CITY OF COHASSET
BUDGET WORK UP
2015 BUDGET

Account	Title	REVENUES	Personnel	Supplies	Services	Capital Outlay Maintenance	Transfer(s)	Existing	Account Total	
GENERAL FUND										
100-00-31010	Current Taxes	(2,353,036)	-	-	-	-	-	-	(2,353,036)	
100-00-31030	Mobile Home Tax	(250)	-	-	-	-	-	-	(250)	
100-00-31040	Fiscal Disparities	(8,500)	-	-	-	-	-	-	(8,500)	
100-00-31060	Utility Value Transition Aid	-	-	-	-	-	-	-	-	
100-00-31805	Severed Minerals	(125)							(125)	
100-00-31910	Pen. & Int. on Delinquent Taxes	(500)	-	-	-	-	-	-	(500)	
100-00-31920	Forfeited Tax Sale Apportion	-							-	
100-00-32110	Liquor License	(2,200)	-	-	-	-	-	-	(2,200)	
100-00-32240	Animal Licenses	(250)	-	-	-	-	-	-	(250)	
100-00-33405	Taconite Production Tax	(1,100)	-	-	-	-	-	-	(1,100)	
100-00-33428	Payments in Lieu of Taxes	(500)							(500)	
100-00-33430	Other State Grants and Aids	-							-	
100-00-33435	Public Hunting Grounds	-							-	
100-00-33440	PERA Aid	(1,614)							(1,614)	
100-00-34115	Photocopies and other Office Supplies	(100)	-	-	-	-	-	-	(100)	
100-00-35101	Court Fines	(3,500)	-	-	-	-	-	-	(3,500)	
100-00-35104	Animal Control Fines & Pound Fees	(150)	-	-	-	-	-	-	(150)	
	Local Gov't Aid	-	-	-	-	-	-	-	-	
	Other State Aid	-	-	-	-	-	-	-	-	
100-00-36210	Interest	(10,000)	-	-	-	-	-	-	(10,000)	
100-00-36211	Principal	(137,910)							(137,910)	
100-00-36222	Community Center Rent	(9,000)	-	-	-	-	-	-	(9,000)	
100-00-36225	Post Office Rent	(10,000)	-	-	-	-	-	-	(10,000)	
100-00-36290	Miscellaneous	(500)	-	-	-	-	-	-	(500)	
	Sale of Fixed Assets	-	-	-	-	-	-	-	-	
	ADMINISTRATION									449,272
100-10-41110	Council & Mayor	-	33,663	400	8,100	-	-	-	42,163	
100-10-41130	Ordinances	-	-	-		-	-	-	-	
100-10-41240	Criminal Prosecutions	-	-	-	2,500	-	-	-	2,500	
100-10-41320	City Finance Manager & Asst Finance Manager	-	137,225		8,530	-	-	-	145,755	
100-10-41330	Boards & Commissions	-	335	-	2,150	-	-	-	2,485	
100-10-41410	Elections	-	-	250	-	-	-	-	250	
100-10-41430	City Office	-	-	9,300	37,825	3,500	-	-	50,625	
100-10-41450	Clerk/Treasurer	-	50,210	-	2,400	-	-	-	52,610	
100-10-41610	City Attorney	-	-	-	60,000	-	-	-	60,000	
100-10-41615	Other Legal	-	-	-	10,000	-	-	-	10,000	
100-10-41920	Other General Employee	-	39,302	-	1,725	100	-	-	41,127	
100-10-41970	Other General Gov't	-	9,200	-	18,280	-	-	-	27,480	
	PUBLIC SAFETY									(11,968)
100-12-42160	Dance Deputy	-	1,077	-	-	-	-	-	1,077	
100-12-42165	Deputy Patrol	-	-	-	9,000	-	-	-	9,000	
100-12-42500	Civil Defense	-	-	-	-	-	-	-	-	
100-12-42700	Animal Control	-	-	-	4,200	-	-	-	4,200	
100-12-49020	Firearm Safety	-	-	-	-	-	-	-	-	
	ZONING									112,927
100-15-32210	Building Permits	(7,000)	-	-	-	-	-	-	(7,000)	100,959
100-15-32261	Conditional Use Permits	(468)	-	-	-	-	-	-	(468)	
100-15-32262	Variance Use Permits	(3,000)	-	-	-	-	-	-	(3,000)	
100-15-34112	Summons Delivery Fee	-							-	
100-15-34112	Septic Fees	(1,500)	-	-	-	-	-	-	(1,500)	
100-15-36101	Special Assessments	-							-	
100-15-41910	Zoning	-	71,024	1,200	19,150	-	-	-	91,374	
100-15-41920	Safety	-	7,721	100	7,000	-	-	-	14,821	
