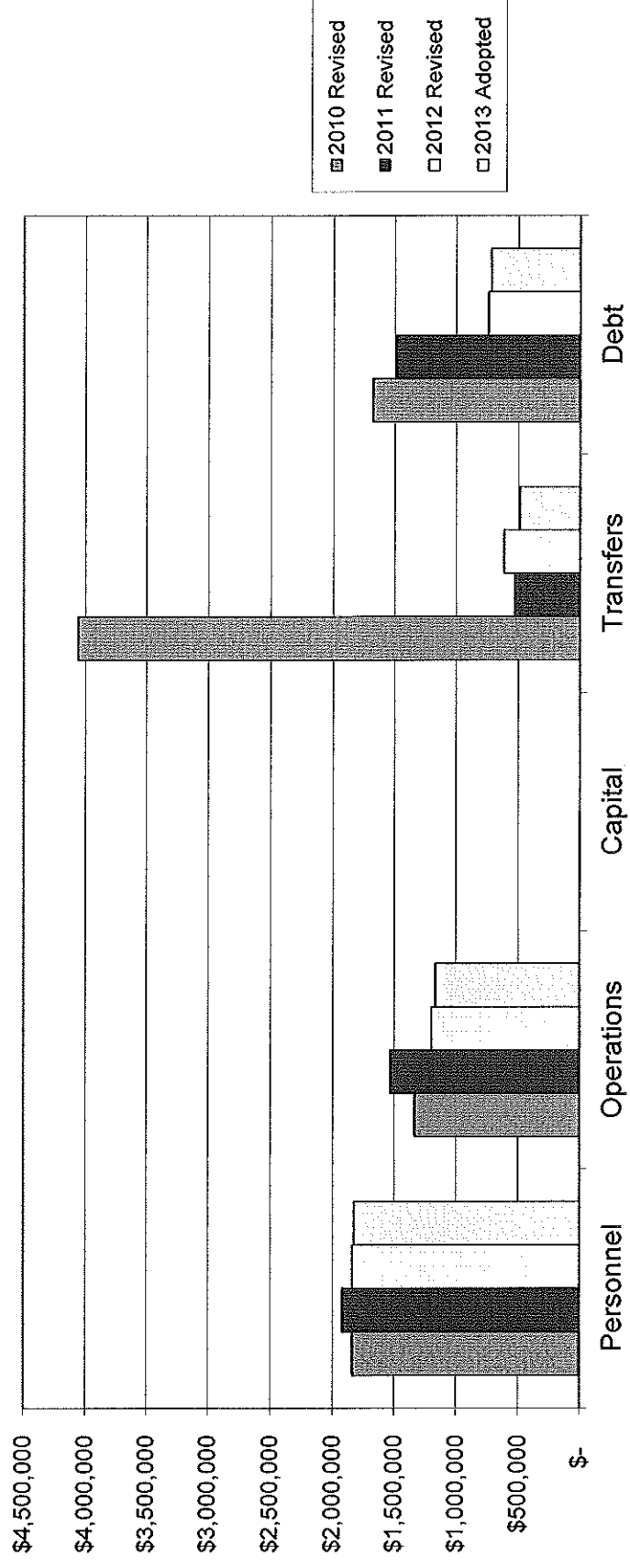


# FINANCE

**Town of Derry, NH**  
**Finance Department Budget Comparison**  
**FY2010 - FY2013**



	2010 Revised	2011 Revised	2012 Revised	2013 Adopted	% of Change FY12-FY-13
Personnel	\$ 1,841,047	\$ 1,919,987	\$ 1,841,286	\$ 1,826,925	-0.8%
Operations	1,338,759	1,532,787	1,202,822	1,170,866	-2.7%
Capital	2	2	0	0	N/A
Transfers	4,060,623	529,360	613,111	488,504	-20.3%
Debt	1,678,276	1,496,399	744,708	720,984	-3.2%
Total	\$ 8,918,707	\$ 5,478,535	\$ 4,401,927	\$ 4,207,279	-4.4%

# Town of Derry, NH

## Department Mission and Objectives Fiscal Year 2013

Department: Finance

Activity Center: Human Services

### Department Mission:

To provide emergency assistance to individuals and families in Derry who lack adequate resources. We strive to improve the quality of life for those disadvantaged members of our community, in the most professional way possible.

Our department uses both Model Welfare Guidelines (revised 2004) and the Town of Derry's Human Services Guidelines (2008-2009) to determine client's eligibility for assistance. We assist our clients in accordance with state law in a courteous and efficient manner providing superior customer service to the Town's citizens and the public. This will be accomplished through referrals on the telephone and assistance in person.

### Department Objectives:

- 1) Provide a high level of service to the community through referrals, community outreach and direct assistance.
- 2) Promote fiscal responsibility for each client and devise basic need budgets.
- 3) Continue to build strong relationships with area agencies that serve our clients.
- 4) Insure that the Town's funds are used wisely, accurately tallied, and reimbursed when possible.
- 5) Record all Welfare liens and discharge of liens at Rockingham County Register of Deeds in a timely manner.
- 6) Maintain accurate client files consisting of all applications, supporting documentation, notices of decisions, internal notes, voucher copies and ledgers.
- 7) Maintain timely, accurate monthly statistics of assistance issued.
- 8) Continue to operate the workfare program.
- 9) Review/update the Town of Derry's Human Services Guidelines annually.
- 10) Administer the ambulance hardship applications.

