UNION COUNTY BUDGET COMMISSION COUNTY OFFICE BUILDING MARYSVILLE, OHIO 43040

June 30, 2025

The Union County Budget Commission received an updated estimated entitlement from the Public Library Fund (formerly Library & Local Government Support Fund) for calendar year 2025. The updated estimated amount certified by the State Department of Taxation is \$1,776,461.

Based on the Budget Commission funding formula decision for the year 2025, the distribution is as follows:

Marysville Public Library	\$1,044,559.07	<u>58.8%</u>
Richwood North Union Public Library	<u>\$461,879.86</u>	<u>26.0%</u>
Plain City Public Library	\$270,022,07	<u>15.2%</u>

Andrea L Weaver, Auditor

Andrew J Smarra, Treasurer

David W Phillips, Prosecutor



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

June 23, 2025

In compliance with RC 5747.47(A), the Ohio Department of Taxation is certifying to Union County, the initial estimated Public Library Fund (PLF) entitlement for Calendar Year 2025.

Calendar Year 2025 Estimated Entitlement from the Public Library Fund

Union County:

CY 2025 Guaranteed Share ("base" share)	\$1,615,972
CY 2025 Share of Excess (+, -) ("equalization" share)	\$160,489
CY 2025 Estimated Entitlement	\$1,776,461
January – June 2025 Actual Distributions	\$841,345
July – December 2025 Estimated Distributions	\$935,116

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

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

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

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

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