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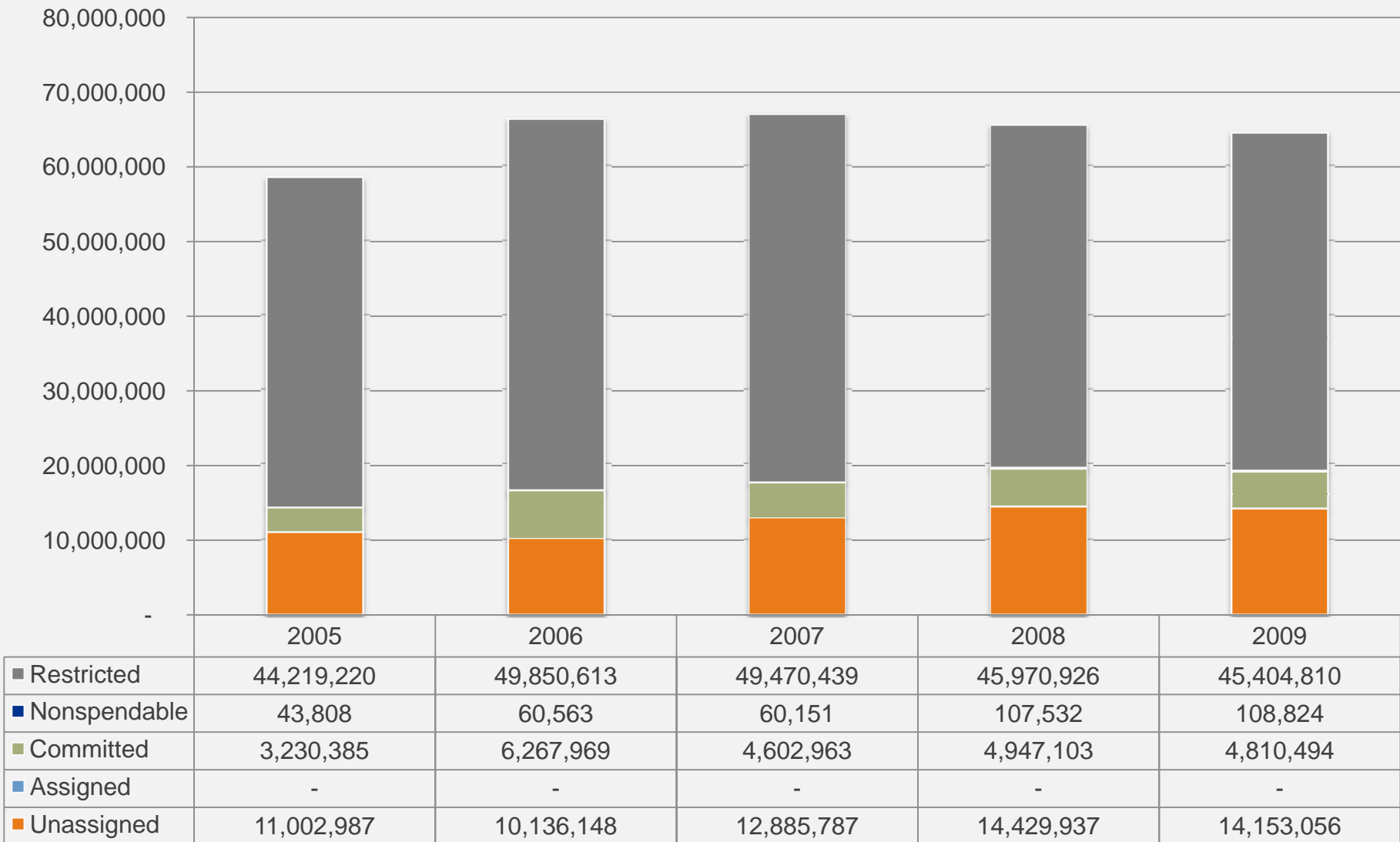


