

**CITY OF ROCHESTER HILLS  
2013-2015 PROPOSED BUDGET DOCUMENT**

2009 Actual	2010 Actual	2011 Actual	2012 Budget	736 Retiree Healthcare Trust Fund Expenditures	2013 Proposed	2012 / 2013 % Change	2014 Projected	2013 / 2014 % Change	2015 Projected	2014 / 2015 % Change
				<u>FUND BALANCE TO BALANCE</u>						
\$ -	\$ -	\$ -	\$ 137,530	<b>701001 Fund Balance to Balance</b>	\$ 165,390	20.3%	\$ 156,730	-5.2%	\$ 162,740	3.8%
\$ -	\$ -	\$ -	\$ 137,530	<u>FUND BALANCE TO BALANCE</u>	\$ 165,390	20.3%	\$ 156,730	-5.2%	\$ 162,740	3.8%
				<u>PERSONNEL SERVICES</u>						
\$ -	\$ 2,732	\$ 2,847	\$ 3,230	<b>703000 Salaries &amp; Wages</b>	\$ 3,260	0.9%	\$ 3,260	0.0%	\$ 3,260	0.0%
-	728	655	460	<b>710000 Employee: Pension Plan</b>	460	0.0%	460	0.0%	460	0.0%
-	156	149	130	<b>711000 Employee: Retiree Health</b>	130	0.0%	130	0.0%	130	0.0%
-	41	40	50	<b>714000 Employers: Medicare</b>	50	0.0%	50	0.0%	50	0.0%
-	177	174	200	<b>715000 Employers: Social Security</b>	200	0.0%	200	0.0%	200	0.0%
6,808	63,491	71,170	81,200	<b>716000 Health &amp; Optical Insurance</b>	89,320	10.0%	98,250	10.0%	108,080	10.0%
-	179	152	120	<b>717000 Dental Insurance</b>	120	0.0%	120	0.0%	120	0.0%
-	17	4,738	10	<b>718000 Life / AD &amp; D Insurance</b>	10	0.0%	10	0.0%	10	0.0%
-	93	82	60	<b>719000 Disability Insurance</b>	60	0.0%	60	0.0%	60	0.0%
-	26	6	10	<b>720000 Unemployment Insurance</b>	10	0.0%	10	0.0%	10	0.0%
-	11	12	10	<b>721000 Workers Compensation</b>	10	0.0%	10	0.0%	10	0.0%
\$ 6,808	\$ 67,653	\$ 80,024	\$ 85,480	<u>PERSONNEL SERVICES</u>	\$ 93,630	9.5%	\$ 102,560	9.5%	\$ 112,390	9.6%
				<u>PROFESSIONAL SERVICES</u>						
\$ 16,696	\$ 26,902	\$ -	\$ 9,000	<b>801000 Professional Services</b>	\$ 1,000	-88.9%	\$ 9,000	800.0%	\$ 1,000	-88.9%
			8,000	Actuarial Report	-		8,000		-	
			1,000	Audit Charge	1,000		1,000		1,000	
\$ 16,696	\$ 26,902	\$ -	\$ 9,000	<u>PROFESSIONAL SERVICES</u>	\$ 1,000	-88.9%	\$ 9,000	800.0%	\$ 1,000	-88.9%
				<u>TRANSFER OUT</u>						
\$ 89,000	\$ 28,920	\$ 28,380	\$ 17,850	<b>999101 Transfer Out: General Fund</b>	\$ 17,850	0.0%	\$ 17,850	0.0%	\$ 17,850	0.0%
			17,850	Implicit Rate Reimbursement	17,850		17,850		17,850	
-	2,510	9,470	5,950	<b>999206 Transfer Out: Fire Fund</b>	5,950	0.0%	5,950	0.0%	5,950	0.0%
			5,950	Implicit Rate Reimbursement	5,950		5,950		5,950	
-	2,330	3,610	2,270	<b>999510 Transfer Out: Sewer Fund</b>	2,270	0.0%	2,270	0.0%	2,270	0.0%

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			2,270	<i>Implicit Rate Reimbursement</i>	2,270		2,270		2,270	
-	2,330	3,610	2,270	<b>999530 Transfer Out: Water Fund</b>	2,270	0.0%	2,270	0.0%	2,270	0.0%
			2,270	<i>Implicit Rate Reimbursement</i>	2,270		2,270		2,270	
\$ 89,000	\$ 36,090	\$ 45,070	\$ 28,340	<b><u>TRANSFER OUT</u></b>	\$ 28,340	<b>0.0%</b>	\$ 28,340	<b>0.0%</b>	\$ 28,340	<b>0.0%</b>
\$ 112,504	\$ 130,646	\$ 125,094	\$ 122,820	<b><u>RETIREE HEALTH TRUST FUND: EXPENDITURES</u></b>	\$ 122,970	<b>0.1%</b>	\$ 139,900	<b>13.8%</b>	\$ 141,730	<b>1.3%</b>
\$ 112,504	\$ 130,646	\$ 125,094	\$ 260,350	<b><u>RETIREE HEALTH TRUST FUND: EXPENDITURES</u></b> <i>(With Fund Balance to Balance)</i>	\$ 288,360	<b>10.8%</b>	\$ 296,630	<b>2.9%</b>	\$ 304,470	<b>2.6%</b>