-2027 biennium. State fiscal years begin on July 1 and end on June 30 of the following year. State fiscal year 2027 ends in June of 2027. The amounts displayed in the table above therefore represent your county's estimated entitlement through June 2027. These estimated PLF distributions are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136th General Assembly. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive).

As provided under Ohio law, in December 2026, we will issue an updated entitlement estimate for calendar year 2027.

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).

CARROLL COUNTY
CALENDAR YEAR 2027 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT

July 24, 2026

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 2027.

Calendar Year 2027 Estimated Entitlement from the Public Library Fund
Appropriations from HB 96 of the 136th GA Available through June 2027
Carroll County:

CY 2027 January to June Guaranteed Share ("base" share)	**559,329**
CY 2027 January to June Share of the Excess (+, -) ("equalization" share)	**0**
CY 2027 January to June Estimated Entitlement	**559,329**

The Public Library Fund (PLF) is funded through appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the state fiscal year 2026-2027 biennium. State fiscal years begin on July 1 and end on June 30 of the following year. State fiscal year 2027 ends in June of 2027. The amounts displayed in the table above therefore represent your county's estimated entitlement through June 2027. These estimated PLF distributions are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136th General Assembly. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive).

As provided under Ohio law, in December 2026, we will issue an updated entitlement estimate for calendar year 2027.

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

CHAMPAIGN COUNTY
CALENDAR YEAR 2027 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT

July 24, 2026

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 2027.

Calendar Year 2027 Estimated Entitlement from the Public Library Fund
Appropriations from HB 96 of the 136th GA Available through June 2027

Champaign County:

CY 2027 January to June Guaranteed Share ("base" share)	**741,587**
CY 2027 January to June Share of the Excess (+, -) ("equalization" share)	**0**
CY 2027 January to June Estimated Entitlement	**741,587**

The Public Library Fund (PLF) is funded through appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the state fiscal year 2026-2027 biennium. State fiscal years begin on July 1 and end on June 30 of the following year. State fiscal year 2027 ends in June of 2027. The amounts displayed in the table above therefore represent your county's estimated entitlement through June 2027. These estimated PLF distributions are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136th General Assembly. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive).

As provided under Ohio law, in December 2026, we will issue an updated entitlement estimate for calendar year 2027.

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).

CLARK COUNTY
CALENDAR YEAR 2027 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT

July 24, 2026

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 2027.

Calendar Year 2027 Estimated Entitlement from the Public Library Fund
Appropriations from HB 96 of the 136th GA Available through June 2027
Clark County:

CY 2027 January to June Guaranteed Share ("base" share)	**2,925,962**
CY 2027 January to June Share of the Excess (+, -) ("equalization" share)	**0**
CY 2027 January to June Estimated Entitlement	**2,925,962**

The Public Library Fund (PLF) is funded through appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the state fiscal year 2026-2027 biennium. State fiscal years begin on July 1 and end on June 30 of the following year. State fiscal year 2027 ends in June of 2027. The amounts displayed in the table above therefore represent your county's estimated entitlement through June 2027. These estimated PLF distributions are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136th General Assembly. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive).

As provided under Ohio law, in December 2026, we will issue an updated entitlement estimate for calendar year 2027.

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

CLERMONT COUNTY
CALENDAR YEAR 2027 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT

July 24, 2026

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 2027.

Calendar Year 2027 Estimated Entitlement from the Public Library Fund
Appropriations from HB 96 of the 136th GA Available through June 2027
Clermont County:

CY 2027 January to June Guaranteed Share ("base" share)	**3,391,786**
CY 2027 January to June Share of the Excess (+, -) ("equalization" share)	**0**
CY 2027 January to June Estimated Entitlement	**3,391,786**

The Public Library Fund (PLF) is funded through appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the state fiscal year 2026-2027 biennium. State fiscal years begin on July 1 and end on June 30 of the following year. State fiscal year 2027 ends in June of 2027. The amounts displayed in the table above therefore represent your county's estimated entitlement through June 2027. These estimated PLF distributions are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136th General Assembly. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive).

As provided under Ohio law, in December 2026, we will issue an updated entitlement estimate for calendar year 2027.

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).

CLINTON COUNTY
CALENDAR YEAR 2027 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT

July 24, 2026

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 2027.

Calendar Year 2027 Estimated Entitlement from the Public Library Fund
Appropriations from HB 96 of the 136th GA Available through June 2027
Clinton County:

CY 2027 January to June Guaranteed Share ("base" share)	**796,279**
CY 2027 January to June Share of the Excess (+, -) ("equalization" share)	**0**
CY 2027 January to June Estimated Entitlement	**796,279**

The Public Library Fund (PLF) is funded through appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the state fiscal year 2026-2027 biennium. State fiscal years begin on July 1 and end on June 30 of the following year. State fiscal year 2027 ends in June of 2027. The amounts displayed in the table above therefore represent your county's estimated entitlement through June 2027. These estimated PLF distributions are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136th General Assembly. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive).

As provided under Ohio law, in December 2026, we will issue an updated entitlement estimate for calendar year 2027.

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).

COLUMBIANA COUNTY
CALENDAR YEAR 2027 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT

July 24, 2026

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 2027.

Calendar Year 2027 Estimated Entitlement from the Public Library Fund
Appropriations from HB 96 of the 136th GA Available through June 2027

Columbiana County:

CY 2027 January to June Guaranteed Share ("base" share)	**2,203,736**
CY 2027 January to June Share of the Excess (+, -) ("equalization" share)	**0**
CY 2027 January to June Estimated Entitlement	**2,203,736**

The Public Library Fund (PLF) is funded through appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the state fiscal year 2026-2027 biennium. State fiscal years begin on July 1 and end on June 30 of the following year. State fiscal year 2027 ends in June of 2027. The amounts displayed in the table above therefore represent your county's estimated entitlement through June 2027. These estimated PLF distributions are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136th General Assembly. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive).

As provided under Ohio law, in December 2026, we will issue an updated entitlement estimate for calendar year 2027.

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).

COSHOCTON COUNTY
CALENDAR YEAR 2027 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT

July 24, 2026

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 2027.

Calendar Year 2027 Estimated Entitlement from the Public Library Fund
Appropriations from HB 96 of the 136th GA Available through June 2027
Coshocton County:

CY 2027 January to June Guaranteed Share ("base" share)	**741,591**
CY 2027 January to June Share of the Excess (+, -) ("equalization" share)	**0**
CY 2027 January to June Estimated Entitlement	**741,591**

The Public Library Fund (PLF) is funded through appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the state fiscal year 2026-2027 biennium. State fiscal years begin on July 1 and end on June 30 of the following year. State fiscal year 2027 ends in June of 2027. The amounts displayed in the table above therefore represent your county's estimated entitlement through June 2027. These estimated PLF distributions are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136th General Assembly. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive).

As provided under Ohio law, in December 2026, we will issue an updated entitlement estimate for calendar year 2027.

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

CRAWFORD COUNTY
CALENDAR YEAR 2027 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT

July 24, 2026

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 2027.

Calendar Year 2027 Estimated Entitlement from the Public Library Fund
Appropriations from HB 96 of the 136th GA Available through June 2027
Crawford County:

CY 2027 January to June Guaranteed Share ("base" share)	**962,017**
CY 2027 January to June Share of the Excess (+, -) ("equalization" share)	**0**
CY 2027 January to June Estimated Entitlement	**962,017**

The Public Library Fund (PLF) is funded through appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the state fiscal year 2026-2027 biennium. State fiscal years begin on July 1 and end on June 30 of the following year. State fiscal year 2027 ends in June of 2027. The amounts displayed in the table above therefore represent your county's estimated entitlement through June 2027. These estimated PLF distributions are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136th General Assembly. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive).

As provided under Ohio law, in December 2026, we will issue an updated entitlement estimate for calendar year 2027.

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

CUYAHOGA COUNTY
CALENDAR YEAR 2027 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT

July 24, 2026

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 2027.

Calendar Year 2027 Estimated Entitlement from the Public Library Fund
Appropriations from HB 96 of the 136th GA Available through June 2027
Cuyahoga County:

CY 2027 January to June Guaranteed Share ("base" share)	**33,521,449**
CY 2027 January to June Share of the Excess (+, -) ("equalization" share)	**0**
CY 2027 January to June Estimated Entitlement	**33,521,449**

The Public Library Fund (PLF) is funded through appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the state fiscal year 2026-2027 biennium. State fiscal years begin on July 1 and end on June 30 of the following year. State fiscal year 2027 ends in June of 2027. The amounts displayed in the table above therefore represent your county's estimated entitlement through June 2027. These estimated PLF distributions are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136th General Assembly. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive).

As provided under Ohio law, in December 2026, we will issue an updated entitlement estimate for calendar year 2027.

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 2027 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT

July 24, 2026

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 2027.

