

TEMPORARY RESOLUTION NO. 74-20

PERMANENT RESOLUTION NO. _____

A RESOLUTION ADOPTING THE 2021 TAX BUDGET OF THE CITY OF LANCASTER FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2021 AND SUBMITTING SAME TO THE FAIRFIELD COUNTY AUDITOR

WHEREAS, the Department Supervisors have submitted their budget request for the year 2021 and the Auditor has heretofore compiled said requests into a tentative budget for the City of Lancaster for the fiscal year beginning January 1, 2021, showing detailed estimates of all balances that will be available at the beginning of 2021, 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 will be held on June 22, 2020, 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 2021 Tax Budget of the City of Lancaster, for the fiscal year beginning January 1, 2021, 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 is hereby adopted as the official budget of the City of Lancaster, for the fiscal year beginning January 1, 2021.

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 and 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: _____ after _____ reading. Vote: Yeas _____ Nays _____

Date Approved: _____

Clerk: _____

Offered by: _____

Second by: _____

Requested by Finance Committee

President of Council

Mayor

**CITY OF LANCASTER
2021 TAX BUDGET
GENERAL FUND REVENUES**

DESCRIPTION	2017 Actual	2018 Actual	2019 Actual	Current Year Estimated For 2020
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Local Taxes

General Property Tax - Real Estate	1,868,039.74	1,803,379.10	1,846,794.37	1,922,000.00
Tangible Personal Property Tax	0.00	0.00	0.00	0.00
Municipal Income Tax	0.00	0.00	0.00	0.00
Other Local Taxes Hotel/Motel	8,643.44	8,802.98	8,446.72	8,400.00

Total Local Taxes

1,876,683.18	1,812,182.08	1,855,241.09	1,930,400.00
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Intergovernmental Revenues

State Shared Taxes and Permits

Local Government	717,150.79	874,646.46	911,896.77	1,004,876.00
Estate Tax	432.87	0.00	0.00	0.00
Cigarette Tax	1,773.48	1,735.71	1,701.03	1,700.00
License Tax	0.00	0.00	0.00	0.00
Liquor and Beer Permits	46,455.50	55,581.40	52,202.50	52,000.00
Gasoline Tax	0.00	0.00	0.00	0.00
Library and Local Government Support Fund	0.00	0.00	0.00	0.00
State Allocation Homestead, Rollback, & 2.5 Rollback	221,072.97	221,924.06	221,357.05	285,000.00
Other State Shared Taxes and Permits	0.00	0.00	0.00	0.00

Total State Shared Taxes and Permits

986,885.61	1,153,887.63	1,187,157.35	1,343,576.00
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Other Grants & Intergov. Revenues

Federal Grants or Aid	0.00	0.00	0.00	0.00
State Grants or Aid	18,195.00	8,699.04	375.96	0.00
FEMA Reimbursement	0.00	0.00	0.00	0.00
Other Grants of Aid Village Prosecution	203,682.00	209,499.00	209,499.00	209,499.00

Total Other Grants & Intergov. Revenues

221,877.00	218,198.04	209,874.96	209,499.00
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**CITY OF LANCASTER
2021 TAX BUDGET
GENERAL FUND REVENUES**

