

TEMPORARY RESOLUTION NO. 60-17

PERMANENT RESOLUTION NO. 64-17

A RESOLUTION ADOPTING THE 2018 TAX BUDGET OF THE CITY OF LANCASTER FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2018 AND SUBMITTING SAME TO THE FAIRFIELD COUNTY AUDITOR

WHEREAS, the Department Supervisors have submitted their budget request for the year 2018 and the Auditor has heretofore compiled said requests into a tentative budget for the City of Lancaster for the fiscal year beginning January 1, 2018, showing detailed estimates of all balances that will be available at the beginning of 2018, for the purpose of such year, including all general and special taxes, fees, costs, percentages, penalties, allowances, prerequisites, and all other types of classes of revenue; also estimates of all expenditures or charges in or for the purposes of such fiscal year to be paid or met from the revenues or balances; and otherwise conforming with the requirements of law; and

WHEREAS, said budget has been made conveniently available to public inspection for at least ten (10) days by having at least two (2) copies thereof on file in the Office of the City Auditor and the Office of the Clerk of Council; and

WHEREAS, a public hearing was held on said budget of which public notice was given by publication not less than ten (10) days previous to the date thereof;

BE IT RESOLVED BY COUNCIL OF THE CITY OF LANCASTER, STATE OF OHIO

SECTION 1. That the 2018 Tax Budget of the City of Lancaster, for the fiscal year beginning January 1, 2018, heretofore compiled by the Auditor and submitted to this council, copies of which have been and are on file in the Offices of the City Auditor and Clerk of Council, be and it is hereby adopted as the official budget of the City of Lancaster, for the fiscal year beginning January 1, 2018.

SECTION 2. That the Clerk of Council is hereby authorized and directed to certify a copy of said budget and a copy of this resolution to transmit the same to the Auditor of Fairfield County, Ohio.

SECTION 3. That this resolution shall take effect and be in force from and after the earliest period allowed by law.

Passed: 6/26/17 after 3rd reading. Vote: Yeas 9 Nays 0

Date Approved: 6/26/17

Clerk: Jeresa Lee Sandy

Offered by: Tom Sk

Second by: Harold Hills
Requested by Finance Committee

Art B. Hays

President of Council

John Hunt

Mayor

**CITY OF LANCASTER
2018 TAX BUDGET
GENERAL FUND REVENUES**

DESCRIPTION	2014 Actual	2015 Actual	2016 Actual	Current Year Estimated For 2017	Budget Year Estimated For 2018
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Local Taxes

General Property Tax - Real Estate	2,022,328.55	2,003,423.27	2,056,428.22	1,952,000.00	1,952,000.00
Tangible Personal Property Tax	0.00	0.00	0.00	0.00	0.00
Municipal Income Tax	0.00	0.00	0.00	0.00	0.00
Other Local Taxes Hotel/Motel	153,058.78	163,051.69	8,032.77	6,500.00	7,000.00
Total Local Taxes	2,175,387.33	2,166,474.96	2,064,460.99	1,958,500.00	1,959,000.00

Intergovernmental Revenues

State Shared Taxes and Permits

Local Government	811,333.99	858,876.04	799,155.85	885,869.00	885,869.00
Estate Tax	230,636.74	40,470.25	335.16	0.00	0.00
Cigarette Tax	2,050.50	1,725.00	1,798.45	1,700.00	1,800.00
License Tax	0.00	0.00	0.00	0.00	0.00
Liquor and Beer Permits	8,267.00	48,074.60	51,883.30	51,000.00	51,800.00
Gasoline Tax	0.00	0.00	0.00	0.00	0.00
Library and Local Government Support Fund	0.00	0.00	0.00	0.00	0.00
Property Tax Allocation	0.00	0.00	0.00	0.00	0.00
Other State Shared Taxes and Permits	0.00	0.00	0.00	0.00	0.00
Total State Shared Taxes and Permits	1,052,288.23	949,145.89	853,172.76	938,569.00	939,469.00