100-15-41930	Blight/Cleanup	-	3,482	300	2,950	-	-	-	6,732	
	PUBLIC WORKS									(2,100)
100-20-34305	Plowing Contracts	(2,000)	-	-	-	-	-	-	(2,000)	567,253
100-20-34306	Mowing Fees	(100)	-	-	-	-	-	-	(100)	565,153
100-20-41940	General Gov't Bldgs	-	55,532	16,100	31,700	3,000	-	-	106,332	
100-20-41990	Summer Public Works	-	16,765	150	-	-	-	-	16,915	
100-20-43100	Streets & Roads	-	114,697	37,000	77,400	81,000	-	-	310,097	
100-20-43125	Ice & Snow Removal	-	77,705	33,800	12,000	-	-	-	123,505	
100-20-43160	Street Lighting	-	-	-	9,000	-	-	-	9,000	
100-20-43260	Weed Control	-	1,404	-	-	-	-	-	1,404	
	PARKS									(23,440)
100-25-34740	Concession Sales	(7,000)	-	-	-	-	-	-	(7,000)	129,357
100-25-34785	Park Advertising Banner Sales	(500)	-	-	-	-	-	-	(500)	105,917
100-25-36227	Field/Ground Use Rent	(8,500)	-	-	-	-	-	-	(8,500)	
100-25-36228	Tioga Pavilion Rental	(1,000)	-	-	-	-	-	-	(1,000)	
100-25-45202	Portage Park (Maint)	-	34,418	12,000	16,532	1,000	-	-	63,950	
100-25-45203	Tioga Beach Park (Maint)	-	4,475	2,850	4,427	-	-	-	11,752	
100-25-45205	Skating Rink	-	6,115	725	2,942	-	-	-	9,782	
100-25-45207	Other Recreation Areas	-	-	-	-	-	-	-	-	
100-25-45210	Concessions	-	2,820	4,500	-	-	-	-	7,320	
	RECREATION									
100-30-34703	Recreation Fees - T-Ball	(1,200)	-	-	-	-	-	-	(1,200)	
100-30-34705	Recreation Fees - Volleyball	(500)	-	-	-	-	-	-	(500)	
100-30-34706	Recreation Fees - Soccer	(2,300)	-	-	-	-	-	-	(2,300)	
100-30-34750	Recreation Fees - Football	(1,140)	-	-	-	-	-	-	(1,140)	
100-30-34780	Halloween Revenue	(1,300)	-	-	-	-	-	-	(1,300)	
100-30-45120	Participant Recreation	-	27,447	-	410	50	-	-	27,907	
100-30-45130	Soccer	-	-	500	50	300	-	-	850	
100-30-45134	Summer Ball Programs	-	516	100	600	-	-	-	1,216	
100-30-45135	Pony Football and Wrestling	-	-	200	2,025	300	-	-	2,525	
100-30-45137	Volleyball	-	-	200	-	150	-	-	350	
100-30-45138	Halloween Party	-	1,105	2,500	100	-	-	-	3,705	
100-30-45139	Summer Youth Programs	-	-	-	-	-	-	-	-	
100-30-45141	Ski Program	-	-	-	-	-	-	-	-	
100-30-49025	55 Alive	-	-	-	-	-	-	-	-	
	FIRE									(78,600)
100-40-33420	Insurance Premium Tax	(32,000)	-	-	-	-	-	-	(32,000)	253,362
100-40-33430	Other State Grants and Aids	(1,400)								
100-40-34207	Fire Contracts	(73,200)	-	-	-	-	-	-	(73,200)	
100-40-36230	Contributions	(4,000)	-	-	-	-	-	-	(4,000)	
100-40-36290	Miscellaneous	-	-	-	-	-	-	-	-	
100-40-41940	Fire Hall Operating	-	-	1,500	16,150	-	-	-	17,650	
100-40-42220	Fire Protection	-	150,300	18,750	25,267	31,545	-	-	225,862	
100-40-42240	Fire Training	-	-	-	6,850	-	-	-	6,850	
100-40-42270	Fire Medical Services	-	-	-	3,000	-	-	-	3,000	
100-40-42290	Transfer to Fire Relief	-	-	-	32,000	-	-	-	32,000	
	ECONOMIC DEVELOPMENT									
100-60-46340	Other Urban Redevelopment	-	-	-	-	-	-	-	-	
100-60-46500	Economic Dev & Assistance	-	-	-	400	-	-	-	400	
		(2,687,343)	846,538	142,425	434,663	120,945	-	-	(1,142,772)	
100-00-49390	Operating Transfer Out						605,072		605,072	
100-00-49390	Depreciation Transfer Out						537,700		537,700	
	OPERATING TOTALS	**(2,687,343)**	**846,538**	**142,425**	**434,663**	**120,945**	**1,142,772**	**-**	$ -	

