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	(2,102,036)	-	-	-	-	-	-	(2,102,036)
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								
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								
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								
100-15-32210	Building Permits	(7,000)	-	-	-	-	-	-	(7,000)
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								
100-20-34305	Plowing Contracts	(2,000)	-	-	-	-	-	-	(2,000)
100-20-34306	Mowing Fees	(100)	-	-	-	-	-	-	(100)
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								
100-25-34740	Concession Sales	(7,000)	-	-	-	-	-	-	(7,000)
100-25-34785	Park Advertising Banner Sales	(500)	-	-	-	-	-	-	(500)
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								
100-40-33420	Insurance Premium Tax	(32,000)	-	-	-	-	-	-	(32,000)
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
					-				
		(2,436,343)	846,538	142,425	434,663	120,945	-	-	(891,772)
100-00-49390	Operating Transfer Out						354,072		354,072
100-00-49390	Depreciation Transfer Out						537,700		537,700
	OPERATING TOTALS	**(2,436,343)**	**846,538**	**142,425**	**434,663**	**120,945**	**891,772**	**-**	

CITY OF COHASSET
BUDGET WORK UP
2015 BUDGET

Account	Title	REVENUES	Personnel	Supplies	Services	Capital Outlay Maintenance	Transfer(s)	Existing	Account Total
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	-	-	-	-	-	-	(277,322)	(277,322)
	Depreciation Transfer in	-	-	-	-	-	(81,200)	-	(81,200)
	Transfer in	-	-	-	-	-	-	-	-
		-	-	-	-		-	-	-
		(7,000)	-	-	-	-	(81,200)	(277,322)	(365,522)
227	**Cemetery**								
227-20-36210	Interest	(500)	-	-	-	-	-	-	(500)
	Account Balance	-	-	-	-	-	-	(68,191)	(68,191)
	Depreciation Transfer in	-	-	-	-	-	(4,600)	-	(4,600)
	Transfer in	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		(500)	-	-	-	-	(4,600)	(68,191)	(73,291)
CAPITAL PROJECT FUNDS									
401	**Buildings**								
	Interest	(1,000)	-	-	-	-	-	-	(1,000)
	Account Balance	-	-	-	-	-	-	(281,244)	(281,244)
	Depreciation Transfer in	-	-	-	-	-	(28,500)	-	(28,500)
	Transfer in	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		(1,000)	-	-	-	-	(28,500)	(281,244)	(310,744)
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	-	-	-	-	-	-	(308,720)	(308,720)
	Depreciation Transfer in	-	-	-	-	-	(23,600)	-	(23,600)
	Transfer in	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
	Project	-	-	-	-	-	-	-	-
	Project	-	-	-	-	-	-	-	-
		(2,500)	-	-	-	-	(23,600)	(308,720)	(334,820)
405	**Roads**								
	Interest	(7,500)	-	-	-	-	-	-	(7,500)
	Account Balance	-	-	-	-	-	-	(2,687,484)	(2,687,484)
	Depreciation Transfer in	-	-	-	-	-	(329,000)	-	(329,000)
	Transfer in	-	-	-	-	-		-	-
	Project - Street Paving	-	-			350,000			350,000
	Project	-	-	-	-	-			-
	Project	-	-	-	-				-
		(7,500)	-	-	-	350,000	(329,000)	(2,687,484)	(2,673,984)
415	**Capital Asset Replacement Reserves**								
	Interest	(2,500)	-	-	-	-	-	-	(2,500)
	Account Balance	-	-	-	-	-	-	(459,214)	(459,214)
	Depreciation Transfer in	-	-	-	-	-	(70,800)	-	(70,800)
	Transfers In	-	-	-	-	-		-	-
	Project	-	-	-	-			-	-
	Project - Public Work Truck	-	-	-	-			-	-
		(2,500)	-	-	-	-	(70,800)	(459,214)	(532,514)
450	**Land Acquistion Reserves**								
	Interest	(2,500)	-	-	-	-	-	-	(2,500)
	Account Balance	-	-	-	-	-	-	(265,287)	(265,287)
	Depreciation Transfer in	-	-	-	-	-	-	-	-
	Transfers In	-	-	-	-	-		-	-
	Land Acquisition	-	-	-	-	-	-	-	-
		(2,500)	-	-	-	-	-	(265,287)	(267,787)
	CAPITAL PROJECT TOTALS	**(24,900)**	**-**	**-**	**-**	**444,000**	**(537,700)**	**(4,319,259)**	**(4,762,583)**
	GOVERNMENTAL FUNDS TOTALS	**(2,533,486)**	**854,569**	**146,725**	**469,782**	**563,240**	**354,072**	**(4,319,259)**	**(4,906,603)**
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	-	
	Account Balance							(776,309)	(776,309)
	Capital Outlay								-
									(776,309)
602	**Sewer Fund**								
	Charges for Service	(392,100)							(392,100)
	Interest	(12,500)							(12,500)
	Debt Service				-				-
	Operations		81,133	95,000	74,607	62,000			312,740
		(404,600)	81,133	95,000	74,607	62,000	-	-	(91,860)
	Depreciation Expense						104,150		104,150
		(404,600)	81,133	95,000	74,607	62,000	104,150	-	
	Account Balance							(1,448,097)	(1,448,097)
	Capital Outlay					-			-
									(1,448,097)
603	**Natural Gas**								
	Charges for Services	(1,057,900)							(1,057,900)
	Interest								-
	Debt Service				-			(139,238)	(139,238)
	Operations		101,722	579,500	143,642	256,500			1,081,364
		(1,057,900)	101,722	579,500	143,642	256,500	-	(139,238)	(115,774)
	Depreciation Expense						47,100		47,100
		(1,057,900)	101,722	579,500	143,642	256,500	47,100	(139,238)	
	Account Balance							(396,848)	(396,848)
	Capital Outlay								-
									(396,848)