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# ■ City of Rochester Hills Audit Presentation to the City Council

FOR YEAR ENDED DECEMBER 31, 2009

# City of Rochester Hills All Governmental Funds - Fund Balances

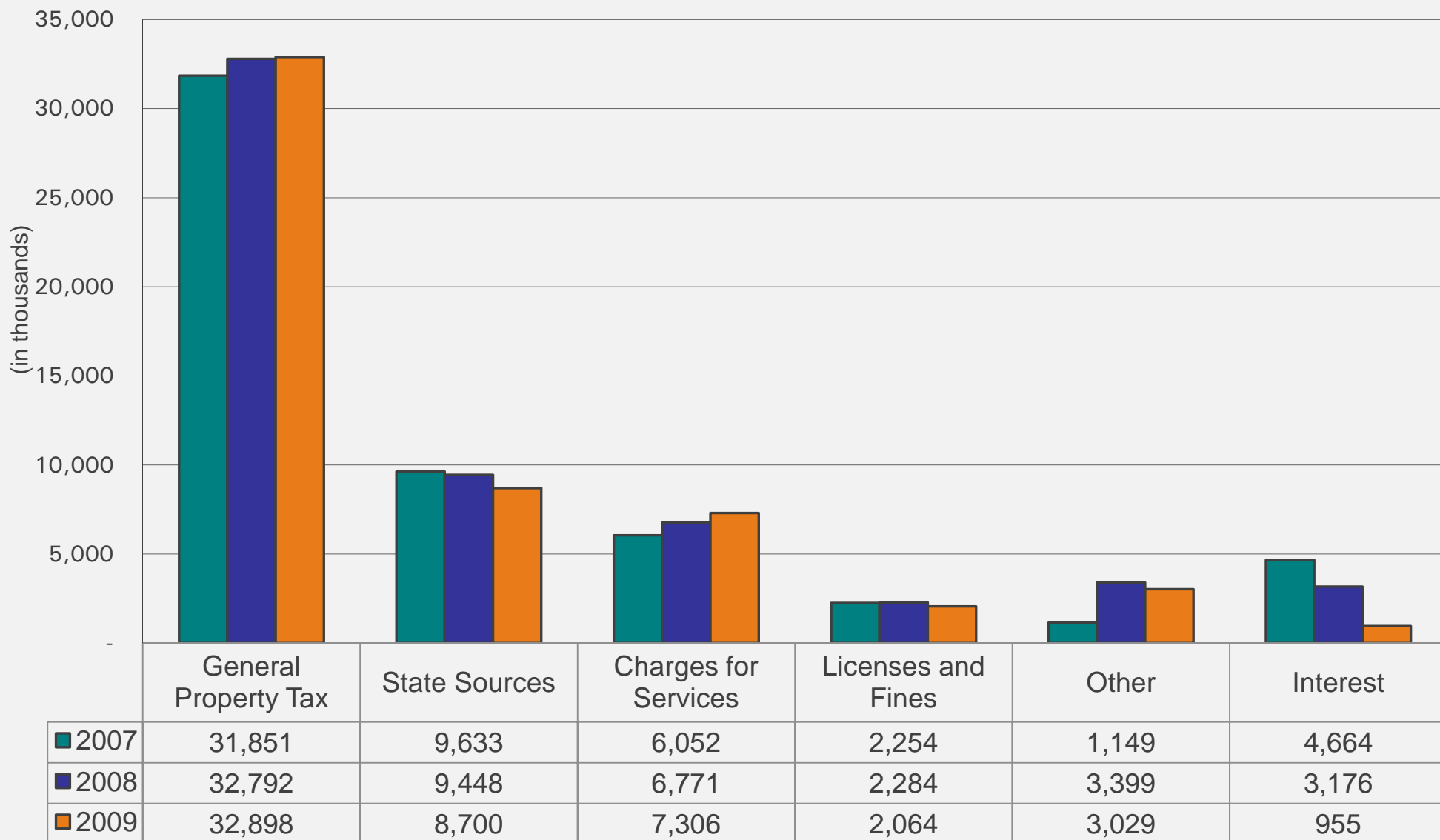


