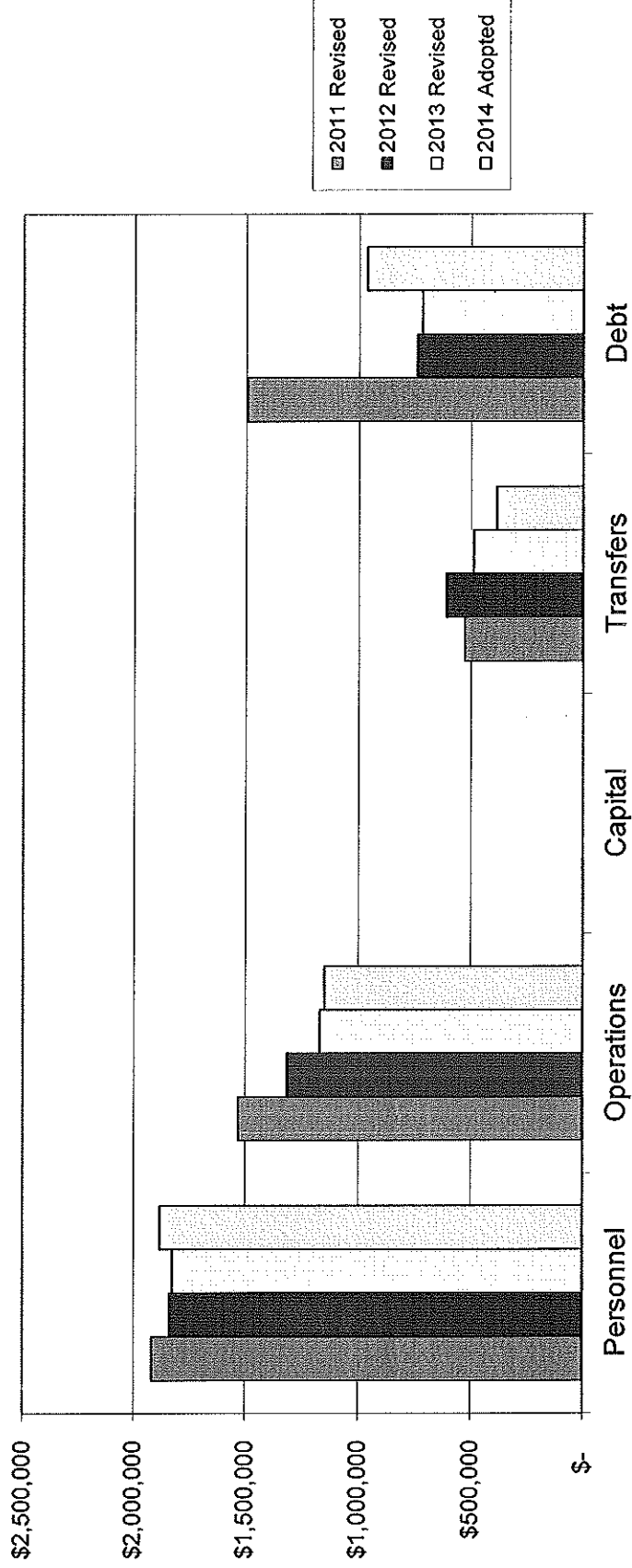


# FINANCE

**Town of Derry, NH**  
**Finance Department Budget Comparison**  
**FY2011 - FY2014**



	2011 Revised	2012 Revised	2013 Revised	2014 Adopted	% of Change FY13-FY-14
Personnel	\$ 1,919,987	\$ 1,841,286	\$ 1,826,925	\$ 1,884,445	3.1%
Operations	1,532,787	1,316,883	1,170,866	1,151,475	-1.7%
Capital	2	0	0	0	N/A
Transfers	529,360	613,111	488,504	386,490	-20.9%
Debt	1,496,399	744,708	720,984	965,357	33.9%
Total	\$ 5,478,535	\$ 4,515,988	\$ 4,207,279	\$ 4,387,767	4.3%

# Town of Derry, NH

## Department Mission and Objectives Fiscal Year 2014

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 the 2012 Edition of the Art of Welfare Administration and the Town of Derry's Human Services Guidelines (Adopted November 2012) 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) Disburse Town's funds wisely, tally disbursements accurately, and seek reimbursement, when possible.
- 5) Record welfare liens and discharges at the Rockingham County Registry 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 the Town of Derry Human Services Guidelines annually and recommend updates, when necessary.
- 10) Administer the ambulance hardship applications.

