

**Rochester Township
Budget Information**

Fund	Account	Object	Description	2022 Budget Approved	2022 Actual	2023 Budget Approved	2024 Budget Proposed
100	General Fund						
	Disbursements:						
	41110	103	Supervisors - Wages	\$68,250	\$67,708.52	\$85,313	\$92,138
220	41140	230	Cafeteria Plan	\$0	\$6,399.45	\$0	\$0
	41110	133	Employer Paid Insurance - Supervisor	\$0	\$0.00	\$0	\$0
	41425	103	Clerk/Treasurer - Wages	\$45,000	\$21,808.25	\$32,400	\$34,992
	41425	106	Clerk/Treasurer - Assistant - Wages	\$0	\$0.00	\$23,850	\$25,758
			Total Board Wages	\$113,250	\$95,916.22	\$141,563	\$152,888
			Election Expense				
	41960	103	Election Expense - Wages	\$1,000	\$7,610.88	\$1,070	\$8,000
	41410	201	Election Expense - Printing and Supplies	\$500	\$11.70	\$535	\$578
	41410	351	Election Expense - Legal Ads	\$400	\$189.61	\$200	\$216
			Total Election	\$1,900	\$7,812.19	\$1,805	\$8,794
			Administration				
	41110	230	Operating Supplies	\$13,000	\$2,228.37	\$2,479	\$2,677
	41130	351	Legal Ads - Ordinances	\$0	\$336.49	\$0	\$0
	41940	309, 325	Information Technology	\$0	\$3,831.39	\$2,953	\$3,189
	41110	308	Staff Development / Training - Supervisors	\$600	\$348.00	\$642	\$693
	41425	308	Staff Development / Training - Clerk	\$300	\$0.00	\$321	\$347
	41910	100	Board of Adjustment	\$500	\$0.00	\$535	\$578
	41940	322	Postage	\$0	\$0.00	\$200	\$216
	41940	352	Printing	\$0	\$0.00	\$776	\$838
	43201	401	Custodial Wages and Supplies	\$2,317	\$1,432.16	\$2,479	\$2,677
	43201	100					
	43202	229					
	41530	810	Refunds & Reimbursements	\$0	\$0.00	\$0	\$0
	41940	229	Building Maintenance	\$0	\$7,789.15	\$0	\$0
	41940	208	Picnic	\$0	\$2,070.23	\$621	\$1,500
	42408	311	Utilities - Security monitoring	\$450	\$391.68	\$566	\$611
	43160	386	8th Street Lights	\$550	\$580.00	\$589	\$636
			Total Administration	\$17,717	\$19,007.47	\$12,160	\$13,962

			Auditor Expense				
41530	301		Auditor	\$6,600	\$6,400.00	\$7,062	\$7,627
			Attorney Expense				
41610	304		Attorney Fees - Township	\$0	\$48,528.75	\$20,000	\$60,000
41610	315		Attorney Fees - Non-township	\$0	\$17,612.73	\$0	\$0
41910	103		Planning & Zoning Commission Wages	\$750	\$1,500.00	\$1,766	\$1,907
			Engineering Fees				
41915	303		Engineering Fees - Township	\$12,500	\$20,687.75	\$30,734	\$33,193
41915	314		Engineering Fees - Non-Township	\$0	\$38,612.64	\$0	\$0
			Total Auditor, Legal and P&Z	\$19,850	\$133,341.87	\$59,562	\$102,727
			Insurance Expense				
41970	361		Insurance- Property & Liability	\$4,000	\$3,216.00	\$4,280	\$4,622
41970	151		Insurance - Workers Comp	\$1,500	\$1,635.00	\$1,605	\$1,733
			Total Insurance	\$5,500	\$4,851.00	\$5,885	\$6,355
			Township Association Dues				
41530	433		Officer Association Dues	\$0	\$1,378.16	\$1,555	\$1,679
			Total Association Dues	\$0	\$1,378.16	\$1,555	\$1,679
			Animal Control				
42701	384		Gopher Bounty	\$850	\$24.00	\$910	\$983
			Total Animal Control	\$850	\$24.00	\$910	\$983
41940	229		Building Repair and Maintenance	\$5,000	\$0.00	\$5,350	\$5,778
41940	403		Other Contract Services	\$5,000	\$0.00	\$5,350	\$5,778
			Total Contract Services	\$10,000	0.00	\$10,700	\$11,556
			Total General Fund Disbursements	\$169,067	262,330.91	\$234,139	\$298,944