**Town of Derry, NH**  
**FY 2013 Budget**  
**Activity Center Summary By Category**

36 Department: FINANCE DEPT		Activity Center : HUMAN SERVICES						
Acct #	Account Description	FY 2010 Revised Budget	FY 2011 Revised Budget	FY 2012 Revised Budget	FY 2012 Projected Actual	FY 2013 Department Recommended	FY 2013 Town Admin Recommended	FY 2013 Town Council Adopted
<b>Personnel Services</b>								
110	HS PERMANENT POSITIONS	87,025	99,440	104,765	77,717	97,753	97,753	97,753
190	HS OTHER COMPENSATION	0	0	130	2,743	5,362	5,362	5,362
200	HS EMPLOYEE BENEFITS	27,281	44,455	63,838	30,753	36,520	36,520	36,520
291	HS TRAINING & CONFERENCES	650	650	650	350	650	650	650
<b>TOTAL Personnel Services</b>		<b>114,956</b>	<b>144,545</b>	<b>169,383</b>	<b>111,563</b>	<b>140,285</b>	<b>140,285</b>	<b>140,285</b>
<b>Operations &amp; Maintenance</b>								
341	HS TELEPHONE	480	480	480	550	600	600	600
390	HS OTHER PROFESSIONAL SERVICES	2,057	748	748	9,826	750	750	750
430	HS REPAIRS & MAINTENANCE	0	0	6,500	0	0	0	0
440	HS RENTAL & LEASES	536	386	386	436	468	468	468
550	HS PRINTING	180	180	180	390	210	210	210
560	HS DUES & SUBSCRIPTIONS	105	105	105	85	105	105	105
610	HS GENERAL SUPPLIES	0	0	0	51	60	60	60
620	HS OFFICE SUPPLIES	1,200	1,200	1,080	1,000	1,020	1,020	1,020
625	HS POSTAGE	480	480	696	600	800	800	800
670	HS BOOKS & PERIODICALS	50	50	0	0	0	0	0
690	HS OTHER NON CAPITAL	200	200	0	0	0	0	0
810	HS HUMAN SERVICE PAYMENTS	366,500	339,115	324,615	284,615	304,799	304,799	316,799
<b>TOTAL Operations &amp; Maintenance</b>		<b>371,788</b>	<b>342,944</b>	<b>334,790</b>	<b>297,553</b>	<b>308,812</b>	<b>308,812</b>	<b>320,812</b>
<b>Capital Outlay</b>								
720	HS BUILDINGS	0	0	0	10,300	0	0	0

Town of Derry, NH  
FY 2013 Budget  
Activity Center Summary By Category

36 Department: FINANCE DEPT		Activity Center : HUMAN SERVICES						
Acct #	Account Description	FY 2010 Revised Budget	FY 2011 Revised Budget	FY 2012 Revised Budget	FY 2012 Projected Actual	FY 2013 Department Recommended	FY 2013 Town Admin Recommended	FY 2013 Town Council Adopted
740	HS MACHINERY & EQUIPMENT	0	0	0	8,300	0	0	0
750	HS FURNITURE & FIXTURES	0	0	0	8,300	0	0	0
TOTAL Capital Outlay		0	0	0	26,900	0	0	0
Transfers								
Debt Service								
980	HS DEBT SERVICE	1,020	1,019	1,542	1,555	1,553	1,553	1,553
TOTAL Debt Service		1,020	1,019	1,542	1,555	1,553	1,553	1,553
TOTAL HUMAN SERVICES		487,764	488,508	505,715	437,571	450,650	450,650	462,650

# DERRY

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 2013 2013 BUDGET

FOR PERIOD 99

ACCOUNTS FOR:		2011	2012	2012	2012	2012	2012	2013	PCT
GOV GENERAL FUND		ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	ADOPTED	CHANGE	
INTERGOVERNMENTAL		-6,208.74	-5,000.00	-5,000.00	-2,759.35	-1,000.00	-3,000.00	-40.0%	
CHARGES FOR SERVICES		.00	.00	.00	.00	.00	.00	.0%	
MISCELLANEOUS REVENUE		-5,848.50	-11,000.00	-11,000.00	-9,218.77	-10,000.00	-11,000.00	.0%	
INTERFUND OPERATING TR		-2,000.00	-4,000.00	-4,000.00	.00	-2,000.00	-2,000.00	-50.0%	
HUMAN SERVICES		-14,057.24	-20,000.00	-20,000.00	-11,978.12	-13,000.00	-16,000.00	-20.0%	

# Town of Derry, NH

## Department Mission and Objectives Fiscal Year 2013

Department: Finance

Activity Center: Assessing

Department Mission: Assure that no property class or individual property is bearing any more or less of the tax burden than is justified based upon market conditions existing on April 1, of each year. This is accomplished in accordance with the Constitution of the State of New Hampshire, State Statutes, Assessment Standards Board (ASB) and/or the State of New Hampshire Department of Revenue Administration (DRA) rules that may apply to municipalities and the assessment function, including policies as established by the Derry Board of Assessors (Town Council). It is also by the use of professionally accepted appraisal/assessment practices and/or procedures as outlined by the International Association of Assessing Officers (IAAO) and The Appraisal Foundations National Uniform Standards of Professional Appraisal Practice (USPAP). Continuing education of appraisal and support staff personnel is an integral part of this Departments' mission.

