



CITY OF COHASSET  
BUDGET WORK UP

2022 BUDGET FINAL APPROVED

Account	Title	REVENUES	Personnel	Supplies	Services	Capital Outlay Maintenance	Transfer(s)	Existing	Account Total
<b>General Fund Reserve</b>									
<b>CAPITAL PROJECT FUNDS</b>									
230	<b>Fire Rescue Equipment</b>								
	Contributions & Aid	-	-	-	-	-	-	-	-
	Interest	(1,300)	-	-	-	-	-	-	(1,300)
	Account Balance	-	-	-	-	-	-	(482,126)	22,010
	Depreciation Transfer in	-	-	-	-	-	(125,730)	-	(125,730)
	Transfer in	-	-	-	-	-	-	-	-
	<b>Project - Rosenbaum Tanker - Reserves</b>					429,138	-	-	429,138
		(1,300)	-	-	-	429,138	(125,730)	(482,126)	324,118
227	<b>Cemetery</b>								
	Interest	(10)	-	-	-	-	-	-	(10)
	Account Balance	-	-	-	-	-	-	-	-
	Depreciation Transfer in	-	-	-	-	-	(3,358)	-	(3,358)
	Transfer in	-	-	-	-	-	-	-	-
		(10)	-	-	-	-	(3,358)	-	(3,368)
<b>CAPITAL PROJECT FUNDS</b>									
401	<b>Buildings</b>								
	Interest	(1,000)	-	-	-	-	-	-	(1,000)
	Account Balance	-	-	-	-	-	-	(399,591)	399,591
	Depreciation Transfer in	-	-	-	-	-	(72,072)	-	(72,072)
	Transfer in	-	-	-	-	-	(92,500)	-	(92,500)
	<b>Project - Shop Rack/Minisplit/Compressor</b>					35,500	-	-	35,500
	<b>Project - Shop Electric/Salt Hoist/TV</b>					16,000	-	-	16,000
	<b>Project - Shop Apron, Snow Stoppers, Heating</b>					37,000	-	-	37,000
	<b>Project - Cemetery Shop Heating</b>					4,000	-	-	4,000
		(1,000)	-	-	-	92,500	(164,572)	(399,591)	289,519
403	<b>Parks</b>								
	Interest	(250)	-	-	-	-	-	-	(250)
	Account Balance	-	-	-	-	-	-	(111,552)	(353,829)
	Depreciation Transfer in	-	-	-	-	-	(24,143)	-	(24,143)
	Transfer in	-	-	-	-	-	-	-	-
	<b>Project -</b>								
	<b>Project -</b>								
		(250)	-	-	-	-	(24,143)	(111,552)	(378,222)
405	<b>Roads</b>								
	Interest	(7,500)	-	-	-	-	-	-	(7,500)
	Account Balance	-	-	-	-	-	-	(3,230,737)	(3,230,737)
	Depreciation Transfer in	-	-	-	-	-	(495,570)	-	(495,570)
	Transfer in	-	-	-	-	-	(165,628)	-	(165,628)
	<b>Project - Bituminous Paving</b>					350,000	-	-	350,000
	<b>Project - Bituminous Paving - Engineering</b>					17,500	-	-	17,500
		(7,500)	-	-	-	367,500	(661,198)	(3,230,737)	(3,531,935)
413	<b>Riverfront/Downtown</b>								
	Interest	350,000	-	-	-	-	-	-	350,000
	Account Balance	-	-	-	-	-	-	(214,208)	(214,208)
	Depreciation Transfer in	-	-	-	-	-	-	-	-
	Transfer in	-	-	-	-	-	(1,100,000)	-	(1,100,000)
	<b>Project - Marina</b>					1,100,000	-	-	1,100,000
		350,000	-	-	-	1,100,000	(1,100,000)	(214,208)	(964,208)
414	<b>Spec Building</b>								
	Interest	350,000	-	-	-	-	-	-	350,000
	Account Balance	-	-	-	-	-	-	-	-
	Depreciation Transfer in	-	-	-	-	-	-	-	-
	Transfer in	-	-	-	-	-	-	-	-
		350,000	-	-	-	-	-	-	350,000
415	<b>Capital Asset Replacement Reserves</b>								
	Interest	350,000	-	-	-	-	-	-	350,000
	Account Balance	-	-	-	-	-	-	(1,100,012)	(1,100,012)