Other Grants & Intergov. Revenues

Federal Grants or Aid	0.00	0.00	0.00	0.00	0.00
State Grants or Aid	3,594.00	3,250.00	0.00	0.00	0.00
FEMA Reimbursement	0.00	0.00	43,166.96	0.00	0.00
Other Grants of Aid Village Prosecution	197,816.68	199,816.68	199,816.68	199,816.00	199,816.00
Total Other Grants & Intergov. Revenues	201,410.68	203,066.68	242,983.64	199,816.00	199,816.00

Total Intergovernmental Revenues

Total Intergovernmental Revenues	1,253,698.91	1,152,212.57	1,096,156.40	1,138,385.00	1,139,285.00
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**CITY OF LANCASTER
2018 TAX BUDGET
GENERAL FUND REVENUES**

DESCRIPTION	2014 Actual	2015 Actual	2016 Actual	Current Year Estimated For 2017	Budget Year Estimated For 2018
Other Revenue					
Emergency Medic & Transport fees	1,189,599.54	1,162,356.07	1,198,429.97	1,170,000.00	1,195,000.00
Miscellaneous & Fire Permits	29,088.00	22,237.00	20,880.00	22,700.00	22,700.00
Reimbursement for Services	792,233.24	781,007.15	787,562.92	758,481.00	689,981.00
Fees & Fines	464,817.60	438,080.10	451,533.39	422,300.00	433,900.00
Municipal Court Cost & Fines	812,481.58	770,794.81	693,906.77	782,000.00	750,000.00
Rent & Leases	57,100.00	57,100.00	53,180.00	66,640.00	66,540.00
Other Gov Fuel Reimb & Gasoline Surcharge	433,110.36	375,224.87	309,295.04	0.00	0.00
Miscellaneous Receipts	207,300.22	23,629.22	71,056.79	40,000.00	48,800.00
Cablevision	471,351.39	480,860.96	473,596.94	480,000.00	480,000.00
Land sale	0.00	1.00	0.00	0.00	0.00
Settlements/Restitution	25,566.31	294.12	17,995.63	0.00	250.00
Prepay Gas Discount Revenue from Port Authority	0.00	0.00	0.00	0.00	0.00
Income Tax - .15% Fire Levy	0.00	0.00	0.00	0.00	0.00
Income Tax - .45%	0.00	0.00	0.00	0.00	0.00
Income Tax-.96%	9,351,439.02	9,726,104.27	10,223,670.87	10,000,491.69	9,799,842.39
Transfers In	0.00	0.00	0.00	0.00	0.00
Bank Interest	193,560.67	332,737.71	336,611.87	262,824.00	269,500.00
Contractor Bond Claim	0.00	0.00	0.00	0.00	0.00
Other Govt Engineering Services	17,101.81	17,405.71	4,284.19	0.00	0.00
Energy Contract	115,231.00	115,321.00	115,231.00	115,000.00	115,231.00
Insurance Settlement (New 2016)	0.00	0.00	2,345.51	0.00	0.00
County Reimbursement -2/5	190,908.82	280,089.60	279,635.45	292,815.00	302,771.00
Road Race Fees	0.00	550.00	400.00	500.00	400.00
Bus Camera Fines	4,317.43	4,223.52	1,018.53	0.00	1,000.00
Rebates			1,919.05		
Special Duty - Police	49,135.00	0.00	0.00	0.00	0.00
Total Other Revenue	14,404,341.99	14,588,017.11	15,042,553.92	14,413,751.69	14,175,915.39

**CITY OF LANCASTER
2018 TAX BUDGET
GENERAL FUND REVENUES**

DESCRIPTION	2014 Actual	2015 Actual	2016 Actual	Current Year Estimated For 2017	Budget Year Estimated For 2018
Grandtotal Actual Revenue Collected	17,833,428.23	17,906,704.64	18,203,171.31	17,510,636.69	17,274,200.39
Outstanding or Paid back Cash Advances (Not used as new revenue for budget calculation.)	0.00	0.00	0.00	0.00	0.00
Revenue Totals with Advance adjustments	17,833,428.23	17,906,704.64	18,203,171.31	17,510,636.69	17,274,200.39

**CITY OF LANCASTER
2018 TAX BUDGET
GENERAL FUND EXPENDITURES**

DESCRIPTION	2014 Actual	2015 Actual	2016 Actual	Current Year Estimated For 2017	Budget Year Estimated For 2018
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Security of Persons and Property