Department Objectives: Derry's Equalization Ratio for 2010 was certified by DRA to be at 100.2%, meaning that locally assessed property values when compared to valid sales occurring throughout Town showed that all assessments to be generally slightly above market value. A preliminary review of 2011 sales indicates that prices were continuing to drop to some degree. However, the number of foreclosures has trended downward through the year. Plans to perform an assessment update for 2012 are underway. We have begun to analyze current market activity and, at this writing, will be making our recommendation to the Board of Assessors to move forward with the assessment update for tax year 2012. Derry's Certification/Review by DRA is scheduled every 5<sup>th</sup> year. DRA has been reviewing the office files and procedures beginning in the spring of 2010 and that work continues through January 2012. The final report should be issued by March 2012. Continuing our assessment updates in the off years will prove beneficial as we prepare for DRA's review in 2015 and each 5 year period to follow.

To consistently meet these State mandated regulations, and as has become the standard for Assessing, our Mission shall be accomplished through the following guidelines – some of which have been reduced to written procedures. All updates are consistently completed effective for each tax year beginning April 1. This is in keeping with the Town Councils' approval. A press release will be issued to announce the start of the project for 2012.

The following Objectives are ongoing from one year to the next irrespective of a Town-wide re-assessment, or a neighborhood or property class assessment update.

#### A. INSPECTION:

- Continuous cycled inspections (by property class and or geographic area); typically 20% to 25% of all Residential properties are done each year. The objective is to verify data elements on the Property Record Card with what is actually present at the property.
- Inspection of Commercial and Industrial properties on an as needed basis, at least within a three year period (last done in 2009).
- Annual inspection and reviews of properties that have sold.
- Annual field review of building permits.

#### B. ECONOMICS:

- Periodic surveys for current building costs.
- Annual reviews of land assessments.
- Income and expense questionnaires to all commercial and industrial properties, which is being done in 2012.

#### C. APPRAISALS:

- Periodic reviews and reappraisals for all property classes by;
  - a) sub-divisions, economic neighborhoods, vacant land
  - b) residential single family properties
  - c) multi-family properties
  - d) condominiums
  - e) Commercial, industrial, and institutional properties.
- Analysis of features – Residential properties;
  - a) older homes vs. mid-life homes vs. new homes
  - b) Ranches vs. colonials vs. contemporaries, etc.
  - c) Large home sites vs. fractional acreage.
- Taxpayers will be provided notice of pending area reviews. Notice of assessed values changes will be accomplished through the fall tax billing on which the new assessed value will be shown; the final tax bill in each year is generally issued at the end of October. This billing is considered notice of tax per Statute.

#### D. RESOURCES:

- Computer software and hardware – continuous upgrade of software and hardware as technology develops is a priority for the Department.
- Appraisal staff, clerical staff, and consultants, special help – a priority for the Department to establish an adequate and educated work force to meet the appraisal problems and accomplish tasks in a professional manner.



## Town of Derry, NH

### Activity Center Narrative, Programs and Activities FY 2013

DEPARTMENT: Finance

ACTIVITY CENTER: Assessing

#### NARRATIVE

Because of the volatility of the real estate market during various periods, Assessing believes that the Town must address assessments Town-wide on an ongoing basis, to achieve its Mission and Objectives. With the approval of a majority of the Board of Assessors (the Town Council), Assessing has been keeping assessments current with market value since the Town-wide (State ordered) revaluation in 1993.

The Department conducted a Town-wide Revaluation effective April 1, 2006 which brought Derry into State compliance with the Department of Revenue Administration (DRA) and Assessing Standards Board (ASB) Rules and Guidelines. We continue our efforts through a two year re-assessment review process, approved by a majority of the Board of Assessors in December of 2011 into FY2012 and FY2013.

As is the norm and as we move into the future, Assessing will continue to monitor market activity very closely and will recommend adjusting assessed values to the Board of Assessors.

In this regard, Assessing has been conducting a very open and constant public relations campaign through letters to individuals and newspaper notices, as appropriate. We expand this as necessary through Board of Assessor Workshops, and Channel 17 announcements and appearances. We will continue these efforts as warranted during any phase of assessment data review and/or updates.

#### PROGRAMS AND ACTIVITIES

##### 2012 (FY12 & FY13) Assessment program:

The following details of activities will be reflected in the Scope of Service within the contract signed between the Town and any Vendor chosen in answer to Assessing's Request For Proposal, for this proposed two year assessment program;

Scope of Service for the 2012-2013 Assessment program:

## ***Inspections***

- Cycled inspections – 20% of all properties, exclusive of sales inspections and permit field work (approximately 2100 properties in total) for each year. Inspections require call-back inspections for those properties where no one was home at the initial time of arrival.
- Sales Verifications & Inspections - all properties that have transferred during the analysis year, which is October through September (approximately 750 per year).
  - DRA codes will be utilized. This activity requires a certified assessor supervisor.
  - Documentation will be required
  - Reporting to DRA is required.
- Active Permit Inspections – to include digital photographs of all permitted work (approximately 650 per year).
- Provide technical assistance with the review and investigation of 2011/2012 abatement applications received by the town.
- Provide technical assistance, and appraisal services to the Town with formal appeals to the New Hampshire Board of Tax and Land Appeals, and the Superior Court.

