

**Tax Collection Department
FY 2027 Budget Narrative
Submitted by Levi Robinson & Veronica Meserve**

Cost Center 11300

Mission

The mission of the Tax Collection department is to accurately collect payments received for various taxes, fees and other charges whilst providing excellent customer service to our residents. We keep precise records of all transactions in order to ensure the accuracy of our financial records as well as maintain compliance with state and local laws and guidance.

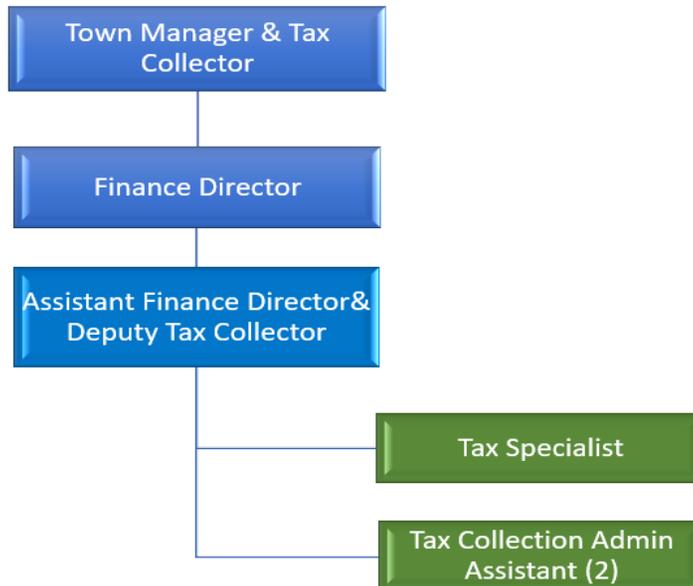
Services Provided

- **Motor Vehicle Registrations:** Processing and overseeing registrations of automobiles, trailers, motorcycles, and other vehicles. Performing internal audits on all registrations for accuracy and making corrections as needed. Importing rapid renewal (online registrations) information daily and export our information to rapid renewal monthly. Download pre-prints from the BMV monthly. Maintain inventory of all supplies from the BMV, including all plates, stickers, and forms. Process weekly reports for the BMV, and mail white copies, titles, and sales tax forms to the State along with a check for payments received in that period.
- **Boat, ATV, Snowmobile Registrations:** Processing registrations of boats, ATVs, and snowmobiles. Maintain inventory of supplies for these registrations and return any extra to the State at the end of each season. Inventory is reconciled on a regular basis, and corrections are made if needed. Process monthly reports, which are mailed to the State along with a check for payments received in that period.
- **Property Tax Collection:** Creating tax bills, inputting payments, and creating and mailing courtesy letters to advise taxpayers with past due balances. Preparing lien and foreclosure notices, letters, and filing liens at Cumberland County Registry of Deeds. Preparing discharges and/or quit claim deeds once the liens are paid off. Process tax data for financial institutions and download electronic payments from financial institutions and other sources. Process abatements and supplemental Taxes as determined by Assessing. Research and process refunds of overpayments.
- **Process Passport Applications:** Process passport applications, prepare daily transmittal sheets, and oversee the daily delivery of applications to the Post Office. Ensure our record keeping is in line with National Passport Agencies guidelines.

- **Reconciliation Duties:** Balance all cash drawers daily to ensure accuracy. Verify deposit backup and prepare cash deposit, which we are also responsible for depositing into the Town’s bank account. Checks deposits are processed through our check scanner daily. A copy of daily cash up is submitted to the Manager’s office daily and another copy is kept for our retention.
- **Collection of NSF Checks:** Contact necessary parties to restore payment, by phone or certified mail. If payment is not received, the payment is reversed and State agencies are contacted.
- **Collaboration with Town Clerk Department:** Assist the Town Clerk’s office with voter registration, absentee ballots, dog licensing, and hunting and fishing licensing.
- **Communications:** Respond to telephone and e-mail inquiries, such as tax questions, registration quotes, or passport questions. Regularly respond orally and in writing to citizen inquiries and complaints. Monitor tax information, and completing necessary forms, written and electronic, for financial institutions and interested parties.

Staff

The Tax Collection department is overseen by the Town Manager & Tax Collector and the Finance Department. It is primarily staffed by two Administrative Assistants and a Tax Specialist and is supervised by the Deputy Tax Collector. The Administrative Assistants and Tax Specialist are responsible for interacting with residents daily to process transactions on their behalf.



Equipment & Assets

Equipment used by the Tax Collection department includes office equipment such as computers, monitors, specialized printers, adding machines, and a check reader. We also maintain an inventory of supplies for all types of registrations including plates, stickers, and registration forms. The main software used by the Tax Collection department is the Town's financial software: Tyler Technologies' Enterprise ERP (formerly known as MUNIS). This software is used to process all the financial transactions we handle during the day at the counter in Town Hall.

Budget Commentary

Our goal in the Tax Collection budget was to reassess needs based on historical budget performance and shift line items around to allow us to deliver a departmental budget decrease of \$1,690 (-3.78%) for the total of all expense lines excluding Regular Full-Time Wages (11300-41110). The key factor allowing us to achieve this is a reduction of \$1,500 on the overtime expense line item, which was removed from the budget. The remaining savings resulted from the new telephone contract combined with the elimination of the fax line. We are confident that the decreased overtime budget will not cause any ill effects as we rely primarily on salaried personnel when additional work is required beyond the standard work hours.