**Town of Derry, NH**  
**FY 2014 Budget**  
**Activity Center Summary By Category**

36 Department: FINANCE DEPT		Activity Center : HUMAN SERVICES						
Acct #	Account Description	FY 2011 Revised Budget	FY 2012 Revised Budget	FY 2013 Revised Budget	2013 Projected Actual	2014 Department Recommended	2014 Town Admin Recommended	2014 Town Council Adopted
<b>Personnel Services</b>								
110	HS PERMANENT POSITIONS	99,440	104,765	97,753	98,023	99,393	99,393	99,393
190	HS OTHER COMPENSATION	0	130	5,362	5,362	5,640	5,640	5,640
200	HS EMPLOYEE BENEFITS	44,455	63,838	36,520	36,293	39,961	39,030	39,030
291	HS TRAINING & CONFERENCES	650	650	650	650	600	600	600
<b>TOTAL Personnel Services</b>		<b>144,545</b>	<b>169,383</b>	<b>140,285</b>	<b>140,328</b>	<b>145,594</b>	<b>144,663</b>	<b>144,663</b>
<b>Operations &amp; Maintenance</b>								
341	HS TELEPHONE	480	480	600	615	615	615	615
390	HS OTHER PROFESSIONAL SERVICES	748	748	750	0	0	0	0
430	HS REPAIRS & MAINTENANCE	0	6,500	0	0	0	0	0
440	HS RENTAL & LEASES	386	386	468	468	468	468	468
550	HS PRINTING	180	180	210	0	210	210	210
560	HS DUES & SUBSCRIPTIONS	105	105	105	105	105	105	105
610	HS GENERAL SUPPLIES	0	0	60	60	60	60	60
620	HS OFFICE SUPPLIES	1,200	1,080	1,020	850	840	840	840
625	HS POSTAGE	480	696	800	650	600	600	600
670	HS BOOKS & PERIODICALS	50	0	0	0	0	0	0
690	HS OTHER NON CAPITAL	200	0	0	760	0	0	0
810	HS HUMAN SERVICE PAYMENTS	339,115	324,785	316,799	274,799	294,799	294,799	294,799
<b>TOTAL Operations &amp; Maintenance</b>		<b>342,944</b>	<b>334,960</b>	<b>320,812</b>	<b>278,307</b>	<b>297,697</b>	<b>297,697</b>	<b>297,697</b>
<b>Capital Outlay</b>								
<b>Transfers</b>								
<b>Debt Service</b>								

Town of Derry, NH  
FY 2014 Budget  
Activity Center Summary By Category

36	Department: FINANCE DEPT	Activity Center : HUMAN SERVICES						
Acct #	Account Description	FY 2011 Revised Budget	FY 2012 Revised Budget	FY 2013 Revised Budget	2013 Projected Actual	2014 Department Recommended	2014 Town Admin Recommended	2014 Town Council Adopted
980	HS DEBT SERVICE	1,019	1,542	1,553	1,553	1,554	1,554	1,554
	TOTAL Debt Service	1,019	1,542	1,553	1,553	1,554	1,554	1,554
	TOTAL HUMAN SERVICES	488,508	505,885	462,650	420,188	444,845	443,914	443,914

# DERRY



## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 2014 2014 BUDGET

FOR PERIOD 99

### ACCOUNTS FOR:

GOV. GENERAL FUND

	2012 ACTUAL	2013 ORIG BUD	2013 REVISED BUD	2013 ACTUAL	2013 PROJECTION	2014 Adopted	PCT CHANGE
ST NH REVENUE	-2,759.35	-3,000.00	-3,000.00	-1,407.31	-800.00	-1,500.00	-50.0%
MISC REVENUE	-11,817.37	-11,000.00	-11,000.00	-32,349.44	-33,800.00	-11,000.00	.0%
INTERFUND TFR IN	-4,000.00	-2,000.00	-2,000.00	.00	-2,000.00	-2,000.00	.0%
HUMAN SERVICES	-18,576.72	-16,000.00	-16,000.00	-33,756.75	-36,600.00	-14,500.00	-9.4%

# Town of Derry, NH

## Department Mission and Objectives Fiscal Year 2014

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), Equalization Standards Board (ESB), 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). Also accomplished by 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 2012 was certified by DRA to be at 98.3%, meaning that locally assessed property values when compared to valid sales occurring throughout Town showed that all assessments to be generally at or just below market value level. And the number of foreclosures continued to trend downward through the year. The assessment update for 2012 was completed in August 2012. We continue to analyze current market activity and, at this writing, there is currently no plan to update assessments again for tax year 2013.