DESCRIPTION	2017 Actual	2018 Actual	2019 Actual	Current Year Estimated For 2020
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<i>Total Intergovernmental Revenues</i>	1,208,762.61	1,372,085.67	1,397,032.31	1,553,075.00
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<i>Other Revenue</i>				
Emergency Medic & Transport fees	1,217,485.34	1,232,448.52	1,324,892.51	1,300,000.00
Miscellaneous & Fire Permits	18,905.00	20,367.00	20,255.00	20,300.00
Right of Way Permits	0.00	0.00	0.00	0.00
Reimbursement for Services	799,873.69	739,726.10	914,028.37	597,679.00
Reimbursements	0.00	0.00	5,145.17	2,000.00
Fees & Fines	578,077.25	657,269.56	647,944.45	673,500.00
Internal Right of Way Fee	0.00	0.00	0.00	48,000.00
External Right of Way Fee	0.00	0.00	0.00	100,000.00
Municipal Court Cost & Fines	756,305.42	798,571.13	823,552.95	799,000.00
Rent & Leases	66,540.00	72,745.00	57,100.00	57,000.00
Other Gov Fuel Reimb & Gasoline Surcharge	7,169.43	0.00	0.00	0.00
Miscellaneous Receipts	197,255.76	172,978.17	295,420.76	129,111.00
Cablevision	441,638.19	391,459.05	451,490.33	450,000.00
Land sale	0.00	0.00	0.00	0.00
Settlements/Restitution	10,897.70	294.12	73.53	294.00
Prepay Gas Discount Revenue from Port Authority	0.00	0.00	0.00	0.00
Income Tax - .15% Fire Levy	0.00	0.00	0.00	0.00
Income Tax - .45%	0.00	0.00	0.00	0.00
Income Tax-.96%	10,000,492.00	10,291,242.00	11,249,549.00	11,114,082.00
Transfers In	0.00	0.00	0.00	0.00
Bank Interest	400,052.07	500,962.85	643,080.01	581,300.00
Contractor Bond Claim	0.00	0.00	0.00	0.00
Other Govt Engineering Services	482.73	0.00	0.00	0.00
Energy Contract	115,231.00	115,231.00	115,231.00	0.00
Insurance Settlement	0.00	0.00	6,972.31	0.00
County Reimbursement -2/5	275,301.21	267,840.20	313,031.92	326,494.00
Road Race Fees	450.00	400.00	300.00	350.00
Bus Camera Fines	571.27	1,030.99	431.86	500.00
Rebates	5,625.74	6,610.60	5,138.74	5,200.00
Probation Fees	0.00	0.00	0.00	0.00
Special Duty - Police	0.00	0.00	1,220.19	0.00

**CITY OF LANCASTER
2021 TAX BUDGET
GENERAL FUND REVENUES**

DESCRIPTION	2017 Actual	2018 Actual	2019 Actual	Current Year Estimated For 2020
Flag Donation			1,200.00	0.00
Chargepoint Fee - Electric Car Charging Station Fee			229.90	750.00
SCP Solar Panel Project-Payment in Lieu			146.76	0.00
Total Other Revenue	14,892,353.80	15,269,176.29	16,876,434.76	16,205,560.00
Grandtotal Actual Revenue Collected	17,977,799.59	18,453,444.04	20,128,708.16	19,689,035.00
Outstanding or Paid back Cash Advances	0.00	0.00	0.00	0.00
<small>(Not used as new revenue for budget calculation.)</small>				
Revenue Totals with Advance adjustments	17,977,799.59	18,453,444.04	20,128,708.16	19,689,035.00

**CITY OF LANCASTER
2021 TAX BUDGET
GENERAL FUND EXPENDITURES**

DESCRIPTION	2017 Actual	2018 Actual	2019 Actual	Current Year Estimated For 2020
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Security of Persons and Property

Personal Services	211,859.67	222,697.43	228,355.51	11,931,425.16
General Fund Transfer for Police & Fire Special Rev Fund	9,775,315.98	11,428,700.93	10,808,342.19	0.00
Travel Transportation	0.00	0.00	0.00	0.00
Contractual Services	2,260.59	2,538.27	1,738.57	152,487.00
Supplies and Materials	653.99	1,857.67	1,371.95	236,200.00
Capital Outlay	2,250.00	4,050.00	4,050.00	12,050.00

Total Security of Persons and Property

9,992,340.23	11,659,844.30	11,043,858.22	12,332,162.16
<i>9,992,340.23</i>	<i>11,659,844.30</i>	<i>11,043,858.22</i>	<i>12,332,162.16</i>

