

BUDGET DETAIL

MISCELLANEOUS

		STREET LIGHTING					
		2011	2012	2013	2014	2014	2015
		ACTUAL	ACTUAL	ACTUAL	BUDGETED	ESTIMATED	BUDGET
APPROPRIATIONS							
	STREET LIGHTING	\$387,157	\$432,084	\$428,252	\$445,880	\$438,560	\$515,310
	Total	\$387,157	\$432,084	\$428,252	\$445,880	\$438,560	\$515,310

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.

MISCELLANEOUS**BUDGET DETAIL**

INSURANCES AND LOSS RESERVE						
	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGETED	2014 ESTIMATED	2015 BUDGET
REVENUE						
TRANS FRM TRUST-SELF INS	\$30,000	\$29,278	\$2,193	\$35,000	\$15,940	\$20,000
INSURANCE DISTR & CREDITS	\$0	\$0	\$315,094	\$300,000	\$327,700	\$163,850
Total	\$30,000	\$29,278	\$317,287	\$335,000	\$343,640	\$183,850
APPROPRIATIONS						
INSURANCE SERVICES	\$25,075	\$12,384	\$270	\$20,000	\$940	\$5,000
LOSS RESERVE	\$11,594	\$17,628	\$3,133	\$15,000	\$13,030	\$15,000
Total	\$36,668	\$30,012	\$3,403	\$35,000	\$13,970	\$20,000

INSURANCESInsurance Services and Loss Reserve

Insurance Distributions and Credits represent premium holidays from Primex for Worker's Compensation insurance. The credits were for premiums paid in prior years.

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.

BUDGET DETAIL**MISCELLANEOUS****COMP INCREASE & RETIREE HEALTH**

	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGETED	2014 ESTIMATED	2015 BUDGET
REVENUE						
RETIREE HEALTH INS-NHRS SHARE	\$0	\$1,080,608	\$1,041,714	\$1,028,530	\$1,012,000	\$1,003,140
RETIREE HEALTH INS-RETIREE SHR	\$0	\$500,930	\$507,968	\$474,330	\$485,000	\$481,220
TRANS FROM INS RESERVE	\$0	\$0	\$159,000	\$130,000	\$130,000	\$148,000
Total	\$0	\$1,581,537	\$1,708,682	\$1,632,860	\$1,627,000	\$1,632,360
APPROPRIATIONS						
COMPENSATION ADJUSTMENT	\$7,000	\$0	\$0	\$299,680	\$0	\$458,000
RETIREE HEALTH BENEFITS	\$654,188	\$2,327,580	\$2,281,856	\$2,192,900	\$2,161,530	\$2,140,020
Total	\$661,188	\$2,327,580	\$2,281,856	\$2,492,580	\$2,161,530	\$2,598,020

COMPENSATION INCREASES & RETIREE HEALTH BENEFITS

Compensation Increases: As of May 9, 2014, the City is working with both IAFF and CPPA on successor agreements. The IAFF collective bargaining agreement expires on June 30, 2014, and the CPPA agreement expired on December 31, 2013. As of June 30, 2014, all of the City's other collective bargaining agreements will be under contract. 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. The FY 2015 transfer in from reserve serves as a portion of the offset to negotiated across-the-board wage increases in the collective bargaining agreements

Also included in the Compensation Adjustment account for FY 2015 is the fiscal year's funding for the 53rd week annual accrual.

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, 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 was 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, 2013, the City's Actuarial Accrued Liability (AAL) decreased to \$44.5 million. This amount represents a decrease of \$.8 million from FY 2012.

MISCELLANEOUS**BUDGET DETAIL**

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, 2013, the ARC was \$3.5 million, the same as 2012. Currently, the City operates on a pay-as-you-go basis, contributing \$1.4 million in FY 2013. The City also has a balance of over \$500,000 including accrued interest in the OPEB trust fund. The FY 2013, 2014 and 2015 budgets do not include an amount for OPEB contribution in excess of the retiree/employee health insurance budget.

