



## **Budget-Finance Committee**

### **Meeting Agenda**

September 18, 2024 at 6:30pm

At Broadcast Studio & Via Zoom

1. Call to order
2. Approval of Minutes
  - August 21, 2024
3. New Business
  - a. Consideration of the FY 24 Year End Exp / Rev Summary Report ALL Departments, ALL Months
  - b. Consideration of the August FY 25 Exp / Rev Summary Report ALL Departments
  - c. Consideration of the Purchasing Policy for the Town of Raymond adopted 1-9-2018 and the Purchasing Policy for the Town of Raymond before 1-9-2018.
  - d. Consideration of Financing a New Dump Truck & Excavator
  - e. Consideration of a Joint Workshop with the Select Board
4. Public Comment
5. Budget-Finance Committee Comment
6. Adjournment



## Budget-Finance Committee

### Meeting Minutes

August 21, 2024 at 6:30pm

At Broadcast Studio & Via Zoom

**Committee Members Present:** Chris Hanson, Karen Lockwood, Deanna Lee, Frank McDermott, Shawn McKillop, Cliff Small, Don Willard

**Committee Members Absent:** none

**Town Staff Present:**

Melanie Fernald (Town Clerk); Cathy Gosselin (Deputy Treasurer); Sue Look (Town Manager)

1. **Called meeting to order** at 6:30pm by Chair Lockwood with a quorum present
2. Approval of Minutes
  - July 24, 2024  
**Motion** to approve as presented by Mr. McKillop. Seconded by Mr. McDermott  
**Unanimously approved**
3. Discussion of the Expense/Revenue Reports for June and July  
Deputy Treasurer Gosselin noted for the record that the June report had some errors/missing information, due to a technical glitch with the software. She is still working on correcting that report.

Mr. Willard asked if there was anything of note so far this fiscal year.

Ms. Gosselin noted that insurance has been moved to each department. This was done at the request of the Select Board.

Ms. Lee stated that for the sake of transparency, it had been requested that those costs were divided by department.

Mr. McKillop thought that the budgeted amount for Milfoil should be increased, thought that had been agreed upon last year. Asked about the grant.

Ms. Gosselin noted this is the second year of a 2-year grant. We also bill 3 Raymond entities for the costs – Indian Point, the condos, Goodhue Marina.

Town Manager Look noted for the record that these reports are usually run by the Finance Director, so Cathy has done well in stepping in to run them while we're without a Finance Director.

#### 4. Discussion of a joint meeting with the Select Board

Chair Lockwood asked Select Board Member Sadak to ask for direction on how to proceed with making that meeting happen.

Ms. Sadak suggested reaching out to Select Board Chair Rolf Olsen with a suggestion for date/time.

Chair Lockwood suggested that this joint meeting happen immediately following the next regular Budget-Finance Committee meeting.

Vice Chair McKillop said he would like to ensure there is plenty of time to discuss whatever needs to be clarified.

#### 5. Discussion regarding options on how to spend the money received from the Sebago Lake Settlement

Vice Chair McKillop noted that he wanted to just brainstorm ideas, without necessarily knowing whether those are viable/allowable uses. He doesn't feel that the money would be effectively used as tax relief, after being distributed so widely among all the property owners. He would like to set the money aside in a protected account to cover any incurred costs for any future violation.

Mr. Willard wanted to clarify that his is not a windfall, as some have said, since it's a reimbursement for actual costs paid out from past years' budgets. Suggested it be used for on major non-recurring capital expenditures versus tax relief. Could the money be put into a CD for the next three years to gain interest for funding some renovations for the future use of the school?

Mr. Hanson felt some should be used for future protections against violations. LD 2101 new law, allows the Town to put a lien on a property after a violation like this, that allows the recoup for legal fees and not issue any permits until the issue is resolved and possibly even revoke any existing permits. There will also be some State funds for use eventually. Setting money aside to pad our legal budget will protect us until the State fund is set up. Legal costs add up very quickly.

Raymond has a growing population, which increases the likelihood for more violations. He's seeing out of staters moving in and renovating/tearing down & rebuilding bigger homes, which opens us up for more violations.