# Total Governmental Revenues, Expenditures and Fund Balance

## Years Ended December 31



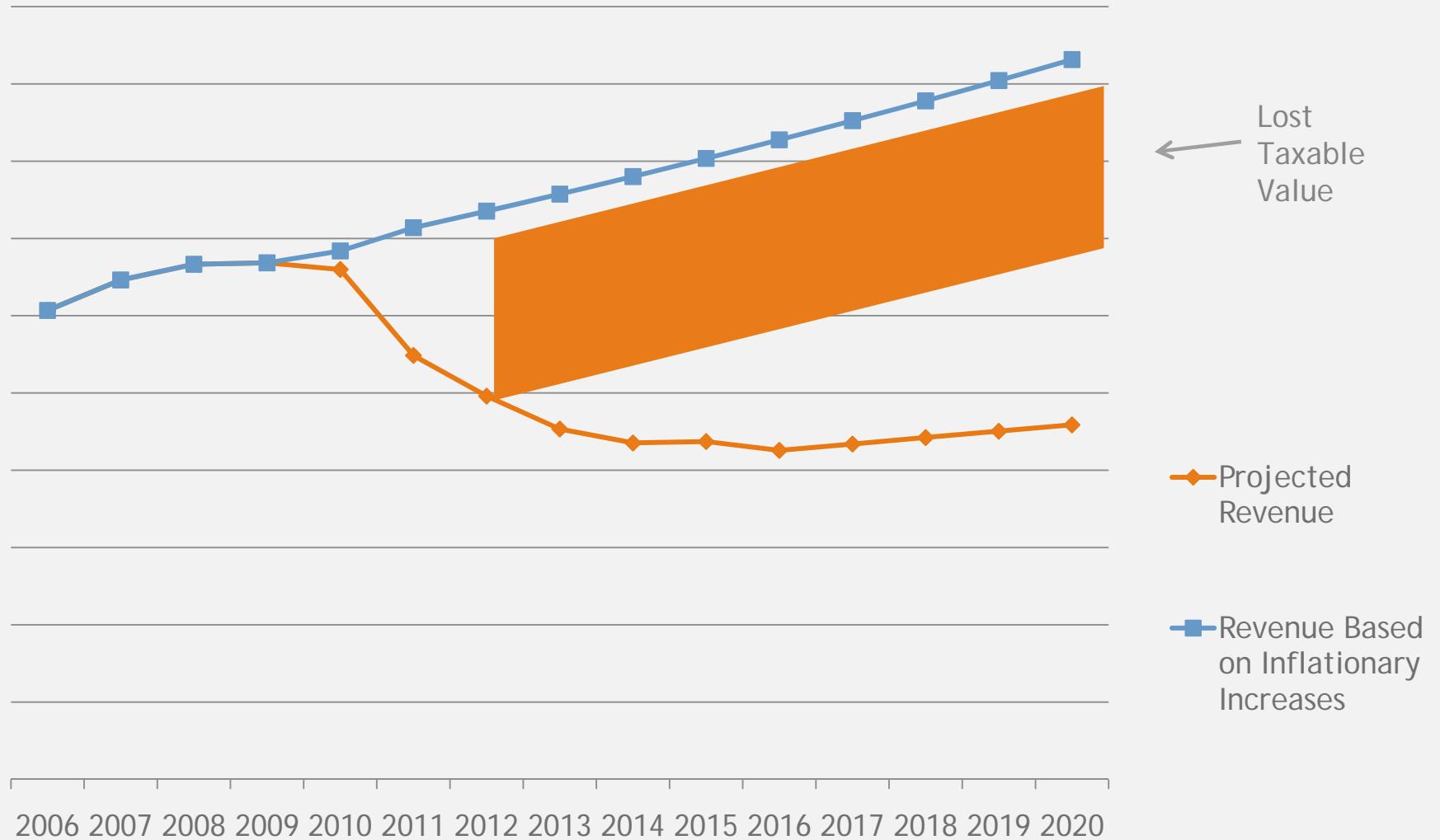
# City of Rochester Hills Governmental Revenues Years Ended December 31



