



LEGISLATIVE COVER MEMO

Introduction: June 1, 2026

Agenda Item: **Resolution 2026-38**

ADOPTING THE TAX BUDGET FOR THE CITY OF FRANKLIN, OHIO, FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2027, AND AUTHORIZING THE FINANCE DIRECTOR TO SUBMIT IT TO THE WARREN COUNTY AUDITOR

Submitted by: Jenna Trice, Finance Director

Scope/Description: State law requires that City Council adopt a tax budget for the next fiscal year by July 15th of the current year and then file it with the County Auditor by July 20th. This is the first legally-required step in the annual budget process. The Warren County Budget Commission uses the tax budget to issue a Certificate of Estimated Resources for the City, which details the amount of property tax and local government funds that the City will receive in the next fiscal year.

The Ohio Revised Code requires that Council hold a public hearing on this Resolution.

Budget Impact: Warren County Budget Commission will use the approved tax budget to determine how much property tax and local government revenues the City will receive.

Exhibits: Exhibit A: Tax Budget

Recommendation: Staff recommends approval.

CITY OF FRANKLIN, OHIO
RESOLUTION 2026-38

ADOPTING THE TAX BUDGET OF THE CITY OF FRANKLIN, OHIO, FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2027, AND AUTHORIZING THE FINANCE DIRECTOR TO SUBMIT IT TO THE WARREN COUNTY AUDITOR

WHEREAS, pursuant to Ohio Revised Code Section 5705.28, City Council is required to adopt a tax budget for the next succeeding fiscal year on or before the fifteenth day of July;

WHEREAS, the Finance Director has prepared the required tax budget, presenting the information required by Ohio Revised Code Section 5705.29;

WHEREAS, this Council held a public hearing on the budget on June 1, 2026 after giving public notice of said hearing not less than ten (10) days prior to the date of the hearing, as required by Ohio Revised Code Section 5705.30;

NOW, THEREFORE, BE IT RESOLVED by the Council of the City of Franklin, Ohio, a majority of members present concurring, that:

Section 1. The tax budget of the City of Franklin, Ohio, for the fiscal year beginning January 1, 2027, attached hereto as Exhibit A, is hereby adopted as the official tax budget of the City of Franklin, for the fiscal year beginning January 1, 2027.

Section 2. The Finance Director is directed to submit two (2) copies of the City's adopted tax budget, along with a certified copy of this Resolution, to the Warren County Auditor on or before July 20, 2026.

Section 3. It is found that all formal actions of this Council concerning and relating to the adoption of this Resolution were adopted in an open meeting of this Council, and that all deliberations of this Council that resulted in this formal action were in meetings open to the public in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code, and the Rules of Council.

Section 4. This Resolution shall become effective immediately upon its passage.

ADOPTED: June 1, 2026

ATTEST: _____
Khristi Dunn, Clerk of Council

APPROVED: _____
Brent Centers, Mayor

CERTIFICATE

I, the undersigned Clerk of Council for the Franklin City Council, do hereby certify that the foregoing is a true and correct copy of a resolution passed by that body on June 1, 2026.

Khristi Dunn, Clerk of Council

City of FRANKLIN

WARREN County, Ohio

(Date) June 5, 2026

This Budget must be adopted by the Council or other legislative body on or before July 15th, and two copies must be submitted to the County Auditor on or before July 20th. FAILURE TO COMPLY WITH SEC. 5705.28 R.C. SHALL RESULT IN LOSS OF LOCAL GOVERNMENT FUND ALLOCATION.

To the Auditor of said County:

The following Budget year beginning January 1, 2024 has been adopted by Council and is herewith submitted for consideration of the County Budget Commission.