	Depreciation Transfer in	-	-	-	-	-	(117,096)	-	(117,096)
	Transfers In	-	-	-	-	-	(95,500)	-	(95,500)
	<b>Project - Skidsteer Attachments</b>					15,500	-	-	15,500
	<b>Project - F250 New</b>					50,000	-	-	50,000
	<b>Project - Propane Forklift &amp; Water Tank</b>					7,000	-	-	7,000
	<b>Project - Blade &amp; Salter for Mack Truck</b>					23,000	-	-	23,000
		350,000	-	-	-	95,500	(212,596)	(1,100,012)	(897,108)
418	<b>Frontier-Huber Wood Products</b>								
	Interest	-	-	-	-	-	-	-	-
	Account Balance	-	-	-	-	-	-	-	-
	Depreciation Transfer in	-	-	-	-	-	-	-	-
	Transfer in	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
450	<b>Land Acquisition Reserves</b>								
	Interest	-	-	-	-	-	-	-	-
	Account Balance	-	-	-	-	-	-	-	-
	Depreciation Transfer in	-	-	-	-	-	-	-	-
	Transfers In	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
<b>CAPITAL PROJECT TOTALS</b>		<b>1,039,940</b>	-	-	-	<b>2,084,638</b>	<b>(2,291,597)</b>	<b>(5,538,226)</b>	<b>(4,705,245)</b>
<b>GOVERNMENTAL FUNDS TOTALS</b>		<b>(3,250,572)</b>	<b>1,012,502</b>	<b>164,900</b>	<b>657,437</b>	<b>2,084,638</b>	<b>(2,291,597)</b>	<b>(5,538,226)</b>	<b>(7,160,918)</b>
<b>UTILITY ENTERPRISE FUNDS</b>									
601	<b>Water Fund</b>								
	Charges for Services	(297,420)	-	-	-	-	-	-	(297,420)
	Interest	-	-	-	-	-	-	-	-
	Debt Service	-	-	-	-	-	-	-	-
	Operations	-	105,682	16,500	49,245	-	-	-	171,427
		(297,420)	105,682	16,500	49,245	-	-	-	(125,993)
	Depreciation Expense	-	-	-	-	-	144,667	-	144,667
		(297,420)	105,682	16,500	49,245	-	144,667	-	18,674
	Account Balance	-	-	-	-	-	-	(568,710)	(568,710)
	Capital Outlay - Projects - Old Tower Paint/Water Testing Tools	-	-	-	-	40,800	-	-	40,800
		-	-	-	-	-	-	-	(509,236)
602	<b>Sewer Fund</b>								
	Charges for Service	(437,000)	-	-	-	-	-	-	(437,000)
	Interest	(5,000)	-	-	-	-	-	-	(5,000)
	Debt Service	-	-	-	-	-	-	-	-
	Operations	-	94,738	119,150	84,450	-	-	-	298,338
		(442,000)	94,738	119,150	84,450	-	-	-	(143,662)
	Depreciation Expense	-	-	-	-	-	128,192	-	128,192
		(442,000)	94,738	119,150	84,450	-	128,192	-	(15,470)
	Account Balance	-	-	-	-	-	-	(1,314,362)	(1,314,362)
	Capital Outlay - Projects	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	(1,458,024)
603	<b>Natural Gas</b>								
	Charges for Services	(1,426,219)	-	-	-	-	-	-	(1,426,219)
	Interest	(10,000)	-	-	-	-	-	-	(10,000)
	Debt Service	-	-	-	-	-	-	-	-
	Operations	-	253,737	580,250	177,800	-	-	-	1,011,787
		(1,436,219)	253,737	580,250	177,800	-	-	-	(424,432)
	Depreciation Expense	-	-	-	-	-	84,223	-	84,223
		(1,436,219)	253,737	580,250	177,800	-	84,223	-	(340,209)
	Account Balance	-	-	-	-	-	-	(1,294,175)	(1,294,175)
	Capital Outlay - Projects - Spools & Regulator, Itron, Locator, Main Valve Update	-	-	-	-	128,720	-	-	128,720
		-	-	-	-	-	-	-	(1,589,887)