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 continued through June of 2012. The final report should be issued by March 2013. 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.

Meeting these standards will be accomplished through the objectives set forth below. All updates are consistently completed effective for each tax year beginning April 1 following the approval of the Town Councils, with citizens notified via a press release that would announce the start of any project done in future years.

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 2011).
- 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, last 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.
- Notices to taxpayers; these provide: notice of pending area reviews, notice of preliminary assessed values, and hearings, where time allows, and prior to billing (with notice of any change). This is a primary written procedure/policy.

#### D. RESOURCES:

- Computer software and hardware – continuous upgrade of software and hardware as technology develops – 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 2014

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 2006.

Assessing 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, into FY2013 and FY2014.

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, the Department 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

##### 2013 & 2014 (FY13 & FY14) 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 the Departments' Request For Proposal, for this proposed two year assessment program;

Scope of Service 2013-2014 Assessment program:

##### Inspections:

- Cycled inspections – 20% of all improved properties exclusive of sales inspections and permit field work (approximately 2100 improved properties 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 and Inspections: all properties that have transferred during the analysis, 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 2012/2013 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 be consistent with the Assessing 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 2012, 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 2012 update – within the standard high and low thresholds. For 2013 & 2014 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 2014 Budget**  
**Activity Center Summary By Category**

38 Department: FINANCE DEPT		Activity Center : ASSESSOR						
Acct #	Account Description	FY 2011 Revised Budget	FY 2012 Revised Budget	FY 2013 Revised Budget	2013 Projected Actual	2014 Department Recommended	2014 Town Admin Recommended	2014 Town Council Adopted
<b>Personnel Services</b>								
110	ASR PERMANENT POSITIONS	257,401	242,139	243,285	243,285	245,174	245,174	245,174
140	ASR OVERTIME	225	225	225	75	225	225	225
190	ASR OTHER COMPENSATION	25,196	24,602	23,462	23,462	22,363	22,363	22,363
200	ASR EMPLOYEE BENEFITS	105,270	96,148	91,270	91,279	99,372	97,509	97,509
291	ASR TRAINING & CONFERENCES	3,530	3,725	3,925	3,925	3,950	3,950	3,950
<b>TOTAL Personnel Services</b>		<b>391,622</b>	<b>366,839</b>	<b>362,167</b>	<b>362,026</b>	<b>371,084</b>	<b>369,221</b>	<b>369,221</b>
<b>Operations &amp; Maintenance</b>								
312	ASR ASSESSING	190,656	208,500	180,000	170,000	180,000	180,000	180,000
341	ASR TELEPHONE	846	846	846	846	876	876	876
342	ASR DATA PROCESSING	9,400	9,600	9,800	9,800	9,775	9,775	9,775
390	ASR OTHER PROFESSIONAL SVS	170	170	170	100	150	150	150
430	ASR REPAIRS & MAINTENANCE	100	100	100	100	100	100	100
440	ASR RENTAL & LEASES	350	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	2,074	2,000	2,000	2,000
560	ASR DUES & SUBSCRIPTIONS	1,406	1,285	1,320	1,320	1,320	1,320	1,320
620	ASR OFFICE SUPPLIES	3,600	3,600	2,500	2,500	2,500	2,500	2,500
625	ASR POSTAGE	10,945	7,712	2,800	1,440	2,035	2,035	2,035
690	ASR OTHER NON CAPITAL	0	0	531	250	750	750	750
<b>TOTAL Operations &amp; Maintenance</b>		<b>219,873</b>	<b>234,563</b>	<b>200,817</b>	<b>189,780</b>	<b>200,856</b>	<b>200,856</b>	<b>200,856</b>
<b>Capital Outlay Transfers</b>								