Signed _____
Title FINANCE DIRECTOR

SCHEDULE A

SUMMARY OF AMOUNTS REQUIRED FROM GENERAL PROPERTY TAX APPROVED BY BUDGET COMMISSION, AND COUNTY AUDITOR'S ESTIMATED RATES

For Municipal Use		For Budget Commission Use		For County Auditor Use	
FUND (Include only those funds that are requesting general property tax revenue)	Budget Year Amount Requested of Budget Commission Inside/Outside	Budget Year Amount Approved by Budget Commission Inside 10 Mill Limitation	Budget Year Amount to be Derived From Levies Outside 10 Mill Limitation	County Auditor's estimate of Tax Rate to be Levied	
				Inside 10 Mill Limit Budget Year	Outside 10 Mill Limit Budget Year
	Column 1	Column 2	Column 3	Column 4	Column 5
GOVERNMENT FUNDS					
GENERAL FUND	\$ 789,530				
FIRE & EMS LEVY FUND	\$ 3,323,523				
SPECIAL ASSESSMENT BOND RET FUND	\$ -				
STREET LIGHTING FUND	\$ 165,000				
MIAMI VALLEY CONSERV DISTRCT FUND	\$ 77,000				
	\$ -				
	\$ -				
PROPRIETARY FUNDS					
	\$ -				
	\$ -				
	\$ -				
	\$ -				
	\$ -				
FIDUCIARY FUNDS					
POLICE PENSION FUND	\$ 104,825				
FIRE PENSION FUND	\$ 105,599				
	\$ -				
TOTAL ALL FUNDS	\$ 4,565,477				

FUND NAME: GENERAL FUND
FUND TYPE/CLASSIFICATION: GOVERNMENTAL - GENERAL

EXHIBIT I

This Exhibit is to be used for the General Fund Only

DESCRIPTION (1)	Budget Year Actual <u>2024</u> (2)	Budget Year Actual <u>2025</u> (3)	Budget Year Estimated for <u>2026</u> (4)	Budget Year Estimated for <u>2027</u> (5)
REVENUES				
Local Taxes				
General Property Tax ----Real Estate	565,979	692,480	737,530	737,530
Tangible Personal Property Tax	-	-	-	-
Other Local Taxes	62,418	63,095	60,000	60,000
Municipal Income Tax	11,603,014	11,812,603	11,250,000	11,587,500
Total Local Taxes	\$ 12,231,411	\$ 12,568,178	\$ 12,047,530	\$ 12,385,030
Intergovernmental Revenues				
State Shared Taxes & Permits				
Local Government	324,253	336,738	308,000	308,000
Estate Tax	-	-	-	-
Cigarette Tax	673	663	630	630
Liquor & Beer Permits	11,209	21,358	9,000	9,000
Homestead/Rollback	52,958	67,273	52,000	52,000
Other State Shared Taxes & Permits	-	-	-	-
Total State Shared Taxes & Permits	\$ 389,093	\$ 426,032	\$ 369,630	\$ 369,630
Federal Grants or Aid	782,000	-	-	-
State Grants or Aid	500,000	-	-	-
Other Grants or Aid	149,016	197,131	217,670	217,670
Total Intergovernmental Revenues	\$ 1,820,109	\$ 623,163	\$ 587,300	\$ 587,300
Special Assessments	-	-	-	-
Charges for Services	73,644	1,868,504	1,668,561	1,668,561
Fines, Licenses, & Permits	866,627	892,841	823,800	823,800
Reimbursements	185,277	105,354	80,000	80,000
Miscellaneous	1,032,211	1,080,835	850,100	850,100
Other Financing Sources:				
Proceeds from Sale of Debt	-	-	-	-
Transfers	6,090	360,279	4,600	4,600
Advances	-	-	-	-
Other Sources	79,085	18,718	-	-
Total Other Financing Sources	\$ 85,175	\$ 378,997	\$ 4,600	\$ 4,600
TOTAL REVENUE	16,294,454	17,517,873	16,061,891	16,399,391

