



**Trustees of Trust Funds
AGENDA**

City Hall 2nd Floor Conference Room
January 18, 2023
9:30 AM

Martha Curtis
Michael Forrest
Marilyn Gemmell, Vice Chairman
Michelle Howard
Jennie Newcombe, Chairman

-
1. Election of Trustee of Trust Funds & Cemetery Trust Chairman and Vice Chairman
 2. Approval of the November 2022 minutes
 3. Common Trust Fund
 - a. Approval of Receipts
 - i. Cemetery Lot Sales through December 31, 2022
 - #968 Cemetery Trust Fund A – Perpetual Care of Cemeteries = \$15,275.00
 - #974 Cemetery Trust Fund B – Cemetery Capital Reserve = \$15,275.00
 - b. Approval of Disbursements
 - i. #936 Ashuelot River Park Trust = \$1,592.85
 - 2022 ARP Budget; Trustees 2/16/22 & 7/20/22
 - The FA Bartlett Tree Expert; \$1,500.00; ArborScope Licensing
 - Dian Matthews; \$63.00; bulb replacement
 - Forresst Bencivenga; \$29.85; artwork
 - c. Methodology for determining scholarship awards
 4. Capital Reserve Portfolio
 - a. Approval of Receipts
 - i. #812 Transportation Improvement through December 31, 2022 = \$18,970.00
 - b. Approval of Disbursements = \$312,910.77
 - i. #802 Fire Equipment = \$5,361.48
 - ii. #810 Downtown Infrastructure & Facility = \$38,259.41
 - iii. #820 IT Systems & Infrastructure = \$8,787.00
 - iv. #830 Martell Court = \$1,001.88
 - v. #832 Wastewater Treatment Plant = \$178,967.62
 - vi. #834 Sewer Infrastructure = \$28,466.56
 - vii. #842 Water Infrastructure = \$52,066.82
 5. Distribution of MS9's for period ending December 31, 2022
 - a. Common Trust Funds
 - b. Capital Reserve Funds
 6. Periodic Review of Trust Funds
 - a. None
 7. Updates/Future Items
 - a. Review of Trust Fund Overview (last updated 4/18/18)
 - i. Serena W. Upton Fund
 - ii. Maria Giffin Charitable Fund
 - iii. George B. Elliot Charitable Fund

City of Keene
NEW HAMPSHIRE

TRUSTEES OF TRUST FUNDS
MEETING MINUTES

Wednesday, November 16, 2022 9:30 AM City Hall-2nd Floor Conference Room

Members Present:

Martha Curtis
Michael Forrest
Marilyn Gemmell, Vice Chairman
Jennie Newcombe, Chairman
Sue Silver

Staff Present:

Karen Gray, Senior Staff Accountant

Absent:

Other:

Chair Newcombe called the meeting to order at 9:30 AM with Trustees Curtis, Forrest, Gemmel, Newcombe and Silver present.

Chair Newcombe acknowledged that this was Trustee Silver's last meeting as she had reached the end of her 2nd term. The Trustees thanked Sue for her dedication and service as a Trustee.

APPROVAL OF MINUTES

Trustee Forrest made a motion to approve the minutes of the October 2022 meeting as presented, Trustee Curtis seconded. Motion carried 4-0, Trustee Silver abstained as she was not present at the October meeting.

COMMON TRUST FUNDS

RECEIPTS

None

DISBURSEMENTS

None

CAPITAL RESERVES

RECEIPTS

FY23 Capital Reserve Appropriations

Chair Newcombe presented the FY23 Capital Reserve Appropriations of \$4,954,336.00 for Trustee approval, these items were previously approved by City Council.