Town of Derry, NH  
FY 2014 Budget  
Activity Center Summary By Category

38 Department: FINANCE DEPT		Activity Center : ASSESSOR						
Acct #	Account Description	FY 2011 Revised Budget	FY 2012 Revised Budget	FY 2013 Revised Budget	2013 Projected Actual	2014 Department Recommended	2014 Town Admin Recommended	2014 Town Council Adopted
910	ASR TFR TO SPECIAL REVENUE	4,824	4,824	4,824	4,962	0	0	0
	<b>TOTAL Transfers</b>	<b>4,824</b>	<b>4,824</b>	<b>4,824</b>	<b>4,962</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Debt Service</b>							
980	ASR DEBT SERVICE	812	678	683	683	683	683	683
	<b>TOTAL Debt Service</b>	<b>812</b>	<b>678</b>	<b>683</b>	<b>683</b>	<b>683</b>	<b>683</b>	<b>683</b>
	<b>TOTAL ASSESSOR</b>	<b>617,131</b>	<b>606,904</b>	<b>568,491</b>	<b>557,451</b>	<b>572,623</b>	<b>570,760</b>	<b>570,760</b>

# DERRY



## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 2014 2014 BUDGET

FOR PERIOD 99

ACCOUNTS FOR:

GOV GENERAL FUND

	2012 ACTUAL	2013 ORIG BUD	2013 REVISED BUD	2013 ACTUAL	2013 PROJECTION	2014 Adopted	PCT CHANGE
TAX REVENUE	-79,439.44	-75,343.00	-74,343.00	-97,572.27	-90,824.00	-86,596.00	16.5%
ST NH REVENUE	-3,743.32	-4,916.00	-4,962.00	-5,209.19	-4,962.00	-4,962.00	.0%
SERVICE REVENUE	-286.25	-400.00	-400.00	-255.46	-500.00	-500.00	25.0%
MISC REVENUE	-5,703.70	-600.00	-600.00	-376.00	-600.00	-600.00	.0%
INTERFUND TFR IN	.00	-20,000.00	-20,000.00	.00	.00	.00	-100.0%
ASSESSOR	-89,172.71	-101,259.00	-100,305.00	-103,412.92	-96,886.00	-92,658.00	-7.6%

# Town of Derry, NH

## Department Mission and Objectives Fiscal Year 2014

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 2014 Budget  
Center Summary By**

40	Department: FINANCE DEPT	Activity Center : FINANCE						
Acct #	Account Description	FY 2011 Revised Budget	FY 2012 Revised Budget	FY 2013 Revised Budget	2013 Projected Actual	2014 Department Recommended	2014 Town Admin Recommended	2014 Town Council Adopted
Personnel Services								
110	FIN PERMANENT POSITIONS	427,011	435,925	440,810	443,217	445,989	445,989	445,989
120	FIN TEMPORARY POSITIONS	1,275	1,275	1,275	829	1,275	1,275	1,275
140	FIN OVERTIME	5,836	2,149	2,500	1,962	2,500	2,500	2,500
190	FIN OTHER COMPENSATION	27,022	28,924	25,368	29,620	28,726	28,726	28,726
200	FIN EMPLOYEE BENEFITS	150,918	163,563	154,840	155,435	170,859	166,892	166,892
291	FIN TRAINING & CONFERENCES	4,900	700	3,750	3,750	4,400	4,400	4,400
TOTAL Personnel Services		616,962	632,536	628,543	634,813	653,749	649,782	649,782
Operations & Maintenance								
301	FIN AUDITING SERVICES	76,500	80,500	43,500	43,500	44,400	44,400	44,400
341	FIN TELEPHONE	1,008	960	1,320	1,320	1,392	1,392	1,392
390	FIN OTHER PROFESSIONAL SERVICE	20,875	10,625	11,565	11,565	11,798	11,798	11,798
430	FIN REPAIRS & MAINTENANCE	63	66	70	70	75	75	75
440	FIN RENTAL & LEASES	692	696	860	860	720	720	720
550	FIN PRINTING	650	700	850	850	1,300	1,300	1,300
560	FIN DUES & SUBSCRIPTIONS	940	740	750	750	795	795	795
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	6,408	6,408	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
TOTAL Operations & Maintenance		113,153	106,712	71,523	71,523	73,088	73,088	73,088
Capital Outlay Transfers								