FUND NAME: GENERAL FUND, CONTINUED
FUND TYPE/CLASSIFICATION: GOVERNMENTAL - GENERAL

EXHIBIT I

This Exhibit is to be used for the General Fund Only

DESCRIPTION (1)	Budget Year Actual <u>2024</u> (2)	Budget Year Actual <u>2025</u> (3)	Budget Year Estimated for <u>2026</u> (4)	Budget Year Estimated for <u>2027</u> (5)
EXPENDITURES				
Security of Persons & Property				
Personal Services	3,979,150	4,227,043	4,871,608	5,163,904
Travel Transportation	-	-	-	-
Contractual Services	439,562	481,855	523,456	533,925
Supplies & Materials	228,491	212,174	249,000	253,980
Capital Outlay	-	10,600	-	-
Total Security of Persons & Property	\$ 4,647,203	\$ 4,931,672	\$ 5,644,064	\$ 5,951,810
Public Health Services				
Personal Services	-	-	-	-
Travel Transportation	-	-	-	-
Contractual Services	-	-	-	-
Supplies & Materials	-	-	-	-
Capital Outlay	-	-	-	-
Total Public Health Services	\$ -	\$ -	\$ -	\$ -
Leisure Time Activities				
Personal Services	-	-	-	-
Travel Transportation	-	-	-	-
Contractual Services	-	-	-	-
Supplies & Materials	-	-	-	-
Capital Outlay	-	-	-	-
Total Leisure Time Activities	\$ -	\$ -	\$ -	\$ -
Community Environment				
Personal Services	-	-	-	-
Travel Transportation	-	-	-	-
Contractual Services	60,568	25,386	115,950	118,269
Supplies & Materials	665	1,947	3,800	3,876
Capital Outlay	-	-	-	-
Total Community Environment	\$ 61,233	\$ 27,333	\$ 119,750	\$ 122,145
Basic Utility Services				
Personal Services	-	-	-	-
Travel Transportation	-	-	-	-
Contractual Services	-	-	-	-
Supplies & Materials	-	-	-	-
Capital Outlay	-	-	-	-
Total Basic Utility Services	\$ -	\$ -	\$ -	\$ -

FUND NAME: GENERAL FUND, CONTINUED
FUND TYPE/CLASSIFICATION: GOVERNMENTAL - GENERAL

EXHIBIT I

This Exhibit is to be used for the General Fund only

DESCRIPTION (1)	Budget Year Actual <u>2024</u> (2)	Budget Year Actual <u>2025</u> (3)	Budget Year Estimated for <u>2026</u> (4)	Budget Year Estimated for <u>2027</u> (5)
Transportation				
Personal Services	-	-	-	-
Travel Transportation	-	-	-	-
Contractual Services	-	-	-	-
Supplies and Materials	-	-	-	-
Capital Outlay	-	-	-	-
Total Transportations	\$ -	\$ -	\$ -	\$ -
General Government				
Personal Services	2,459,320	2,531,938	2,989,240	3,168,594
Travel Transportation	-	-	-	-
Contractual Services	1,740,824	1,756,024	2,182,953	2,226,612
Supplies and Materials	1,003,854	732,725	1,161,035	1,184,256
Capital Outlay	-	462	1,000	-
Total General Government	\$ 5,203,998	\$ 5,021,150	\$ 6,334,228	\$ 6,579,462
Debt Service				
Redemption of Principal	-	-	-	-
Interest	-	-	-	-
Other Debt Service	-	-	-	-
Total Debt Service	\$ -	\$ -	\$ -	\$ -
Other Uses of Funds				
Transfers	8,557,461	5,003,598	4,480,924	4,570,542
Advances	-	-	-	-
Contingencies	-	-	-	-
Other Uses of Funds	-	-	-	-
Total Other Uses of Funds	\$ 8,557,461	\$ 5,003,598	\$ 4,480,924	\$ 4,570,542
TOTAL EXPENDITURES	18,469,895	\$ 14,983,753	\$ 16,578,966	17,223,959
Revenues over/(under) Expenditures	(2,175,441)	2,534,119	(517,075)	(824,568)
Beginning Unencumbered (Cash) Balance	7,349,751	5,174,310	7,708,429	7,191,354
Ending Cash Fund Balance	5,174,310	7,708,429	7,191,354	6,366,785
Estimated Encumbrances (outstanding at year end)	100,093	320,917	211,000	211,000
Estimated Ending Unencumbered Fund Balance	5,074,217	7,387,512	6,980,354	6,155,785

FUND NAME: FIRE & EMS LEVY FUND (212)
FUND TYPE/CLASSIFICATION: SPECIAL REVENUE

EXHIBIT II

This Exhibit is to be used for any fund receiving property tax revenue, except the General Fund
Reproduce as needed