Community Environment

Tree Commission w/ Tree Trimming	26,758.93	19,206.37	122,643.70	127,954.05
Regional Planning Commission	9,695.00	9,695.00	9,695.00	9,695.00
Historical Lancaster Planning Commission	1,147.70	4,403.80	222.95	4,700.00
Zoning Board of Appeals	4,222.20	2,707.20	2,391.05	5,000.00
Indigent Needy (Burials)	7,754.00	6,750.00	8,270.00	9,750.00

Total Community Environment

49,577.83	42,762.37	143,222.70	157,099.05
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Transportation

Street Lighting	232,377.68	233,114.15	223,918.34	250,000.00
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Total Transportations

232,377.68	233,114.15	223,918.34	250,000.00
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General Government

Personal Services	4,107,732.02	4,480,396.24	4,642,362.41	4,888,580.23
Contractual Services	387,644.84	293,927.68	425,526.72	489,833.34
Supplies and Materials	205,452.79	175,198.47	225,717.23	282,558.48
Capital Outlay	38,280.86	79,943.79	31,548.25	37,450.00

Total General Government

4,739,110.51	5,029,466.18	5,325,154.61	5,698,422.05
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**CITY OF LANCASTER
2021 TAX BUDGET
GENERAL FUND EXPENDITURES**

DESCRIPTION	2017 Actual	2018 Actual	2019 Actual	Current Year Estimated For 2020
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Debt Service

Redemption of Principal	68,979.84	37,688.31	38,531.32	39,398.00
Interest	4,203.78	2,822.17	1,979.16	1,114.00
General Obligation Bond Bank of New York	416,765.00	412,015.00	406,265.00	410,115.00
Other Debt Service (Legal Services)	2,000.00	2,200.00	2,400.00	5,000.00
Total Debt Service	491,948.62	454,725.48	449,175.48	455,627.00

Other Use of Funds

Fund Transfers to Special Revenue w/out Police & Fire	921,054.00	1,311,998.00	1,106,629.00	1,163,962.00
Administrative Support w/out Board of Health	242,873.09	173,016.08	443,141.76	507,819.00
Fairfield County Board of Health Contract	294,933.60	294,936.60	309,682.80	317,425.00
City Hall Annex	48,936.26	36,737.13	28,893.23	35,000.00
Columbian	0.00	0.00	0.00	0.00
Maple Street Facility	0.00	0.00	0.00	0.00
Fuel Depot	0.00	0.00	0.00	0.00
General Miscellaneous	587,535.95	630,924.74	0.00	0.00
Total Other Uses of Funds	2,095,332.90	2,447,612.55	1,888,346.79	2,024,206.00

TOTAL EXPENDITURES

TOTAL EXPENDITURES	17,600,687.77	19,867,525.03	19,073,676.14	20,917,516.26
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Prior Year Ending Unencumbered Balance (Carryover Cash)	5,020,857.99	5,253,282.44	3,743,734.37	4,656,640.24
Plus Total Year Revenue Received	17,977,799.59	18,453,444.04	20,128,708.16	19,689,035.00
Minus Total Year Expenses Paid w/ carryover PO payments	17,745,375.14	19,962,992.11	19,215,802.29	20,917,516.26
	<i>Exp w/ 2016 PO paid</i>	<i>Exp w/ 2017 PO paid</i>	<i>Exp w/ 2018 PO paid</i>	
Carryover Cash Balance w/out Carryover PO's	5,253,282.44	3,743,734.37	4,656,640.24	3,428,158.98