201	Road and Bridge Fund						
	Disbursements:						
			Road and Bridge				
43120	231		Road Rock	\$10,000	\$0.00	\$10,700	\$11,556
43126	228		Heavy Equipment Repairs	\$0	\$0.00	\$0	\$0
43120	235		Culverts	\$7,000	\$12,228.10	\$7,490	\$8,089
43120	232		Calcium	\$3,000	\$5,403.87	\$3,210	\$6,000
43120	233		Signs	\$1,000	\$9,392.00	\$1,070	\$1,156
43134	234		Black Top & Overlays	\$310,580	\$63,084.50	\$332,321	\$358,907
43135	236		Seal Coat & Crack Fill	\$62,000	\$0.00	\$66,340	\$71,647
43138	230		Road Miscellaneous	\$0	\$865,188.35	\$0	\$0
43138	401		Contract Services	\$0	\$0.00	\$0	\$0
43138	408		Tree Trimming & Brush Dump	\$3,500	\$0.00	\$3,745	\$4,045
43138	303		Consulting Engineers	\$5,000	\$0.00	\$5,350	\$0
43260	230		Weed Control	\$2,000	\$1,408.00	\$2,140	\$2,311
43120	409		Striping	\$2,000	\$0.00	\$2,140	\$2,311
43127	310		JPB Road Service	\$300,000	\$285,165.26	\$321,000	\$346,680
43155	237		Storm Water Management	\$2,000	\$0.00	\$2,140	\$2,311
			Total Road & Bridge	\$708,080	1,241,870.08	\$757,646	\$815,013
			Total Road and Bridge Fund Disbursements	\$708,080	1,241,870.08	\$757,646	\$815,013
270	Fire Protection						
	Disbursements:						
42220	312		Fire Protection	\$223,056	\$223,056.00	\$231,978	\$241,257
			Total Fire Fund Disbursements	\$223,056	\$223,056.00	\$231,978	\$241,257
260	Public Safety						
	Disbursements:						
42120	313		Sheriff Protection	\$19,080	\$21,647.40	\$22,946	\$24,323
			Total Public Safety Fund Disbursements	\$19,080	\$21,647.40	\$22,946	\$24,323
401	Capital Projects						
	Disbursements:						
43120	530		Meadow Crossing Road	\$30,000	\$0.00	\$32,100	\$0
			Total Capital Projects Fund Disbursements	\$30,000	\$0.00	\$32,100	\$0
250	Reserve Fund						
	Disbursements:						
41560	521		Reserve Expenditures	\$50,000	\$0.00	\$50,000	\$88,668
			Total Reserve Fund Disbursements	\$50,000	\$0.00	\$50,000	\$88,668

Summary of Expenses			2022 Approved	2022 Actual	2023 Approved	2024 Proposed
Fund 100		General Fund	\$169,067	\$262,331	\$234,139	\$298,944
Fund 200		Road and Bridge	\$708,080	\$1,241,870	\$757,646	\$815,013
Fund 300		Fire Protection	\$223,056	\$223,056	\$231,978	\$241,257
Fund 320		Sheriff Protection	\$19,080	\$21,647	\$22,946	\$24,323
Fund 401		Capital Projects	\$30,000	\$0	\$32,100	\$0
Fund 250		Reserve	\$50,000	\$0	\$50,000	\$88,668
		Total Expenses	\$1,199,283	\$1,748,904.39	\$1,328,809	\$1,468,205
		Tax Levy for the Year	\$1,176,633		\$1,328,809	\$1,468,205
		Reserve Fund				
		Reserve fund balance as of 01/2023	\$557,299			
		Percentage of Budgeted Expenses	47.4%			
		Reserve fund balance as of 12/2024	\$695,967			
		Reserve fund requirement of 50%	\$734,103			
		Reserve fund short fall	\$38,136			
		Budget - Year-Over-Year Dollar Change	\$105,656		\$129,526	\$139,396
		Budget - Year-Over-Year Percent Change	9.66%		10.80%	10.49%
		Tax Levy - per capital (2,088 population in year 2020)	\$ 564		\$ 636	\$ 703
		Tax Levy - per household (702 in year 2020)	\$ 1,676		\$ 1,893	\$ 2,091