Calendar Year 2027 Estimated Entitlement from the Public Library Fund
Appropriations from HB 96 of the 136th GA Available through June 2027
Darke County:

CY 2027 January to June Guaranteed Share ("base" share)	**1,083,502**
CY 2027 January to June Share of the Excess (+, -) ("equalization" share)	**0**
CY 2027 January to June Estimated Entitlement	**1,083,502**

The Public Library Fund (PLF) is funded through appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the state fiscal year 2026-2027 biennium. State fiscal years begin on July 1 and end on June 30 of the following year. State fiscal year 2027 ends in June of 2027. The amounts displayed in the table above therefore represent your county's estimated entitlement through June 2027. These estimated PLF distributions are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136th General Assembly. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive).

As provided under Ohio law, in December 2026, we will issue an updated entitlement estimate for calendar year 2027.

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 2027 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT

July 24, 2026

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 2027.

Calendar Year 2027 Estimated Entitlement from the Public Library Fund
Appropriations from HB 96 of the 136th GA Available through June 2027
Defiance County:

CY 2027 January to June Guaranteed Share (“base” share)	**796,394**
CY 2027 January to June Share of the Excess (+, -) (“equalization” share)	**0**
CY 2027 January to June Estimated Entitlement	**796,394**

The Public Library Fund (PLF) is funded through appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the state fiscal year 2026-2027 biennium. State fiscal years begin on July 1 and end on June 30 of the following year. State fiscal year 2027 ends in June of 2027. The amounts displayed in the table above therefore represent your county’s estimated entitlement through June 2027. These estimated PLF distributions are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136th General Assembly. Your county’s share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive).

As provided under Ohio law, in December 2026, we will issue an updated entitlement estimate for calendar year 2027.

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 2027 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT

July 24, 2026

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 2027.

Calendar Year 2027 Estimated Entitlement from the Public Library Fund
Appropriations from HB 96 of the 136th GA Available through June 2027
Delaware County:

CY 2027 January to June Guaranteed Share ("base" share)	**2,194,842**
CY 2027 January to June Share of the Excess (+, -) ("equalization" share)	**0**
CY 2027 January to June Estimated Entitlement	**2,194,842**

The Public Library Fund (PLF) is funded through appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the state fiscal year 2026-2027 biennium. State fiscal years begin on July 1 and end on June 30 of the following year. State fiscal year 2027 ends in June of 2027. The amounts displayed in the table above therefore represent your county's estimated entitlement through June 2027. These estimated PLF distributions are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136th General Assembly. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive).

As provided under Ohio law, in December 2026, we will issue an updated entitlement estimate for calendar year 2027.

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 2027 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT

July 24, 2026

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 2027.

Calendar Year 2027 Estimated Entitlement from the Public Library Fund
Appropriations from HB 96 of the 136th GA Available through June 2027

Erie County:

CY 2027 January to June Guaranteed Share (“base” share)	**1,676,304**
CY 2027 January to June Share of the Excess (+, -) (“equalization” share)	**0**
CY 2027 January to June Estimated Entitlement	**1,676,304**

The Public Library Fund (PLF) is funded through appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the state fiscal year 2026-2027 biennium. State fiscal years begin on July 1 and end on June 30 of the following year. State fiscal year 2027 ends in June of 2027. The amounts displayed in the table above therefore represent your county’s estimated entitlement through June 2027. These estimated PLF distributions are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136th General Assembly. Your county’s share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive).

As provided under Ohio law, in December 2026, we will issue an updated entitlement estimate for calendar year 2027.

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 2027 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT

July 24, 2026

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 2027.

Calendar Year 2027 Estimated Entitlement from the Public Library Fund
Appropriations from HB 96 of the 136th GA Available through June 2027
Fairfield County:

CY 2027 January to June Guaranteed Share ("base" share)	**2,449,113**
CY 2027 January to June Share of the Excess (+, -) ("equalization" share)	**0**
CY 2027 January to June Estimated Entitlement	**2,449,113**

The Public Library Fund (PLF) is funded through appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the state fiscal year 2026-2027 biennium. State fiscal years begin on July 1 and end on June 30 of the following year. State fiscal year 2027 ends in June of 2027. The amounts displayed in the table above therefore represent your county's estimated entitlement through June 2027. These estimated PLF distributions are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136th General Assembly. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive).

As provided under Ohio law, in December 2026, we will issue an updated entitlement estimate for calendar year 2027.

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 2027 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT

July 24, 2026

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 2027.

Calendar Year 2027 Estimated Entitlement from the Public Library Fund
Appropriations from HB 96 of the 136th GA Available through June 2027

Fayette County:

CY 2027 January to June Guaranteed Share (“base” share)	**566,628**
CY 2027 January to June Share of the Excess (+, -) (“equalization” share)	**0**
CY 2027 January to June Estimated Entitlement	**566,628**

The Public Library Fund (PLF) is funded through appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the state fiscal year 2026-2027 biennium. State fiscal years begin on July 1 and end on June 30 of the following year. State fiscal year 2027 ends in June of 2027. The amounts displayed in the table above therefore represent your county’s estimated entitlement through June 2027. These estimated PLF distributions are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136th General Assembly. Your county’s share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive).

As provided under Ohio law, in December 2026, we will issue an updated entitlement estimate for calendar year 2027.

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 2027 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT

July 24, 2026

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 2027.

Calendar Year 2027 Estimated Entitlement from the Public Library Fund
Appropriations from HB 96 of the 136th GA Available through June 2027
Franklin County:

CY 2027 January to June Guaranteed Share ("base" share)	**22,728,553**
CY 2027 January to June Share of the Excess (+, -) ("equalization" share)	**0**
CY 2027 January to June Estimated Entitlement	**22,728,553**

The Public Library Fund (PLF) is funded through appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the state fiscal year 2026-2027 biennium. State fiscal years begin on July 1 and end on June 30 of the following year. State fiscal year 2027 ends in June of 2027. The amounts displayed in the table above therefore represent your county's estimated entitlement through June 2027. These estimated PLF distributions are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136th General Assembly. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive).

As provided under Ohio law, in December 2026, we will issue an updated entitlement estimate for calendar year 2027.

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 2027 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT

July 24, 2026

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 2027.

Calendar Year 2027 Estimated Entitlement from the Public Library Fund
Appropriations from HB 96 of the 136th GA Available through June 2027
Fulton County:

CY 2027 January to June Guaranteed Share ("base" share)	**835,075**
CY 2027 January to June Share of the Excess (+, -) ("equalization" share)	**0**
CY 2027 January to June Estimated Entitlement	**835,075**

The Public Library Fund (PLF) is funded through appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the state fiscal year 2026-2027 biennium. State fiscal years begin on July 1 and end on June 30 of the following year. State fiscal year 2027 ends in June of 2027. The amounts displayed in the table above therefore represent your county's estimated entitlement through June 2027. These estimated PLF distributions are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136th General Assembly. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive).

As provided under Ohio law, in December 2026, we will issue an updated entitlement estimate for calendar year 2027.

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 2027 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT

July 24, 2026

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 2027.

Calendar Year 2027 Estimated Entitlement from the Public Library Fund
Appropriations from HB 96 of the 136th GA Available through June 2027
Gallia County:

CY 2027 January to June Guaranteed Share ("base" share)	**633,598**
CY 2027 January to June Share of the Excess (+, -) ("equalization" share)	**0**
CY 2027 January to June Estimated Entitlement	**633,598**

The Public Library Fund (PLF) is funded through appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the state fiscal year 2026-2027 biennium. State fiscal years begin on July 1 and end on June 30 of the following year. State fiscal year 2027 ends in June of 2027. The amounts displayed in the table above therefore represent your county's estimated entitlement through June 2027. These estimated PLF distributions are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136th General Assembly. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive).

As provided under Ohio law, in December 2026, we will issue an updated entitlement estimate for calendar year 2027.

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 2027 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT

July 24, 2026

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 2027.

Calendar Year 2027 Estimated Entitlement from the Public Library Fund
Appropriations from HB 96 of the 136th GA Available through June 2027

Geauga County:

CY 2027 January to June Guaranteed Share ("base" share)	**2,058,830**
CY 2027 January to June Share of the Excess (+, -) ("equalization" share)	**0**
CY 2027 January to June Estimated Entitlement	**2,058,830**

The Public Library Fund (PLF) is funded through appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the state fiscal year 2026-2027 biennium. State fiscal years begin on July 1 and end on June 30 of the following year. State fiscal year 2027 ends in June of 2027. The amounts displayed in the table above therefore represent your county's estimated entitlement through June 2027. These estimated PLF distributions are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136th General Assembly. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive).

As provided under Ohio law, in December 2026, we will issue an updated entitlement estimate for calendar year 2027.

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 2027 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT

July 24, 2026

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 2027.