Personal Services	183,316.47	190,845.69	198,263.69	216,170.00	231,540.00
General Fund Transfer for Police & Fire Special Rev Fund	9,595,951.27	10,335,183.38	9,712,723.56	10,333,733.00	12,479,777.00
Travel Transportation	0.00	0.00	0.00	0.00	0.00
Contractual Services	50,063.00	3,686.99	3,769.74	6,320.00	3,400.00
Supplies and Materials	881.75	967.93	810.50	7,000.00	8,000.00
Capital Outlay	0.00	0.00	0.00	0.00	5,000.00
Total Security of Persons and Property	9,830,212.49	10,530,683.99	9,915,567.49	10,563,223.00	12,727,717.00

Community Environment

Tree Commission w/ Tree Trimming	84,717.83	95,309.78	72,987.58	29,301.00	29,301.00
Regional Planning Commission	9,695.00	9,695.00	9,695.00	9,700.00	9,700.00
Historical Lancaster Planning Commission	0.00	85.00	309.20	3,500.00	3,500.00
Zoning Board of Appeals	1,516.17	3,989.00	3,124.88	8,000.00	8,000.00
Indigent Needy (Burials)	1,500.00	3,000.00	4,633.00	5,000.00	5,000.00
Total Community Environment	97,429.00	112,078.78	90,749.66	55,501.00	55,501.00

Transportation

Street Lighting	243,025.23	229,042.19	228,291.75	295,000.00	300,000.00
Total Transportations	243,025.23	229,042.19	228,291.75	295,000.00	300,000.00

General Government

Personal Services	3,631,747.77	3,724,862.90	3,889,138.24	4,318,943.00	4,539,652.43
Contractual Services	342,872.91	314,646.73	357,789.54	446,670.00	556,900.00
Supplies and Materials	186,360.03	169,410.33	162,937.06	269,710.00	286,171.00
Capital Outlay	9,761.57	25,504.95	13,659.37	23,650.00	77,050.00
Total General Government	4,170,742.28	4,234,424.91	4,423,524.21	5,058,973.00	5,459,773.43

**CITY OF LANCASTER
2018 TAX BUDGET
GENERAL FUND EXPENDITURES**

DESCRIPTION	2014 Actual	2015 Actual	2016 Actual	Current Year Estimated For 2017	Budget Year Estimated For 2018
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Debt Service

Redemption of Principal	152,579.68	93,053.60	63,576.54	69,001.00	37,690.00
Interest	38,111.64	4,111.21	3,790.12	4,205.00	2,823.00
General Obligation Bond Bank of New York	291,268.05	405,254.18	394,445.86	416,765.00	412,015.00
Other Debt Service (Legal Services)	2,572.50	9,022.63	3,564.66	10,000.00	10,000.00
Total Debt Service	484,531.87	511,441.62	465,377.18	499,971.00	462,528.00

Other Use of Funds

Fund Transfers to Special Revenue w/out Police & Fire	782,138.00	804,369.00	1,112,886.00	924,054.00	1,263,674.00
Administrative Support	470,852.99	464,965.74	461,511.73	596,534.00	544,534.00
City Hall Annex	29,753.91	24,261.73	24,562.50	43,000.00	43,000.00
Columbian	2,217.31	0.00	0.00	0.00	0.00
Maple Street Facility	0.00	0.00	0.00	0.00	0.00
Fuel Depot	427,187.25	370,380.64	322,728.39	0.00	0.00
General Miscellaneous	903,548.20	807,618.51	556,339.61	694,262.00	704,750.00
Total Other Uses of Funds	2,615,697.66	2,471,595.62	2,478,028.23	2,257,850.00	2,555,958.00

TOTAL EXPENDITURES

	17,441,638.53	18,089,267.11	17,601,538.52	18,730,518.00	21,561,477.43
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Prior Year Ending Unencumbered Balance (Carryover Cash)	4,560,806.41	4,787,915.57	4,529,797.90	5,020,857.99	3,800,976.68
Plus Total Year Revenue Received	17,833,428.23	17,906,704.64	18,203,171.31	17,510,636.69	17,274,200.39
Minus Total Year Expenses Paid w/ carryover PO payments	17,606,319.07	18,164,822.31	17,712,111.22	18,730,518.00	21,561,477.43
Carryover Cash Balance w/out Carryover PO's	4,787,915.57	4,529,797.90	5,020,857.99	3,800,976.68	-486,300.36