Town of Derry, NH  
FY 2014 Budget  
Activity Center Summary By Category

40 Department: FINANCE DEPT		Activity Center : FINANCE						
Acct #	Account Description	FY 2011 Revised Budget	FY 2012 Revised Budget	FY 2013 Revised Budget	2013 Projected Actual	2014 Department Recommended	2014 Town Admin Recommended	2014 Town Council Adopted
Debt Service 980 FIN DEBT SERVICE		2,591	1,670	1,682	1,682	1,683	1,683	1,683
	TOTAL Debt Service	2,591	1,670	1,682	1,682	1,683	1,683	1,683
	TOTAL FINANCE	732,706	740,918	701,748	708,018	728,520	724,553	724,553

# DERRY



## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 2014 2014 BUDGET

FOR PERIOD 99

ACCOUNTS FOR:

GOV GENERAL FUND

	2012 ACTUAL	2013 ORIG BUD	2013 REVISED BUD	2013 ACTUAL	2013 PROJECTION	2014 Adopted	PCT CHANGE
SERVICE REVENUE	.00	-50.00	-50.00	.00	-50.00	-50.00	.0%
MISC REVENUE	-92,691.77	-10,230.00	-10,230.00	-147,336.78	-10,230.00	-11,463.00	12.1%
FINANCE	-92,691.77	-10,280.00	-10,280.00	-147,336.78	-10,280.00	-11,513.00	12.0%

# Town of Derry, NH

## Department Mission and Objectives Fiscal Year 2014

Department: FINANCE

ACTIVITY CENTER: TAX COLLECTOR

### Department Mission:

To serve the residents of Derry and Municipal Center Departments in an efficient and courteous manner in accordance with New Hampshire state statute. The department provides motor vehicle registration and revenue collections, as well as the collection of property tax, utility billing, and general billing to the public and municipal departments.

To maintain Municipal Agent Certification, as well as obtaining information of statute and policy updates requires continuous training for the department. Training is offered by the New Hampshire Tax Collector's Association, New Hampshire City and Town Clerk's Association (relating to motor vehicles), Department of Revenue Administration, Municipal Software providers, the State Bureau of Education and Training in addition to the Local Government Center.

To provide optional payment methods to meet the needs of the Municipality as well as the citizens through the utilization of retail lockbox services, inside and outside drop-off boxes, drive-up service and an ATM machine conveniently located in the municipal building lobby.

To properly record the collection of revenue funds on behalf of the Town and State in a timely manner.

To assure the timely recording of tax liens and redemptions at the Rockingham County Registry of Deeds.

To advise the Town Council of property eligible for tax deeding due to non-payment of tax liens and execute the Tax Collector's Deed in accordance with state statute.

### Department Objectives:

1. Incorporate the State approved "one check" system for motor vehicle registration.
2. Offer on-line property tax and utility bill payments through e-check and balance inquiry.
3. Research and evaluate an efficient and secure method of providing the acceptance of credit card payments for all town services
4. Pursue further training of department personnel, allowing them to continue to achieve their highest level of professional knowledge.
5. Encourage citizens to seek information available on the Town's webpage to better assist in their quest for answers.
6. Continue to educate tax payers on the process of tax collection as allowed by state statute in an effort to decrease the number of delinquent tax payers.
7. Strive to keep department costs down while maintaining excellent customer service.