- #800 Ambulance Replacement - \$90,000.00
- #802 Fire Equipment - \$350,000.00
- #806 Bridges - \$119,336.00
- #810 Downtown Infrastructure - \$225,000.00
- #814 Road & Sidewalk Infrastructure = \$450,000.00
- #816 Emergency Communication - \$60,000.00
- #818 Reappraisal - \$50,000.00
- #820 IT Systems & Infrastructure - \$275,000.00
- #822 Parks & Facilities Infrastructure - \$550,000.00

- #832 Wastewater Treatment Plant - \$300,000.00
- #834 Sewer Infrastructure - \$800,000.00
- #840 Water Treatment Facility - \$175,000.00
- #842 Water Infrastructure - \$700,000.00
- #850 City Hall Parking Deck - \$30,000.00
- #852 Wells Street Parking Deck - \$30,000.00
- #860 Fleet Equipment - \$625,000.00
- #872 Transfer/Recycling Center - \$125,000.00

Trustee Silver made a motion to approve the receipts as presented, Trustee Forest seconded. Motion carried unanimously.

DISBURSEMENTS

Chair Newcombe presented disbursements totaling \$190,138.15 noting that the funds are reimbursing the City of Keene. Supporting documentation was presented for the Trustees review.

- #810 Downtown Infrastructure & Facility = \$22,779.95
- #830 Martell Court = \$92,584.82
- #832 Wastewater Treatment Plant = \$10,613.75
- #834 Sewer Infrastructure = \$15,144.52
- #840 Water Treatment Plant = \$514.20
- #842 Water Infrastructure = \$48,500.91

Trustee Forrest made a motion to approve the disbursements as presented, Trustee Silver seconded. Motion carried unanimously.

Distribution of MS9s

Chair Newcombe asked if there were any questions on the MS9 reports for the Common Trust and Capital Reserves for the period ending October 31, 2022. No questions were asked.

Updates/Future Items

Review of Trust Fund Overview

Ms. Gray informed the Trustees that she has recently been contacted by the Keene School District regarding the 2023 scholarship awards. She told the School District that the Frank Wright Scholarship was awarded last year (2022) and would not be awarded again in 2023. She advised that the Maurice Alger Scholarship would be awarded in 2023 but it is an income based scholarship and too early in the year for the Trustees to determine the amount. Discussion ensued. The Trustees requested that Ms. Gray include a review of both the Frank Wright and Maurice Alger Scholarships on the January agenda. They would like to review past practice of the “interest period” used when determining the award amount and the possibility of standardizing the interest period i.e. January – December

Status December 2022 Meeting

Ms. Gray reminded the Trustees that the December 21, 2022 meeting was cancelled and that the next meeting is scheduled for January 18, 2023 at which time they would have the annual election of the Chairman and Vice Chairman.

The meeting adjourned at 10:00 AM.

Respectfully submitted,
Karen P. Gray

**City of Keene, New Hampshire Trust Funds
Deposit to Common Trust Funds - TO PRINCIPAL**

Date: 1/18/2023
To: Trustees of Trust Funds
From: Karen Gray, Senior Staff Accountant
RE: Deposit to Principal

Trust #	Title of Trust	Purpose	Amount
968	Cemetery Trust A - Perpet Care	1/2 Cemetery Lot Sales (July 2022 - Dec 2022)	15,275.00
974	Cemetery Trust B - Cap Reserve	1/2 Cemetery Lot Sales (July 2022 - Dec 2022)	15,275.00
Total Deposit Request			30,550.00

Amount of Deposit: \$30,550.00

Account to be Credited: City of Keene - Common Fund

Payable To: Trustees of Trust Funds
c/o Cambridge Trust Company

Approved By Trustees:

X _____
 X _____
 X _____
 X _____
 X _____

CITY OF KEENE - KEENE NH

VENDOR NUMBER	VENDOR NAME	CHECK NUMBER	CHECK DATE	CHECK AMOUNT
18700	TRUSTEES OF TRUST FUNDS	202865	01/05/2023	\$30,550.00

INVOICE DATE	INVOICE NUMBER	DESCRIPTION	INVOICE AMOUNT
12/30/2022	12-30-22	LOT SALES 7/1-12/31/22 GL #: 00000010-213010	\$30,550.00

THIS CHECK IS VOID WITHOUT A COLORED BORDER AND BACKGROUND PLUS A KNIGHT & FINGERPRINT WATERMARK ON THE BACK - HOLD AT ANGLE TO VIEW