*Police/Fire were removed from General Fund (101) and relocated to new funds (246) 15 Fire Levy and (247) 45 Police/Fire Levy

**CITY OF LANCASTER
2018 TAX BUDGET
GOVERNMENTAL SPECIAL SERVICE FUNDS**

Carryover Cash

\$100's

FUND #	FUND DESCRIPTION	ESTIMATED UNENCUMBERED FUND BALANCE 2017	BUDGET YEAR ESTIMATED RECEIPTS 2018	TOTAL AVAILABLE FOR EXPENDITURES 2018	2018 BUDGETED EXPENDITURES & ENCUMBRANCES		ESTIMATED UNENCUMBERED BALANCE 2018	
					PERSONAL SERVICES	OTHER		TOTAL (Personal + Other)
207	Cemetery	250,000.00	573,380.00	823,380.00	385,800.00	187,580.00	573,380.00	250,000.00
208	Transportation	950,000.00	3,204,650.00	4,154,650.00	1,949,650.00	1,255,000.00	3,204,650.00	950,000.00
209	3 Mil Road Improvement Levy	0.00	2,095,000.00	2,095,000.00	0.00	2,095,000.00	2,095,000.00	0.00
212	Parks	400,000.00	1,994,225.00	2,394,225.00	1,401,902.00	773,604.00	2,175,506.00	218,719.00
216	Income Tax	1,500,000.00	18,900,000.00	20,400,000.00	313,364.00	18,586,636.00	18,900,000.00	1,500,000.00
220	Special Improvement District	0.00	78,000.00	78,000.00	0.00	78,000.00	78,000.00	0.00
221	Public Transit	200,000.00	2,879,978.00	3,079,978.00	225,840.00	2,654,137.80	2,879,977.80	200,000.20
223	911 Tariff	20,000.00	75,000.00	95,000.00	0.00	39,000.00	39,000.00	56,000.00
224	Edward Byrne Grant - Law Director	427.00	0.00	427.00	0.00	0.00	0.00	427.00
225	Violence Against Women Act Grant	0.00	90,710.00	90,710.00	90,710.00	0.00	90,710.00	0.00
226	Community Development	22,000.00	147,992.00	169,992.00	143,992.00	4,000.00	147,992.00	22,000.00
227	Law Enforcement Block Grant JAG	0.00	0.00	0.00	0.00	0.00	0.00	0.00
228	Police & Fire Pension	0.00	420,000.00	420,000.00	411,600.00	8,400.00	420,000.00	0.00
229	COPS Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00
230	Community Corrections	30,000.00	50,000.00	80,000.00	0.00	50,000.00	50,000.00	30,000.00
231	Public Sites	93,000.00	0.00	93,000.00	0.00	0.00	0.00	93,000.00
232	Indigent Driv. Alcohol	50,000.00	50,000.00	100,000.00	0.00	100,000.00	100,000.00	0.00
233	Law Enforcement Education	88,000.00	0.00	88,000.00	0.00	0.00	0.00	88,000.00
234	Municipal Ct Computer Judicial	10,000.00	45,000.00	55,000.00	0.00	55,000.00	55,000.00	0.00
235	Municipal Ct Probation	75,000.00	698,271.00	773,271.00	715,668.00	55,000.00	770,668.00	2,603.00
236	Municipal Ct Computer Clerk	191,335.00	186,000.00	377,335.00	111,442.00	265,893.00	377,335.00	0.00
237	Municipal Ct Special Projects	70,000.00	825,000.00	895,000.00	0.00	895,000.00	895,000.00	0.00
238	Municipal Ct Family Violence	19,000.00	0.00	19,000.00	0.00	0.00	0.00	19,000.00
239	Municipal Ct. Drug Court	0.00	255,885.91	255,885.91	182,411.10	70,600.00	253,011.10	2,874.81
240	FEMA	0.00	0.00	0.00	0.00	0.00	0.00	0.00
241	Ohio Peace Officers Training (OPOTA)	8,000.00	0.00	8,000.00	0.00	0.00	0.00	8,000.00
242	American Recovery Stimulus	0.00	0.00	0.00	0.00	0.00	0.00	0.00
243	Drug Use Prevention Program Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00
244	Safety Route to School - Law Director	0.00	0.00	0.00	0.00	0.00	0.00	0.00
246	Fire .15 Voter Approved Levy	0.00	1,531,225.00	1,531,225.00	1,439,319.00	53,442.00	1,492,761.00	38,464.00
247	Police/Fire .45 Voter Approved Levy	0.00	17,073,500.00	17,073,500.00	15,705,997.00	1,367,456.00	17,073,453.00	47.00
273-284	Combined CDBG Block Grant	63,000.00	645,000.00	708,000.00	0.00	645,000.00	645,000.00	63,000.00
290	State Highway Fund	200,000.00	100,000.00	300,000.00	0.00	100,000.00	100,000.00	200,000.00
TOTAL SPECIAL REVENUE FUNDS		4,239,762.00	51,918,816.91	56,158,578.91	23,077,695.10	29,338,748.80	52,416,443.90	3,742,135.01