Calendar Year 2027 Estimated Entitlement from the Public Library Fund
Appropriations from HB 96 of the 136th GA Available through June 2027

Greene County:

CY 2027 January to June Guaranteed Share ("base" share)	**2,969,922**
CY 2027 January to June Share of the Excess (+, -) ("equalization" share)	**0**
CY 2027 January to June Estimated Entitlement	**2,969,922**

The Public Library Fund (PLF) is funded through appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the state fiscal year 2026-2027 biennium. State fiscal years begin on July 1 and end on June 30 of the following year. State fiscal year 2027 ends in June of 2027. The amounts displayed in the table above therefore represent your county's estimated entitlement through June 2027. These estimated PLF distributions are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136th General Assembly. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive).

As provided under Ohio law, in December 2026, we will issue an updated entitlement estimate for calendar year 2027.

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 2027 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT

July 24, 2026

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 2027.

Calendar Year 2027 Estimated Entitlement from the Public Library Fund
Appropriations from HB 96 of the 136th GA Available through June 2027

Guernsey County:

CY 2027 January to June Guaranteed Share (“base” share)	**799,115**
CY 2027 January to June Share of the Excess (+, -) (“equalization” share)	**0**
CY 2027 January to June Estimated Entitlement	**799,115**

The Public Library Fund (PLF) is funded through appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the state fiscal year 2026-2027 biennium. State fiscal years begin on July 1 and end on June 30 of the following year. State fiscal year 2027 ends in June of 2027. The amounts displayed in the table above therefore represent your county’s estimated entitlement through June 2027. These estimated PLF distributions are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136th General Assembly. Your county’s share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive).

As provided under Ohio law, in December 2026, we will issue an updated entitlement estimate for calendar year 2027.

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 2027 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT

July 24, 2026

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 2027.

Calendar Year 2027 Estimated Entitlement from the Public Library Fund
Appropriations from HB 96 of the 136th GA Available through June 2027
Hamilton County:

CY 2027 January to June Guaranteed Share ("base" share)	**24,541,809**
CY 2027 January to June Share of the Excess (+, -) ("equalization" share)	**0**
CY 2027 January to June Estimated Entitlement	**24,541,809**

The Public Library Fund (PLF) is funded through appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the state fiscal year 2026-2027 biennium. State fiscal years begin on July 1 and end on June 30 of the following year. State fiscal year 2027 ends in June of 2027. The amounts displayed in the table above therefore represent your county's estimated entitlement through June 2027. These estimated PLF distributions are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136th General Assembly. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive).

As provided under Ohio law, in December 2026, we will issue an updated entitlement estimate for calendar year 2027.

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 2027 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT

July 24, 2026

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 2027.

Calendar Year 2027 Estimated Entitlement from the Public Library Fund
Appropriations from HB 96 of the 136th GA Available through June 2027
Hancock County:

CY 2027 January to June Guaranteed Share (“base” share)	**1,592,754**
CY 2027 January to June Share of the Excess (+, -) (“equalization” share)	**0**
CY 2027 January to June Estimated Entitlement	**1,592,754**

The Public Library Fund (PLF) is funded through appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the state fiscal year 2026-2027 biennium. State fiscal years begin on July 1 and end on June 30 of the following year. State fiscal year 2027 ends in June of 2027. The amounts displayed in the table above therefore represent your county’s estimated entitlement through June 2027. These estimated PLF distributions are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136th General Assembly. Your county’s share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive).

As provided under Ohio law, in December 2026, we will issue an updated entitlement estimate for calendar year 2027.

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 2027 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT

July 24, 2026

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 2027.

Calendar Year 2027 Estimated Entitlement from the Public Library Fund
Appropriations from HB 96 of the 136th GA Available through June 2027
Hardin County:

CY 2027 January to June Guaranteed Share ("base" share)	**626,780**
CY 2027 January to June Share of the Excess (+, -) ("equalization" share)	**0**
CY 2027 January to June Estimated Entitlement	**626,780**

The Public Library Fund (PLF) is funded through appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the state fiscal year 2026-2027 biennium. State fiscal years begin on July 1 and end on June 30 of the following year. State fiscal year 2027 ends in June of 2027. The amounts displayed in the table above therefore represent your county's estimated entitlement through June 2027. These estimated PLF distributions are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136th General Assembly. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive).

As provided under Ohio law, in December 2026, we will issue an updated entitlement estimate for calendar year 2027.

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 2027 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT

July 24, 2026

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 2027.

Calendar Year 2027 Estimated Entitlement from the Public Library Fund
Appropriations from HB 96 of the 136th GA Available through June 2027
Harrison County:

CY 2027 January to June Guaranteed Share ("base" share)	**359,032**
CY 2027 January to June Share of the Excess (+, -) ("equalization" share)	**0**
CY 2027 January to June Estimated Entitlement	**359,032**

The Public Library Fund (PLF) is funded through appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the state fiscal year 2026-2027 biennium. State fiscal years begin on July 1 and end on June 30 of the following year. State fiscal year 2027 ends in June of 2027. The amounts displayed in the table above therefore represent your county's estimated entitlement through June 2027. These estimated PLF distributions are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136th General Assembly. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive).

As provided under Ohio law, in December 2026, we will issue an updated entitlement estimate for calendar year 2027.

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 2027 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT

July 24, 2026

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 2027.

Calendar Year 2027 Estimated Entitlement from the Public Library Fund
Appropriations from HB 96 of the 136th GA Available through June 2027
Henry County:

CY 2027 January to June Guaranteed Share ("base" share)	**581,281**
CY 2027 January to June Share of the Excess (+, -) ("equalization" share)	**0**
CY 2027 January to June Estimated Entitlement	**581,281**

The Public Library Fund (PLF) is funded through appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the state fiscal year 2026-2027 biennium. State fiscal years begin on July 1 and end on June 30 of the following year. State fiscal year 2027 ends in June of 2027. The amounts displayed in the table above therefore represent your county's estimated entitlement through June 2027. These estimated PLF distributions are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136th General Assembly. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive).

As provided under Ohio law, in December 2026, we will issue an updated entitlement estimate for calendar year 2027.

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 2027 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT

July 24, 2026

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 2027.

Calendar Year 2027 Estimated Entitlement from the Public Library Fund
Appropriations from HB 96 of the 136th GA Available through June 2027

Highland County:

CY 2027 January to June Guaranteed Share ("base" share)	**780,358**
CY 2027 January to June Share of the Excess (+, -) ("equalization" share)	**0**
CY 2027 January to June Estimated Entitlement	**780,358**

The Public Library Fund (PLF) is funded through appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the state fiscal year 2026-2027 biennium. State fiscal years begin on July 1 and end on June 30 of the following year. State fiscal year 2027 ends in June of 2027. The amounts displayed in the table above therefore represent your county's estimated entitlement through June 2027. These estimated PLF distributions are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136th General Assembly. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive).

As provided under Ohio law, in December 2026, we will issue an updated entitlement estimate for calendar year 2027.

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 2027 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT

July 24, 2026

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 2027.

Calendar Year 2027 Estimated Entitlement from the Public Library Fund
Appropriations from HB 96 of the 136th GA Available through June 2027
Hocking County:

CY 2027 January to June Guaranteed Share ("base" share)	**546,966**
CY 2027 January to June Share of the Excess (+, -) ("equalization" share)	**0**
CY 2027 January to June Estimated Entitlement	**546,966**

The Public Library Fund (PLF) is funded through appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the state fiscal year 2026-2027 biennium. State fiscal years begin on July 1 and end on June 30 of the following year. State fiscal year 2027 ends in June of 2027. The amounts displayed in the table above therefore represent your county's estimated entitlement through June 2027. These estimated PLF distributions are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136th General Assembly. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive).

As provided under Ohio law, in December 2026, we will issue an updated entitlement estimate for calendar year 2027.

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 2027 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT

July 24, 2026

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 2027.

Calendar Year 2027 Estimated Entitlement from the Public Library Fund
Appropriations from HB 96 of the 136th GA Available through June 2027

Holmes County:

CY 2027 January to June Guaranteed Share (“base” share)	**730,887**
CY 2027 January to June Share of the Excess (+, -) (“equalization” share)	**0**
CY 2027 January to June Estimated Entitlement	**730,887**

The Public Library Fund (PLF) is funded through appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the state fiscal year 2026-2027 biennium. State fiscal years begin on July 1 and end on June 30 of the following year. State fiscal year 2027 ends in June of 2027. The amounts displayed in the table above therefore represent your county’s estimated entitlement through June 2027. These estimated PLF distributions are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136th General Assembly. Your county’s share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive).

As provided under Ohio law, in December 2026, we will issue an updated entitlement estimate for calendar year 2027.

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 2027 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT

July 24, 2026

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 2027.