DESCRIPTION (1)	Budget Year Actual <u>2024</u> (2)	Budget Year Actual <u>2025</u> (3)	Budget Year Estimated for <u>2026</u> (4)	Budget Year Estimated for <u>2027</u> (5)
REVENUE				
Property Taxes - Fire & EMS Levy Proceeds	1,372,236	1,363,100	3,200,369	3,200,369
Property Tax Allocation - Homestead/Rollback	115,496	112,009	123,154	123,154
Other Local Taxes	-	-	-	-
State Grants or Aid	56,240	2,197	-	-
Licenses & Permits	-	-	-	-
Charges for Services	488,623	397,848	498,300	498,300
Miscellaneous	10,975	19,522	10,000	10,000
Other Financing Sources	985,072	1,311,814	1,388,400	1,388,400
TOTAL REVENUE	\$ 3,028,642	\$ 3,206,490	\$ 5,220,223	\$ 5,220,223
EXPENDITURES (PROGRAM) (OBJECT)				
Security of Persons & Property				
Personal Services	2,244,175	2,476,771	3,326,967	3,526,585
Travel Transportation	-	-	-	-
Contractual Services	403,736	440,028	525,541	536,052
Supplies & Materials	127,641	96,880	169,000	172,380
Capital Outlay	-	-	-	-
Total Security of Persons & Property	\$ 2,775,552	\$ 3,013,678	\$ 4,021,508	\$ 4,235,017
Other Uses of Funds				
Transfers	278,403	261,723	354,001	364,621
Advances	-	-	-	-
Contingencies	-	-	-	-
Other Uses of Funds	-	-	-	-
Total Other Uses of Funds	\$ 278,403	\$ 261,723	\$ 354,001	\$ 354,001
TOTAL EXPENDITURES	\$ 3,053,955	\$ 3,275,401	\$ 4,375,509	\$ 4,594,328
Revenues Over (Under) Expenditures	(25,313)	(68,912)	844,714	625,895
Beginning Unencumbered Fund Balance (Use Actual Cash Balance in Col. 2 and 3)	1,130,206	1,104,893	1,035,982	1,880,696
Ending Cash Balance	1,104,893	1,035,982	1,880,696	2,506,591
Estimated Encumbrances (outstanding at year end)	2,421	85,233	43,000	43,000
Estimated Ending Unencumbered Fund Balance	1,102,472	950,748	1,837,696	2,463,591

FUND NAME: MIAMI CONSERVANCY DISTRICT FUND (530)
FUND TYPE/CLASSIFICATION: SPECIAL REVENUE

EXHIBIT II

This Exhibit is to be used for any fund receiving property tax revenue, except the General Fund
Reproduce as needed

DESCRIPTION (1)	Budget Year Actual <u>2024</u> (2)	Budget Year Actual <u>2025</u> (3)	Budget Year Estimated for <u>2026</u> (4)	Budget Year Estimated for <u>2027</u> (5)
REVENUE				
Local Taxes				
Property Tax	59,338	70,908	71,500	71,500
Other Local Taxes	-	-	-	-
State Shared Taxes				
Homestead/Rollback	5,554	7,055	5,500	5,500
Other Financing Sources	11,000	11,000	-	33,000
TOTAL REVENUE	\$ 75,893	\$ 88,963	\$ 77,000	\$ 110,000
EXPENDITURES (PROGRAM) (OBJECT)	(Identify each program & object code at the same level show on Exhibit I)			
Community Environment				
Contractual Services	694	802	1,000	1,000
Special Assessments	55,736	96,922	100,000	100,000
Total Community Environment	\$ 56,430	\$ 97,724	\$ 101,000	\$ 101,000
TOTAL EXPENDITURES	\$ 56,430	\$ 97,724	\$ 101,000	\$ 101,000
Revenues Over (Under) Expenditures	19,462	(8,761)	(24,000)	9,000
Beginning Unencumbered Fund Balance (Use Actual Cash Balance in Col. 2 and 3)	21,614	41,076	32,315	8,315
Ending Cash Balance	41,076	32,315	8,315	17,315
Estimated Encumbrances (outstanding at year end)	-	-	-	-
Estimated Ending Unencumbered Fund Balance	41,076	32,315	8,315	17,315