## ***Analyses***

### **Assessment Update Activities:**

- Assessments for all properties shall be updated to conform to RSA 75:8, and consistent with the Assessing Standards Board and Equalization Standards Board requirements for equitable assessments. Specifically:
  - Modify, through the use of consistent schedules, tables and algorithms, any assessments to ensure that all reflect, at a minimum, 95% of full market value as of April 1.
  - Ensure that the assessment ratios for all classes of property fall within 5% of the median ratio of the Town;
- Stratified sales analyses shall be performed on all property classes, with a report to be provided to the Assessor for review and consideration. Report shall include a recommendation of action(s) required per RSA 75:1 & 75:8.
- Any biases noted should be identified, with recommendations to the Assessor as to specific recommended actions.

- Currently, utilizing sales that have occurred since October 2010 any biases must be identified within the residential file:

- Living area curve, biased at both ends,
  - Quality grades, biased at both ends;
  - Year built (depreciation), biased at both ends.

Note: most of these issues were rectified through the 2009 update – within the standard high and low thresholds. For 2012 & 2013 we will continue this review and make adjustments as warranted.

- The successful bidder will explain in detail how these and any other discovered biases will be addressed in the CAMA file.
- Prime wetlands: Utilizing existing GIS layers of data, all parcels with prime wetlands shall continue to be reflected in the CAMA file, with resultant values assigned.

## ***Miscellaneous***

- Utilizing extracted reports from the CAMA system, identify all mis-coded or incorrectly coded property uses and make corrections to the file. Verify that all Class and Property Use Codes are accurate at the conclusion of the project (State Class Codes).
- USPAP Compliant Report: At the conclusion of the project, a full USPAP report will be produced and submitted to the Town to serve as explanation and documentation of all changes in assessment. USPAP Standard 6 shall govern the scope of said report.
- Digital Photographs: Photographs will be taken in digital form for each parcel resident in CAMA without a photo of the primary structure(s).
- Land, Building & Depreciation Schedules – These are usually developed in May of the tax year. The schedules are based on the analysis of sales. New Land Value Tables may be developed, along with construction costs for buildings. Finally, new building depreciation schedules may be developed that will reflect current market conditions that reflect the cost to construct buildings.
- Notifications – Assessing's web page will be updated. Taxpayers and the Public may view the page through the following Town of Derry web site address; [www.derry-nh.org](http://www.derry-nh.org).

**Town of Derry, NH**  
**FY 2013 Budget**  
**Activity Center Summary By Category**

38		Department: FINANCE DEPT	Activity Center : ASSESSOR					
Acct #	Account Description	FY 2010 Revised Budget	FY 2011 Revised Budget	FY 2012 Revised Budget	FY 2012 Projected Actual	FY 2013 Department Recommended	FY 2013 Town Admin Recommended	FY 2013 Town Council Adopted
<b>Personnel Services</b>								
110	ASR PERMANENT POSITIONS	251,119	257,401	242,139	242,139	243,285	243,285	243,285
140	ASR OVERTIME	225	225	225	100	225	225	225
190	ASR OTHER COMPENSATION	25,047	25,196	24,602	24,602	23,462	23,462	23,462
200	ASR EMPLOYEE BENEFITS	97,661	105,270	96,148	96,148	91,270	91,270	91,270
291	ASR TRAINING & CONFERENCES	3,530	3,530	3,725	3,725	3,925	3,925	3,925
<b>TOTAL Personnel Services</b>		<b>377,582</b>	<b>391,622</b>	<b>366,839</b>	<b>366,714</b>	<b>362,167</b>	<b>362,167</b>	<b>362,167</b>
<b>Operations &amp; Maintenance</b>								
312	ASR ASSESSING	198,000	190,656	208,500	185,000	180,000	180,000	180,000
341	ASR TELEPHONE	850	846	846	846	846	846	846
342	ASR DATA PROCESSING	9,400	9,400	9,600	9,600	9,800	9,800	9,800
390	ASR OTHER PROFESSIONAL SVS	170	170	170	170	170	170	170
430	ASR REPAIRS & MAINTENANCE	200	100	100	100	100	100	100
440	ASR RENTAL & LEASES	400	350	350	350	350	350	350
490	ASR OTHER PROPERTY RELATED SVS	1,000	1,000	1,000	1,000	1,000	1,000	1,000
550	ASR PRINTING	1,400	1,400	1,400	1,400	1,400	1,400	1,400
560	ASR DUES & SUBSCRIPTIONS	865	1,406	1,285	1,285	1,320	1,320	1,320
620	ASR OFFICE SUPPLIES	3,600	3,600	3,600	2,500	2,500	2,500	2,500
625	ASR POSTAGE	12,375	10,945	7,712	3,000	2,800	2,800	2,800
690	ASR OTHER NON CAPITAL	3,000	0	0	281	531	531	531
<b>TOTAL Operations &amp; Maintenance</b>		<b>231,260</b>	<b>219,873</b>	<b>234,563</b>	<b>205,532</b>	<b>200,817</b>	<b>200,817</b>	<b>200,817</b>
<b>Capital Outlay Transfers</b>								