Calendar Year 2027 Estimated Entitlement from the Public Library Fund
Appropriations from HB 96 of the 136th GA Available through June 2027
Huron County:

CY 2027 January to June Guaranteed Share ("base" share)	**1,186,339**
CY 2027 January to June Share of the Excess (+, -) ("equalization" share)	**0**
CY 2027 January to June Estimated Entitlement	**1,186,339**

The Public Library Fund (PLF) is funded through appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the state fiscal year 2026-2027 biennium. State fiscal years begin on July 1 and end on June 30 of the following year. State fiscal year 2027 ends in June of 2027. The amounts displayed in the table above therefore represent your county's estimated entitlement through June 2027. These estimated PLF distributions are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136th General Assembly. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive).

As provided under Ohio law, in December 2026, we will issue an updated entitlement estimate for calendar year 2027.

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 2027 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT

July 24, 2026

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 2027.

Calendar Year 2027 Estimated Entitlement from the Public Library Fund
Appropriations from HB 96 of the 136th GA Available through June 2027
Jackson County:

CY 2027 January to June Guaranteed Share ("base" share)	**647,388**
CY 2027 January to June Share of the Excess (+, -) ("equalization" share)	**0**
CY 2027 January to June Estimated Entitlement	**647,388**

The Public Library Fund (PLF) is funded through appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the state fiscal year 2026-2027 biennium. State fiscal years begin on July 1 and end on June 30 of the following year. State fiscal year 2027 ends in June of 2027. The amounts displayed in the table above therefore represent your county's estimated entitlement through June 2027. These estimated PLF distributions are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136th General Assembly. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive).

As provided under Ohio law, in December 2026, we will issue an updated entitlement estimate for calendar year 2027.

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 2027 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT

July 24, 2026

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 2027.

Calendar Year 2027 Estimated Entitlement from the Public Library Fund
Appropriations from HB 96 of the 136th GA Available through June 2027

Jefferson County:

CY 2027 January to June Guaranteed Share ("base" share)	**1,550,000**
CY 2027 January to June Share of the Excess (+, -) ("equalization" share)	**0**
CY 2027 January to June Estimated Entitlement	**1,550,000**

The Public Library Fund (PLF) is funded through appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the state fiscal year 2026-2027 biennium. State fiscal years begin on July 1 and end on June 30 of the following year. State fiscal year 2027 ends in June of 2027. The amounts displayed in the table above therefore represent your county's estimated entitlement through June 2027. These estimated PLF distributions are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136th General Assembly. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive).

As provided under Ohio law, in December 2026, we will issue an updated entitlement estimate for calendar year 2027.

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 2027 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT

July 24, 2026

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 2027.

Calendar Year 2027 Estimated Entitlement from the Public Library Fund
Appropriations from HB 96 of the 136th GA Available through June 2027
Knox County:

CY 2027 January to June Guaranteed Share ("base" share)	**1,060,529**
CY 2027 January to June Share of the Excess (+, -) ("equalization" share)	**0**
CY 2027 January to June Estimated Entitlement	**1,060,529**

The Public Library Fund (PLF) is funded through appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the state fiscal year 2026-2027 biennium. State fiscal years begin on July 1 and end on June 30 of the following year. State fiscal year 2027 ends in June of 2027. The amounts displayed in the table above therefore represent your county's estimated entitlement through June 2027. These estimated PLF distributions are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136th General Assembly. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive).

As provided under Ohio law, in December 2026, we will issue an updated entitlement estimate for calendar year 2027.

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 2027 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT

July 24, 2026

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 2027.

Calendar Year 2027 Estimated Entitlement from the Public Library Fund
Appropriations from HB 96 of the 136th GA Available through June 2027

Lake County:

CY 2027 January to June Guaranteed Share (“base” share)	**4,707,832**
CY 2027 January to June Share of the Excess (+, -) (“equalization” share)	**0**
CY 2027 January to June Estimated Entitlement	**4,707,832**

The Public Library Fund (PLF) is funded through appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the state fiscal year 2026-2027 biennium. State fiscal years begin on July 1 and end on June 30 of the following year. State fiscal year 2027 ends in June of 2027. The amounts displayed in the table above therefore represent your county’s estimated entitlement through June 2027. These estimated PLF distributions are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136th General Assembly. Your county’s share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive).

As provided under Ohio law, in December 2026, we will issue an updated entitlement estimate for calendar year 2027.

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 2027 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT

July 24, 2026

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 2027.

Calendar Year 2027 Estimated Entitlement from the Public Library Fund
Appropriations from HB 96 of the 136th GA Available through June 2027

Lawrence County:

CY 2027 January to June Guaranteed Share ("base" share)	**1,254,523**
CY 2027 January to June Share of the Excess (+, -) ("equalization" share)	**0**
CY 2027 January to June Estimated Entitlement	**1,254,523**

The Public Library Fund (PLF) is funded through appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the state fiscal year 2026-2027 biennium. State fiscal years begin on July 1 and end on June 30 of the following year. State fiscal year 2027 ends in June of 2027. The amounts displayed in the table above therefore represent your county's estimated entitlement through June 2027. These estimated PLF distributions are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136th General Assembly. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive).

As provided under Ohio law, in December 2026, we will issue an updated entitlement estimate for calendar year 2027.

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 2027 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT

July 24, 2026

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 2027.

Calendar Year 2027 Estimated Entitlement from the Public Library Fund
Appropriations from HB 96 of the 136th GA Available through June 2027
Licking County:

CY 2027 January to June Guaranteed Share (“base” share)	**2,836,779**
CY 2027 January to June Share of the Excess (+, -) (“equalization” share)	**0**
CY 2027 January to June Estimated Entitlement	**2,836,779**

The Public Library Fund (PLF) is funded through appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the state fiscal year 2026-2027 biennium. State fiscal years begin on July 1 and end on June 30 of the following year. State fiscal year 2027 ends in June of 2027. The amounts displayed in the table above therefore represent your county’s estimated entitlement through June 2027. These estimated PLF distributions are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136th General Assembly. Your county’s share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive).

As provided under Ohio law, in December 2026, we will issue an updated entitlement estimate for calendar year 2027.

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 2027 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT

July 24, 2026

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 2027.

Calendar Year 2027 Estimated Entitlement from the Public Library Fund
Appropriations from HB 96 of the 136th GA Available through June 2027

Logan County:

CY 2027 January to June Guaranteed Share (“base” share)	**888,838**
CY 2027 January to June Share of the Excess (+, -) (“equalization” share)	**0**
CY 2027 January to June Estimated Entitlement	**888,838**

The Public Library Fund (PLF) is funded through appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the state fiscal year 2026-2027 biennium. State fiscal years begin on July 1 and end on June 30 of the following year. State fiscal year 2027 ends in June of 2027. The amounts displayed in the table above therefore represent your county’s estimated entitlement through June 2027. These estimated PLF distributions are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136th General Assembly. Your county’s share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive).

As provided under Ohio law, in December 2026, we will issue an updated entitlement estimate for calendar year 2027.

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 2027 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT

July 24, 2026

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 2027.

Calendar Year 2027 Estimated Entitlement from the Public Library Fund
Appropriations from HB 96 of the 136th GA Available through June 2027
Lorain County:

CY 2027 January to June Guaranteed Share ("base" share)	**5,675,565**
CY 2027 January to June Share of the Excess (+, -) ("equalization" share)	**0**
CY 2027 January to June Estimated Entitlement	**5,675,565**

The Public Library Fund (PLF) is funded through appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the state fiscal year 2026-2027 biennium. State fiscal years begin on July 1 and end on June 30 of the following year. State fiscal year 2027 ends in June of 2027. The amounts displayed in the table above therefore represent your county's estimated entitlement through June 2027. These estimated PLF distributions are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136th General Assembly. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive).

As provided under Ohio law, in December 2026, we will issue an updated entitlement estimate for calendar year 2027.

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 2027 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT

July 24, 2026

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 2027.

Calendar Year 2027 Estimated Entitlement from the Public Library Fund
Appropriations from HB 96 of the 136th GA Available through June 2027
Lucas County:

CY 2027 January to June Guaranteed Share ("base" share)	**9,852,032**
CY 2027 January to June Share of the Excess (+, -) ("equalization" share)	**0**
CY 2027 January to June Estimated Entitlement	**9,852,032**

The Public Library Fund (PLF) is funded through appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the state fiscal year 2026-2027 biennium. State fiscal years begin on July 1 and end on June 30 of the following year. State fiscal year 2027 ends in June of 2027. The amounts displayed in the table above therefore represent your county's estimated entitlement through June 2027. These estimated PLF distributions are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136th General Assembly. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive).

As provided under Ohio law, in December 2026, we will issue an updated entitlement estimate for calendar year 2027.

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 2027 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT

July 24, 2026

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 2027.

Calendar Year 2027 Estimated Entitlement from the Public Library Fund
Appropriations from HB 96 of the 136th GA Available through June 2027
Madison County:

CY 2027 January to June Guaranteed Share ("base" share)	**797,906**
CY 2027 January to June Share of the Excess (+, -) ("equalization" share)	**0**
CY 2027 January to June Estimated Entitlement	**797,906**

The Public Library Fund (PLF) is funded through appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the state fiscal year 2026-2027 biennium. State fiscal years begin on July 1 and end on June 30 of the following year. State fiscal year 2027 ends in June of 2027. The amounts displayed in the table above therefore represent your county's estimated entitlement through June 2027. These estimated PLF distributions are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136th General Assembly. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive).