General Revenues retained

CITY OF COHASSET
BUDGET WORK UP
2015 BUDGET

Account	Title	REVENUES	Personnel	Supplies	Services	Capital Outlay Maintenance	Transfer(s)	Existing	Account Total
									depreciation and operating
SPECIAL REVENUE FUNDS									
	CEMETERY								
227-20-34940	Cemetery Lot Sales	(5,000)	-	-	-	-	-	-	(5,000)
227-20-34945	Cemetery Burial Fees	(3,300)	-	-	-	-	-	-	(3,300)
227-20-49010	Cemetery Operations	-	8,031	4,300	9,119	1,000	-	-	22,450
									14,150
	Perpetual Care								-
		(8,300)	8,031	4,300	9,119	1,000	-	-	14,150
235	**FRANCHISE FEES**								
	Cable TV Franchise Fees & Payments	(33,924)	-	-	26,000	-	-	-	(7,924)
		(33,924)	-	-	26,000	-	-	-	(7,924)
	Other Grants and Loans	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
DEBT SERVICE FUNDS									
321	TIF District 2 Bonds								
	Tax Increments	(8,500)	-	-	-	-	-	-	(8,500)
	Interest	(174)	-	-	-	-	-	-	(174)
	Princ/Interest/ Agent Fees	-	-	-	-	-	-	-	-
		(8,674)	-	-	-	-	-	-	(8,674)
322	TIF District 3 Bonds								
	Tax Increments	(20,000)	-	-	-	-	-	-	(20,000)
	Interest	(1,345)	-	-	-	-	-	-	(1,345)
	Princ/Interest/ Agent Fees	-	-	-	-	-	-	-	-
		(21,345)	-	-	-	-	-	-	(21,345)
	SPECIAL REVENUE TOTALS	**(72,243)**	**8,031**	**4,300**	**35,119**	**1,000**	**-**	**-**	**(23,793)**