**CITY OF LANCASTER
2021 TAX BUDGET
GOVERNMENTAL SPECIAL SERVICE FUNDS**

FUND #	FUND DESCRIPTION	Carryover Cash	5100's					ESTIMATED UNENCUMBERED BALANCE 2021
		ESTIMATED UNENCUMBERED FUND BALANCE 2020	BUDGET YEAR ESTIMATED RECEIPTS 2021	TOTAL AVAILABLE FOR EXPENDITURES 2021	2021 BUDGETED EXPENDITURES & ENCUMBRANCES			
					PERSONAL SERVICES	OTHER	TOTAL (Personal + Other)	
SPECIAL SERVICE FUNDS								
207	Cemetery	300,000.00	702,722.00	1,002,722.00	353,600.00	233,350.00	586,950.00	415,772.00
208	Transportation	750,000.00	4,200,087.00	4,950,087.00	2,522,000.00	1,674,700.00	4,196,700.00	753,387.00
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	500,000.00	2,264,075.00	2,764,075.00	1,478,466.00	907,768.00	2,386,234.00	377,841.00
216	Income Tax	1,500,000.00	21,200,000.00	22,700,000.00	360,600.00	20,839,430.00	21,200,030.00	1,499,970.00
220	Special Improvement District	0.00	68,700.00	68,700.00	0.00	68,700.00	68,700.00	0.00
221	Public Transit	104,000.00	2,374,542.00	2,478,542.00	1,565,969.00	898,923.00	2,464,892.00	13,650.00
223	911 Tariff	70,000.00	80,000.00	150,000.00	0.00	116,000.00	116,000.00	34,000.00
224	Edward Byrne Grant - Law Director	427.56	0.00	427.56	0.00	0.00	0.00	427.56
225	Violence Against Women Act Grant	43,000.00	90,000.00	133,000.00	80,000.00	1,638.00	81,638.00	51,362.00
226	Community Development	30,000.00	186,000.00	216,000.00	183,220.00	2,780.00	186,000.00	30,000.00
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	436,000.00	436,000.00	428,000.00	8,000.00	436,000.00	0.00
229	COPS Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00
230	Community Corrections	28,163.00	0.00	28,163.00	0.00	0.00	0.00	28,163.00
231	Public Sites	77,000.00	0.00	77,000.00	0.00	0.00	0.00	77,000.00
232	Indigent Driv. Alcohol	250,000.00	50,000.00	300,000.00	0.00	100,000.00	100,000.00	200,000.00
233	Law Enforcement Education	93,000.00	0.00	93,000.00	0.00	0.00	0.00	93,000.00
234	Municipal Ct Computer Judicial	40,000.00	45,000.00	85,000.00	0.00	78,500.00	78,500.00	6,500.00
235	Municipal Ct Probation	85,000.00	858,860.00	943,860.00	739,395.00	173,100.00	912,495.00	31,365.00
236	Municipal Ct Computer Clerk	0.00	0.00	0.00	107,650.00	103,200.00	210,850.00	-210,850.00
237	Municipal Ct Special Projects	35,000.00	900,000.00	935,000.00	1,000.00	1,037,000.00	1,038,000.00	-103,000.00
238	Municipal Ct Family Violence	20,000.00	0.00	20,000.00	0.00	0.00	0.00	20,000.00
239	Municipal Ct. Drug Court	65,000.00	232,540.34	297,540.34	199,205.35	97,499.99	296,705.34	835.00
240	FEMA	0.00	0.00	0.00	0.00	0.00	0.00	0.00
241	Ohio Peace Officers Training (OPOTA)	38,333.00	0.00	38,333.00	0.00	0.00	0.00	38,333.00
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	20,000.00	20,000.00	20,000.00	0.00	20,000.00	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	236,932.00	1,736,572.00	1,973,504.00	1,793,830.00	142,656.00	1,936,486.00	37,018.00
247	Police/Fire .45 Voter Approved Levy	738,739.00	5,209,726.00	5,948,465.00	4,580,529.00	629,640.00	5,210,169.00	738,296.00
249	Court Electronic Monitoring	0.00	0.00	0.00	0.00	0.00	0.00	0.00
273-284	Combined CDBG Block Grant	47,000.00	900,000.00	947,000.00	0.00	900,000.00	900,000.00	47,000.00
290	State Highway Fund	0.00	174,000.00	174,000.00	0.00	160,000.00	160,000.00	14,000.00
TOTAL SPECIAL REVENUE FUNDS		5,051,594.56	43,823,824.34	48,875,418.90	14,413,464.35	30,267,884.99	44,681,349.34	4,194,069.56