As provided under Ohio law, in December 2026, we will issue an updated entitlement estimate for calendar year 2027.

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 2027 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT

July 24, 2026

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 2027.

Calendar Year 2027 Estimated Entitlement from the Public Library Fund
Appropriations from HB 96 of the 136th GA Available through June 2027
Mahoning County:

CY 2027 January to June Guaranteed Share ("base" share)	**5,333,931**
CY 2027 January to June Share of the Excess (+, -) ("equalization" share)	**0**
CY 2027 January to June Estimated Entitlement	**5,333,931**

The Public Library Fund (PLF) is funded through appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the state fiscal year 2026-2027 biennium. State fiscal years begin on July 1 and end on June 30 of the following year. State fiscal year 2027 ends in June of 2027. The amounts displayed in the table above therefore represent your county's estimated entitlement through June 2027. These estimated PLF distributions are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136th General Assembly. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive).

As provided under Ohio law, in December 2026, we will issue an updated entitlement estimate for calendar year 2027.

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 2027 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT

July 24, 2026

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 2027.

Calendar Year 2027 Estimated Entitlement from the Public Library Fund
Appropriations from HB 96 of the 136th GA Available through June 2027
Marion County:

CY 2027 January to June Guaranteed Share ("base" share)	**1,317,275**
CY 2027 January to June Share of the Excess (+, -) ("equalization" share)	**0**
CY 2027 January to June Estimated Entitlement	**1,317,275**

The Public Library Fund (PLF) is funded through appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the state fiscal year 2026-2027 biennium. State fiscal years begin on July 1 and end on June 30 of the following year. State fiscal year 2027 ends in June of 2027. The amounts displayed in the table above therefore represent your county's estimated entitlement through June 2027. These estimated PLF distributions are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136th General Assembly. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive).

As provided under Ohio law, in December 2026, we will issue an updated entitlement estimate for calendar year 2027.

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 2027 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT

July 24, 2026

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 2027.

Calendar Year 2027 Estimated Entitlement from the Public Library Fund
Appropriations from HB 96 of the 136th GA Available through June 2027
Medina County:

CY 2027 January to June Guaranteed Share ("base" share)	**2,860,332**
CY 2027 January to June Share of the Excess (+, -) ("equalization" share)	**0**
CY 2027 January to June Estimated Entitlement	**2,860,332**

The Public Library Fund (PLF) is funded through appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the state fiscal year 2026-2027 biennium. State fiscal years begin on July 1 and end on June 30 of the following year. State fiscal year 2027 ends in June of 2027. The amounts displayed in the table above therefore represent your county's estimated entitlement through June 2027. These estimated PLF distributions are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136th General Assembly. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive).

As provided under Ohio law, in December 2026, we will issue an updated entitlement estimate for calendar year 2027.

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 2027 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT

July 24, 2026

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 2027.

Calendar Year 2027 Estimated Entitlement from the Public Library Fund
Appropriations from HB 96 of the 136th GA Available through June 2027

Meigs County:

CY 2027 January to June Guaranteed Share ("base" share)	**469,044**
CY 2027 January to June Share of the Excess (+, -) ("equalization" share)	**0**
CY 2027 January to June Estimated Entitlement	**469,044**

The Public Library Fund (PLF) is funded through appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the state fiscal year 2026-2027 biennium. State fiscal years begin on July 1 and end on June 30 of the following year. State fiscal year 2027 ends in June of 2027. The amounts displayed in the table above therefore represent your county's estimated entitlement through June 2027. These estimated PLF distributions are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136th General Assembly. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive).

As provided under Ohio law, in December 2026, we will issue an updated entitlement estimate for calendar year 2027.

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

MERCER COUNTY
CALENDAR YEAR 2027 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT

July 24, 2026

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 2027.

Calendar Year 2027 Estimated Entitlement from the Public Library Fund
Appropriations from HB 96 of the 136th GA Available through June 2027

Mercer County:

CY 2027 January to June Guaranteed Share ("base" share)	**821,982**
CY 2027 January to June Share of the Excess (+, -) ("equalization" share)	**0**
CY 2027 January to June Estimated Entitlement	**821,982**

The Public Library Fund (PLF) is funded through appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the state fiscal year 2026-2027 biennium. State fiscal years begin on July 1 and end on June 30 of the following year. State fiscal year 2027 ends in June of 2027. The amounts displayed in the table above therefore represent your county's estimated entitlement through June 2027. These estimated PLF distributions are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136th General Assembly. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive).

As provided under Ohio law, in December 2026, we will issue an updated entitlement estimate for calendar year 2027.

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 2027 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT

July 24, 2026

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 2027.

Calendar Year 2027 Estimated Entitlement from the Public Library Fund
Appropriations from HB 96 of the 136th GA Available through June 2027

Miami County:

CY 2027 January to June Guaranteed Share ("base" share)	**2,030,140**
CY 2027 January to June Share of the Excess (+, -) ("equalization" share)	**0**
CY 2027 January to June Estimated Entitlement	**2,030,140**

The Public Library Fund (PLF) is funded through appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the state fiscal year 2026-2027 biennium. State fiscal years begin on July 1 and end on June 30 of the following year. State fiscal year 2027 ends in June of 2027. The amounts displayed in the table above therefore represent your county's estimated entitlement through June 2027. These estimated PLF distributions are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136th General Assembly. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive).

As provided under Ohio law, in December 2026, we will issue an updated entitlement estimate for calendar year 2027.

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 2027 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT

July 24, 2026

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 2027.

Calendar Year 2027 Estimated Entitlement from the Public Library Fund
Appropriations from HB 96 of the 136th GA Available through June 2027

Monroe County:

CY 2027 January to June Guaranteed Share ("base" share)	**301,941**
CY 2027 January to June Share of the Excess (+, -) ("equalization" share)	**0**
CY 2027 January to June Estimated Entitlement	**301,941**

The Public Library Fund (PLF) is funded through appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the state fiscal year 2026-2027 biennium. State fiscal years begin on July 1 and end on June 30 of the following year. State fiscal year 2027 ends in June of 2027. The amounts displayed in the table above therefore represent your county's estimated entitlement through June 2027. These estimated PLF distributions are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136th General Assembly. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive).

As provided under Ohio law, in December 2026, we will issue an updated entitlement estimate for calendar year 2027.

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 2027 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT

July 24, 2026

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 2027.

Calendar Year 2027 Estimated Entitlement from the Public Library Fund
Appropriations from HB 96 of the 136th GA Available through June 2027

Montgomery County:

CY 2027 January to June Guaranteed Share ("base" share)	**12,518,671**
CY 2027 January to June Share of the Excess (+, -) ("equalization" share)	**0**
CY 2027 January to June Estimated Entitlement	**12,518,671**

The Public Library Fund (PLF) is funded through appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the state fiscal year 2026-2027 biennium. State fiscal years begin on July 1 and end on June 30 of the following year. State fiscal year 2027 ends in June of 2027. The amounts displayed in the table above therefore represent your county's estimated entitlement through June 2027. These estimated PLF distributions are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136th General Assembly. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive).

As provided under Ohio law, in December 2026, we will issue an updated entitlement estimate for calendar year 2027.

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 2027 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT

July 24, 2026

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 2027.

Calendar Year 2027 Estimated Entitlement from the Public Library Fund
Appropriations from HB 96 of the 136th GA Available through June 2027

Morgan County:

CY 2027 January to June Guaranteed Share ("base" share)	**286,296**
CY 2027 January to June Share of the Excess (+, -) ("equalization" share)	**0**
CY 2027 January to June Estimated Entitlement	**286,296**

The Public Library Fund (PLF) is funded through appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the state fiscal year 2026-2027 biennium. State fiscal years begin on July 1 and end on June 30 of the following year. State fiscal year 2027 ends in June of 2027. The amounts displayed in the table above therefore represent your county's estimated entitlement through June 2027. These estimated PLF distributions are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136th General Assembly. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive).

As provided under Ohio law, in December 2026, we will issue an updated entitlement estimate for calendar year 2027.

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 2027 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT

July 24, 2026

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 2027.

Calendar Year 2027 Estimated Entitlement from the Public Library Fund
Appropriations from HB 96 of the 136th GA Available through June 2027

Morrow County:

CY 2027 January to June Guaranteed Share ("base" share)	**609,266**
CY 2027 January to June Share of the Excess (+, -) ("equalization" share)	**0**
CY 2027 January to June Estimated Entitlement	**609,266**

The Public Library Fund (PLF) is funded through appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the state fiscal year 2026-2027 biennium. State fiscal years begin on July 1 and end on June 30 of the following year. State fiscal year 2027 ends in June of 2027. The amounts displayed in the table above therefore represent your county's estimated entitlement through June 2027. These estimated PLF distributions are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136th General Assembly. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive).