CITY OF KEENE
KEENE, NEW HAMPSHIRE

MASCOMA
Savings Bank
54-7021/2117

Vendor Number	Check Number	Check Date
18700	202865	01/05/2023

CHECK VOIDS 60 DAYS FROM DATE OF ISSUE

VOID VOID VOID VOID VOID VOID VOID VOID

*** Thirty Thousand Five Hundred And Fifty Dollars And Zero Cents ***

\$30,550.00

Pay To
The
Order Of
TRUSTEES OF TRUST FUNDS

Maria O'Hara
TREASURER

MP

00 20 286 5 21 1 7 7 0 2 1 3 1 9 3 1 1 5 8 5 9 6



CITY OF KEENE

0-85-11A

In the Year of Our Lord One Thousand Nine Hundred ~~xxx~~ Eighty-Five.....

AN ORDINANCE RELATING TO CEMETERY TRUSTEES, TRUST FUNDS, CAPITAL
RESERVES AND FEES

Be it ordained by the City Council of the City of Keene, as follows:

I. That the City Ordinances of the City of Keene, New Hampshire, as amended, be and hereby are further amended by deleting in Chapter 3, entitled "Boards", section 7, entitled "Trustees of Trust Funds", the following:

Title, subsection A, entitled "Membership", and subsection B, entitled "Terms", and inserting in place thereof the following new title, subsection A and subsection B, to read as follows:

"SECTION 7. TRUSTEES OF TRUST FUNDS AND CEMETERY TRUSTEES

A. MEMBERSHIP. The Trustees of Trust Funds and Cemetery Trustees shall be a City Board consisting of three members.

B. At the second regular City Council meeting in January of each year, the Mayor shall nominate one or more qualified persons to membership on the Board, one of whom shall be elected by majority vote of a quorum of the City Council at its next regular meeting after the nominations. In the event that no nominee is elected as set forth above, the Mayor shall nominate additional qualified persons to membership on the Board at each succeeding regular City Council meeting until one is elected as aforesaid.

and further amending said section 7 by adding thereto a new subsection 18, to read as follows:

"18. Be the Cemetery Trustees of the City of Keene and shall perform all duties incumbent upon that office by law."

II. That the City Ordinances of the City of Keene, New Hampshire, as amended, be and hereby are further amended by striking out in Chapter 7, entitled "ADMINISTRATIVE DEPARTMENTS", section 8, entitled "Parks, Recreation and Cemetery Department", subsection 2, entitled "Cemeteries", subsection C. thereof, entitled "Price of Lots", as inserted by Ordinance 0-83-50, and inserting in place of said subsection C. the following new subsection C. to read as follows:

C. PRICE OF LOTS AND CEMETERY FUNDS. All funds raised and appropriated by the City for the care and maintenance of cemeteries shall be held by and expended under the direction of the Cemetery Trustees after receiving the recommendations of the Director of Parks, Recreation and Cemeteries, and soliciting any advice from him that the Cemetery Trustees may desire. It shall be their duty to supervise all public cemeteries to the end that said funds may be so expended as best to serve the purposes for which they are raised and appropriated.

Ordinance 0-85-11A - Relating to Cemetery Trustees, Trust Funds, Capital Reserves and Fees

Page Two

There are hereby created two City trust funds to be funded as hereinafter described to be held by the Cemetery Trustees with their principal and the income thereon expended under the direction of the Cemetery Trustees, with the recommendations and advice of the Director of Parks, Recreation and Cemeteries, as best to serve their purposes as herein described.

565

CEMETERY TRUST FUND A - PERPETUAL CARE OF CEMETERIES. Fifty percent (50%) of the funds derived from the sale of the lots in those sections of the public cemeteries designated for perpetual care shall be retained separately from other funds in an account designated Cemetery Fund A. Said percentage paid shall be considered as full payment by the lot purchaser for care of the lot by the City in perpetuity. The Finance Department shall annually make a report of the condition of Cemetery Fund A to the City Council and to the Cemetery Trustees and shall request that the Council, by resolution, appropriate the balance of Cemetery Fund A to Cemetery Trust Fund A - Perpetual Care of Cemeteries, or make such other disposition as the Cemetery Trustees may request. ~~The income~~ of said Cemetery Trust Fund A - Perpetual Care of Cemeteries, may be expended by the Cemetery Trustees for ~~the care and maintenance of cemeteries on an annual or such other basis as the Cemetery Trustees shall deem appropriate.~~ The Cemetery Trustees shall call upon the Director of Parks, Recreation and Cemeteries for his recommendations from time to time and may solicit his advice as they may find helpful in carrying out their duties hereunder.

