

**ROCHESTER BOROUGH
2024 BUDGET**

Approved December 18, 2023

PROPERTY TAX MILLAGE RATE - 2024 = 7 mills

**2024
Budget**

REVENUES

301.000 · Real Estate Taxes

301.100 · Real Estate Tax - General Purpose 1,098,762

301.300 · Real Estate Tax - Delinquent 160,000

Total 301.000 · Real Estate Taxes 1,258,762

310.000 · Local Enabling Taxes

310.010 · Per Capita Tax - CY 5,000

310.030 · Per Capita Tax Delinquent 3,500

310.100 · Real Estate Transfer Tax 30,000

310.210 · EIT - CY 300,000

310.215 · EIT - Act 205 260,000

310.360 · Business Privilege/Mercantile Tax 115,000

310.410 · Resident Occupation Tax - CY 5,000

310.430 · Occupational Tax Delinquent 3,000

310.510 · Local Services Tax - CY 51,000

310.700 · Mechanical Device Tax 11,550

Total 310.000 · Local Enabling Taxes 784,050

321.000 · Business License & Permit

321.410 · Landlord License 43,000

321.420 · Landlord License Late Fee 200

321.800 · Comcast- Franchise Fee 43,000

Total 321.000 · Business License & Permit 86,200

322.000 · Non-Business Licenses & Permits

322.310 · Side Walk permit

322.315 · Sign Permit 1,000

322.400 · Lien Letter Fees 3,000

322.500 · Street Opening Permit 8,000

322.700 · Solicitation Permit

322.000 · MDIA/DCED Fees

361.340 · Zoning & Condition Hearing Fees

361.310 · Zone & Subdiv Fees - Other

362.410 · Building/Occupancy Permits 4,000

Total Non-Business Licenses & Permits 16,000

331.000 · Fines & Forfeitures

331.110 · Motor Vehicle Code Violation 16,000

331.120 · Ordinance Violations	10,000
331.130 · State Police Fines	1,000
331.140 · Parking Violations	8,000
331.141 · Parking tickets	18,000
331.142 · Crimes code violations	17,000
331.150 · Overweight Trucks	2,000
331.160 · DUI Fines	3,000
Total 331.000 · Fines & Forfeitures	75,000
341.000 · Interest Earnings	
341.010 · General Fund Interest	6,168
341.012 · Debt Serv Fund Interest	605
341.015 · Fire Services Fund Interest	790
341.030 · Highway Aid Interest	1,311
341.040 · Riverfront Maint. Activities Interest	76
341.050 · Garbage Fund Interest	611
341.060 · Payroll Fund Interest	105
341.109 · War Memorial Fund Interest	146
Total 341.000 · Interest Earnings	9,812
342.000 · Rents & Royalties	
342.115 · Wharf Rental	9,345
342.200 · Rent of Boro rooms	2,400
342.530 · Cell Tower Rental	11,800
Total 342.000 · Rents & Royalties	23,545
355.000 · State Shared Revenues	
355.010 · PURTA	1,500
355.020 · Liquid Fuels from State	101,086
355.040 · Liquor License	2,000
355.050 · State Pension Aid	110,000
355.070 · Foreign Fire Ins.	14,900
355.090 · Act 13	6,000
Total 355.000 · State Shared Revenues	235,486
358.000 · Local Shared Services	
358.400 · Crossing Guard Reimbursement	8,000
358.500 · Hsg Auth Pymt in Lieu of Taxes	6,000
358.600 · Roch Swr Auth-FT worker	150,000
358.615 · Roch Swr Auth-PT workers	
358.700 · Roch Swr Auth-Manager	3,700
Total 358.000 · Local Shared Services	167,700

361.800 · Reimbursed Expenses	
361.800 · Reimbursed Expenses - Other	0
Total 361.800 · Reimbursed Expenses	<u>0</u>
362.100 · Special Police Services	
362.101 · East Roch. Contracted Police Ser.	101,449
362.102 · E. Roch Court/ Hearing Cost	
362.110 · Photo Copy \$	1,000
362.170 · Housing Detail	33,150
Total 362.100 · Special Police Services	<u>135,599</u>
363.000 · Highways & Streets	
363.511 · PennDOT Winter Agreement	17,405
Total 363.000 · Highways & Streets	<u>17,405</u>
364.000 · Sanitation	
364.100 · Garbage - CY	320,000
364.110 · Garbage - PY	3,000
364.120 · Garbage - Fin Charge	1,000
Total 364.000 · Sanitation	<u>324,000</u>
390.000 · Misc. Services Income	
367.300 · Donations	
390.200 · Other Claims non-revenue	
390.000 · Misc. Services Income - Other	6,000
Total 390.000 · Misc. Services Income	<u>6,000</u>
395.000 · Refunds and Reimbursements	
391.100 · Sale of Fixed Assets	
395.100 · Refunds of prior year expenses	
395.200 · Refunds of current year expenses	0
Total 395.000 · Refunds and Reimbursements	<u>0</u>
399.101 · Transfer from Capital Reserves	148,795
TOTAL REVENUES - General Operating Budget	<u><u>3,288,354</u></u>