Town of Derry, NH  
FY 2013 Budget  
Activity Center Summary By Category

38 Department: FINANCE DEPT		Activity Center : ASSESSOR						
Acct #	Account Description	FY 2010 Revised Budget	FY 2011 Revised Budget	FY 2012 Revised Budget	FY 2012 Projected Actual	FY 2013 Department Recommended	FY 2013 Town Admin Recommended	FY 2013 Town Council Adopted
910	ASR TFR TO SPECIAL REVENUE	3,000	4,824	4,824	4,824	4,824	4,824	4,824
	<b>TOTAL Transfers</b>	<b>3,000</b>	<b>4,824</b>	<b>4,824</b>	<b>4,824</b>	<b>4,824</b>	<b>4,824</b>	<b>4,824</b>
	<b>Debt Service</b>							
980	ASR DEBT SERVICE	813	812	678	678	683	683	683
	<b>TOTAL Debt Service</b>	<b>813</b>	<b>812</b>	<b>678</b>	<b>678</b>	<b>683</b>	<b>683</b>	<b>683</b>
	<b>TOTAL ASSESSOR</b>	<b>612,655</b>	<b>617,131</b>	<b>606,904</b>	<b>577,748</b>	<b>568,491</b>	<b>568,491</b>	<b>568,491</b>

# DERRY

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 2013 2013 BUDGET

FOR PERIOD 99

ACCOUNTS FOR:		2011	2012	2012	2012	2012	2012	2013	PCT
GOV. GENERAL FUND		ACTUAL	ORIG. BUD	REVISED BUD	ACTUAL	PROJECTION	ADOPTED	CHANGE	
TAXES		-89,423.23	-75,873.00	-75,871.00	-79,229.01	-73,843.00	-75,343.00	-75,343.00	-.7%
INTERGOVERNMENTAL		-4,915.82	-4,824.00	-4,824.00	-3,743.32	-4,916.00	-4,916.00	-4,916.00	1.9%
CHARGES FOR SERVICES		-385.23	-500.00	-500.00	-267.25	-400.00	-400.00	-400.00	-20.0%
MISCELLANEOUS REVENUE		-3,737.50	-600.00	-600.00	-5,689.70	-400.00	-600.00	-600.00	.0%
INTERFUND OPERATING TR		.00	-45,000.00	-45,000.00	.00	-45,000.00	-20,000.00	-20,000.00	-55.6%
CAPITAL LEASE REVENUE		.00	.00	.00	.00	.00	.00	.00	.0%
ASSESSOR		-98,461.78	-126,797.00	-126,795.00	-88,929.28	-124,559.00	-101,259.00	-101,259.00	-20.1%

# Town of Derry, NH

## Department Mission and Objectives Fiscal Year 2013

DEPARTMENT: FINANCE

ACTIVITY CENTER: FINANCE

### DEPARTMENT MISSION:

To manage the Town of Derry's financial resources in a professional fashion in accordance with generally accepted accounting principles, New Hampshire state law and the Town Charter. All activity of the Department is done with the acknowledgement of the Town's stewardship responsibility to the public for efficiently utilizing the resources entrusted to it. This mission is primarily achieved through strict accounting practices, frequent comprehensive reporting, and effective budgeting and budgetary controls, while cooperating and coordinating with all town departments to ensure efficient, overall financial management.

### DEPARTMENT OBJECTIVES:

1. Continue to develop and refine internal financial policies, procedures and controls to insure accurate financial reporting.
2. Provide timely and accurate financial advice to the Town Council, departments, boards and committees.
3. Assist other departments in project management through improvements in the budget preparation process, management controls, training, and direct assistance in use of procedures, forms and systems software.
4. Seek out, review and recommend, when appropriate, new technologies that will improve the delivery of service to citizens and improve the overall efficiency of the Town's operations.
5. Produce a Comprehensive Annual Financial Report that continues to receive an annual "Certificate of Achievement for Excellence in Financial Reporting" award from the Government Finance Officers Association of the United States and Canada.