CAPITAL PROJECT FUNDS

314	LDOT Improvement Fund	50,000.00	60,000.00	110,000.00	0.00	60,000.00	60,000.00	50,000.00
315	Parks Improvement Fund	100,000.00	102,000.00	202,000.00	0.00	198,000.00	198,000.00	4,000.00

**CITY OF LANCASTER
2018 TAX BUDGET
GOVERNMENTAL SPECIAL SERVICE FUNDS**

Carryover Cash 5100's

FUND #	FUND DESCRIPTION	ESTIMATED UNENCUMBERED FUND BALANCE 2017	BUDGET YEAR ESTIMATED RECEIPTS 2018	TOTAL AVAILABLE FOR EXPENDITURES 2018	2018 BUDGETED EXPENDITURES & ENCUMBRANCES			ESTIMATED UNENCUMBERED BALANCE 2018
					PERSONAL SERVICES	OTHER	TOTAL (Personal + Other)	
316	General Improvement Fund	51,000.00	0.00	51,000.00	0.00	45,000.00	45,000.00	6,000.00
317	Improvement	0.00	841,745.55	841,745.55	0.00	841,745.55	841,745.55	0.00
320	Capital Improvement	500,000.00	256,360.00	756,360.00	0.00	153,050.00	153,050.00	603,310.00
321	Fire Capital Improvement	0.00	0.00	0.00	0.00	0.00	0.00	0.00
322	Fire Impact District One	500,000.00	100,000.00	600,000.00	0.00	127,348.44	127,348.44	472,651.56
330	Ely Road TIF Project/Construction	59.00	0.00	59.00	0.00	0.00	0.00	59.00
331	Ely Road TIF Project/RE Tax Collections	10,000.00	200,000.00	210,000.00	0.00	200,000.00	200,000.00	10,000.00
360	Columbian Construction Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL PROJECTS		1,211,059.00	1,560,105.55	2,771,164.55	0.00	1,625,143.99	1,625,143.99	1,146,020.56

DEBT SERVICE FUNDS								
413	Bond Retirement	0.00	871,702.50	871,702.50	0.00	871,702.50	871,702.50	0.00
415	Special Assessment	72,000.00	39,000.00	111,000.00	0.00	39,000.00	39,000.00	72,000.00
TOTAL DEBT SERVICE FUNDS		72,000.00	910,702.50	982,702.50	0.00	910,702.50	910,702.50	72,000.00