# City of Rochester Hills Timing of Property Tax Decreases

Budget Year	12/31/08	12/31/09	12/31/10	12/31/11	12/31/12
Assessment date (based on sales from 12-24 months prior)	12/31/06	12/31/07	12/31/08	12/31/09	12/31/10
Levy date	12/01/07	12/01/08	12/01/09	12/01/10	12/01/11
Taxable value	3,727,386,610	3,742,654,190	3,600,917,135	Projected 3,195,000,000	Projected 2,811,000,000
Percent increase (decrease)	3.48%	.41%	<3.79%>	<11.28%>	Est. <12%>

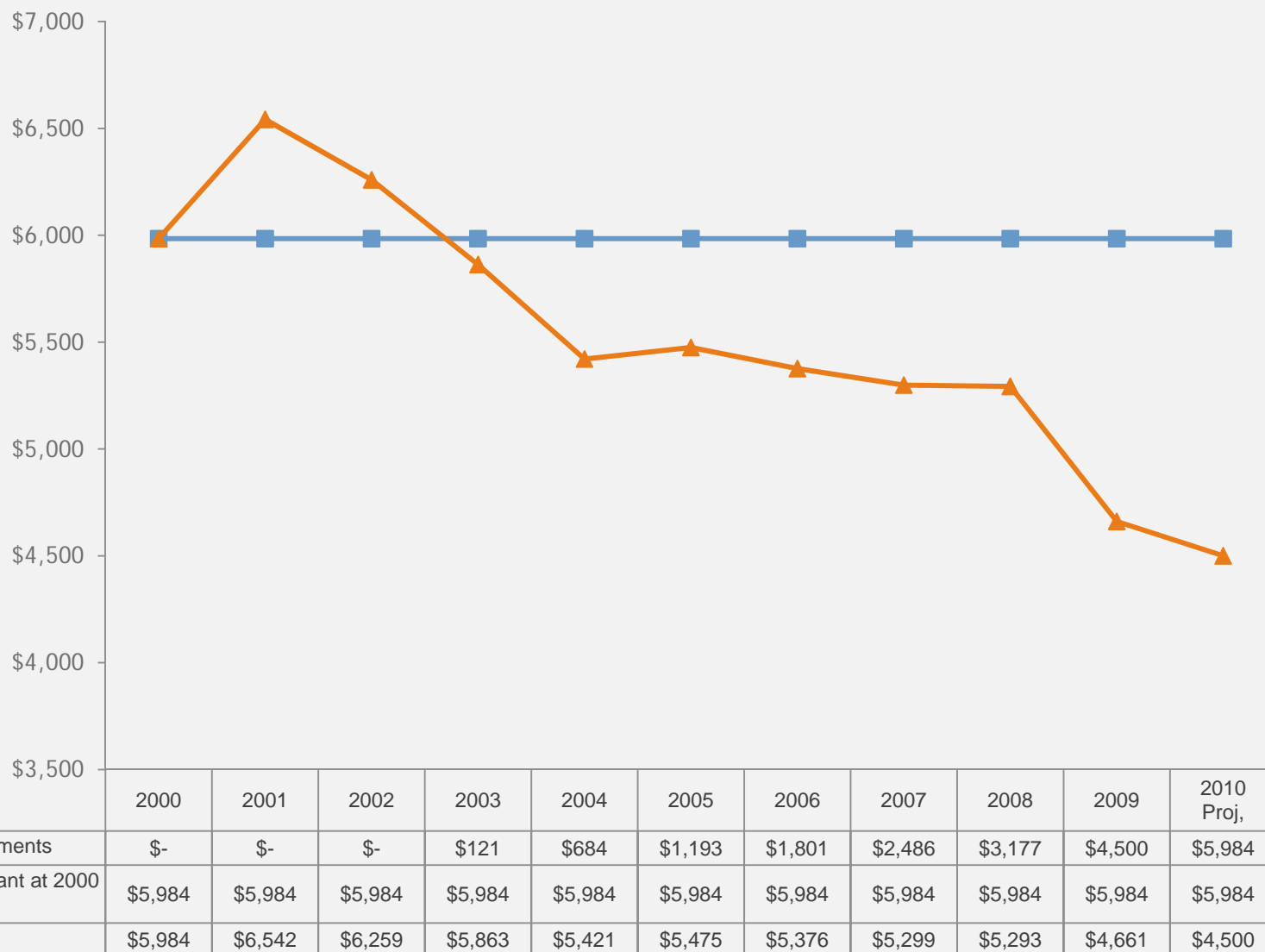
# City of Rochester Hills Property Tax Revenue Gap



