

**BUDGET DETAIL****MISCELLANEOUS**

STREET LIGHTING						
	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGETED	2013 ESTIMATED	2014 BUDGET
<b>APPROPRIATIONS</b>						
STREET LIGHTING	\$385,143	\$387,157	\$432,084	\$444,030	\$435,000	\$445,880
<b>Total</b>	<b>\$385,143</b>	<b>\$387,157</b>	<b>\$432,084</b>	<b>\$444,030</b>	<b>\$435,000</b>	<b>\$445,880</b>

STREET LIGHTING

In light of continued energy cost increases, the Engineering Services Division plans to develop a city-wide strategy for outdoor street lighting, including recommendations for the installation of energy-saving LED fixtures and the reduction of existing street lighting inventory through removal of some lighting fixtures or power reduction of others. Although cost savings may not be immediate, the long-term savings on street lighting will be significant.

INSURANCES AND LOSS RESERVE						
	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGETED	2013 ESTIMATED	2014 BUDGET
<b>REVENUE</b>						
TRANS FRM TRUST-SELF INS	\$30,000	\$30,000	\$29,278	\$35,000	\$1,000	\$35,000
INSURANCE DISTR & CREDITS	\$0	\$0	\$0	\$0	\$315,094	\$0
<b>Total</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$29,278</b>	<b>\$35,000</b>	<b>\$316,094</b>	<b>\$35,000</b>
<b>APPROPRIATIONS</b>						
INSURANCE SERVICES	\$9,901	\$25,075	\$12,384	\$20,000	\$0	\$20,000
LOSS RESERVE	(\$8,825)	\$11,594	\$17,628	\$15,000	\$10,000	\$15,000
<b>Total</b>	<b>\$1,075</b>	<b>\$36,668</b>	<b>\$30,012</b>	<b>\$35,000</b>	<b>\$10,000</b>	<b>\$35,000</b>

INSURANCESInsurance Services and Loss Reserve

Interest earnings from the self-insurance reserves will be used in part for consulting services to assist in managing insurance exposures, contracts and policies, and other risks. In addition, funding is provided for deductibles and small uninsured claims that arise during the year. A transfer-in from the Insurance Reserve offsets both these expenses.

The cost of continued technical consulting assistance to reduce the rate of health insurance cost increases to both the City and its employees is included as part of the Beneflex charge made to individual departments.

**MISCELLANEOUS****BUDGET DETAIL**

COMP INCREASE & RETIREE HEALTH						
	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGETED	2013 ESTIMATED	2014 BUDGET
<b>REVENUE</b>						
RETIREE HEALTH INS-NHRS SHARE	\$0	\$0	\$1,080,608	\$1,057,900	\$1,012,560	\$1,028,530
RETIREE HEALTH INS-RETIREE SHR	\$0	\$0	\$500,930	\$516,320	\$493,520	\$474,330
TRANS FROM INS RESERVE	\$0	\$0	\$0	\$159,000	\$159,000	\$130,000
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,581,537</b>	<b>\$1,733,220</b>	<b>\$1,665,080</b>	<b>\$1,632,860</b>
<b>APPROPRIATIONS</b>						
COMPENSATION ADJUSTMENT	\$103,000	\$7,000	\$0	\$230,000	\$140,000	\$299,680
RETIREE HEALTH BENEFITS	\$445,033	\$654,188	\$2,327,580	\$2,382,240	\$2,308,000	\$2,192,900
<b>Total</b>	<b>\$548,033</b>	<b>\$661,188</b>	<b>\$2,327,580</b>	<b>\$2,612,240</b>	<b>\$2,448,000</b>	<b>\$2,492,580</b>

**COMPENSATION INCREASES & RETIREE HEALTH BENEFITS**

Compensation Increases: As of June 30, 2013, all of the City's collective bargaining units, except for CFOA and CPSA, will be under contract. The CFOA contract, which expired on June 30, 2012, is currently at an impasse and mediation sessions are expected to begin soon. The City is currently negotiating with CPSA. Estimated merit increases are included in each Department's budget. COLA's, to the extent provided by existing contracts and for non-contractual employees, are included within this compensation adjustment account.