568

CEMETERY TRUST FUND B - CEMETERY CAPITAL RESERVE. All sums received from the sale of lots except that part credited into Cemetery Fund A shall be credited into Fund B. The Finance Department shall annually make a report of the condition of Cemetery Fund B to the City Council and the Cemetery Trustees and shall request that the Council, by resolution, appropriate the balance of Fund B to Trust Fund B - Cemetery Capital Reserve, or make such other disposition as the Cemetery Trustees may request. ~~The purpose~~ of Trust Fund B shall be as a capital reserve fund to be utilized by the Cemetery Trustees from time to time for ~~capital improvements to and enlargements of the public cemeteries of the City.~~ ~~The Cemetery Trustees may expend the principal and income in Trust Fund B - Cemetery Capital Reserve,~~ from time to time in order to effect the purposes for which the fund was established. The Cemetery Trustees shall call upon the Director of Parks, Recreation and Cemeteries for his recommendations from time to time and may solicit his advice as they may find helpful in carrying out their duties hereunder.

**City of Keene, New Hampshire Trust Funds
Disbursement Request - FROM INCOME**

Date: 1/18/2023
To: Trustees of Trust Funds
From: Karen Gray, Senior Staff Accountant
RE: Disbursement Request from Income

Trust #	Title of Trust	Purpose	Amount
936	Ashuelot River Park Trust	2022 Budget - reimbursment to City of Keene	1,592.85
		Payment to Bartlett Tree (1,500.00)	
		Payment to Dian Matthews (\$63.00)	
		Payment to Forresst Bencivenga (\$29.85)	
	Trustees approved 2/16/22 & 7/20/22- project 65M00222		
Total Withdrawal Request			1,592.85

**Amount of
Withdrawal:** \$1,592.85

**Account to be
Charged:** City of Keene - Common Fund

ACH Funds To: Mascoma Bank

Approved By Trustees:

X _____
 X _____
 X _____
 X _____
 X _____

City of Keene Trustees of Trust Funds (TTF)								
Approved Trustee Trust Fund Expenditures (as of January 18, 2023)								
		Status	Trustee Approved Date	Approved Amount	Actual Expense	Trustee Reimb Date	Unused Funds	Balance Remaining
934 / 527	Keene Downtown Memorial Tree Fund							
974 / 568	Cemetery Trust Fund B - Capital Reserve							
65J0016A / 90357-22	Cemetery Management Software	In Process	2/16/2022	17,000.00			17,000.00	
	Behar Mapping - Development of "Find Your Love One"				(8,000.00)	09/21/22	9,000.00	
	Annual Maintenance Fee						0.00	
	Annual Maintenance Fee						0.00	
	Annual Maintenance Fee						0.00	9,000.00
936 / 529	Ashuelot River Park							
65M00222 / 90272-22	Budget for 2022	In Process	2/16/2022; 7/20/22	12,000.00				
	Bartlett Tree Experts (tree trimming)				(4,278.23)	09/21/22	7,721.77	
	Bartlett Tree Experts (soil application)				(780.00)	09/21/22	6,941.77	
	The FA Bartlett Tree Expert (ArborScope Licensing)				(1,500.00)	01/18/23	5,441.77	
	Dian Mathews (reimb bulb replacement)				(63.00)	01/28/23	5,378.77	
	Forrest Bencivenga (reimb art work)				(29.85)	01/18/23	5,348.92	5,348.92
972 / 567	Colony Lot Trust- Repairs to lot							
978 / 570	Campo Santo Trust-Repairs							
988 / 585	Ingersoll Collection Trust							
908 / 510	Police Benevolent Fund							
	Library Trust Funds							
986 / 582	Alger							
	Jun-11	Complete	2/16/2011	5,000.00	(5,000.00)	N/A	0.00	0.00
	Jun-12	Complete	3/21/2012	5,000.00	(5,000.00)	N/A	0.00	0.00
	Jun-13	Complete	3/20/2013	5,000.00	(5,000.00)	N/A	0.00	0.00
	Jun-14	Complete	2/19/2014	5,000.00	(5,000.00)	N/A	0.00	0.00
	June 2015 - David Bain	Complete	3/18/2014	7,500.00	(7,500.00)	07/15/15	0.00	0.00
	June 2016 - Andrew Winn	Complete	2/17/2016	6,000.00	(6,000.00)	07/20/16	0.00	0.00
CambTr	June 2017 - Ty Holtzman	Complete	2/15/2017	6,000.00	(6,000.00)	07/19/17	0.00	0.00
CambTr	June 2018 - Andrew Derry - So. NH University	Complete	2/21/2018	6,000.00	(6,000.00)	07/18/18	0.00	0.00
CambTr	June 2019 - Faith Patenaude - Providence College	Complete	2/20/2019	7,000.00	(7,000.00)	07/17/19	0.00	0.00
CambTr	June 2020 - Anessa Murphy - Seattle University	Complete	2/19/2020	7,000.00	(7,000.00)	07/22/20	0.00	0.00
CambTr	June 2021 - Adelyne Hayward - Univ. of Vermont	Complete	4/21/2021	6,000.00	(6,000.00)	07/21/21	0.00	0.00
CambTr	June 2022 - Sara (Noelle) Perrin - Wellesley College	Complete	2/16/2022	5,000.00	(5,000.00)	07/20/22	0.00	0.00
984 / 581	Wright Scholarship							
	Katie Carbonara	Complete	2/1/2014	100,000.00	(100,000.00)	N/A	0.00	0.00
	\$80,000 (\$20,000 per year x 4 years)	3/18/2015						
	2015-16 School Year - Tia Auger - year 1	Complete	3/18/2015	20,000.00				
	Simmons College				(10,000.00)	07/15/15	0.00	0.00
	University of NE				(10,000.00)	12/16/15	0.00	0.00

	2016-17 School Year - Tia Auger - year 2	Complete		20,000.00	(17,311.94)		0.00	0.00
	2017-18 School Year - Tia Auger - year 3	Complete		20,000.00	(13,630.92)		0.00	0.00
	2018-19 School Year - Tia Auger -gap year	N/A		0.00				
	2019-20 School Year - Tia Auger - year 4	Complete		20,000.00	(8,919.46)	11/20/19	0.00	0.00
	\$80,000 (\$20,000 per year x 4 years)	2/20/2019						
CambTr	2019-20 School Year - Owen Fauth - Vassar - year 1	Complete	2/20/2019	20,000.00	(20,000.00)	07/17/19	60,000.00	
	2020-21 School Year - Owen Fauth -Vassar- year 2	Partial (1/2 year)		20,000.00	(20,000.00)	07/20/20	40,000.00	
	1/7/21 Ck #558441 Ck Returned from Vassar			(10,000.00)	10,000.00	01/20/21	50,000.00	
	Owen Fauth (reimb Summer tuition; books)				(1,364.25)	06/15/21	48,635.75	
	2021-22 School Year - Owen Fauth - year 2.5	Complete		20,000.00	(20,000.00)	07/21/21	28,635.75	
	2022-23 School Year - Owen Fauth -Vassar- year 3.5	Complete		20,000.00	(20,000.00)	07/20/22	8,635.75	8,635.75
	2023-24 School Year - Owen Fauth - year 4.0 (.5)			10,000.00				
CambTr	2022-23 School Year - Kelcie Marshall - Bentley (year 1)	Complete	2/16/2022	20,000.00	(20,000.00)	07/20/22	60,000.00	60,000.00
	2023-24 School Year 2			20,000.00				
	2024-25 School Year 3			20,000.00				
	2025-26 School Year 4			20,000.00				
Notes: 01200 Parks & Rec 62498; 01102 Library Disbursement 62498; 02020 Memorial Tree 62498								