As provided under Ohio law, in December 2026, we will issue an updated entitlement estimate for calendar year 2027.

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 2027 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT

July 24, 2026

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 2027.

Calendar Year 2027 Estimated Entitlement from the Public Library Fund
Appropriations from HB 96 of the 136th GA Available through June 2027

Muskingum County:

CY 2027 January to June Guaranteed Share ("base" share)	**1,698,929**
CY 2027 January to June Share of the Excess (+, -) ("equalization" share)	**0**
CY 2027 January to June Estimated Entitlement	**1,698,929**

The Public Library Fund (PLF) is funded through appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the state fiscal year 2026-2027 biennium. State fiscal years begin on July 1 and end on June 30 of the following year. State fiscal year 2027 ends in June of 2027. The amounts displayed in the table above therefore represent your county's estimated entitlement through June 2027. These estimated PLF distributions are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136th General Assembly. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive).

As provided under Ohio law, in December 2026, we will issue an updated entitlement estimate for calendar year 2027.

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 2027 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT

July 24, 2026

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 2027.

Calendar Year 2027 Estimated Entitlement from the Public Library Fund
Appropriations from HB 96 of the 136th GA Available through June 2027

Noble County:

CY 2027 January to June Guaranteed Share ("base" share)	**255,991**
CY 2027 January to June Share of the Excess (+, -) ("equalization" share)	**0**
CY 2027 January to June Estimated Entitlement	**255,991**

The Public Library Fund (PLF) is funded through appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the state fiscal year 2026-2027 biennium. State fiscal years begin on July 1 and end on June 30 of the following year. State fiscal year 2027 ends in June of 2027. The amounts displayed in the table above therefore represent your county's estimated entitlement through June 2027. These estimated PLF distributions are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136th General Assembly. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive).

As provided under Ohio law, in December 2026, we will issue an updated entitlement estimate for calendar year 2027.

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 2027 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT

July 24, 2026

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 2027.

Calendar Year 2027 Estimated Entitlement from the Public Library Fund
Appropriations from HB 96 of the 136th GA Available through June 2027
Ottawa County:

CY 2027 January to June Guaranteed Share ("base" share)	**839,397**
CY 2027 January to June Share of the Excess (+, -) ("equalization" share)	**0**
CY 2027 January to June Estimated Entitlement	**839,397**

The Public Library Fund (PLF) is funded through appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the state fiscal year 2026-2027 biennium. State fiscal years begin on July 1 and end on June 30 of the following year. State fiscal year 2027 ends in June of 2027. The amounts displayed in the table above therefore represent your county's estimated entitlement through June 2027. These estimated PLF distributions are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136th General Assembly. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive).

As provided under Ohio law, in December 2026, we will issue an updated entitlement estimate for calendar year 2027.

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 2027 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT

July 24, 2026

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 2027.

Calendar Year 2027 Estimated Entitlement from the Public Library Fund
Appropriations from HB 96 of the 136th GA Available through June 2027
Paulding County:

CY 2027 January to June Guaranteed Share ("base" share)	**400,835**
CY 2027 January to June Share of the Excess (+, -) ("equalization" share)	**0**
CY 2027 January to June Estimated Entitlement	**400,835**

The Public Library Fund (PLF) is funded through appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the state fiscal year 2026-2027 biennium. State fiscal years begin on July 1 and end on June 30 of the following year. State fiscal year 2027 ends in June of 2027. The amounts displayed in the table above therefore represent your county's estimated entitlement through June 2027. These estimated PLF distributions are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136th General Assembly. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive).

As provided under Ohio law, in December 2026, we will issue an updated entitlement estimate for calendar year 2027.

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 2027 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT

July 24, 2026

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 2027.

Calendar Year 2027 Estimated Entitlement from the Public Library Fund
Appropriations from HB 96 of the 136th GA Available through June 2027

Perry County:

CY 2027 January to June Guaranteed Share ("base" share)	**667,233**
CY 2027 January to June Share of the Excess (+, -) ("equalization" share)	**0**
CY 2027 January to June Estimated Entitlement	**667,233**

The Public Library Fund (PLF) is funded through appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the state fiscal year 2026-2027 biennium. State fiscal years begin on July 1 and end on June 30 of the following year. State fiscal year 2027 ends in June of 2027. The amounts displayed in the table above therefore represent your county's estimated entitlement through June 2027. These estimated PLF distributions are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136th General Assembly. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive).

As provided under Ohio law, in December 2026, we will issue an updated entitlement estimate for calendar year 2027.

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 2027 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT

July 24, 2026

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 2027.

Calendar Year 2027 Estimated Entitlement from the Public Library Fund
Appropriations from HB 96 of the 136th GA Available through June 2027
Pickaway County:

CY 2027 January to June Guaranteed Share ("base" share)	**1,025,210**
CY 2027 January to June Share of the Excess (+, -) ("equalization" share)	**0**
CY 2027 January to June Estimated Entitlement	**1,025,210**

The Public Library Fund (PLF) is funded through appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the state fiscal year 2026-2027 biennium. State fiscal years begin on July 1 and end on June 30 of the following year. State fiscal year 2027 ends in June of 2027. The amounts displayed in the table above therefore represent your county's estimated entitlement through June 2027. These estimated PLF distributions are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136th General Assembly. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive).

As provided under Ohio law, in December 2026, we will issue an updated entitlement estimate for calendar year 2027.

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 2027 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT

July 24, 2026

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 2027.

Calendar Year 2027 Estimated Entitlement from the Public Library Fund
Appropriations from HB 96 of the 136th GA Available through June 2027

Pike County:

CY 2027 January to June Guaranteed Share ("base" share)	**529,147**
CY 2027 January to June Share of the Excess (+, -) ("equalization" share)	**0**
CY 2027 January to June Estimated Entitlement	**529,147**

The Public Library Fund (PLF) is funded through appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the state fiscal year 2026-2027 biennium. State fiscal years begin on July 1 and end on June 30 of the following year. State fiscal year 2027 ends in June of 2027. The amounts displayed in the table above therefore represent your county's estimated entitlement through June 2027. These estimated PLF distributions are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136th General Assembly. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive).

As provided under Ohio law, in December 2026, we will issue an updated entitlement estimate for calendar year 2027.

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 2027 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT

July 24, 2026

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 2027.

Calendar Year 2027 Estimated Entitlement from the Public Library Fund
Appropriations from HB 96 of the 136th GA Available through June 2027
Portage County:

CY 2027 January to June Guaranteed Share ("base" share)	**3,007,408**
CY 2027 January to June Share of the Excess (+, -) ("equalization" share)	**0**
CY 2027 January to June Estimated Entitlement	**3,007,408**

The Public Library Fund (PLF) is funded through appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the state fiscal year 2026-2027 biennium. State fiscal years begin on July 1 and end on June 30 of the following year. State fiscal year 2027 ends in June of 2027. The amounts displayed in the table above therefore represent your county's estimated entitlement through June 2027. These estimated PLF distributions are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136th General Assembly. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive).

As provided under Ohio law, in December 2026, we will issue an updated entitlement estimate for calendar year 2027.

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 2027 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT

July 24, 2026

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 2027.

Calendar Year 2027 Estimated Entitlement from the Public Library Fund
Appropriations from HB 96 of the 136th GA Available through June 2027
Preble County:

CY 2027 January to June Guaranteed Share (“base” share)	**825,583**
CY 2027 January to June Share of the Excess (+, -) (“equalization” share)	**0**
CY 2027 January to June Estimated Entitlement	**825,583**

The Public Library Fund (PLF) is funded through appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the state fiscal year 2026-2027 biennium. State fiscal years begin on July 1 and end on June 30 of the following year. State fiscal year 2027 ends in June of 2027. The amounts displayed in the table above therefore represent your county’s estimated entitlement through June 2027. These estimated PLF distributions are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136th General Assembly. Your county’s share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive).

As provided under Ohio law, in December 2026, we will issue an updated entitlement estimate for calendar year 2027.

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 2027 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT

July 24, 2026

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 2027.

Calendar Year 2027 Estimated Entitlement from the Public Library Fund
Appropriations from HB 96 of the 136th GA Available through June 2027
Putnam County:

CY 2027 January to June Guaranteed Share (“base” share)	**687,709**
CY 2027 January to June Share of the Excess (+, -) (“equalization” share)	**0**
CY 2027 January to June Estimated Entitlement	**687,709**

The Public Library Fund (PLF) is funded through appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the state fiscal year 2026-2027 biennium. State fiscal years begin on July 1 and end on June 30 of the following year. State fiscal year 2027 ends in June of 2027. The amounts displayed in the table above therefore represent your county’s estimated entitlement through June 2027. These estimated PLF distributions are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136th General Assembly. Your county’s share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive).