Also included in the Compensation Adjustment account for FY 2014 are applicable severance payments for permanent employees; and \$100,000 as partial funding for the 53<sup>rd</sup> week annual accrual, in lieu of a reserve transfer. The full cost of the accrual is estimated to be in excess of \$135,000. The balance of funding is anticipated to reduce annual surplus.

Retiree Health Insurance Subsidy: In FY 2012, a change to the budget of retiree health insurance is showing the full budgeted expenditure in the Appropriations section of the budget, and the reimbursements from retirees and the New Hampshire Retirement System appear in the Revenues section. City administration, along with the City's joint labor management Health Benefits Review Team, will continue to review the issues surrounding retiree health benefits, including those associated with national health care reform.

In FY 2012, the City received funding as part of the Federal Early Retiree Reinsurance Program (ERRP). Based on claims information, the program provided funding back to communities to be used to offset the cost of or increases to the cost of retiree insurance. The remaining funding from the ERRP reserve is exhausted in FY 2014.

Annually and in compliance with GASB 45, the City conducts an actuarial study or update of its Retiree Health Insurance Post Employment Benefit Program (OPEB). As reported in the City's CAFR, as of June 30, 2012, the City's Actuarial Accrued Liability (AAL) increased to \$44.6 million. This amount represents an increase of \$.7 million from FY 2011.

**BUDGET DETAIL****MISCELLANEOUS**

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COMPENSATION INCREASES & RETIREE HEALTH BENEFITS (cont'd)

Each year, the actuarial update determines the City's Annual Required Contribution (ARC). This amount, if paid on an ongoing basis, is projected to cover the normal cost per year and amortize the unfunded actuarial liability over a period of 30 years. For fiscal year ending June 30, 2012, the ARC was \$3.5 million, the same as 2011. Currently, the City operates on a pay-as-you-go basis, contributing \$1.8 million in FY 2012. The City also has a balance of over \$500,000 including accrued interest in the OPEB trust fund. The FY 2013 and FY 2014 budgets do not include an amount for OPEB contribution in excess of the retiree/employee health insurance budget.

The retiree gross premium for FY 2014 did not receive an increase from the City's insurance carrier. Any changes in premium costs are a result of changes in enrollment.

Overall Health and Beneflex Costs: City employee and retiree health insurance rate increases will be renewed for FY 2014 with a zero percent increase. Any changes in premium costs are a result of changes in enrollment.

**MISCELLANEOUS****BUDGET DETAIL**

## CITY-WIDE DUES AND MEMBERSHIPS

	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGETED	2013 ESTIMATED	2014 BUDGET
<b>APPROPRIATIONS</b>						
CONC CHAMBER OF COMMERCE	\$1,400	\$1,400	\$1,400	\$1,400	\$1,400	\$1,400
NH MUNICIPAL ASSOCIATION	\$28,385	\$29,321	\$30,000	\$30,600	\$30,000	\$30,000
REGIONAL PLANNING ASSN	\$22,073	\$22,078	\$22,239	\$22,415	\$22,415	\$22,320
<b>Total</b>	<b>\$51,858</b>	<b>\$52,799</b>	<b>\$53,639</b>	<b>\$54,415</b>	<b>\$53,815</b>	<b>\$53,720</b>

DUES AND MEMBERSHIPSChamber of Commerce

This amount represents the City's contribution to the Chamber of Commerce to assist in the expenses of maps and brochures.

New Hampshire Municipal Association

This funding is included to provide for the City's NHMA membership dues.

Regional Planning Commission

This funding is included to provide for continuation of the City's full, formal membership in the Central New Hampshire Regional Planning Commission (CNHRPC).