Town of Windham

NEXT YEAR / CURRENT YEAR BUDGET DETAIL - EXPENDITURES

ACCOUNTS FOR PROJECTION 20271 TOWN OF WINDHAM - FY 27 OPERATING BUDGET										
		2025	2026	2026	2026	2027	PCT			
		ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	MANAGER	CHANGE			
1000	GENERAL FUND									
11300	COLLECTION & REGISTRATION						GENERAL GOVERNMENT			
23	11300	41110	REG FT	188,497.01	198,798.00	198,798.00	112,424.63	200,849.00	1.0%	
		Annual salaries and wages for Tax Specialist and two Tax Collection Assistants.		2.8% COLA			200,849.00			
				TM 2-23-26 +\$390 to bring COLA to 3.0%						
24	11300	41120	REG PT	0.00	0.00	0.00	0.00	0.00	0.0%	
25	11300	41210	OT-REG	971.08	3,500.00	3,500.00	263.92	2,000.00	-42.9%	
		For anticipated time staff may have to work beyond normal working hours.		Reduced \$1,500 to distribute to other lines as we don't expect to need the additional funds for OT.			2,000.00			
26	11300	43100	SUPP & MTL	2,782.35	3,500.00	3,500.00	888.53	3,500.00	0.0%	
		Operating supplies such as paper goods, printer and calculator ribbon, pens for counter, tape, staples, paper clips, binders and envelopes for mailing reports to the Bureau of Motor Vehicles and Inland Fisheries and Wildlife and mailing notices to customers. Copier and fax expenses are shared with the Town Clerk's office.		No change in FY27			3,500.00			
27	11300	43610	BOOKS MAPS	33.95	200.00	200.00	33.95	200.00	0.0%	
		M. S. R. P. reference books for Large Truck, Motorcycles, Camper Trailers and Motor Homes to properly calculate excise tax. The U.S. Department of State also requires regular updates for the ID Guide for passports. We are required to have this book because anyone from any of the 50 states can come here to apply for a passport. We have to know if their ID is valid.		No change in FY27			200.00			

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			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	MANAGER	CHANGE
1000	GENERAL FUND							
11300	COLLECTION & REGISTRATION							GENERAL GOVERNMENT
28	11300	43710 POSTAGE	10,978.63	16,000.00	16,000.00	10,236.56	17,000.00	6.3%
		Postage for the mailing of tax bills, passport applications, overdue and sewer fee notices, motor vehicle weekly report, Inland Fisheries monthly reports, general office correspondence, courtesy letters and certified tax lien notices and foreclosure notices to homeowners and mortgage holders.		Added \$1,000 due to postage rate increase, which is offset by a decrease in the Professional Services line. As of 1/15/26, we have used \$10,013 (or 62.6%) of the \$16,000 FY26 postage budget, which is considerably higher than we have been at this point in recent fiscal years.			17,000.00	
				FY 17 - 8,858.12 FY 18 - 9,785.92 FY 19 - 11,751.61 FY 20 - 9,323.86 FY 21 - 8,563.19 FY 22 - 9,117.92 FY 23 - 10,127.66 FY 24 - 9,873.41 FY 25 - 10,978.63				
29	11300	44400 PROF SVCS	7,187.92	16,000.00	16,000.00	7,102.96	15,000.00	-6.3%
		Filing fee for Real Estate liens and for discharges. Tax bill preparation fees. Membership fees for MMA are also taken from this account.		Decreased \$1,000 to offset postage increase, which is supported by historical spending data.			15,000.00	
30	11300	45330 EQ MT SVCS	0.00	500.00	500.00	0.00	0.00	-100.0%
		Maintenance and repairs for eight printers and fourteen computers.		Reduced to 0; haven't utilized in recent years and will use 11300-47430 if we have unexpected equipment needs.			0.00	
31	11300	46210 TEL-LAND	1,606.29	1,300.00	1,300.00	1,118.66	1,000.00	-23.1%
		Cost of desk phones for the department.		Decrease of \$300 resulting from new telephone contract and removal of the fax line. We will test out removal of the fax line as a cost saving measure and re-assess next year.			1,000.00	
32	11300	46310 ADVRTSNG	333.00	340.00	340.00	0.00	350.00	2.9%
		Advertising for Spring due date in lieu of mailing out a second bill.		FY27 increased \$10 as advertising prices are expected to increase slightly.			350.00	
33	11300	46410 TRV EXP	787.60	1,350.00	1,350.00	546.89	1,350.00	0.0%
		Training for employees to attend seminars and workshops throughout the year. We are required to be trained yearly by the Bureau of Motor Vehicles and by the U. S Dept of State. Also pays for travel to the bank for deposits. This also allows the Assistant Finance Director to attend tax conferences.		No change in FY27			1,350.00	

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1000	GENERAL FUND								
11300	COLLECTION & REGISTRATION						GENERAL GOVERNMENT		
34	11300	46910	TRNG/CONF	55.00	500.00	500.00	190.00	600.00	20.0%
		This covers any class fees to the Tax Collectors Association, or any other beneficial trainings to our dept.		Increasing \$100 in FY 27 due to additional training possibilities for new employee.			600.00		
35	11300	47430	OTHR EQP	0.00	1,500.00	1,500.00	0.00	1,750.00	16.7%
		Replacement of office equipment is included in the capital equipment replacement plan in case of mechanical failure.		Increase of \$500; distributed portion of decreased OT line here. We will have a new Admin Assistant in place due to the transition of the prior one over to Town Clerk department so the new employee may have additional equipment needs.			1,750.00		
				TM 2-23-26 -\$250					
TOTAL 11300 - COLLECTION & REGISTRATION				213,232.83	243,488.00	243,488.00	132,806.10	243,599.00	0.0%