As provided under Ohio law, in December 2026, we will issue an updated entitlement estimate for calendar year 2027.

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 2027 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT

July 24, 2026

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 2027.

Calendar Year 2027 Estimated Entitlement from the Public Library Fund
Appropriations from HB 96 of the 136th GA Available through June 2027
Richland County:

CY 2027 January to June Guaranteed Share ("base" share)	**2,664,653**
CY 2027 January to June Share of the Excess (+, -) ("equalization" share)	**0**
CY 2027 January to June Estimated Entitlement	**2,664,653**

The Public Library Fund (PLF) is funded through appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the state fiscal year 2026-2027 biennium. State fiscal years begin on July 1 and end on June 30 of the following year. State fiscal year 2027 ends in June of 2027. The amounts displayed in the table above therefore represent your county's estimated entitlement through June 2027. These estimated PLF distributions are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136th General Assembly. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive).

As provided under Ohio law, in December 2026, we will issue an updated entitlement estimate for calendar year 2027.

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 2027 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT

July 24, 2026

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 2027.

Calendar Year 2027 Estimated Entitlement from the Public Library Fund
Appropriations from HB 96 of the 136th GA Available through June 2027

Ross County:

CY 2027 January to June Guaranteed Share ("base" share)	**1,461,358**
CY 2027 January to June Share of the Excess (+, -) ("equalization" share)	**0**
CY 2027 January to June Estimated Entitlement	**1,461,358**

The Public Library Fund (PLF) is funded through appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the state fiscal year 2026-2027 biennium. State fiscal years begin on July 1 and end on June 30 of the following year. State fiscal year 2027 ends in June of 2027. The amounts displayed in the table above therefore represent your county's estimated entitlement through June 2027. These estimated PLF distributions are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136th General Assembly. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive).

As provided under Ohio law, in December 2026, we will issue an updated entitlement estimate for calendar year 2027.

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 2027 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT

July 24, 2026

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 2027.

Calendar Year 2027 Estimated Entitlement from the Public Library Fund
Appropriations from HB 96 of the 136th GA Available through June 2027

Sandusky County:

CY 2027 January to June Guaranteed Share ("base" share)	**1,253,160**
CY 2027 January to June Share of the Excess (+, -) ("equalization" share)	**0**
CY 2027 January to June Estimated Entitlement	**1,253,160**

The Public Library Fund (PLF) is funded through appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the state fiscal year 2026-2027 biennium. State fiscal years begin on July 1 and end on June 30 of the following year. State fiscal year 2027 ends in June of 2027. The amounts displayed in the table above therefore represent your county's estimated entitlement through June 2027. These estimated PLF distributions are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136th General Assembly. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive).

As provided under Ohio law, in December 2026, we will issue an updated entitlement estimate for calendar year 2027.

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 2027 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT

July 24, 2026

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 2027.

Calendar Year 2027 Estimated Entitlement from the Public Library Fund
Appropriations from HB 96 of the 136th GA Available through June 2027
Scioto County:

CY 2027 January to June Guaranteed Share ("base" share)	**1,600,894**
CY 2027 January to June Share of the Excess (+, -) ("equalization" share)	**0**
CY 2027 January to June Estimated Entitlement	**1,600,894**

The Public Library Fund (PLF) is funded through appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the state fiscal year 2026-2027 biennium. State fiscal years begin on July 1 and end on June 30 of the following year. State fiscal year 2027 ends in June of 2027. The amounts displayed in the table above therefore represent your county's estimated entitlement through June 2027. These estimated PLF distributions are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136th General Assembly. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive).

As provided under Ohio law, in December 2026, we will issue an updated entitlement estimate for calendar year 2027.

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 2027 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT

July 24, 2026

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 2027.

Calendar Year 2027 Estimated Entitlement from the Public Library Fund
Appropriations from HB 96 of the 136th GA Available through June 2027
Seneca County:

CY 2027 January to June Guaranteed Share (“base” share)	**1,221,798**
CY 2027 January to June Share of the Excess (+, -) (“equalization” share)	**0**
CY 2027 January to June Estimated Entitlement	**1,221,798**

The Public Library Fund (PLF) is funded through appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the state fiscal year 2026-2027 biennium. State fiscal years begin on July 1 and end on June 30 of the following year. State fiscal year 2027 ends in June of 2027. The amounts displayed in the table above therefore represent your county’s estimated entitlement through June 2027. These estimated PLF distributions are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136th General Assembly. Your county’s share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive).

As provided under Ohio law, in December 2026, we will issue an updated entitlement estimate for calendar year 2027.

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 2027 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT

July 24, 2026

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 2027.

Calendar Year 2027 Estimated Entitlement from the Public Library Fund
Appropriations from HB 96 of the 136th GA Available through June 2027

Shelby County:

CY 2027 January to June Guaranteed Share ("base" share)	**963,475**
CY 2027 January to June Share of the Excess (+, -) ("equalization" share)	**0**
CY 2027 January to June Estimated Entitlement	**963,475**

The Public Library Fund (PLF) is funded through appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the state fiscal year 2026-2027 biennium. State fiscal years begin on July 1 and end on June 30 of the following year. State fiscal year 2027 ends in June of 2027. The amounts displayed in the table above therefore represent your county's estimated entitlement through June 2027. These estimated PLF distributions are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136th General Assembly. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive).

As provided under Ohio law, in December 2026, we will issue an updated entitlement estimate for calendar year 2027.

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 2027 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT

July 24, 2026

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 2027.

Calendar Year 2027 Estimated Entitlement from the Public Library Fund
Appropriations from HB 96 of the 136th GA Available through June 2027
Stark County:

CY 2027 January to June Guaranteed Share (“base” share)	**7,951,277**
CY 2027 January to June Share of the Excess (+, -) (“equalization” share)	**0**
CY 2027 January to June Estimated Entitlement	**7,951,277**

The Public Library Fund (PLF) is funded through appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the state fiscal year 2026-2027 biennium. State fiscal years begin on July 1 and end on June 30 of the following year. State fiscal year 2027 ends in June of 2027. The amounts displayed in the table above therefore represent your county’s estimated entitlement through June 2027. These estimated PLF distributions are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136th General Assembly. Your county’s share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive).

As provided under Ohio law, in December 2026, we will issue an updated entitlement estimate for calendar year 2027.

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

SUMMIT COUNTY
CALENDAR YEAR 2027 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT

July 24, 2026

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 2027.

Calendar Year 2027 Estimated Entitlement from the Public Library Fund
Appropriations from HB 96 of the 136th GA Available through June 2027

Summit County:

CY 2027 January to June Guaranteed Share ("base" share)	**11,434,043**
CY 2027 January to June Share of the Excess (+, -) ("equalization" share)	**0**
CY 2027 January to June Estimated Entitlement	**11,434,043**

The Public Library Fund (PLF) is funded through appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the state fiscal year 2026-2027 biennium. State fiscal years begin on July 1 and end on June 30 of the following year. State fiscal year 2027 ends in June of 2027. The amounts displayed in the table above therefore represent your county's estimated entitlement through June 2027. These estimated PLF distributions are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136th General Assembly. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive).

As provided under Ohio law, in December 2026, we will issue an updated entitlement estimate for calendar year 2027.

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

TRUMBULL COUNTY
CALENDAR YEAR 2027 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT

July 24, 2026

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 2027.

Calendar Year 2027 Estimated Entitlement from the Public Library Fund
Appropriations from HB 96 of the 136th GA Available through June 2027
Trumbull County:

CY 2027 January to June Guaranteed Share (“base” share)	**4,576,594**
CY 2027 January to June Share of the Excess (+, -) (“equalization” share)	**0**
CY 2027 January to June Estimated Entitlement	**4,576,594**

The Public Library Fund (PLF) is funded through appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the state fiscal year 2026-2027 biennium. State fiscal years begin on July 1 and end on June 30 of the following year. State fiscal year 2027 ends in June of 2027. The amounts displayed in the table above therefore represent your county’s estimated entitlement through June 2027. These estimated PLF distributions are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136th General Assembly. Your county’s share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive).

As provided under Ohio law, in December 2026, we will issue an updated entitlement estimate for calendar year 2027.

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

TUSCARAWAS COUNTY
CALENDAR YEAR 2027 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT

July 24, 2026

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 2027.

Calendar Year 2027 Estimated Entitlement from the Public Library Fund
Appropriations from HB 96 of the 136th GA Available through June 2027
Tuscarawas County:

CY 2027 January to June Guaranteed Share (“base” share)	**1,772,156**
CY 2027 January to June Share of the Excess (+, -) (“equalization” share)	**0**
CY 2027 January to June Estimated Entitlement	**1,772,156**

The Public Library Fund (PLF) is funded through appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the state fiscal year 2026-2027 biennium. State fiscal years begin on July 1 and end on June 30 of the following year. State fiscal year 2027 ends in June of 2027. The amounts displayed in the table above therefore represent your county’s estimated entitlement through June 2027. These estimated PLF distributions are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136th General Assembly. Your county’s share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive).