**BUDGET DETAIL****MISCELLANEOUS**

PERFORMANCE IMPROVEMENT PRGM						
	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGETED	2013 ESTIMATED	2014 BUDGET
<b>APPROPRIATIONS</b>						
COMMUNICATION TEAM SUPPORT	\$7	\$0	\$0	\$0	\$0	\$0
EMPLOYEE RECOGNITION PRGM	\$215	\$531	\$1,594	\$500	\$500	\$2,000
<b>Total</b>	<b>\$222</b>	<b>\$531</b>	<b>\$1,594</b>	<b>\$500</b>	<b>\$500</b>	<b>\$2,000</b>

PERFORMANCE IMPROVEMENT PROGRAM SUPPORT - GENERAL FUNDEmployee Recognition Program

This funding is included for employee performance recognition activities.

**MISCELLANEOUS**

**BUDGET DETAIL**

MISCELLANEOUS AND CONTINGENCY						
	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGETED	2013 ESTIMATED	2014 BUDGET
<b>REVENUE</b>						
TRSF FROM DEV RES	\$20,000	\$0	\$20,000	\$20,000	\$20,000	\$20,000
<b>Total</b>	<b>\$20,000</b>	<b>\$0</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$20,000</b>
<b>APPROPRIATIONS</b>						
CONTINGENCY	\$0	\$0	\$0	\$140,500	\$0	\$120,500
CAT/PUBLIC TRANSPORTATION	\$90,000	\$90,000	\$90,000	\$90,000	\$90,000	\$90,000
SPCA	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
GROUNDWORKS CONCORD	\$600	\$0	\$0	\$0	\$0	\$0
INTOWN CONCORD SUPPORT	\$40,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
<b>Total</b>	<b>\$155,600</b>	<b>\$135,000</b>	<b>\$135,000</b>	<b>\$275,500</b>	<b>\$135,000</b>	<b>\$255,500</b>

MISCELLANEOUS AND CONTINGENCY

Contingency: As of the date of this printing, no funds have been transferred for FY 2013. The funds proposed to be included in the FY 2014 budget will, again, be for welfare aid, snow related operations, fuel contingency and other unexpected situations.

CAT/Public Transportation: Funding of the Concord Area Transit Fixed Route Public Transit System is recommended to be level funded for FY 2014.

SPCA: Funding of the SPCA is recommended to be level funded for FY 2014.

In Town Concord: The City’s contribution to In Town Concord (formerly Main Street Concord) is level funded for FY 2014. In Town Concord manages a variety of downtown events (such as Market Days), provides grant funds to property owners for façade improvements, works with the City to maintain and grow businesses within the City’s central business district, as well as advocates for a number of issues which are critical for the future vitality of Downtown Concord.

**BUDGET DETAIL****MISCELLANEOUS**

CABLE TV						
	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGETED	2013 ESTIMATED	2014 BUDGET
<b>REVENUE</b>						
CABLE TV FRANCHISE FEE	\$668,941	\$699,477	\$712,030	\$730,000	\$730,000	\$730,000
<b>Total</b>	<b>\$668,941</b>	<b>\$699,477</b>	<b>\$712,030</b>	<b>\$730,000</b>	<b>\$730,000</b>	<b>\$730,000</b>
<b>APPROPRIATIONS</b>						
CABLE TV SYSTEM	\$213,798	\$214,400	\$245,153	\$233,600	\$233,600	\$233,600
<b>Total</b>	<b>\$213,798</b>	<b>\$214,400</b>	<b>\$245,153</b>	<b>\$233,600</b>	<b>\$233,600</b>	<b>\$233,600</b>

CABLE TV SYSTEM

The proposed FY 2014 franchise fee payment remains the same as FY 2013.

Funding for CTV remains the same for FY 2014.

**MISCELLANEOUS****BUDGET DETAIL**

HOLIDAY OBSERVANCES						
APPROPRIATIONS	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGETED	2013 ESTIMATED	2014 BUDGET
CONCORD VETERANS COUNCIL	\$5,000	\$5,000	\$6,000	\$5,000	\$5,000	\$5,000
<b>Total</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$6,000</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$5,000</b>

HOLIDAY OBSERVANCESConcord Veterans Council

This account provides for the cost of holiday decorations for Memorial Day and Veteran's Day Observances in Concord and Penacook. The recommended Funding amount for FY 2014 remains the same.