Overall Health and Beneflex Costs: City employee and retiree health insurance rate increases will be renewed for FY 2015 with a zero percent increase. Any changes in premium costs are a result of changes in enrollment.

BUDGET DETAIL**MISCELLANEOUS**

CITY-WIDE DUES AND MEMBERSHIPS

	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGETED	2014 ESTIMATED	2015 BUDGET
APPROPRIATIONS						
CONC CHAMBER OF COMMERCE	\$1,400	\$1,400	\$1,400	\$1,400	\$4,327	\$1,400
NH MUNICIPAL ASSOCIATION	\$29,321	\$30,000	\$30,000	\$30,000	\$25,000	\$30,000
REGIONAL PLANNING ASSN	\$22,078	\$22,239	\$22,415	\$22,320	\$22,320	\$23,440
Total	\$52,799	\$53,639	\$53,815	\$53,720	\$51,647	\$54,840

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).

MISCELLANEOUS**BUDGET DETAIL**

PERFORMANCE IMPROVEMENT PRGM						
	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGETED	2014 ESTIMATED	2015 BUDGET
APPROPRIATIONS						
COMMUNICATION TEAM SUPPORT	\$0	\$0	\$0	\$0	\$0	\$0
EMPLOYEE RECOGNITION PRGM	\$531	\$1,594	\$763	\$2,000	\$2,000	\$2,000
Total	\$531	\$1,594	\$763	\$2,000	\$2,000	\$2,000

PERFORMANCE IMPROVEMENT PROGRAM SUPPORT - GENERAL FUNDEmployee Recognition Program

This funding is included for employee performance recognition activities.

BUDGET DETAIL

MISCELLANEOUS

MISCELLANEOUS AND CONTINGENCY						
	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGETED	2014 ESTIMATED	2015 BUDGET
REVENUE						
TRSF FROM DEV RES	\$0	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
Total	\$0	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
APPROPRIATIONS						
CONTINGENCY	\$0	\$0	\$0	\$10,000	\$0	\$110,000
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
INTOWN CONCORD SUPPORT	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
Total	\$135,000	\$135,000	\$135,000	\$145,000	\$135,000	\$245,000

MISCELLANEOUS AND CONTINGENCY

Contingency: As of the date of this printing, \$110,500 was transferred for FY 2014 to the General Services Department Snow and Ice Control budget. The funds proposed to be included in the FY 2015 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 2015.

SPCA: Funding of the SPCA is recommended to be level funded for FY 2015.

In Town Concord: The City’s contribution to In Town Concord (formerly Main Street Concord) is level funded for FY 2015. 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.

MISCELLANEOUS**BUDGET DETAIL**

CABLE TV						
	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGETED	2014 ESTIMATED	2015 BUDGET
REVENUE						
CABLE TV FRANCHISE FEE	\$699,477	\$712,030	\$731,793	\$730,000	\$730,000	\$745,000
Total	\$699,477	\$712,030	\$731,793	\$730,000	\$730,000	\$745,000
APPROPRIATIONS						
CABLE TV SYSTEM	\$214,400	\$245,153	\$233,600	\$233,600	\$233,600	\$238,400
Total	\$214,400	\$245,153	\$233,600	\$233,600	\$233,600	\$238,400

CABLE TV SYSTEM

The proposed FY 2015 franchise fee payment increased marginally from FY 2014.

Funding for CTV increased proportionally for FY 2015.

BUDGET DETAIL

MISCELLANEOUS

HOLIDAY OBSERVANCES						
APPROPRIATIONS	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGETED	2014 ESTIMATED	2015 BUDGET
CONCORD VETERANS COUNCIL	\$5,000	\$6,000	\$5,000	\$5,000	\$5,000	\$5,000
Total	\$5,000	\$6,000	\$5,000	\$5,000	\$5,000	\$5,000

HOLIDAY OBSERVANCES

Concord 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 2015 remains the same.