

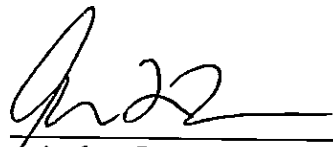
UNION COUNTY BUDGET COMMISSION
COUNTY OFFICE BUILDING
MARYSVILLE, OHIO 43040

July 24, 2026

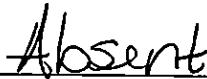
The Union County Budget Commission received the initial estimated entitlement from the Public Library Fund (formerly Library & Local Government Support Fund) for calendar year 2027. The estimated amount certified by the State Department of Taxation is \$803,055.

Based on the Budget Commission funding formula decision for the year 2027, the distribution is as follows:

Marysville Public Library	<u>\$472,196.34</u>	<u>58.8%</u>
Richwood North Union Public Library	<u>\$208,794.30</u>	<u>26.0%</u>
Plain City Public Library	<u>\$122,064.36</u>	<u>15.2%</u>



Andrea L Weaver, Auditor



Andrew J Smarra, Treasurer



David W Phillips, Prosecutor



**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).