CITY OF COHASSET
BUDGET WORK UP
2015 BUDGET

Account	Title	REVENUES	Personnel	Supplies	Services	Capital Outlay Maintenance	Transfer(s)	Existing	Account Total
	General Fund Reserve								-
CAPITAL PROJECT FUNDS									
230	**Fire Rescue Equipment**								
	Contributions from Cohasset Hook & Ladder	(5,000)	-	-	-	-	-	-	(5,000)
	Interest	(2,000)	-	-	-	-	-	-	(2,000)
	Account Balance	-	-	-	-	-	-	(238,793)	(238,793)
	Depreciation Transfer in	-	-	-	-	-	(81,200)	-	(81,200)
	Transfer in	-	-	-	-	-	-	-	-
		-	-	-	-		-	-	-
		(7,000)	-	-	-	-	(81,200)	(238,793)	(326,993)
227	**Cemetery**								
227-20-36210	Interest	(500)	-	-	-	-	-	-	(500)
	Account Balance	-	-	-	-	-	-	(65,317)	(65,317)
	Depreciation Transfer in	-	-	-	-	-	(4,600)	-	(4,600)
	Transfer in	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		(500)	-	-	-	-	(4,600)	(65,317)	(70,417)
CAPITAL PROJECT FUNDS									
401	**Buildings**								
	Interest	(1,000)	-	-	-	-	-	-	(1,000)
	Account Balance	-	-	-	-	-	-	(281,553)	(281,553)
	Depreciation Transfer in	-	-	-	-	-	(28,500)	-	(28,500)
	Transfer in	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		(1,000)	-	-	-	-	(28,500)	(281,553)	(311,053)
402	**Industrial Park**								
	Interest	(1,400)	-	-	-	-	-	-	(1,400)
	Account Balance	-	-	-	-	-	-	28,203	28,203
	Depreciation Transfer in	-	-	-	-	-	-	-	-
	Transfer in	-	-	-	-	-	-	-	-
	Project	-	-	-	-	-	-	-	-
		(1,400)	-	-	-	-	-	28,203	26,803
403	**Parks**								
	Interest	(2,500)	-	-	-	-	-	-	(2,500)
	Account Balance	-	-	-	-	-	-	(283,483)	(283,483)
	Depreciation Transfer in	-	-	-	-	-	(23,600)	-	(23,600)
	Transfer in	-	-	-	-	-	(25,000)	-	(25,000)
		-	-	-	-	-	-	-	-
	Project - Rink Overlay	-	-	-	-	25,000	-	-	25,000
		(2,500)	-	-	-	25,000	(48,600)	(283,483)	(309,583)
405	**Roads**								
	Interest	(7,500)	-	-	-	-	-	-	(7,500)
	Account Balance	-	-	-	-	-	-	(2,333,118)	(2,333,118)
	Depreciation Transfer in	-	-	-	-	-	(329,000)	-	(329,000)
	Transfer in	-	-	-	-	-	(390,000)	-	(390,000)
	Project - Street Paving	-	-			350,000	-	-	350,000
	Project - Street Lighting	-	-	-	-	40,000	-	-	40,000
		-	-	-	-	-	-	-	-
		(7,500)	-	-	-	390,000	(719,000)	(2,333,118)	(2,669,618)
406	**Industrial Park Phase II**								
	Interest	-	-	-	-	-	-	-	-
	Account Balance	-	-	-	-	-	-	(306,795)	(306,795)
	Depreciation Transfer in	-	-	-	-	-	-	-	-
	Transfer in	-	-	-	-	-	(54,072)	-	(54,072)
	Project - Development	-	-			54,072	-		54,072
		-	-	-	-	54,072	(54,072)	(306,795)	(306,795)
415	**Capital Asset Replacement Reserves**								
	Interest	(2,500)	-	-	-	-	-	-	(2,500)
							-		
	Account Balance	-	-	-	-	-	-	(433,864)	(433,864)
	Depreciation Transfer in	-	-	-	-	-	(70,800)	-	(70,800)
	Transfers In	-	-	-	-	-	(136,000)	-	(136,000)
	Project - Bucket Truck	-	-	-	-	100,000	-	-	100,000
	Project - Trailer	-	-	-	-	6,000	-	-	6,000
	Project - Public Work Truck	-	-	-	-	30,000	-	-	30,000
		(2,500)	-	-	-	136,000	(206,800)	(433,864)	(507,164)
450	**Land Acquistion Reserves**								
	Interest	(2,500)	-	-	-	-	-	-	(2,500)
	Account Balance	-	-	-	-	-	-	(268,703)	(268,703)
	Depreciation Transfer in	-	-	-	-	-	-	-	-
	Transfers In	-	-	-	-	-	-	-	-
	Land Acquisition	-	-	-	-	-	-	-	-
		(2,500)	-	-	-	-	-	(268,703)	(271,203)
	CAPITAL PROJECT TOTALS	**(24,900)**	**-**	**-**	**-**	**605,072**	**(537,700)**	**(1,009,362)**	**(966,890)**
	GOVERNMENTAL FUNDS TOTALS	**(2,784,486)**	**854,569**	**146,725**	**469,782**	**727,017**	**605,072**	**(1,009,362)**	**(990,683)**
UTILITY ENTERPRISE FUNDS									
601	**Water Fund**								
	Charges for Services	(283,680)							(283,680)
	Interest	(12,500)							(12,500)
	Debt Service				-				-
	Operations		79,587	13,800	30,887	62,500			186,774
		(296,180)	79,587	13,800	30,887	62,500	-	-	(109,406)
	Depreciation Expense						107,400		107,400
		(296,180)	79,587	13,800	30,887	62,500	107,400	-	(2,006)
	Account Balance							(776,309)	(900,201)
	Capital Outlay								-
									(900,201)
602	**Sewer Fund**								
	Charges for Service	(392,100)							(392,100)
	Interest	(12,500)							(12,500)
	Debt Service				-				-
	Operations		81,133	95,000	74,607				250,740
		(404,600)	81,133	95,000	74,607	-	-	-	(153,860)
	Depreciation Expense						104,150		104,150
		(404,600)	81,133	95,000	74,607	-	104,150	-	(49,710)
	Account Balance							(1,448,097)	(1,367,104)
	Capital Outlay					-		62,000	62,000
									(1,305,104)
603	**Natural Gas**								

CITY OF COHASSET
BUDGET WORK UP
2015 BUDGET

Account	Title	REVENUES	Personnel	Supplies	Services	Capital Outlay Maintenance	Transfer(s)	Existing	Account Total
	Charges for Services	(1,057,900)							(151,094)
	Interest								-
	Debt Service				-			(139,238)	(139,238)
	Operations		101,722	579,500	143,642	6,500			831,364
		(1,057,900)	101,722	579,500	143,642	6,500	-	(139,238)	541,032
	Depreciation Expense						47,100		47,100
		(1,057,900)	101,722	579,500	143,642	6,500	47,100	(139,238)	588,132
	Account Balance							(396,848)	(396,848)
	Capital Outlay							250,000	250,000
									(146,848)