**City of Keene, New Hampshire Trust Funds
Deposit to Capital Reserves**

Date: 1/18/2023
To: Trustees of Trust Funds
From: Karen Gray, Senior Staff Accountant
RE: Capital Reserve Appropriation

Capital Reserve	Purpose of Deposit	Amount
#812 Transportation Improvement		
	10/1/22 - 12/31/22	18,970.00
Total Deposit Request		18,970.00

Amount of Deposit: \$18,970.00

Account to be Credited: City of Keene - Capital Reserve Fund

Wire Funds To: Cambridge Trust Company

Approved By Trustees:

X _____

X _____

X _____

X _____

X _____

ACCOUNT SUMMARY TRIAL BALANCE FOR FY23/JUL TO EOY
FUND 010

ACCOUNT NAME	BEG. BALANCE	ORG	DEBITS	CREDITS	NET CHANGE	END BALANCE
35321501 422180 FEE-TRANSPORTATION IMP FUND	.00	35321501	6,255.00	50,305.00	-44,050.00	-44,050.00
TOTALS FOR FUND 010	.00		6,255.00	50,305.00	-44,050.00	-44,050.00

9/30/22 Transfer < 25,000
18,970

0.*
44,050.00+
25,080.00-
18,970.00*

10/11/22- 12/31/22



CITY OF KEENE

R-2014-34-A

6A1

Fourteen

In the Year of Our Lord Two Thousand and
Relating to the creation of a municipal transportation improvement fund

A RESOLUTION

Resolved by the City Council of the City of Keene, as follows:

Whereas the City of Keene transportation infrastructure is essential to the economic development and vibrancy of City promoting opportunities for prosperity of our community,

Whereas the roads, bridges, sidewalks, bicycle and pedestrian facilities envisioned by the Comprehensive Master Plan require additional resources, and

Whereas the City's adopted fiscal policies state that the City will strive to diversify its revenues,

Now therefore be it resolved that the City of Keene establishes a municipal transportation improvement fund as authorized by RSA 261:153, VI to allow the City to fund, wholly or in part, improvements in the transportation system including roads, bridges, bicycle and pedestrian facilities, parking, and intermodal facilities, except for parking, in accordance with RSA 261:153, VI to be funded by a surcharge of \$5 on motor vehicle registrations.

Upon the prior approval of the City Council for any expenditure, the funds may be used for engineering, right of way acquisition, and construction costs of transportation facilities. It may also be used as a source for matching funds for state or federal funds allocated for transportation improvements.

The Trustees of Trust Funds for the City of Keene shall make payment to the City of Keene, on a reimbursement basis, based on reports provided by the City Manager or his/her designee.

This resolution and the authority granted by it shall remain in effect until rescinded.

In City Council January 15, 2015.
Public Hearing set for February 5, 2015
at 7:00 PM.

City Clerk

Kendall W. Lane, Mayor

In City Council February 19, 2015.
Tabled to the next regular meeting to comply
with statutory requirements.

City Clerk

PASSED March 5, 2015

A true copy;

Attest:

City Clerk

City Clerk

**City of Keene, New Hampshire Trust Funds
Withdrawal from Capital Reserves**

Date: 1/18/2023
To: Trustees of Trust Funds
From: Karen Gray, Senior Staff Accountant
RE: Capital Reserve Withdrawals

