

CITY OF COHASSET
BUDGET WORK UP

2021 BUDGET FINAL

Account	Title	REVENUES	Personnel	Supplies	Services	Capital Outlay Maintenance	Transfer(s)	Existing	Account Total
	Princ/Interest/ Agent Fees	(30,250)	-	-	-	-	-	-	(30,250)
SPECIAL REVENUE TOTALS		(109,960)	14,402	4,000	39,600	23,500	-	-	(28,458)
General Fund Reserve									-
CAPITAL PROJECT FUNDS									
230	Fire Rescue Equipment								
	Contributions from Cohasset Hook & Ladder Interest	(2,000)	-	-	-	-	-	-	(2,000)
	Account Balance	-	-	-	-	-	-	222,621	22,010
	Depreciation Transfer in	-	-	-	-	-	(121,941)	-	(121,941)
	Transfer in	-	-	-	-	-	(429,138)	-	(429,138)
	Project - Rosenbauer Tanker	-	-	-	-	429,138	-	-	429,138
		(2,000)	-	-	-	429,138	(551,079)	222,621	(101,931)
227	Cemetery								
	Interest	(500)	-	-	-	-	-	-	(500)
	Account Balance	-	-	-	-	-	-	13,020	13,020
	Depreciation Transfer in	-	-	-	-	-	(3,358)	-	(3,358)
	Transfer in	-	-	-	-	-	(23,000)	-	(23,000)
	Mower	-	-	-	-	10,000	-	-	10,000
	Fence	-	-	-	-	5,000	-	-	5,000
	Zero Turn Mover w/ Bagger	-	-	-	-	8,000	-	-	8,000
		(500)	-	-	-	23,000	(26,358)	13,020	4,162
CAPITAL PROJECT FUNDS									
401	Buildings								
	Interest	(1,000)	-	-	-	-	-	-	(1,000)
	Account Balance	-	-	-	-	-	-	278,122	(278,122)
	Depreciation Transfer in	-	-	-	-	-	(72,566)	-	(72,566)
	Transfer in	-	-	-	-	-	(379,000)	-	(379,000)
	Project - Truck Lift	-	-	-	-	10,000	-	-	10,000
	Project - Tool Boxes Stocked	-	-	-	-	15,000	-	-	15,000
	Project - Flammable Storage Cabinets	-	-	-	-	4,000	-	-	4,000
	Project - Early Childhood & Senior Center	-	-	-	-	350,000	-	-	350,000
		(1,000)	-	-	-	379,000	(451,566)	278,122	(355,688)
402	Industrial Park								
	Interest	(1,400)	-	-	-	-	-	-	(1,400)
	Account Balance	-	-	-	-	-	-	-	-
	Depreciation Transfer in	-	-	-	-	-	-	-	-
	Transfer in	-	-	-	-	-	-	-	-
		(1,400)	-	-	-	-	-	-	(1,400)
403	Parks								
	Interest	(2,500)	-	-	-	-	-	-	(2,500)
	Account Balance	-	-	-	-	-	-	-	(353,829)
	Depreciation Transfer in	-	-	-	-	-	(33,202)	-	(33,202)
	Transfer in	-	-	-	-	-	(15,000)	-	(15,000)
	Project - Tioga Mountain Bike Trail	-	-	-	-	15,000	-	-	15,000
		(2,500)	-	-	-	15,000	(48,202)	-	(389,531)
405	Roads								
	Interest	(7,500)	-	-	-	-	-	-	(7,500)
	Account Balance	-	-	-	-	-	-	(2,700,280)	(2,700,280)
	Depreciation Transfer in	-	-	-	-	-	(317,688)	-	(317,688)
	Transfer in	-	-	-	-	-	(400,000)	-	(400,000)
	Project - Bituminous Paving	-	-	-	-	350,000	-	-	350,000
	Project - Bituminous Paving - Engineering	-	-	-	-	50,000	-	-	50,000
		(7,500)	-	-	-	400,000	(717,688)	(2,700,280)	(3,025,468)
406	Industrial Park Phase II								
	Interest	-	-	-	-	-	-	-	-
	Account Balance	-	-	-	-	-	-	(372,382)	(372,382)