FUND List All Funds Individually Unless Reported on Exhibit I or II	Estimated Unencumbered Fund Balance 1/1/2027	Budget Year Estimated Receipt	Total Available for Expenditures	Budget Year Expenditures and Encumbrances			Estimated Unencumbered Balance 12/31/2027
				Personal Services	Other	Total	
SPECIAL REVENUE:							
Street	819,347	1,485,700	2,305,047	920,080	712,716	1,632,796	672,251
State Highway	111,984	55,600	167,584	-	58,140	58,140	109,444
Issue II	885,564	-	885,564	-	-	-	885,564
E 9-1-1 Wireless	82,523	119,250	201,773	120,011	9,690	129,701	72,072
Joint Recreation	4,744	-	4,744	-	-	-	4,744
Computer Research	17,535	3,100	20,635	-	-	-	20,635
Court Special Projects	459,780	213,000	672,780	130,000	287,946	417,946	254,834
Clerks Computerization	85,870	44,000	129,870	-	48,960	48,960	80,910
FEMA Fund	7,619	-	7,619	-	-	-	7,619
County Motor Vehicle Fund	7,934	-	7,934	-	-	-	7,934
Drug Law Enforcement	7,934	1,300	9,234	-	-	-	9,234
Law Enforcement	1,073	7,000	8,073	-	5,000	5,000	3,073
One Ohio Opioid Fund	103,595	20,000	123,595	-	-	-	123,595
Recreation	349,719	859,600	1,209,319	516,729	477,207	993,936	215,383
Law Enforcement Assistance	71,789	15,000	86,789	-	-	-	86,789
IDAT	115,456	6,500	121,956	-	-	-	121,956
IDIAM	108,197	14,300	122,497	-	-	-	122,497
Enforcement & Education	9,507	500	10,007	-	-	-	10,007
In-House Monitoring	72,202	6,500	78,702	-	5,000	5,000	73,702
American Rescue Plan	45,000	-	45,000	-	-	-	45,000
Employee Benefits Fund	188,865	100,000	288,865	100,000	-	100,000	188,865
TOTAL SPECIAL REVENUE FUNDS	\$ 3,556,237	\$ 2,951,350	\$ 6,507,587	\$ 1,786,820	\$ 1,604,659	\$ 3,391,479	3,116,108
DEBT SERVICE FUNDS:							
Bond Retirement Fund	169,536	1,065,738	1,235,274	-	1,065,738	1,065,738	169,536
TOTAL DEBT SERVICE FUNDS	169,536	1,065,738	1,235,274		1,065,738	1,065,738	169,536
CAPITAL PROJECT FUNDS:							
Capital Improvement	554,671	-	554,671	-	-	-	554,671
ODOT Program	509,165	2,115,000	2,624,165	-	2,115,000	2,115,000	509,165
Economic Development & Rehabilitation	892,181	-	892,181	-	525,000	525,000	367,181
TIF	-	-	-	-	-	-	-
Sheetz TIF	-	-	-	-	-	-	-
Slipcast TIF	-	-	-	-	-	-	-
Shaker Farms TIF	-	-	-	-	-	-	-
Fire & EMS Replacement Fund	50,406	45,000	95,406	-	45,000	45,000	50,406
Sewer Replacement	81,090	152,000	233,090	-	152,000	152,000	81,090
Waterworks Replacement	419,972	400,000	819,972	-	400,000	400,000	419,972
Stormwater Replacement	45,000	41,000	86,000	-	41,000	41,000	45,000
TOTAL CAPITAL PROJECTS	2,552,485	2,753,000	5,305,485	-	3,278,000	3,278,000	2,027,485

FUND List All Funds Individually Unless Reported on Exhibit I or II	Estimated Unencumbered Fund Balance 1/1/2027	Budget Year Estimated Receipt	Total Available for Expenditures	Budget Year Expenditures and Encumbrances			Estimated Unencumbered Balance 12/31/2027
				Personal Services	Other	Total	
PROPRIETARY:							
ENTERPRISE FUNDS							
Water Operating	6,706,031	3,333,061	10,039,092	1,467,591	2,031,815	3,499,406	6,539,686
Water Security Deposit Fund	69,629	20,000	89,629	-	20,000	20,000	69,629
Sewer Operating	3,364,171	3,841,000	7,205,171	436,339	3,590,476	4,026,815	3,178,356
Sewer Security Deposit Fund	70,650	20,000	90,650	-	20,000	20,000	70,650
Trash Collection	449,160	1,068,344	1,517,504	59,625	962,500	1,022,125	495,379
Storm Water Utility	1,262,440	880,800	2,143,240	388,808	729,273	1,118,081	1,025,159
			-			-	-
			-			-	-
			-			-	-
			-			-	-
			-			-	-
			-			-	-
			-			-	-
			-			-	-
TOTAL ENTERPRISE FUNDS	\$ 11,922,081	\$ 9,163,205	\$ 21,085,286	\$ 2,352,363	\$ 7,354,064	\$ 9,706,427	\$ 11,378,859
FIDUCIARY:							
TRUST AND AGENCY FUNDS							
FC Dial Trust	31,356	-	31,356	-	-	-	31,356
Unclaimed Monies	56,040	5,000	61,040	-	5,000	5,000	56,040
Insurance	1,395	100,000	101,395	-	100,000	100,000	1,395
Building Standards	2,766	4,000	6,766	-	4,000	4,000	2,766
						-	-
						-	-
						-	-
						-	-
						-	-
TOTAL TRUST AND AGENCY FUND	\$ 91,557	\$ 109,000	\$ 200,557	\$ -	\$ 109,000	\$ 109,000	\$ 91,557

