



Belmont County Budget Commission

Auditor – Cindi L. Henry, Treasurer – Katherine J. Kelich, Prosecutor – J. Kevin Flanagan

101 West Main Street
St. Clairsville, Ohio 43950

September 15, 2026

Dear Fiscal Officer:

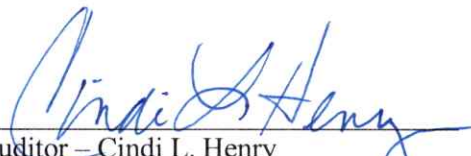
The Belmont County Budget Commission is providing the attached 2027 Local Government Fund (LGF) allocation estimate for your subdivision.

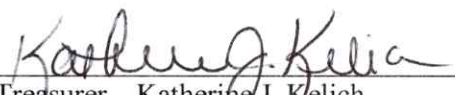
The Ohio Department of Taxation has certified Belmont County's estimated 2027 County Undivided Local Government Fund at \$2,444,024. The Department notes that this amount is an estimate based upon current projections of state tax revenues and that actual distributions during 2027 may vary.

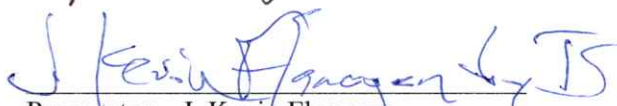
The attached schedule reflects the Budget Commission's estimated allocation of the 2027 LGF among the participating subdivisions. Please use the amount shown for your subdivision for 2027 budgeting purposes unless otherwise notified by the Budget Commission.

Should the State of Ohio revise the county's estimated Local Government Fund entitlement, or should any other material change occur, the Budget Commission will review the change and address the estimated allocations as necessary.

Sincerely,


Auditor – Cindi L. Henry


Treasurer – Katherine J. Kelich


Prosecutor – J. Kevin Flanagan

2027 Local Government Fund Allocation Estimate

Total Local Government Allocation: 2,444,024.00	Townships:	635,446.24
	Village/Cities:	1,319,772.96
	Park Districts:	122,201.20
	County:	366,603.60
	Village Additional:	56,212.55
		<u>2,444,024.00</u>

Townships:	635,446.24	26.00%	2026	Amount to Distribute
Colerain			1.63%	39,715.39
Flushing			1.63%	39,715.39
Goshen			1.63%	39,715.39
Kirkwood			1.63%	39,715.39
Mead			1.63%	39,715.39
Pease			1.63%	39,715.39
Pultney			1.63%	39,715.39
Richland			1.63%	39,715.39
Smith			1.63%	39,715.39
Somerset			1.63%	39,715.39
Union			1.63%	39,715.39
Warren			1.63%	39,715.39
Washington			1.63%	39,715.39
Wayne			1.63%	39,715.39
Wheeling			1.63%	39,715.39
York			1.63%	39,715.39
			<u>26.00%</u>	<u>635,446.24</u>

Villages/Cities:	1,263,560.41	51.70%	2026	Population	Amount to Distribute
Barnesville			6.96%	4,008	170,110.18
Bellaire			6.72%	3,870	164,253.09
Belmont*			1.18%	414	28,813.77
Bethesda			2.10%	1,211	51,398.06
Bridgeport			2.75%	1,582	67,144.29
Brookside*			1.39%	538	34,076.66
Flushing*			1.90%	830	46,469.92
Holloway*			1.03%	330	25,248.59
Morristown*			0.89%	248	21,768.29
Powhatan Point			2.54%	1,461	62,008.73
Shadyside			6.00%	3,454	146,596.94
Wilson			0.08%	48	2,037.25
Yorkville			0.73%	421	17,868.36
Martins Ferry			10.87%	6,260	265,691.05
St. Clairsville			8.85%	5,096	216,287.79
			<u>54.00%</u>	<u>29,771</u>	<u>1,319,772.96</u>

Park Districts:	122,201.20	5.00%	2026	Amount to Distribute
St. C/Richland Park District			0.38%	9,400.09
Belmont County Park District			0.38%	9,400.09
Bellaire Park District			0.38%	9,400.09
Martins Ferry City Park District			0.38%	9,400.09
Mead Township Park District			0.38%	9,400.09
Powhatan Point Park District			0.38%	9,400.09
Bridgeport Park District			0.38%	9,400.09
Pease Township Park District			0.38%	9,400.09
Village of Brookside Park District			0.38%	9,400.09
Village of Bethesda Park District			0.38%	9,400.09
Village of Shadyside Park District			0.38%	9,400.09
Morristown Park District			0.38%	9,400.09
Union Township Park District			0.38%	9,400.09
			<u>5.00%</u>	<u>122,201.20</u>

Belmont County	366,603.60	15.00%	366,603.60
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TOTAL:	100.00%	2,444,024.00
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**BELMONT COUNTY
CALENDAR YEAR 2027 ESTIMATE
OF THE COUNTY UNDIVIDED LOCAL GOVERNMENT FUND**

July 24, 2026

In compliance with RC 5747.51(A), the Ohio Department of Taxation is certifying to Belmont County, the estimated revenues to be allocated and received by the county's Undivided Local Government Fund for Calendar Year 2027.