**Town of Derry, NH**  
**FY 2014 Budget**  
**Activity Center Summary By Category**

42 Department: FINANCE DEPT		Activity Center : TAX COLLECTOR						
Acct #	Account Description	FY 2011 Revised Budget	FY 2012 Revised Budget	FY 2013 Revised Budget	2013 Projected Actual	2014 Department Recommended	2014 Town Admin Recommended	2014 Town Council Adopted
<b>Personnel Services</b>								
110	TAX PERMANENT POSITIONS	225,577	236,245	246,288	223,865	230,656	230,656	230,656
120	TAX TEMPORARY POSITIONS	0	0	0	6,000	0	0	0
140	TAX OVERTIME	12,165	12,573	11,895	12,400	11,895	11,895	11,895
190	TAX OTHER COMPENSATION	17,035	17,459	17,169	16,850	19,968	19,968	19,968
200	TAX EMPLOYEE BENEFITS	96,252	105,967	102,289	80,572	91,437	89,557	89,557
291	TAX TRAINING & CONFERENCES	1,368	1,182	2,968	1,500	3,263	3,263	3,263
<b>TOTAL Personnel Services</b>		<b>352,397</b>	<b>373,426</b>	<b>380,609</b>	<b>341,187</b>	<b>357,219</b>	<b>355,339</b>	<b>355,339</b>
<b>Operations &amp; Maintenance</b>								
340	TAX BANKING SERVICES	2,970	2,800	2,800	1,424	3,000	3,000	3,000
341	TAX TELEPHONE	780	744	744	950	948	948	948
342	TAX DATA PROCESSING	8,663	8,967	10,271	9,071	10,363	10,363	10,363
390	TAX OTHER PROFESSIONAL SVS	25,598	25,173	27,470	22,600	26,290	26,290	26,290
440	TAX RENTAL & LEASES	993	993	1,031	1,005	1,055	1,055	1,055
550	TAX PRINTING	7,600	5,200	5,100	5,060	5,100	5,100	5,100
560	TAX DUES & SUBSCRIPTIONS	80	40	40	40	40	40	40
610	TAX GENERAL SUPPLIES	0	0	0	160	0	0	0
620	TAX OFFICE SUPPLIES	5,500	5,200	5,100	4,000	4,000	4,000	4,000
625	TAX POSTAGE	25,500	27,810	27,460	26,575	27,937	27,937	27,937
690	TAX OTHER NON CAPITAL	293	0	0	85	0	0	0
820	TAX OTHER EXPENSES	100	1,180	1,758	1,736	1,155	1,155	1,155
<b>TOTAL Operations &amp; Maintenance</b>		<b>78,077</b>	<b>78,107</b>	<b>81,774</b>	<b>72,706</b>	<b>79,888</b>	<b>79,888</b>	<b>79,888</b>

Town of Derry, NH  
FY 2014 Budget  
Activity Center Summary By Category

42 Department: FINANCE DEPT		Activity Center : TAX COLLECTOR						
Acct #	Account Description	FY 2011 Revised Budget	FY 2012 Revised Budget	FY 2013 Revised Budget	2013 Projected Actual	2014 Department Recommended	2014 Town Admin Recommended	2014 Town Council Adopted
<b>Capital Outlay</b>								
<b>Transfers</b>								
960	TAX TFR TO TRUST/AGENCY FUND	158,310	156,735	164,979	164,979	164,547	164,547	164,547
960	TC TFR TO TRUST/AGENCY FUND	106,700	106,700	106,700	106,700	107,380	107,380	107,380
	<b>TOTAL Transfers</b>	<b>265,010</b>	<b>263,435</b>	<b>271,679</b>	<b>271,679</b>	<b>271,927</b>	<b>271,927</b>	<b>271,927</b>
<b>Debt Service</b>								
980	TAX DEBT SERVICE	812	678	683	683	683	683	683
	<b>TOTAL Debt Service</b>	<b>812</b>	<b>678</b>	<b>683</b>	<b>683</b>	<b>683</b>	<b>683</b>	<b>683</b>
	<b>TOTAL TAX COLLECTOR</b>	<b>696,296</b>	<b>715,646</b>	<b>734,745</b>	<b>686,255</b>	<b>709,717</b>	<b>707,837</b>	<b>707,837</b>

# DERRY



## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 2014 2014 BUDGET

FOR PERIOD 99

### ACCOUNTS FOR:

GOV. GENERAL FUND

	2012 ACTUAL	2013 ORIG BUD	2013 REVISED BUD	2013 ACTUAL	2013 PROJECTION	2014 ADOPTED	PCT CHANGE
TAX REVENUE	-492,212.51	-405,721.00	-405,721.00	-496,792.75	-447,637.00	-455,000.00	12.1%
LICENSE/PERMIT/FEE	-4,582,627.77	-4,643,499.00	-4,643,499.00	-4,342,691.19	-4,671,197.00	-4,737,270.00	2.0%
SERVICE REVENUE	-697.75	-450.00	-450.00	-351.50	-407.00	-450.00	.0%
MISC REVENUE	-7,546.26	-2,534.00	-2,534.00	-1,378.28	-1,647.00	-900.00	-64.5%
OTH FINANCING SOURCE	-192,823.93	.00	.00	.00	.00	-200,000.00	.0%
TAX COLLECTOR	-5,275,908.22	-5,052,204.00	-5,052,204.00	-4,841,213.72	-5,120,888.00	-5,393,620.00	6.8%