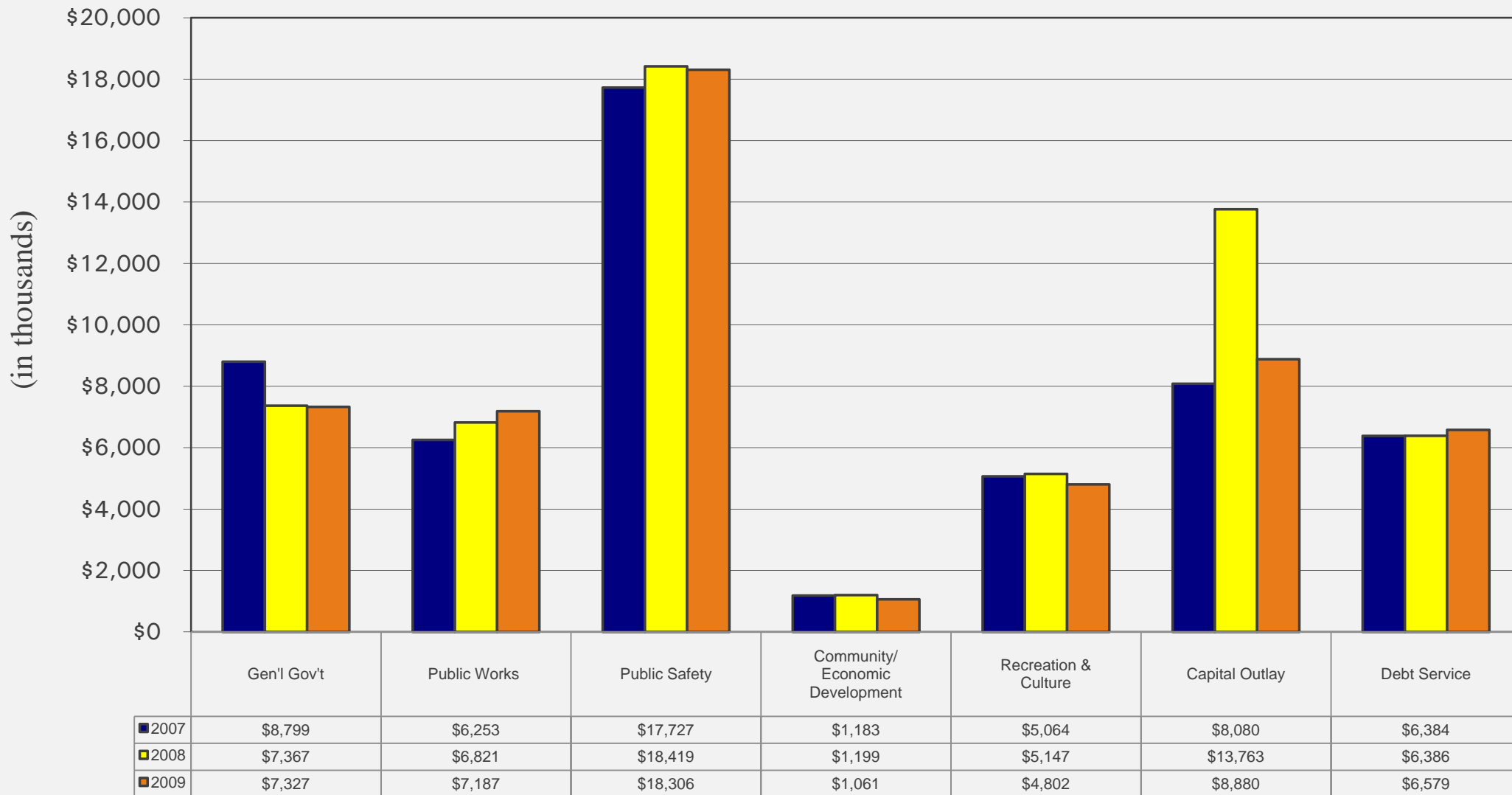
# City of Rochester Hills

## Revenue Sharing Payment History and Estimates

### Fiscal