CITY OF ROCHESTER HILLS
2026-2028 PROPOSED BUDGET DOCUMENT

2022 Actual	2023 Actual	2024 Actual	2025 Budget	736 -	Retiree Healthcare Supplemental Trust Fund Revenue	2026 Proposed	2025 / 2026 % Change	2027 Projected	2026 / 2027 % Change	2028 Projected	2027 / 2028 % Change
					FUND BALANCE TO BALANCE						
$ -	$ -	$ -	$ 138,210	**401002**	**Balance Required From Fund Balance**	$ 136,480	-1.3%	$ 140,380	2.9%	$ 140,650	0.2%
			-			-		-		-	
$ -	***$ -***	***$ -***	***$ 138,210***		***FUND BALANCE TO BALANCE***	***$ 136,480***	***-1.3%***	***$ 140,380***	***2.9%***	***$ 140,650***	***0.2%***
					INTEREST EARNINGS						
$ (375,013)	$ 267,938	$ 194,088	$ 101,500	**664001**	**Interest & Dividend Earnings**	$ 100,660	-0.8%	$ 93,840	-6.8%	$ 86,820	-7.5%
$ (375,013)	***$ 267,938***	***$ 194,088***	***$ 101,500***		***INTEREST EARNINGS***	***$ 100,660***	***-0.8%***	***$ 93,840***	***-6.8%***	***$ 86,820***	***-7.5%***
					TRANSFER IN						
$ 47,620	$ 47,620	$ 32,500	$ 5,940	**699101**	**Transfer In: General Fund**	$ -	-100.0%	$ -	-	$ -	-
9,390	9,390	5,340	680	**699206**	**Transfer In: Fire Fund**	-	-100.0%	-	-	-	-
18,100	18,100	9,680	1,180	**699592**	**Transfer In: Water & Sewer Fund**	-	-100.0%	-	-	-	-
$ 75,110	***$ 75,110***	***$ 47,520***	***$ 7,800***		***TRANSFER IN***	***$ -***	***-100.0%***	***$ -***	***-***	***$ -***	***-***
$ (299,903)	***$ 343,048***	***$ 241,608***	***$ 247,510***		***RETIREE HEALTH TRUST FUND: REVENUE***	***$ 237,140***	***-4.2%***	***$ 234,220***	***-1.2%***	***$ 227,470***	***-2.9%***

2022 Actual F/B	2023 Actual F/B	2024 Actual F/B	2025 Est F/B	2026 Est F/B	2027 Est F/B	2028 Est F/B
$ 1,974,462	$ 2,117,808	$ 2,151,485	$ 2,013,275	$ 1,876,795	$ 1,736,415	$ 1,595,765

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2022 Actual	2023 Actual	2024 Actual	2025 Budget	736 -	Retiree Healthcare Supplemental Trust Fund Expenditures	2026 Proposed	2025 / 2026 % Change	2027 Projected	2026 / 2027 % Change	2028 Projected	2027 / 2028 % Change
					PERSONNEL SERVICES						
$ 2,185	$ 3,237	$ 4,893	$ 11,670	**703000**	**Salaries & Wages**	$ 11,990	2.7%	$ 12,320	2.8%	$ 12,660	2.8%
332	511	734	1,770	**710000**	**Employee: Pension Plan**	1,820	2.8%	1,870	2.7%	1,920	2.7%
89	136	196	480	**711000**	**Employee: Retiree Health**	490	2.1%	500	2.0%	510	2.0%
31	49	69	180	**714000**	**Employers: Medicare**	180	0.0%	190	5.6%	190	0.0%
134	209	293	700	**715000**	**Employers: Social Security**	700	0.0%	710	1.4%	730	2.8%
181,953	183,794	195,245	219,180	**716000**	**Health & Optical Insurance**	212,930	-2.9%	204,600	-3.9%	201,930	-1.3%
-	-	-	150	**716002**	**Health Savings Account (HSA)**	150	0.0%	150	0.0%	150	0.0%
42	49	69	150	**717000**	**Dental Insurance**	150	0.0%	150	0.0%	150	0.0%
2	2	2	30	**718000**	**Life / AD & D Insurance**	30	0.0%	30	0.0%	30	0.0%
19	19	26	130	**719000**	**Disability Insurance**	130	0.0%	130	0.0%	130	0.0%
4	-	8	20	**720000**	**Unemployment Insurance**	20	0.0%	20	0.0%	20	0.0%
33	46	37	50	**721000**	**Workers Compensation**	50	0.0%	50	0.0%	50	0.0%
$ 184,823	***$ 188,053***	***$ 201,572***	***$ 234,510***		***PERSONNEL SERVICES***	***$ 228,640***	***-2.5%***	***$ 220,720***	***-3.5%***	***$ 218,470***	***-1.0%***
					PROFESSIONAL SERVICES						
$ 6,023	$ 11,650	$ 6,358	$ 13,000	**801000**	**Professional Services**	$ 8,500	-34.6%	$ 13,500	58.8%	$ 9,000	-33.3%
			8,000		*Actuarial Report*	*3,500*		*8,500*		*4,000*	
			5,000		*Transamerica Fees*	*5,000*		*5,000*		*5,000*	
$ 6,023	***$ 11,650***	***$ 6,358***	***$ 13,000***		***PROFESSIONAL SERVICES***	***$ 8,500***	***-34.6%***	***$ 13,500***	***58.8%***	***$ 9,000***	***-33.3%***
$ 190,846	***$ 199,702***	***$ 207,931***	***$ 247,510***		***RETIREE HEALTH TRUST FUND: EXPENDITURES***	***$ 237,140***	***-4.2%***	***$ 234,220***	***-1.2%***	***$ 227,470***	***-2.9%***