**Calendar Year 2027 Estimated County
Undivided Local Government Fund**

Belmont County:

CY 2027 Estimated CULGF	2,444,024
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Statutorily, the CULGF receives 1.75 percent of the revenue from all state General Revenue tax sources. Your county's share was determined pursuant to the formula contained in RC sections 5747.50 through 5747.51 (inclusive). RC 5747.501 guarantees that each county's CULGF distribution will receive in any fiscal year an amount that is no less than \$850,000.

Note that the above figures are estimates, reflecting the current best projection of state tax revenues during Calendar Year 2027. Because of the inherent difficulty in projecting state tax revenues relatively far in advance, please remember that actual calendar year 2027 distributions to your county's undivided local government fund will vary from the above estimate by an unknown degree. Additionally, these amounts are prior to any withholding of fines derived from traffic enforcement camera as given in R.C. 5747.502.

In addition, forms for your use in complying with the reporting requirements of RC 5747.51(J) will be posted to our website (RA/JL form). This section requires notification to the Tax Commissioner of the estimated allocations to the subdivisions of the CULGF. In addition, we are asking that you also show the estimated allocations of the Public Library Fund. Please complete and return these forms after your county's budget commission has made the 2027 apportionments.

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



Belmont County Budget Commission

Auditor – Cindi L. Henry, Treasurer – Katherine J. Kelich, Prosecutor – J. Kevin Flanagan

101 West Main Street
St. Clairsville, Ohio 43950

September 15, 2026

Dear Library Fiscal Officer:

The Belmont County Budget Commission is providing your library with its estimated 2027 Public Library Fund (PLF) allocation for budgeting purposes.

On July 24, 2026, the Ohio Department of Taxation certified Belmont County's initial Calendar Year 2027 PLF entitlement. The Department's estimate provides \$1,440,325 for January through June 2027. The Department specifically notes that this estimate extends only through June 2027 because the current state appropriation under H.B. 96 covers the state fiscal year ending June 30, 2027. The Department further states that an updated Calendar Year 2027 entitlement estimate will be issued in December 2026.

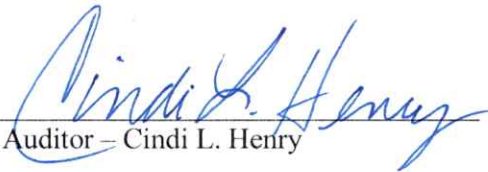
For purposes of preparing local budgets and certificates of estimated resources, the Budget Commission has annualized the January through June estimate. At this time, the Commission has no information indicating that the PLF funding level will change for the second half of 2027. Accordingly, the Commission has doubled the six-month estimate of \$1,440,325, resulting in a projected countywide 2027 PLF amount of \$2,880,650.

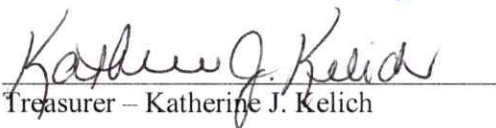
Please understand that the amount provided by the Budget Commission is an estimate for budgeting purposes and assumes that the current level of PLF funding continues through December 2027. It should not be interpreted as a guarantee of the final amount that will be distributed by the State of Ohio.

If the Ohio Department of Taxation's updated estimate, subsequent state appropriations, or any other change in PLF funding results in a material change to the amount available for 2027, the Budget Commission will review the revised information and adjust the estimated resources as necessary at that time.

Please use the amount attached as your 2027 estimated Public Library Fund revenue unless otherwise notified by the Belmont County Budget Commission.

Sincerely,


Auditor – Cindi L. Henry


Treasurer – Katherine J. Kelich


Prosecutor – J. Kevin Flanagan

Estimated 2027 Public Library Fund Allocation

Total Public Library Allocation: 2,880,650.00

Libraries:	2,880,650.00	2026	Amount to Distribute
Barnesville Public Library		19.00%	547,323.50
BellairemPublic Library		19.00%	547,323.50
Martins Ferry Public Library		43.00%	1,238,679.50
St. Clairsville Public Library		19.00%	547,323.50
	TOTAL:	100.00%	2,880,650.00



**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).