**Town of Derry, NH**  
**FY 2013 Budget**  
**Activity Center Summary By Category**

40 Department: FINANCE DEPT		Activity Center : FINANCE						
Acct #	Account Description	FY 2010 Revised Budget	FY 2011 Revised Budget	FY 2012 Revised Budget	FY 2012 Projected Actual	FY 2013 Department Recommended	FY 2013 Town Admin Recommended	FY 2013 Town Council Adopted
<b>Personnel Services</b>								
110	FIN PERMANENT POSITIONS	447,338	427,011	435,925	435,925	440,810	440,810	440,810
120	FIN TEMPORARY POSITIONS	1,275	1,275	1,275	1,547	1,275	1,275	1,275
140	FIN OVERTIME	4,700	5,836	2,149	2,149	2,500	2,500	2,500
190	FIN OTHER COMPENSATION	28,423	27,022	28,924	25,285	25,368	25,368	25,368
200	FIN EMPLOYEE BENEFITS	133,476	150,918	163,563	151,345	154,840	154,840	154,840
291	FIN TRAINING & CONFERENCES	4,960	4,900	700	1,200	3,750	3,750	3,750
<b>TOTAL Personnel Services</b>		<b>620,172</b>	<b>616,962</b>	<b>632,536</b>	<b>617,451</b>	<b>628,543</b>	<b>628,543</b>	<b>628,543</b>
<b>Operations &amp; Maintenance</b>								
301	FIN AUDITING SERVICES	72,540	76,500	43,000	43,000	43,500	43,500	43,500
341	FIN TELEPHONE	1,008	1,008	960	1,272	1,320	1,320	1,320
390	FIN OTHER PROFESSIONAL SERVICE	6,415	20,875	10,625	10,625	11,565	11,565	11,565
430	FIN REPAIRS & MAINTENANCE	60	63	66	69	70	70	70
440	FIN RENTAL & LEASES	486	692	696	860	860	860	860
550	FIN PRINTING	650	650	700	850	850	850	850
560	FIN DUES & SUBSCRIPTIONS	940	940	740	925	750	750	750
610	FIN GENERAL SUPPLIES	0	0	0	200	0	0	0
620	FIN OFFICE SUPPLIES	6,000	6,000	6,000	6,000	6,000	6,000	6,000
625	FIN POSTAGE	6,225	6,225	6,225	6,225	6,408	6,408	6,408
630	FIN MAINT & REPAIR SUPPLIES	100	100	100	100	100	100	100
690	FIN OTHER NON CAPITAL	100	100	100	100	100	100	100
<b>TOTAL Operations &amp; Maintenance</b>		<b>94,524</b>	<b>113,153</b>	<b>69,212</b>	<b>70,226</b>	<b>71,523</b>	<b>71,523</b>	<b>71,523</b>



Town of Derry, NH  
FY 2013 Budget  
Activity Center Summary By Category

40 Department: FINANCE DEPT		Activity Center : FINANCE						
Acct #	Account Description	FY 2010 Revised Budget	FY 2011 Revised Budget	FY 2012 Revised Budget	FY 2012 Projected Actual	FY 2013 Department Recommended	FY 2013 Town Admin Recommended	FY 2013 Town Council Adopted
Capital Outlay								
Transfers								
Debt Service								
980	FIN DEBT SERVICE	2,591	2,591	1,670	1,683	1,682	1,682	1,682
TOTAL Debt Service		2,591	2,591	1,670	1,683	1,682	1,682	1,682
TOTAL FINANCE		717,287	732,706	703,418	689,360	701,748	701,748	701,748

# DERRY

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 2013 2013 BUDGET

FOR PERIOD 99

ACCOUNTS FOR:		2011	2012	2012	2012	2012	2012	2013	PCT
GOV GENERAL FUND		ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	ADOPTED	CHANGE	
INTERGOVERNMENTAL		.01	.00	.00	.00	.00	.00	.00	.0%
CHARGES FOR SERVICES		-73.40	-50.00	-50.00	.00	-50.00	-50.00	-50.00	.0%
MISCELLANEOUS REVENUE		-16,457.57	-9,790.00	-9,790.00	-81,716.99	-9,790.00	-10,230.00	-10,230.00	4.5%
FINANCE		-16,530.96	-9,840.00	-9,840.00	-81,716.99	-9,840.00	-10,280.00	-10,280.00	4.5%

# Town of Derry, NH

## Department Mission and Objectives Fiscal Year 2013

DEPARTMENT: FINANCE

ACTIVITY CENTER: TAX COLLECTOR

### DEPARTMENT MISSION:

To perform our duties to the residents of Derry and Municipal Center Departments in an efficient and courteous manner in accordance with New Hampshire state statute. Our department provides motor vehicle registration, as well as the collection of property tax, utility billing, and general billing to the public and municipal departments. Maintaining Municipal Agent Certification, as well as keeping educated on changes in state statute and updates in policy, requires continuous training for the department. Such training is offered by the New Hampshire Tax Collector's Association, New Hampshire City and Town Clerk's Association (relating to motor vehicles), New Hampshire Department of Revenue Administration, Municipal Software providers, the State Bureau of Education and Training, and the Local Government Center.

To continue to collect payments in a manner that is both efficient, easy and economical for the Town and its citizens by utilizing retail lockbox service, inside and outside drop-off boxes, drive-up service and an ATM machine conveniently located in the lobby for the use of debit cards.

To properly account for the collection of funds on behalf of the Town and State; by receiving and recording all revenue received by the Town of Derry in a timely manner.

To record lien executions and redemptions in a timely manner at the Rockingham County Registry of Deeds.

To report to the Town Council any property that can be deeded due to non-payment of tax liens and execute the Tax Collector's Deed in accordance with state statute.

### DEPARTMENT OBJECTIVES:

Continue the ongoing process of researching and evaluating methods of payment to include an efficient and secure method of credit cards payments for Town services.

Persevere in the cross-training of personnel, allowing them to continue to achieve their highest level of professional knowledge and teamwork, utilizing options offered by State agencies and staff within the office.