**CITY OF LANCASTER
2021 TAX BUDGET
GOVERNMENTAL SPECIAL SERVICE FUNDS**

FUND #	FUND DESCRIPTION	Carryover Cash	5100's					ESTIMATED UNENCUMBERED BALANCE 2021
		ESTIMATED UNENCUMBERED FUND BALANCE 2020	BUDGET YEAR ESTIMATED RECEIPTS 2021	TOTAL AVAILABLE FOR EXPENDITURES 2021	2021 BUDGETED EXPENDITURES & ENCUMBRANCES			
					PERSONAL SERVICES	OTHER	TOTAL (Personal + Other)	
CAPITAL PROJECT FUNDS								
314	LDOT Improvement Fund	133,500.00	150,000.00	283,500.00	0.00	283,485.19	283,485.19	14.81
315	Parks Improvement Fund	0.00	115,772.00	115,772.00	0.00	0.00	0.00	115,772.00
316	General Improvement Fund	44,000.00	0.00	44,000.00	0.00	44,000.00	44,000.00	0.00
317	Improvement	0.00	0.00	0.00	0.00	0.00	0.00	0.00
320	Capital Improvement	485,200.00	294,793.00	779,993.00	0.00	187,850.00	187,850.00	592,143.00
321	Fire Capital Improvement	0.00	0.00	0.00	0.00	0.00	0.00	0.00
322	Fire Impact District One	350,400.00	200,000.00	550,400.00	0.00	181,933.00	181,933.00	368,467.00
330	Ety Road TIF Project/Construction	63.00	0.00	63.00	0.00	0.00	0.00	63.00
331	Ety Road TIF Project/RE Tax Collections	10,000.00	228,531.00	238,531.00	0.00	228,531.00	228,531.00	10,000.00
360	Columbian Construction Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL PROJECTS		1,023,163.00	989,096.00	2,012,259.00	0.00	925,799.19	925,799.19	1,086,459.81
DEBT SERVICE FUNDS								
413	Bond Retirement	0.00	867,402.50	867,402.50	0.00	867,402.50	867,402.50	0.00
415	Special Assessment	0.00	35,000.00	35,000.00	0.00	35,000.00	35,000.00	0.00
TOTAL DEBT SERVICE FUNDS		0.00	902,402.50	902,402.50	0.00	902,402.50	902,402.50	0.00