Year Ended December 31



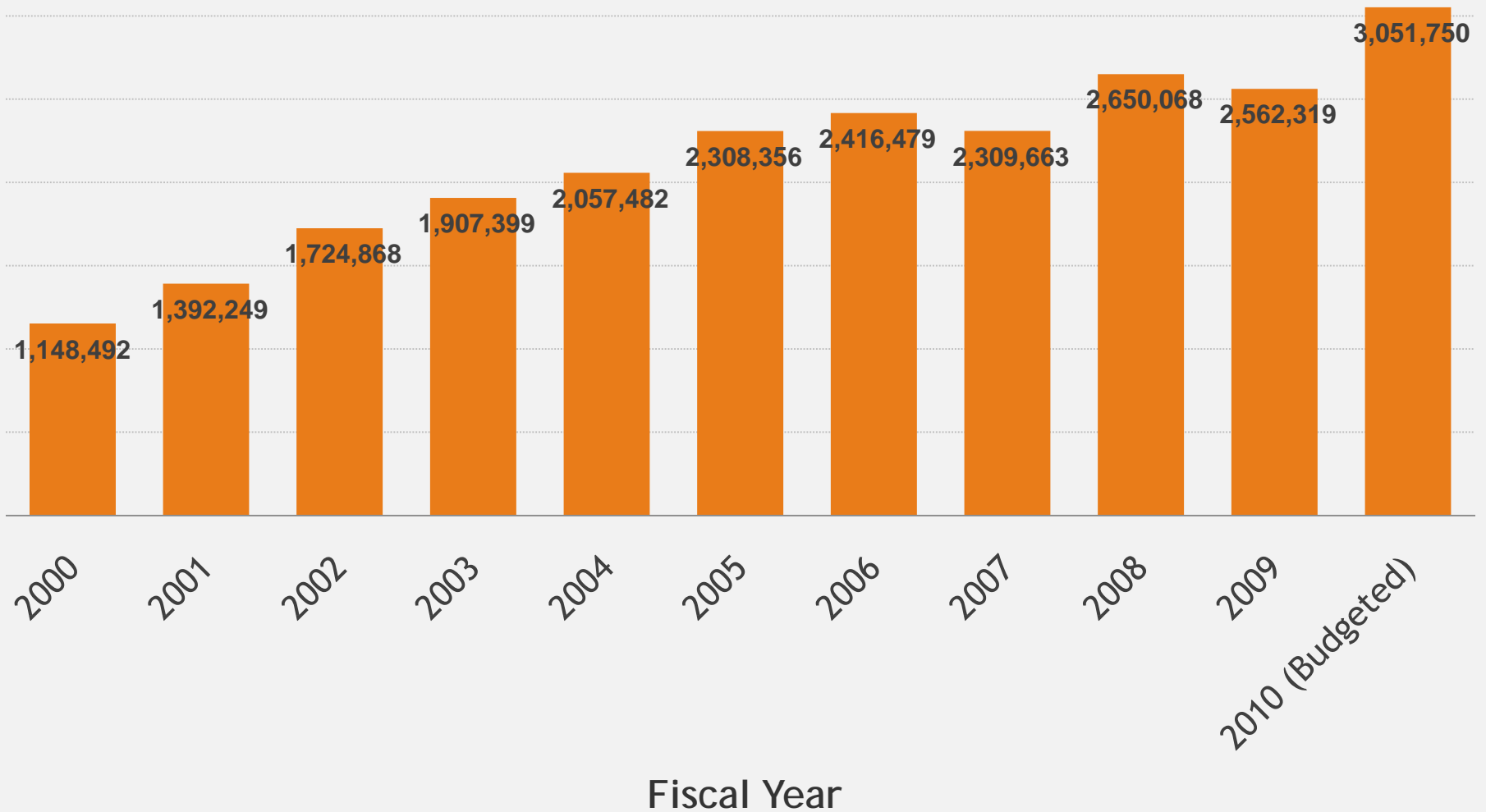
# Governmental Expenditures Years Ended December 31