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

The Budget Commission of Warren County, Ohio, hereby makes the following Official Certificate of Estimated Resources for the City of Franklin for the BUDGET YEAR beginning January 1st, 2024

FUND	Estimated Unencumbered Balance 1/1/2027	Real Estate Property Tax	Personal Property Tax	Local Government Money	Rollback, Homestead Personal Property Tax Exemption	Other Sources	Total
GOVERNMENTAL FUND TYPE							
General Fund	7,191,354						
Special Revenue Funds	5,793,444						
Debt Service Funds	427,404						
Capital Project Funds	2,552,485						
PROPRIETARY FUND TYPE							
Enterprise Funds	11,922,081						
Internal Service Funds	-						
FIDUCIARY FUND TYPE							
Trust and Agency Funds	91,557						
TOTAL ALL FUNDS	\$ 27,978,324						

The Budget Commission further certifies that its action on the foregoing budget and the County Auditor's estimate of the rate of each tax necessary to be levied within and outside the 10 mill limitation is set forth in the proper columns of the preceding pages and the total amount approved for each fund must govern the amount of appropriation from such fund.

Date _____, _____ Year

 Budget
 Commission

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES, continued

FUND	Estimated Unencumbered Balance 1/1/2027	Real Estate Property Tax	Personal Property Tax	Local Government Money	Rollback, Homestead Personal Property Tax Exemption	Other Sources	Total
GOVERNMENTAL FUNDS:							
GENERAL FUND							
General Fund	7,191,354						
SPECIAL REVENUE FUNDS:							
Street	819,347						
State Highway	111,984						
Fire & EMS Levy	1,880,696						
Issue II	885,564						
E-911	82,523						
Joint Recreation	4,744						
Computer Research	17,535						
Court Special Projects	459,780						
Clerks	85,870						
Drug Law Enforcement	7,934						
Law Enforcement	1,073						
Recreation Fund	349,719						
Law Enforcement Assistance	71,789						
Indigent Drivers Alcohol Monitoring	115,456						
IDAM Fund	108,197						
Enforcement & Education	9,507						
In-House Monitoring	72,202						
TOTAL SPECIAL REVENUE FUNDS	\$ 5,083,920						
DEBT SERVICE FUNDS							
Bond Retirement	169,536						
Special Assessment Bond Retirement	257,868						
TOTAL DEBT SERVICE FUNDS	\$ 427,404						
CAPITAL PROJECT FUNDS:							
Capital Improvement	554,671						
ODOT Escrow Account	509,165						
Property Acquisition	892,181						
TIF Fund	-						
Sewer Replacement	81,090						
Waterworks Replacement	45,000						
TOTAL CAPITAL PROJECT FUNDS	\$ 2,082,107						

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES, continued

FUND	Estimated Unencumbered Balance 1/1/2027	Real Estate Property Tax	Personal Property Tax	Local Government Money	Rollback, Homestead Personal Property Tax Exemption	Other Sources	Total
TRUST AND AGENCY FUNDS:							
Police Pension	-						
Fire Pension	10,000						
FC Dial Trust	31,356						
Unclaimed Monies	56,040						
Building Standards	2,766						
TOTAL TRUST & AGENCY FUNDS	\$ 100,162						
TOTAL ESTIMATED RESOURCES (memorandum only)	\$ 27,013,259						