As provided under Ohio law, in December 2026, we will issue an updated entitlement estimate for calendar year 2027.

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 2027 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT

July 24, 2026

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 2027.

Calendar Year 2027 Estimated Entitlement from the Public Library Fund
Appropriations from HB 96 of the 136th GA Available through June 2027

Union County:

CY 2027 January to June Guaranteed Share ("base" share)	**803,055**
CY 2027 January to June Share of the Excess (+, -) ("equalization" share)	**0**
CY 2027 January to June Estimated Entitlement	**803,055**

The Public Library Fund (PLF) is funded through appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the state fiscal year 2026-2027 biennium. State fiscal years begin on July 1 and end on June 30 of the following year. State fiscal year 2027 ends in June of 2027. The amounts displayed in the table above therefore represent your county's estimated entitlement through June 2027. These estimated PLF distributions are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136th General Assembly. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive).

As provided under Ohio law, in December 2026, we will issue an updated entitlement estimate for calendar year 2027.

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 2027 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT

July 24, 2026

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 2027.

Calendar Year 2027 Estimated Entitlement from the Public Library Fund
Appropriations from HB 96 of the 136th GA Available through June 2027
Van Wert County:

CY 2027 January to June Guaranteed Share ("base" share)	**607,323**
CY 2027 January to June Share of the Excess (+, -) ("equalization" share)	**0**
CY 2027 January to June Estimated Entitlement	**607,323**

The Public Library Fund (PLF) is funded through appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the state fiscal year 2026-2027 biennium. State fiscal years begin on July 1 and end on June 30 of the following year. State fiscal year 2027 ends in June of 2027. The amounts displayed in the table above therefore represent your county's estimated entitlement through June 2027. These estimated PLF distributions are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136th General Assembly. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive).

As provided under Ohio law, in December 2026, we will issue an updated entitlement estimate for calendar year 2027.

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

VINTON COUNTY
CALENDAR YEAR 2027 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT

July 24, 2026

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 2027.

Calendar Year 2027 Estimated Entitlement from the Public Library Fund
Appropriations from HB 96 of the 136th GA Available through June 2027
Vinton County:

CY 2027 January to June Guaranteed Share ("base" share)	**239,805**
CY 2027 January to June Share of the Excess (+, -) ("equalization" share)	**0**
CY 2027 January to June Estimated Entitlement	**239,805**

The Public Library Fund (PLF) is funded through appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the state fiscal year 2026-2027 biennium. State fiscal years begin on July 1 and end on June 30 of the following year. State fiscal year 2027 ends in June of 2027. The amounts displayed in the table above therefore represent your county's estimated entitlement through June 2027. These estimated PLF distributions are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136th General Assembly. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive).

As provided under Ohio law, in December 2026, we will issue an updated entitlement estimate for calendar year 2027.

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 2027 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT

July 24, 2026

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 2027.

Calendar Year 2027 Estimated Entitlement from the Public Library Fund
Appropriations from HB 96 of the 136th GA Available through June 2027
Warren County:

CY 2027 January to June Guaranteed Share ("base" share)	**3,021,310**
CY 2027 January to June Share of the Excess (+, -) ("equalization" share)	**0**
CY 2027 January to June Estimated Entitlement	**3,021,310**

The Public Library Fund (PLF) is funded through appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the state fiscal year 2026-2027 biennium. State fiscal years begin on July 1 and end on June 30 of the following year. State fiscal year 2027 ends in June of 2027. The amounts displayed in the table above therefore represent your county's estimated entitlement through June 2027. These estimated PLF distributions are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136th General Assembly. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive).

As provided under Ohio law, in December 2026, we will issue an updated entitlement estimate for calendar year 2027.

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 2027 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT

July 24, 2026

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 2027.

Calendar Year 2027 Estimated Entitlement from the Public Library Fund
Appropriations from HB 96 of the 136th GA Available through June 2027
Washington County:

CY 2027 January to June Guaranteed Share ("base" share)	**1,265,941**
CY 2027 January to June Share of the Excess (+, -) ("equalization" share)	**0**
CY 2027 January to June Estimated Entitlement	**1,265,941**

The Public Library Fund (PLF) is funded through appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the state fiscal year 2026-2027 biennium. State fiscal years begin on July 1 and end on June 30 of the following year. State fiscal year 2027 ends in June of 2027. The amounts displayed in the table above therefore represent your county's estimated entitlement through June 2027. These estimated PLF distributions are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136th General Assembly. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive).

As provided under Ohio law, in December 2026, we will issue an updated entitlement estimate for calendar year 2027.

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

WAYNE COUNTY
CALENDAR YEAR 2027 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT

July 24, 2026

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 2027.

Calendar Year 2027 Estimated Entitlement from the Public Library Fund
Appropriations from HB 96 of the 136th GA Available through June 2027

Wayne County:

CY 2027 January to June Guaranteed Share ("base" share)	**2,276,123**
CY 2027 January to June Share of the Excess (+, -) ("equalization" share)	**0**
CY 2027 January to June Estimated Entitlement	**2,276,123**

The Public Library Fund (PLF) is funded through appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the state fiscal year 2026-2027 biennium. State fiscal years begin on July 1 and end on June 30 of the following year. State fiscal year 2027 ends in June of 2027. The amounts displayed in the table above therefore represent your county's estimated entitlement through June 2027. These estimated PLF distributions are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136th General Assembly. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive).

As provided under Ohio law, in December 2026, we will issue an updated entitlement estimate for calendar year 2027.

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

WILLIAMS COUNTY
CALENDAR YEAR 2027 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT

July 24, 2026

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 2027.

Calendar Year 2027 Estimated Entitlement from the Public Library Fund
Appropriations from HB 96 of the 136th GA Available through June 2027
Williams County:

CY 2027 January to June Guaranteed Share ("base" share)	**782,792**
CY 2027 January to June Share of the Excess (+, -) ("equalization" share)	**0**
CY 2027 January to June Estimated Entitlement	**782,792**

The Public Library Fund (PLF) is funded through appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the state fiscal year 2026-2027 biennium. State fiscal years begin on July 1 and end on June 30 of the following year. State fiscal year 2027 ends in June of 2027. The amounts displayed in the table above therefore represent your county's estimated entitlement through June 2027. These estimated PLF distributions are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136th General Assembly. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive).

As provided under Ohio law, in December 2026, we will issue an updated entitlement estimate for calendar year 2027.

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

WOOD COUNTY
CALENDAR YEAR 2027 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT

July 24, 2026

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 2027.

Calendar Year 2027 Estimated Entitlement from the Public Library Fund
Appropriations from HB 96 of the 136th GA Available through June 2027
Wood County:

CY 2027 January to June Guaranteed Share ("base" share)	**2,652,795**
CY 2027 January to June Share of the Excess (+, -) ("equalization" share)	**0**
CY 2027 January to June Estimated Entitlement	**2,652,795**

The Public Library Fund (PLF) is funded through appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the state fiscal year 2026-2027 biennium. State fiscal years begin on July 1 and end on June 30 of the following year. State fiscal year 2027 ends in June of 2027. The amounts displayed in the table above therefore represent your county's estimated entitlement through June 2027. These estimated PLF distributions are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136th General Assembly. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive).

As provided under Ohio law, in December 2026, we will issue an updated entitlement estimate for calendar year 2027.

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

WYANDOT COUNTY
CALENDAR YEAR 2027 ESTIMATE
OF THE PUBLIC LIBRARY FUND ENTITLEMENT

July 24, 2026

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 2027.

Calendar Year 2027 Estimated Entitlement from the Public Library Fund
Appropriations from HB 96 of the 136th GA Available through June 2027
Wyandot County:

CY 2027 January to June Guaranteed Share ("base" share)	**457,211**
CY 2027 January to June Share of the Excess (+, -) ("equalization" share)	**0**
CY 2027 January to June Estimated Entitlement	**457,211**

The Public Library Fund (PLF) is funded through appropriation from the state General Revenue Fund. Appropriation was last provided in HB 96 of the 136th General Assembly for the state fiscal year 2026-2027 biennium. State fiscal years begin on July 1 and end on June 30 of the following year. State fiscal year 2027 ends in June of 2027. The amounts displayed in the table above therefore represent your county's estimated entitlement through June 2027. These estimated PLF distributions are net of transfers to the Library for the Blind Fund, the OPLIN Technology Fund, the State Library Operating Expenses Fund, the Ohioana Library Association Fund, and the Regional Library Systems Fund as provided in HB 96 of the 136th General Assembly. Your county's share was determined pursuant to the formula contained in ORC 5747.46 and 5747.47 (inclusive).

As provided under Ohio law, in December 2026, we will issue an updated entitlement estimate for calendar year 2027.

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).