Encourage citizens and professionals to seek information available online for motor vehicle registrations, current year property tax and utility billing utilizing the Town's webpage.

Continue to keep costs down while maintaining a high level of customer service.

Continue to assist taxpayers in the process of tax collection as allowed by state statute in an effort to decrease the number of delinquent tax payers.

**Town of Derry, NH**  
**FY 2013 Budget**  
**Activity Center Summary By Category**

42 Department: FINANCE DEPT		Activity Center : TAX COLLECTOR						
Acct #	Account Description	FY 2010 Revised Budget	FY 2011 Revised Budget	FY 2012 Revised Budget	FY 2012 Projected Actual	FY 2013 Department Recommended	FY 2013 Town Admin Recommended	FY 2013 Town Council Adopted
<b>Personnel Services</b>								
110	TAX PERMANENT POSITIONS	233,432	225,577	236,245	231,711	246,288	246,288	246,288
140	TAX OVERTIME	11,200	12,165	12,573	9,976	11,895	11,895	11,895
190	TAX OTHER COMPENSATION	11,187	17,035	17,459	17,062	17,169	17,169	17,169
200	TAX EMPLOYEE BENEFITS	105,051	96,252	105,967	98,078	102,289	102,289	102,289
291	TAX TRAINING & CONFERENCES	1,223	1,368	1,182	1,182	2,968	2,968	2,968
<b>TOTAL Personnel Services</b>		<b>362,093</b>	<b>352,397</b>	<b>373,426</b>	<b>358,009</b>	<b>380,609</b>	<b>380,609</b>	<b>380,609</b>
<b>Operations &amp; Maintenance</b>								
340	TAX BANKING SERVICES	2,650	2,970	2,800	2,800	2,800	2,800	2,800
341	TAX TELEPHONE	750	780	744	744	744	744	744
342	TAX DATA PROCESSING	9,144	8,663	8,967	8,967	10,271	10,271	10,271
390	TAX OTHER PROFESSIONAL SVS	22,570	25,598	25,173	25,173	27,470	27,470	27,470
440	TAX RENTAL & LEASES	971	993	993	993	1,031	1,031	1,031
550	TAX PRINTING	7,600	7,600	5,200	5,200	5,100	5,100	5,100
560	TAX DUES & SUBSCRIPTIONS	80	80	40	40	40	40	40
620	TAX OFFICE SUPPLIES	5,500	5,500	5,200	5,100	5,100	5,100	5,100
625	TAX POSTAGE	27,300	25,500	27,810	27,460	27,460	27,460	27,460
690	TAX OTHER NON CAPITAL	0	293	0	0	0	0	0
820	TAX OTHER EXPENSES	100	100	1,180	1,180	1,758	1,758	1,758
<b>TOTAL Operations &amp; Maintenance</b>		<b>76,665</b>	<b>78,077</b>	<b>78,107</b>	<b>77,657</b>	<b>81,774</b>	<b>81,774</b>	<b>81,774</b>
<b>Capital Outlay</b>								
<b>Transfers</b>								
960	TAX TFR TO TRUST/AGENCY FUND	162,000	158,310	156,735	160,101	164,979	164,979	164,979

Town of Derry, NH  
FY 2013 Budget  
Activity Center Summary By Category

42 Department: FINANCE DEPT		Activity Center : TAX COLLECTOR						
Acct #	Account Description	FY 2010 Revised Budget	FY 2011 Revised Budget	FY 2012 Revised Budget	FY 2012 Projected Actual	FY 2013 Department Recommended	FY 2013 Town Admin Recommended	FY 2013 Town Council Adopted
960	TC TFR TO TRUST/AGENCY FUND	121,250	106,700	106,700	106,295	106,700	106,700	106,700
	<b>TOTAL Transfers</b>	<b>283,250</b>	<b>265,010</b>	<b>263,435</b>	<b>266,396</b>	<b>271,679</b>	<b>271,679</b>	<b>271,679</b>
	<b>Debt Service</b>							
980	TAX DEBT SERVICE	813	812	678	678	683	683	683
	<b>TOTAL Debt Service</b>	<b>813</b>	<b>812</b>	<b>678</b>	<b>678</b>	<b>683</b>	<b>683</b>	<b>683</b>
	<b>TOTAL TAX COLLECTOR</b>	<b>722,821</b>	<b>696,296</b>	<b>715,646</b>	<b>702,740</b>	<b>734,745</b>	<b>734,745</b>	<b>734,745</b>

# DERRY

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 2013 2013 BUDGET

FOR PERIOD 99

ACCOUNTS FOR:		2011	2012	2012	2012	2012	2012	2013	PCT
GOV GENERAL FUND		ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	ADOPTED	CHANGE	CHANGE
TAXES		-559,614.12	-385,000.00	-385,000.00	-467,175.98	-450,000.00	-405,721.00		5.4%
LICENSES, PERMITS & FE		-4,406,264.64	-4,398,498.00	-4,398,498.00	-4,216,595.28	-4,394,971.00	-4,643,499.00		5.6%
CHARGES FOR SERVICES		-698.50	-675.00	-675.00	-543.75	-675.00	-450.00		-33.3%
MISCELLANEOUS REVENUE		-63,648.00	-4,619.00	-4,619.00	-196,589.72	-4,816.00	-2,534.00		-45.1%
CAPITAL LEASE REVENUE		.00	.00	.00	.00	.00	.00		.0%
TAX COLLECTOR		-5,030,225.26	-4,788,792.00	-4,788,792.00	-4,880,904.73	-4,850,462.00	-5,052,204.00		5.5%