	Depreciation Transfer in	-	-	-	-	-	-	-	-
	Transfer in	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	(372,382)	(372,382)
415	Capital Asset Replacement Reserves								
	Interest	(2,500)	-	-	-	-	-	-	(2,500)
	Account Balance	-	-	-	-	-	-	-	-
	Depreciation Transfer in	-	-	-	-	-	(95,544)	-	(95,544)
	Transfers In	-	-	-	-	-	(120,500)	-	(120,500)
	Project - Sweeper	-	-	-	-	5,500	-	-	5,500
	Project - Roadside Brush Mower Attachment	-	-	-	-	40,000	-	-	40,000
	Project - Truck to replace 2002 Ford	-	-	-	-	30,000	-	-	30,000
	Project - 3/4 ton Pickup Truck replace 2013 F250	-	-	-	-	45,000	-	-	45,000
		(2,500)	-	-	-	120,500	(216,044)	-	(173,044)
450	Land Acquisition Reserves								
	Interest	-	-	-	-	-	-	-	-
	Account Balance	-	-	-	-	-	-	-	-
	Depreciation Transfer in	-	-	-	-	-	-	-	-
	Transfers In	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
CAPITAL PROJECT TOTALS		(17,400)	-	-	-	1,366,638	(1,366,638)	(2,558,899)	(2,576,299)
GOVERNMENTAL FUNDS TOTALS		(3,346,444)	972,035	159,850	601,897	1,366,638	1,366,638	(2,558,899)	(1,438,285)
UTILITY ENTERPRISE FUNDS									
601	Water Fund								
	Charges for Services	(283,680)	-	-	-	-	-	-	(283,680)
	Interest	(6,000)	-	-	-	-	-	-	(6,000)
	Debt Service	-	-	-	-	-	-	-	-
	Operations	(289,680)	103,417	22,500	42,940	-	-	-	168,857
		(289,680)	103,417	22,500	42,940	-	-	-	(120,823)
	Depreciation Expense	(289,680)	103,417	22,500	42,940	-	113,044	-	113,044
		(289,680)	103,417	22,500	42,940	-	113,044	-	(7,779)
	Account Balance	-	-	-	-	-	-	-	-
	Capital Outlay - Projects	-	-	-	-	-	-	-	-
602	Sewer Fund								
	Charges for Service	(395,000)	-	-	-	-	-	-	(395,000)
	Interest	(10,000)	-	-	-	-	-	-	(10,000)
	Debt Service	-	-	-	-	-	-	-	-
	Operations	(405,000)	101,876	119,150	81,840	-	-	-	302,866
		(405,000)	101,876	119,150	81,840	-	-	-	(102,134)
	Depreciation Expense	(405,000)	101,876	119,150	81,840	-	117,431	-	117,431
		(405,000)	101,876	119,150	81,840	-	117,431	-	15,297
	Account Balance	-	-	-	-	-	-	-	-
	Capital Outlay - Projects	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	(102,134)
603	Natural Gas								
	Charges for Services	(1,496,900)	-	-	-	-	-	-	(1,496,900)
	Interest	(10,000)	-	-	-	-	-	-	(10,000)
	Debt Service	-	-	-	-	-	-	-	-
	Operations	(1,506,900)	216,978	580,250	182,550	-	-	-	979,778
		(1,506,900)	216,978	580,250	182,550	-	-	-	(527,122)
	Depreciation Expense	(1,506,900)	216,978	580,250	182,550	-	80,473	-	80,473
		(1,506,900)	216,978	580,250	182,550	-	80,473	-	(446,649)
	Account Balance	-	-	-	-	-	-	757,998	-
	Capital Outlay - Projects	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	(527,122)