EXPENSES

400.000 · Administration

400.105 · Councilman Salaries	7,800
400.341 · Advertising-Ordinance & Meeting	6,000
400.343 · Printing and Binding	1,000
400.352 · Public Officials Insurance	6,000
400.353 · Treasurer Bonding	1,000
400.420 · Dues, Subscriptions, Membership	1,800
401.105 · Mayor's Salary	1,500
401.110 · Manager's Salary	73,304
401.331 · Conference Expenses	3,400
402.312 · Accounting & Auditing Service	15,085
402.400 · Payroll Processing Fees	2,100
403.105 · Tax Collector Commission	18,700
403.201 · SS/Med	1,500
403.210 · Office Supplies	4,000
403.215 · Tax Postage	2,900
403.310 · Berkheimer Commission	8,000
403.353 · Tax Collector Bonding	1,000
404.310 · Solicitor Fees	16,000
405.112 · Borough Secretary Wages	38,270
405.180 · Admin. Overtime Pay	600
405.190 · Life & Accident Insurance	2,210
405.196 · Health Insurance	48,400
405.199 · Dental Insurance	1,500
405.200 · Vision	300
405.201 · SS/Med	10,150
405.202 · Unemployment comp	1,140
405.203 · PMRS - Pension	5,100
405.210 · Office Supplies	2,000
405.215 · Postage	2,500
405.325 · Internet Fees	3,000
405.354 · Workers Comp Ins	1,900
407.210 · Software	2,000
407.250 · Repair & Maintenance Supplies	1,000
407.384 · Office Copiers (Adm-Pol)	6,000

Total Administration

297,159

413.115 · Code Enforcement/Landlord Inspection	20,000
413.118 · Zoning-Building Code Official	20,000
413.460 · Training	300
414.000 · Planning & Zoning	1,200

Total Planning/Zoning/Code

41,500

408.000 · Engineering	
408.310 · Engineer Fees	9,000
Total Engineering	<u>9,000</u>
409.000 · Buildings & Property	
409.220 · Operating Supplies	1,000
409.250 · Repair & Maintenance	6,000
409.317 · Janitor Cleaning Service	7,100
409.351 · Property Insurance	11,000
409.361 · Electricity	19,000
409.362 · Gas	20,000
409.364 · Sewer	2,000
409.366 · Water Fees	2,200
409.381 · Phone System	11,100
409.451 · Leaf Pest Control	400
409.452 · Elevator Maint. Service	3,000
409.454 · Brobeck Security Services	2,200
409.456 · Emergency Generator Services	500
409.730 · Building/Property Improvements	5,000
Total Buildings & Property	<u>90,500</u>
456.000 · Library	
456.321 · Library Phone	1,300
456.361 · Electricity	3,000
456.362 · Gas	3,200
456.364 · Sewer	850
456.366 · Water	400
456.370 · Repair & Maintenance	3,000
456.500 · Contribution	4,000
Total Library	<u>15,750</u>
TOTAL GENERAL GOVERNMENT	<u><u>453,909</u></u>
Police Department	
410.122 · Sargent Wages	69,206
410.178 · Sargent Longevity	3,000
410.181 · Sargent Overtime	8,000
410.133 · Patrolman Holiday Pay	23,513
410.123 · Patrolman Salaries	440,790
410.179 · Patrolman Longevity Pay	12,136
410.180 · Police Overtime Pay	35,000
410.182 · Court & Hearing Pay	40,000
410.124 · P.T. Patrolman Salaries	65,728
410.124.1 · P.T. Patrolman - training wages	8,160
410.126 · Police Clerk Part time	41,600