**CITY OF LANCASTER
2018 TAX BUDGET
PROPRIETARY FUNDS**

Carryover Cash

5100's

FUND #	FUND DESCRIPTION	ESTIMATED UNENCUMBERED FUND BALANCE 2017	BUDGET YEAR ESTIMATED RECEIPTS 2018	TOTAL AVAILABLE FOR EXPENDITURES 2018	2018 BUDGETED EXPENDITURES & ENCUMBRANCES		ESTIMATED UNENCUMBERED BALANCE 2018
					PERSONAL SERVICES	OTHER	
602	Gas	9,000,000.00	17,944,718.36	26,944,718.36	2,547,890.00	15,395,473.00	9,001,355.36
603	Water Revenue	2,500,000.00	9,237,500.00	11,737,500.00	3,969,591.00	5,932,981.00	1,834,928.00
604	Wastewater Revenue	8,000,000.00	11,637,610.00	19,637,610.00	2,347,636.50	7,504,124.00	9,785,849.50
605	Sanitation	2,600,000.00	3,610,000.00	6,210,000.00	1,753,126.00	2,563,465.00	1,893,409.00
606	Storm Water Utility	500,000.00	3,132,600.00	3,632,600.00	441,820.00	2,506,320.60	684,459.40
619	Storm Water Reserve	600,000.00	0.00	600,000.00	0.00	0.00	600,000.00
621	DDOT/Stormwater R & I	750,000.00	0.00	750,000.00	0.00	0.00	750,000.00
622	Water Wellhead Protection	500,000.00	0.00	500,000.00	0.00	0.00	500,000.00
623	Wastewater Replace & Improvement	1,500,000.00	0.00	1,500,000.00	0.00	0.00	1,500,000.00
625	Water Replace & Improvement	1,000,000.00	0.00	1,000,000.00	0.00	0.00	1,000,000.00
626	Water Construction	1,790.00	0.00	1,790.00	0.00	0.00	1,790.00
627	Water Utility Reserve	1,000,000.00	0.00	1,000,000.00	0.00	0.00	1,000,000.00
629	Waste Water Reserve	3,600,000.00	0.00	3,600,000.00	0.00	0.00	3,600,000.00
630	Wastewater Construction	0.00	0.00	0.00	0.00	0.00	0.00
696	Utility Deposits	150,000.00	180,000.00	330,000.00	0.00	250,000.00	80,000.00
TOTAL ENTERPRISE FUNDS		31,701,790.00	45,742,428.36	77,444,218.36	11,060,063.50	34,162,363.60	32,231,791.26

INTERNAL SERVICE FUNDS

706	UTILITIES COLLECTION	615,030.53	1,632,826.00	2,247,856.53	1,254,012.00	590,429.00	1,844,441.00	403,415.53
710	FUEL DEPOSIT	45,000.00	972,000.00	1,017,000.00	0.00	1,014,200.00	2,800.00	
720	INFORMATION TECHNOLOGY & TELECOM	120,000.00	900,510.00	1,020,510.00	576,380.00	377,311.00	953,691.00	66,819.00
722	HEALTH INSURANCE MANAGEMENT	100,000.00	6,800,000.00	6,900,000.00	0.00	6,800,000.00	100,000.00	
TOTAL INTERNAL SERVICE FUNDS		880,030.53	10,305,336.00	11,185,366.53	1,830,392.00	8,781,940.00	10,612,332.00	573,034.53

FIDUCIARY TRUST AGENCY FUNDS

811	Street Repair Deposit	0.00	0.00	0.00	0.00	0.00	0.00	0.00
812	Buster Finance	33,000.00	0.00	33,000.00	0.00	33,000.00	33,000.00	0.00
813	Gas Insurance Reserve	0.00	0.00	0.00	0.00	0.00	0.00	0.00
819	Treasury Investment Capital	-105,000.00	24,500.00	-80,500.00	0.00	0.00	0.00	-80,500.00
820	Budgetary Agency	0.00	0.00	0.00	0.00	0.00	0.00	0.00
821	Utility Agency Overpayments	160,000.00	80,000.00	240,000.00	0.00	100,000.00	100,000.00	140,000.00
823	Code Enfor - Fire Ins Escrow	0.00	0.00	0.00	0.00	0.00	0.00	0.00
834	Cemetery Perpetual Care	998,000.00	25,000.00	1,023,000.00	0.00	0.00	0.00	1,023,000.00
835	Cemetery Pre-Interment	270,000.00	16,800.00	286,800.00	0.00	32,000.00	32,000.00	254,800.00
837	Treas. Post Closure Trust/Landfill	537,000.00	0.00	537,000.00	0.00	0.00	0.00	537,000.00
897	Law Library	0.00	52,000.00	52,000.00	0.00	52,000.00	52,000.00	0.00
TOTAL TRUST & AGENCY FUNDS		1,893,000.00	198,300.00	2,091,300.00	0.00	217,000.00	217,000.00	1,874,300.00