**CITY OF LANCASTER
2021 TAX BUDGET
PROPRIETARY FUNDS**

Carryover Cash

5100's

FUND #	FUND DESCRIPTION	ESTIMATED UNENCUMBERED FUND BALANCE 2020	BUDGET YEAR ESTIMATED RECEIPTS 2021	TOTAL AVAILABLE FOR EXPENDITURES 2021	2021 BUDGETED EXPENDITURES & ENCUMBRANCES			ESTIMATED UNENCUMBERED BALANCE 2021
					PERSONAL SERVICES	OTHER	TOTAL (Personal + Other)	
ENTERPRISE FUNDS								
602	Gas	0.00	16,684,713.59	16,684,713.59	2,915,160.00	13,665,333.00	16,580,493.00	104,220.59
603	Water Revenue	10,040,491.06	9,033,400.00	19,073,891.06	3,761,056.00	6,373,526.26	10,134,582.26	8,939,308.80
604	Wastewater Revenue	14,349,011.00	12,429,100.00	26,778,111.00	2,558,035.00	8,792,443.00	11,350,478.00	15,427,633.00
605	Sanitation	100,000.00	4,354,050.00	4,454,050.00	1,878,527.00	2,663,034.00	4,541,561.00	-87,511.00
606	Storm Water Utility	500,000.00	3,000,000.00	3,500,000.00	483,350.00	2,531,613.88	3,014,963.88	485,036.12
619	Storm Water Reserve	0.00	0.00	0.00	0.00	0.00	0.00	0.00
621	LDOT/Stormwater R & I	0.00	0.00	0.00	0.00	0.00	0.00	0.00
622	Water Wellhead Protection	0.00	0.00	0.00	0.00	0.00	0.00	0.00
623	Wastewater Replace & Improvement	0.00	0.00	0.00	0.00	0.00	0.00	0.00
625	Water Replace & Improvement	0.00	0.00	0.00	0.00	0.00	0.00	0.00
626	Water Construction	0.00	0.00	0.00	0.00	0.00	0.00	0.00
627	Water Utility Reserve	0.00	0.00	0.00	0.00	0.00	0.00	0.00
629	Waste Water Reserve	0.00	0.00	0.00	0.00	0.00	0.00	0.00
630	Wastewater Construction	0.00	0.00	0.00	0.00	0.00	0.00	0.00
696	Utility Deposits	214,080.00	176,671.00	390,751.00	0.00	280,224.00	280,224.00	110,527.00
TOTAL ENTERPRISE FUNDS		25,203,582.06	45,677,934.59	70,881,516.65	11,596,128.00	34,306,174.14	45,902,302.14	24,979,214.51
INTERNAL SERVICE FUNDS								
706	UTILITIES COLLECTION	650,391.00	1,762,272.00	2,412,663.00	1,416,630.00	559,710.00	1,976,340.00	436,323.00
710	FUEL DEPOT	70,000.00	935,000.00	1,005,000.00	0.00	900,000.00	900,000.00	105,000.00
720	INFORMATION TECHNOLOGY & TELECOM	0.00	963,217.54	963,217.54	627,526.00	334,521.00	962,047.00	1,170.54
722	HEALTH INSURANCE MANAGEMENT	50,000.00	9,000,000.00	9,050,000.00	0.00	9,000,000.00	9,000,000.00	50,000.00
TOTAL INTERNAL SERVICE FUNDS		770,391.00	12,660,489.54	13,430,880.54	2,044,156.00	10,794,231.00	12,838,387.00	592,493.54
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	0.00	0.00	33,000.00
813	Gas Insurance Reserve	0.00	0.00	0.00	0.00	0.00	0.00	0.00
819	Treasury Investment Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00
820	Budgetary Agency	61,000.00	0.00	61,000.00	0.00	61,000.00	61,000.00	0.00
821	Utility Agency Overpayments	162,000.00	49,000.00	211,000.00	0.00	49,000.00	49,000.00	162,000.00
822	Unclaimed Funds	60,000.00	0.00	60,000.00	0.00	0.00	0.00	60,000.00
823	Code Enfor - Fire Ins Escrow	0.00	0.00	0.00	0.00	0.00	0.00	0.00
824	Parks Rental Deposits	14,000.00	14,000.00	28,000.00	0.00	14,000.00	14,000.00	14,000.00
834	Cemetery Perpetual Care	1,025,000.00	30,000.00	1,055,000.00	0.00	35,000.00	35,000.00	1,020,000.00
835	Cemetery Pre-Interment	270,000.00	10,000.00	280,000.00	0.00	20,000.00	20,000.00	260,000.00
837	Treas. Post Closure Trust/Landfill	537,424.00	0.00	537,424.00	0.00	0.00	0.00	537,424.00
897	Law Library	0.00	58,000.00	58,000.00	0.00	58,000.00	58,000.00	0.00
TOTAL TRUST & AGENCY FUNDS		2,162,424.00	161,000.00	2,323,424.00	0.00	237,000.00	237,000.00	2,086,424.00