2009 expenditures exclude nonrecurring contributions for retiree health care of \$1,973, 643



# City of Rochester Hills Health Care Expenditure Trends

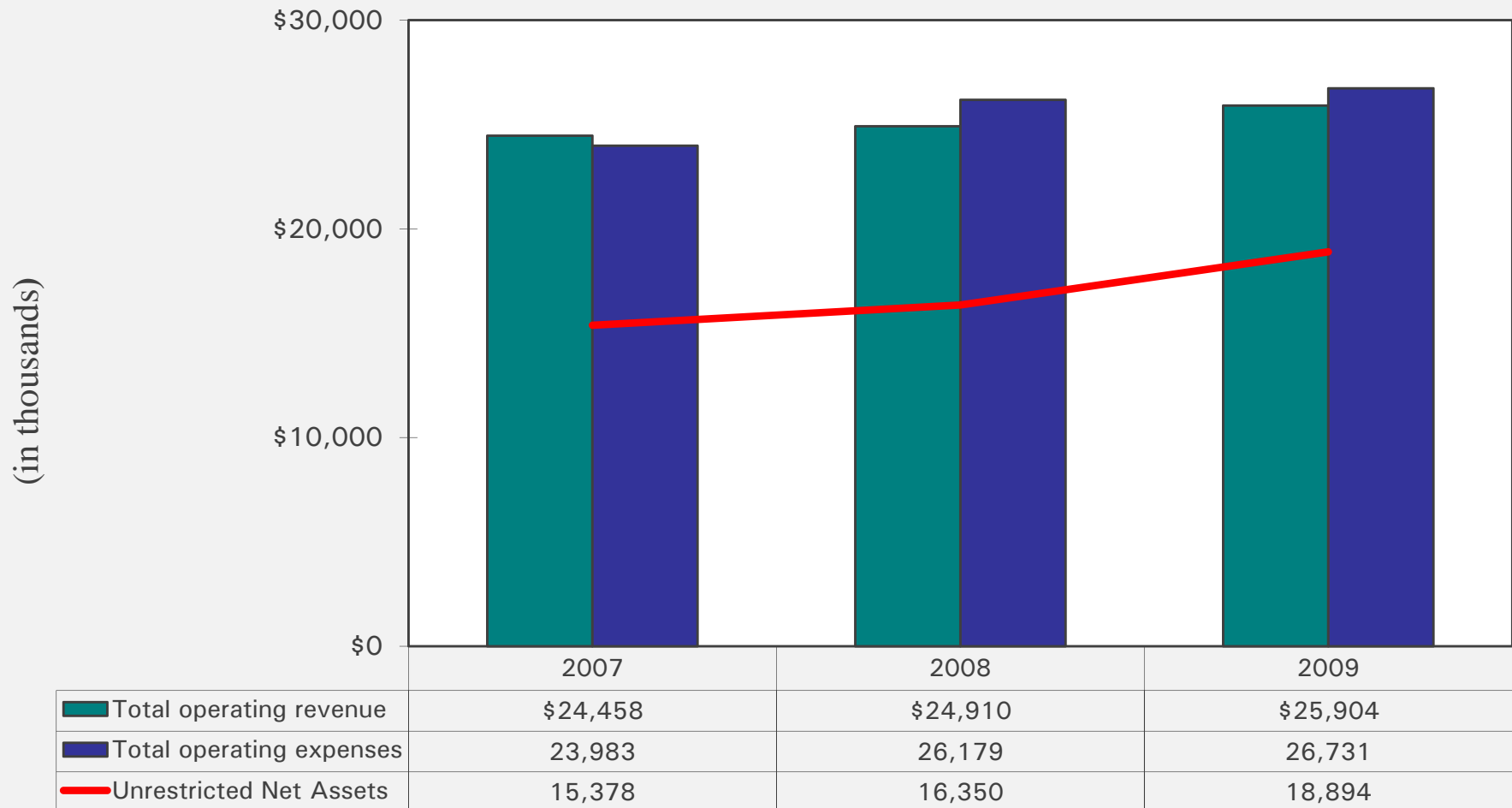


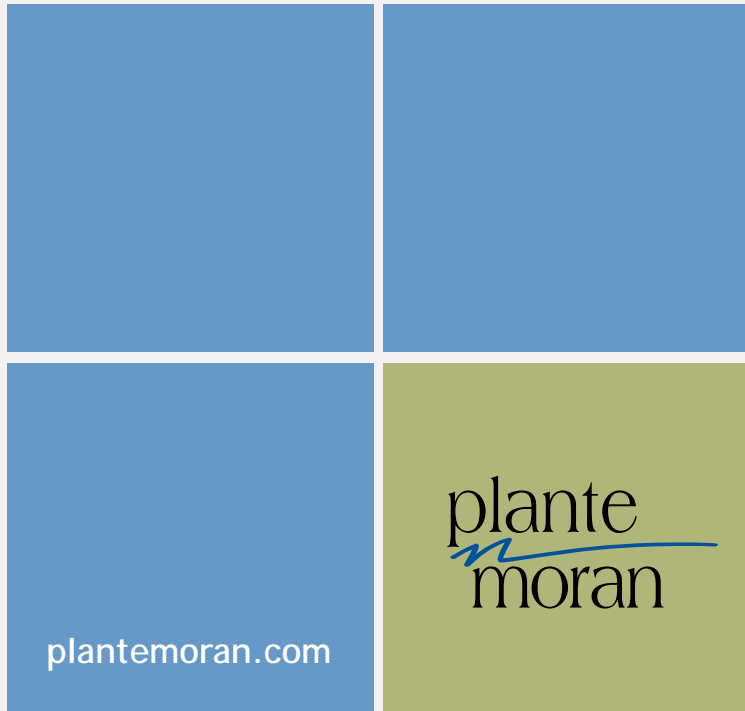
# City of Rochester Hills Steps the City Has Taken

While the economic outlook for Southeast Michigan is rather poor, the City is well positioned to weather the storm due to the following:

- Dedication to cost containment and development of fund balance reserves
- Proactive approach to bringing expenditures in line with its adjusted revenue patterns, by reducing costs across the government
- Willingness to “think out of the box” and redesign service delivery systems to increase cost effectiveness of services provided

# City of Rochester Hills Water and Sewer Fund Activity Years Ended December 31





■ THANK YOU