Capital Reserve	Purpose of Withdrawal	Amount
#802 / 600 Fire Equipment		5,361.48
40M00422	Fire Dept Tanker Truck	5,361.48
#810 / 619 Downtown Infrastructure & Facility		38,259.41
75J0034A	Downtown Revitalization	38,259.41
#820 / 624 IT System & Infrastructure		8,787.00
50M0004A	FY23 Server Replacement	8,787.00
#830 / 607 Martell Court		1,001.88
32JM004A	MC Headworks Replacement	1,001.88
#832 / 608 Wastewater Treatment Plant		178,967.62
32JW008A	WWTP Laboratory Renovations	1,957.57
32JW010A	WWTP Roof Replacement	156,082.05
32JW022A	WWTP Generator Replacement	20,928.00
#834 / 613 Sewer Infrastructure		28,466.56
32JI010A	State Bypass Utilities (Winch - Isl to Round)	22,083.43
32MI02CC	FY22 Sewer Improve (Downtown)	6,383.13
#842 / 614 Water Infrastructure		52,066.82
34JI014A	Drummer Hill Pump Replace	16,948.87
34JI016A	State Bypass Utilities (Winch - Isl to Round)	11,163.66
34MI008A	Well Field Evaluation	3,012.00
34MI0222	FY22 Water Dist Imp - Downtown	20,942.29
Total Withdrawal Request		312,910.77

**Amount of
Withdrawal:** \$312,910.77

**Account to be
Charged:** City of Keene - Capital Reserve Fund

ACH Funds To: Mascoma Bank

Approved By Trustees:

X _____
X _____
X _____
X _____
X _____

CITY OF KEENE, NH
 REPORT OF THE TRUSTEES OF TRUST FUNDS
 CAPITAL RESERVE (ACCOUNT NUMBER XXX4474)
 FOR YEAR ENDING: 06/30/2023
 AS OF: 12/31/2022