**Town of Derry, NH**  
**FY 2014 Budget**  
**Activity Center Summary By Category**

44	Department: FINANCE DEPT	Activity Center : OTHER MUNICIPAL OBLIGATIONS						
Acct #	Account Description	FY 2011 Revised Budget	FY 2012 Revised Budget	FY 2013 Revised Budget	2013 Projected Actual	2014 Department Recommended	2014 Town Admin Recommended	2014 Town Council Adopted
<b>Personnel Services</b>								
120	OMO TEMP WAGES	0	0	1,440	1,440	720	720	720
190	OMO OTHER COMPENSATION	282,100	172,100	182,000	105,482	190,000	190,000	190,000
200	OMO BENEFITS	132,361	127,002	131,881	122,126	177,877	174,720	174,720
<b>TOTAL Personnel Services</b>		<b>414,461</b>	<b>299,102</b>	<b>315,321</b>	<b>229,048</b>	<b>368,597</b>	<b>365,440</b>	<b>365,440</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	22,500	22,500	21,949	21,949	11,724	11,724	11,724
340	BANK SERVICE FEES	0	0	300	300	0	0	0
390	OMO OTHER PROFESSIONAL SVS	288,636	78,661	1,000	1,000	1,000	1,000	1,000
480	OMO PROPERTY INSURANCE NOC	217,604	211,550	222,691	222,691	237,222	237,222	237,222
<b>TOTAL Operations &amp; Maintenance</b>		<b>778,740</b>	<b>562,711</b>	<b>495,940</b>	<b>495,940</b>	<b>499,946</b>	<b>499,946</b>	<b>499,946</b>
<b>Capital Outlay</b>								
710	OMO LAND & IMPROVEMENTS	2	0	173,000	0	0	0	0
<b>TOTAL Capital Outlay</b>		<b>2</b>	<b>0</b>	<b>173,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transfers</b>								
910	OMO TFR TO SPECIAL REVENUE	0	0	0	0	11,000	11,000	11,000
930	OMO TFR TO CAPITAL PROJ FUND	6,845	1	1	1	1	1	1
960	OMO TFR TO CAPITAL RESERVE	252,681	344,851	212,000	212,000	103,562	103,562	103,562
<b>TOTAL Transfers</b>		<b>259,526</b>	<b>344,852</b>	<b>212,001</b>	<b>212,001</b>	<b>114,563</b>	<b>114,563</b>	<b>114,563</b>
<b>Debt Service</b>								
980	OMO DEBT SERVICE	1,491,165	740,140	716,383	716,383	1,012,619	996,386	960,754
<b>TOTAL Debt Service</b>		<b>1,491,165</b>	<b>740,140</b>	<b>716,383</b>	<b>716,383</b>	<b>1,012,619</b>	<b>996,386</b>	<b>960,754</b>
<b>TOTAL OTHER MUNICIPAL OBLIGATIONS</b>		<b>2,943,894</b>	<b>1,946,805</b>	<b>1,912,645</b>	<b>1,653,372</b>	<b>1,995,725</b>	<b>1,976,335</b>	<b>1,940,703</b>

# DERRY



## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 2014 2014 BUDGET

FOR PERIOD 99

ACCOUNTS FOR:		2012	2013	2013	2013	2013	2014	PCT
GOV GENERAL FUND		ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	Adopted	CHANGE
FED GOV REVENUE		48,995.10	.00	.00	100,272.86	.00	.00	.0%
ST NH REVENUE		-1,591,501.60	-1,586,552.00	-1,580,264.00	-1,592,228.61	-1,592,229.00	-1,575,079.00	-.3%
MISC REVENUE		-223,927.17	-186,000.00	-186,000.00	-177,442.86	-181,500.00	-268,000.00	44.1%
INTERFUND TFR IN		-644,140.51	-224,006.00	-224,006.00	-19,043.39	.00	.00	-100.0%
OTH FINANCING SOURCE		-1,394,287.36	-212,000.00	-385,000.00	-93,946.49	-436,006.00	-679,252.00	76.4%
OTHER MUNICIPAL OBLIGA		-3,804,861.54	-2,208,558.00	-2,375,270.00	-1,782,388.49	-2,209,735.00	-2,522,331.00	6.2%