**Town of Derry, NH**  
**FY 2013 Budget**  
**Activity Center Summary By Category**

44 Department: FINANCE DEPT		Activity Center : OTHER MUNICIPAL OBLIGATIONS						
Acct #	Account Description	FY 2010 Revised Budget	FY 2011 Revised Budget	FY 2012 Revised Budget	FY 2012 Projected Actual	FY 2013 Department Recommended	FY 2013 Town Admin Recommended	FY 2013 Town Council Adopted
<b>Personnel Services</b>								
120	OMO TEMP WAGES	0	0	0	870	1,440	1,440	1,440
190	OMO OTHER COMPENSATION	254,000	282,100	172,100	114,039	182,000	182,000	182,000
200	OMO BENEFITS	112,244	132,361	127,002	112,520	131,881	131,881	131,881
<b>TOTAL Personnel Services</b>		<b>366,244</b>	<b>414,461</b>	<b>299,102</b>	<b>227,429</b>	<b>315,321</b>	<b>315,321</b>	<b>315,321</b>
<b>Operations &amp; Maintenance</b>								
320	OMO LEGAL SERVICES	250,000	250,000	250,000	250,000	250,000	250,000	250,000
330	OMO MANAGEMENT SERVICES	78,000	22,500	22,500	21,590	21,949	21,949	21,949
340	BANK SERVICE FEES	0	0	0	2,500	300	300	300
390	OMO OTHER PROFESSIONAL SVS	11,590	288,636	2,100	2,100	2,064	2,064	1,000
480	OMO PROPERTY INSURANCE NOC	224,932	217,604	211,550	208,012	222,691	222,691	222,691
<b>TOTAL Operations &amp; Maintenance</b>		<b>564,522</b>	<b>778,740</b>	<b>486,150</b>	<b>484,202</b>	<b>497,004</b>	<b>497,004</b>	<b>495,940</b>
<b>Capital Outlay</b>								
710	OMO LAND & IMPROVEMENTS	2	2	0	0	0	0	0
<b>TOTAL Capital Outlay</b>		<b>2</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transfers</b>								
910	OMO TFR TO SPECIAL REVENUE	1,433,156	0	0	11,000	0	0	0
930	OMO TFR TO CAPITAL PROJ FUND	1,680,001	6,845	1	1	1	1	1
960	OMO TFR TO CAPITAL RESERVE	661,217	252,681	344,851	344,851	212,000	212,000	212,000
<b>TOTAL Transfers</b>		<b>3,774,374</b>	<b>259,526</b>	<b>344,852</b>	<b>355,852</b>	<b>212,001</b>	<b>212,001</b>	<b>212,001</b>
<b>Debt Service</b>								
980	OMO DEBT SERVICE	1,673,039	1,491,165	740,140	787,059	716,383	716,383	716,383
<b>TOTAL Debt Service</b>		<b>1,673,039</b>	<b>1,491,165</b>	<b>740,140</b>	<b>787,059</b>	<b>716,383</b>	<b>716,383</b>	<b>716,383</b>
<b>TOTAL OTHER MUNICIPAL OBLIGATIONS</b>		<b>6,378,180</b>	<b>2,943,894</b>	<b>1,870,244</b>	<b>1,854,542</b>	<b>1,740,709</b>	<b>1,740,709</b>	<b>1,739,645</b>

# DERRY

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 2013 2013 BUDGET

FOR PERIOD 99

ACCOUNTS FOR:		2011	2012	2012	2012	2012	2012	2013	PCT
GOV GENERAL FUND		ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	ADOPTED	CHANGE	
LICENSES, PERMITS & FE		.00	.00	.00	.00	.00	.00	.00	.0%
INTERGOVERNMENTAL		-1,789,655.52	-1,665,809.00	-1,665,853.00	-1,533,360.02	-1,624,118.00	-1,586,552.00	-4.8%	
MISCELLANEOUS REVENUE		-116,347.19	-101,000.00	-101,000.00	-257,997.37	-202,252.00	-186,000.00	84.2%	
INTERFUND OPERATING TR		-6,841,430.63	-205,917.00	-205,917.00	-372,048.79	-512,844.00	-224,006.00	8.8%	
PROCEEDS FROM BONDS OR		.00	.00	.00	-1,367,285.36	-1,367,286.00	.00	.0%	
CAPITAL LEASE REVENUE		.00	.00	.00	.00	.00	.00	.0%	
BUDGETARY USE OF FUND		.00	-556,851.00	-556,851.00	.00	-556,851.00	-212,000.00	-61.9%	
OTHER MUNICIPAL OBLIGA		-8,747,433.34	-2,529,577.00	-2,529,621.00	-3,530,691.54	-4,263,351.00	-2,208,558.00	-12.7%	