CITY OF ROCHESTER HILLS
2026-2028 PROPOSED BUDGET DOCUMENT

2022 Actual	2023 Actual	2024 Actual	2025 Budget	752 -	VHJSC Cemetery Perpetual Care Trust Fund Revenues	2026 Proposed	2025 / 2026 % Change	2027 Projected	2026 / 2027 % Change	2028 Projected	2027 / 2028 % Change
					FUND BALANCE TO BALANCE						
$ -	$ -	$ -	$ 537,540	**401002**	**Balance Required From Fund Balance**	$ -	-100.0%	$ -	-	$ -	-
$ -	***$ -***	***$ -***	***$ 537,540***		***FUND BALANCE TO BALANCE***	***$ -***	***-100.0%***	***$ -***	***-***	***$ -***	***-***
					SALES						
$ 2,209	$ 3,147	$ 12,967	$ 3,600	**620004**	**Sales: Foundations**	$ 3,600	0.0%	$ 3,600	0.0%	$ 3,600	0.0%
118,016	162,246	156,237	150,000	**620005**	**Sales: Cemetery Lots**	150,000	0.0%	150,000	0.0%	150,000	0.0%
-	-	253	-	**620007**	**Sales: Cemetery Urns**	-	-	-	-	-	-
160	4,241	51,428	21,000	**620008**	**Sales: Cemetery Monuments**	21,000	0.0%	21,000	0.0%	21,000	0.0%
8,200	9,800	13,200	10,000	**620009**	**Sales: Cemetery Columbarium**	10,000	0.0%	10,000	0.0%	10,000	0.0%
$ 128,585	***$ 179,433***	***$ 234,085***	***$ 184,600***		***SALES***	***$ 184,600***	***0.0%***	***$ 184,600***	***0.0%***	***$ 184,600***	***0.0%***
					INTEREST EARNINGS						
$ (431,581)	$ 328,208	$ 276,480	$ 157,860	**664001**	**Interest & Dividend Earnings**	$ 140,840	-10.8%	$ 156,860	11.4%	$ 173,680	10.7%
$ (431,581)	***$ 328,208***	***$ 276,480***	***$ 157,860***		***INTEREST EARNINGS***	***$ 140,840***	***-10.8%***	***$ 156,860***	***11.4%***	***$ 173,680***	***10.7%***
$ (302,996)	***$ 507,641***	***$ 510,565***	***$ 880,000***		***VHJSC CEMETERY TRUST FUND: REVENUES***	***$ 325,440***	***-63.0%***	***$ 341,460***	***4.9%***	***$ 358,280***	***4.9%***

2022 Actual F/B	2023 Actual F/B	2024 Est F/B	2025 Est F/B	2026 Est F/B	2027 Est F/B	2028 Est F/B
$ 2,344,962	$ 2,848,676	$ 3,354,269	$ 2,816,729	$ 3,137,169	$ 3,473,629	$ 3,826,909

CITY OF ROCHESTER HILLS
2026-2028 PROPOSED BUDGET DOCUMENT

2022 Actual	2023 Actual	2024 Actual	2025 Budget	752 -	VHJSC Cemetery Perpetual Care Trust Fund Expenditures	2026 Proposed	2025 / 2026 % Change	2027 Projected	2026 / 2027 % Change	2028 Projected	2027 / 2028 % Change
					FUND BALANCE TO BALANCE						
$ -	$ -	$ -	$ -	**701001**	**Balance Contributed To Fund Balance**	$ 320,440	100.0%	$ 336,460	5.0%	$ 353,280	5.0%
						-		-		-	
$ -	***$ -***	***$ -***	***$ -***		***FUND BALANCE TO BALANCE***	***$ 320,440***	***100.0%***	***$ 336,460***	***5.0%***	***$ 353,280***	***5.0%***
					PROFESSIONAL SERVICES						
$ 3,852	$ 3,927	$ 4,972	$ 5,000	**801000**	**Professional Services**	$ 5,000	0.0%	$ 5,000	0.0%	$ 5,000	0.0%
			5,000		*Transamerica Fees*	*5,000*		*5,000*		*5,000*	
$ 3,852	***$ 3,927***	***$ 4,972***	***$ 5,000***		***PROFESSIONAL SERVICES***	***$ 5,000***	***0.0%***	***$ 5,000***	***0.0%***	***$ 5,000***	***0.0%***
					TRANSFER OUT						
$ -	$ -	$ -	$ 875,000	**999631**	**Transfer Out: Facilities Fund**	$ -	-100.0%	$ -	-	$ -	-
					FA-03H: Van Hoosen/Jones Cemetery:						
					Irrigation						
					Total Project City Share = $1,000,000			-		-	
$ -	***$ -***	***$ -***	***$ 875,000***		***TRANSFER OUT***	***$ -***	***-100.0%***	***$ -***	***-***	***$ -***	***-***
$ 3,852	***$ 3,927***	***$ 4,972***	***$ 880,000***		***VHJSC CEMETERY TRUST FUND: EXPENDITURES***	***$ 5,000***	***-99.4%***	***$ 5,000***	***0.0%***	***$ 5,000***	***0.0%***