FUND NAME	FUND #	PURPOSE	DATE OF CREATION	PRINCIPAL								INCOME					TOTAL COST PRINCIPAL & INCOME	
				COST OPENING BALANCE	PRINCIPAL NEW FUNDS	PRINCIPAL REALIZED GAINS	CAPITAL GAINS DIVIDENDS *	PRINCIPAL FEES	PRINCIPAL WITHDRAWALS	PRINCIPAL ENDING COST BALANCE	PRINCIPAL ENDING FAIR VALUE	INCOME BEGIN BALANCE	INCOME	INCOME FEES	INCOME EXPENDED	INCOME ENDING BALANCE		
Ambulance Capital Reserve	800	Police/Fire	1/1/1998	97,253.64	0.00	0.00	0.00	0.00	0.00	0.00	97,364.31	93,922.83	0.00	110.67	0.00	0.00	0.00	97,364.31
Bridge Capital Reserve	806	Maintenance and Repair	1/1/2002	977,001.91	0.00	0.00	0.00	0.00	0.00	0.00	978,113.72	943,540.90	0.00	1,111.81	0.00	0.00	0.00	978,113.72
City Hall Parking Deck Capital Reserve	850	Maintenance and Repair	1/1/1999	207,690.49	0.00	0.00	0.00	0.00	0.00	0.00	207,926.84	200,577.37	0.00	236.35	0.00	0.00	0.00	207,926.84
Downtown Infrastructure and Facility Capital Reserve	810	Economic Development	1/1/2008	2,023,040.60	0.00	0.00	0.00	0.00	0.00	0.00	2,025,342.78	1,953,754.18	0.00	2,302.18	0.00	0.00	0.00	2,025,342.78
Emergency Communcation Capital Reserve	816	Capital Reserve (Other)	5/7/2020	67,218.96	0.00	0.00	0.00	0.00	0.00	0.00	67,295.45	64,916.80	0.00	76.49	0.00	0.00	0.00	67,295.45
Fire Equipment Capital Reserve	802	Police/Fire	1/1/1968	737,410.22	0.00	0.00	0.00	0.00	0.00	0.00	738,249.38	712,154.91	0.00	839.16	0.00	0.00	0.00	738,249.38
Fleet Equipment Capital Reserve	860	Maintenance and Repair	1/1/1998	1,150,008.57	0.00	0.00	0.00	0.00	0.00	0.00	1,151,317.26	1,110,622.32	0.00	1,308.69	0.00	0.00	0.00	1,151,317.26
Hazardous Waste Site Capital Reserve	870	Environmental Purposes	1/1/1988	51,299.00	0.00	0.00	0.00	0.00	0.00	0.00	51,357.38	49,542.08	0.00	58.38	0.00	0.00	0.00	51,357.38
Information Technology Systems and Infrastructure Capital Reserve	820	Capital Reserve (Other)	5/7/2020	326,456.13	0.00	0.00	0.00	0.00	0.00	0.00	326,827.63	315,275.44	0.00	371.50	0.00	0.00	0.00	326,827.63
Intersection Improvements Capital Reserve	804	Economic Development	1/1/1986	2,019.01	0.00	0.00	0.00	0.00	0.00	0.00	2,021.31	1,949.86	0.00	2.30	0.00	0.00	0.00	2,021.31
Landfill Closure Capital Reserve	874	Environmental Purposes	1/1/1980	22,388.08	0.00	0.00	0.00	0.00	0.00	0.00	22,413.56	21,621.32	0.00	25.48	0.00	0.00	0.00	22,413.56
Martel Court Pumping Station Capital Reserve	830	Maintenance and Repair	1/1/1992	647,561.67	0.00	0.00	0.00	0.00	0.00	0.00	648,298.58	625,383.55	0.00	736.91	0.00	0.00	0.00	648,298.58
Parks and Facilities Infrastructure Fund	822	Parks/Recreation	5/19/2022	550,360.07	0.00	0.00	0.00	0.00	0.00	0.00	550,986.37	531,510.98	0.00	626.30	0.00	0.00	0.00	550,986.37
Reappraisal Capital Reserve	818	Capital Reserve (Other)	5/7/2020	68,191.01	0.00	0.00	0.00	0.00	0.00	0.00	68,268.61	65,855.56	0.00	77.60	0.00	0.00	0.00	68,268.61
Road and Sidewalk Infrastructure Capital Reserve	814	Maintenance and Repair	5/7/2020	791,613.13	0.00	0.00	0.00	0.00	0.00	0.00	792,513.97	764,501.44	0.00	900.84	0.00	0.00	0.00	792,513.97
Sewer Infrastructure Capital Reserve	834	Maintenance and Repair	1/1/1998	3,703,973.09	0.00	0.00	0.00	0.00	0.00	0.00	3,708,188.15	3,577,116.97	0.00	4,215.06	0.00	0.00	0.00	3,708,188.15
Transfer/Recycling Center Capital Reserve	872	Maintenance and Repair	1/1/1998	412,386.50	0.00	0.00	0.00	0.00	0.00	0.00	412,855.79	398,262.82	0.00	469.29	0.00	0.00	0.00	412,855.79
Transportation Improvements Capital Reserve	812	Maintenance and Repair	1/1/2015	531,575.92	0.00	0.00	0.00	0.00	0.00	0.00	532,180.84	513,370.15	0.00	604.92	0.00	0.00	0.00	532,180.84
Wastewater Treatment Plant Capital Reserve	832	Maintenance and Repair	1/1/1992	2,215,095.76	0.00	0.00	0.00	0.00	0.00	0.00	2,217,616.50	2,139,231.70	0.00	2,520.74	0.00	0.00	0.00	2,217,616.50
Water Infrastructure Capital Reserve	842	Maintenance and Repair	1/1/1998	2,793,931.52	0.00	0.00	0.00	0.00	0.00	0.00	2,797,110.96	2,698,243.11	0.00	3,179.44	0.00	0.00	0.00	2,797,110.96
Water Treatment Facility Capital Reserve	840	Maintenance and Repair	1/1/1993	588,930.81	0.00	0.00	0.00	0.00	0.00	0.00	589,601.00	568,760.72	0.00	670.19	0.00	0.00	0.00	589,601.00
Wells Street Parking Facility Capital Reserve	852	Maintenance and Repair	1/1/1999	312,887.13	0.00	0.00	0.00	0.00	0.00	0.00	313,243.19	302,171.17	0.00	356.06	0.00	0.00	0.00	313,243.19
TOTALS				18,278,293.22	0.00	0.00	0.00	0.00	0.00	0.00	18,299,093.58	17,652,286.18	0.00	20,800.36	0.00	0.00	0.00	18,299,093.58