410.128 · Uniforms part-time	4,000
410.135 · Shift Differential	5,840
410.186 · Housing Detail	33,150
410.190 · Life & Accident Insurance	11,800
410.191 · Uniform Allowance	6,400
410.192 · Health Insurance	156,200
410.195 · Police Pension - Act 205 EIT Funding	260,000
410.197 · Police Pension Employer	337,516
410.199 · Dental Insurance	8,000
410.201 · SS/Med	18,560
410.202 · Unemployment comp	4,275
410.203 · Vision	1,350
410.210 · Office Supplies	1,400
410.215 · Postage	300
410.216 · Police Software	7,800
410.220 · Operating Supplies	1,200
410.231 · Vehicle Fuel	15,000
410.242 · Guns & Ammunition	5,500
410.250 · Vehicle Repair & Maintenance	6,200
410.251 · Pol Veh Tire & Batts	4,500
410.255 · Vehicle Replacement (2 year lease/purchase)	25,000
410.260 · Purchase Minor Equipment	750
410.261 · Speedcheck Calibrations	250
410.321 · Police Telephone	4,000
410.325 · Internet Service	2,200
410.327 · Radio Repairs & Maintenance	1,000
410.331 · Training and expenses	5,000
410.352 · Police Professional Liability	7,700
410.353 · Police Vehicle Insurance	9,000
410.354 · Workers Comp	33,566
410.451 · Knighthawk - Police Security	500
410.452 · Copier Maintenance - Police	600
419.120 · Crossing Guards Wages	8,000
419.191 · Crossing Guards Uniforms	350
419.201 · SS/Med	600
419.202 · Unemployment comp	230
419.354 · Workers Comp	450

TOTAL POLICE DEPARTMENT

1,735,320

Fire Department

411.163 · Relief Association Funds	14,900
411.231 · Vehicle Fuel	2,000
411.250 · Vehicle Repair & Maintenance	9,500
411.255 · Supplies	5,000
411.260 · Purchase Minor Equipment	4,000

411.330 · Call Out Service	4,000
411.352 · Fire Equipment Insurance	2,200
411.353 · Fire Vehicle Insurance	1,900
411.354 · Workers Comp	12,000
411.361 · Electricity	3,000
411.362 · Natural Gas	4,500
411.363 · Hydrant Rental	9,500
411.364 · Sewage	850
411.366 · Water	575
411.390 · Misc.	56,000
411.400 - Fire Truck Capital Fund	4,000

TOTAL FIRE DEPARTMENT

133,925

Health & Sanitation

427.115 · Clerk - Part-time	19,000
427.195 · Workers Comp	200
427.201 · SS/Med	1,460
427.202 · Unemployment comp	300
427.210 · Garbage Bill Printing	600
427.215 · Garbage Postage	1,600
427.450 · Contracted Services	229,797

Total Garbage Collection

252,957

429.101 · Roch Swr Auth-FT Workers	150,000
429.102 · Roch Swr Auth-PT Workers	
429.310 · Roch Swr Auth-Supervisor	3,700
429.350 · Reimbursable Expenses	

Total Sanitation Expenses

153,700

TOTAL HEALTH & SANITATION

406,657

Public Works Department

430.112 · Employee Salaries	108,350
430.113 · Employee Overtime	6,650
430.115 · Part Time Worker	42,000
430.190 · Life & Accident Insurance	2,010
430.191 · Uniforms	1,800
430.196 · Health Insurance	49,700
430.197 · PMRS - Pension	5,235
430.199 · Dental Insurance	2,020
430.200 · Vision	300
430.201 · SS/Med	12,010
430.202 · Unemployment comp	1,710
430.231 · Vehicle Fuel	6,000
430.241 · Traffic Control Signage	2,600

430.245 · Highway Materials	26,000
430.2451 - Signs	2,200
430.246 · Supplies	3,500
430.250 · Vehicle Repair & Maintenance	3,500
430.251 · Tires & Batteries	1,500
430.255 · Vehicle Replacement (5 year lease/purchase)	0
430.260 · Minor Equipment Repairs	1,500
430.310 · PA One Calls	300
430.352 · Public Works Insurance	1,800
430.353 · Road Vehicle Insurance	6,900
430.354 · Workers Comp	9,750
430.361 · Electricity	5,200
430.363 · Water	375
430.364 · Sewer	800
430.460 · Training	500
430.740 · Machinery & Equipment Purchases	1,500
433.353 · Traffic Control Insurance	6,900
433.361 · Electricity - Traffic Lights	5,700
433.375 · Signal Repairs	4,000
433.376 · Signal Maint. Agreement	1,000
434.361 · Electricity - Street Lights	77,000
451.361 · Stage Electric	500
452.240 · Activities Supplies	500
452.250 · Repair & Maintenance Supplies	3,000
452.361 · Electricity - Parks & Ball Field	3,600
452.366 · Water & Sewer	2,100
452.450 · Contracted Services	13,760
TOTAL PUBLIC WORKS	423,770
Debt Service	
471.100 · Debt Principal Payments-Bonds	110,000
472.101 · Debt Interest Pymt - Bonds	24,173
Total 472.000 · Debt Service	134,173
486.000 · Bond Insurance	
486.400 · Bond Insurance	600
Total Bond Insurance	600
Total Expense - General Operating Budget	3,288,354
Total Revenue - General Operating Budget	3,288,354
SURPLUS/DEFICIT: GENERAL OPERATING BUDGET	0