Mr. Hanson noted that we're having stronger storms, warnings of "thousand year storms" are looming. Roads will wash out, maybe we should be prepared ahead of these big storms.

Mr. Willard suggested using the fine amount for protection, while the reimbursement of legal fees go towards tax relief.

Ms. Lee believes we should be proactive, as opposed to relative to flooding. It would be less expensive to be proactive, but the money we're talking about will not cover the costs.

Mr. Small agrees that the legal fees reimbursement should likely go back to the taxpayers, as they're the ones who shouldered the initial expenses.

Select Board Vice Chair Sadak noted that the joint meeting wouldn't be specific to this issue, it would be more about procedures and differences among departments. She has been taking notes of their suggestions and will share those thoughts with the Select Board.

Mr. Willard voiced that we should put the recommendation to a motion and vote.

**Motion** to set up a municipal environmental protection legal defense fund with the actual fine money from the Sebago Lake land use violations, return all monies that were withdrawn from fund balance for associated legal fees back to fund balance, and when appropriating fund balance to lower the FY 24-25 property tax rate, the historical Level of (\$200,000) should be used by Mr. Willard. Seconded by Mr. Small

Mr. McKillop asked if specific dollar amounts should be used in the recommendation. Mr. Hanson felt like the description of the monetary portions was sufficient.

**Unanimously approved**

6. Public Comment

Chair Lockwood opened the floor for public comment, no one spoke:

7. Budget-Finance Committee Comment

Chair Lockwood opened the floor for Committee Member comments, the following members spoke:

Mr. McKillop – reminder of the workshop with Comprehensive Plan Committee and Select Board at 6:30pm in the Jordan-Small Middle School gym. Updates to the Comprehensive Plan will be shared and discussed.

8. Adjournment

**Motion** to adjourn at 7:19pm by Mr. McDermott. Seconded by Mr. Small

**Unanimously approved**

*Respectfully submitted,*

*Melanie Fernald, Town Clerk*

# Exp / Rev Summary Report

ALL Departments  
ALL Months

Account	Budget	Current Month	Year To Date	Balance	Percent
10 GG					
R E V E N U E S					
3110 Prop Tax	16,725,097.00	16,773,138.05	16,773,138.05	-48,041.05	100.29
3121 Auto Excise	1,180,000.00	1,276,063.27	1,276,063.27	-96,063.27	108.14
3122 Boat Excise	30,500.00	30,714.80	30,714.80	-214.80	100.70
3131 Int on taxes	35,000.00	30,718.70	30,718.70	4,281.30	87.77
3132 Lien Chg	7,800.00	8,659.88	8,659.88	-859.88	111.02
3133 PILOT	5,000.00	5,000.00	5,000.00	0.00	100.00
3201 Rev Shar	464,260.00	486,156.51	486,156.51	-21,896.51	104.72
3202 MDOT	53,600.00	61,496.00	61,496.00	-7,896.00	114.73
3203 Tree Growth	8,769.00	9,384.92	9,384.92	-615.92	107.02
3204 Veterans	3,290.00	0.00	0.00	3,290.00	0.00
3205 Snowmobile	2,350.00	1,959.52	1,959.52	390.48	83.38
3206 GA	10,500.00	18,256.85	18,256.85	-7,756.85	173.87
3207 Homestead	246,133.00	175,258.00	175,258.00	70,875.00	71.20
3208 BETE/BETR	50,161.00	50,211.00	50,211.00	-50.00	100.10
3210 Grants	24,871.00	24,871.00	24,871.00	0.00	100.00
3300 Extraordinar	0.00	540,000.00	540,000.00	-540,000.00	0.00
3310 CEO Fee	140,000.00	212,781.58	212,781.58	-72,781.58	151.99
3311 Fees	25,000.00	29,675.25	29,675.25	-4,675.25	118.70
3312 Vitals	4,000.00	3,693.20	3,693.20	306.80	92.33
3313 Cable	40,400.00	19,206.45	19,206.45	21,193.55	47.54
3461 PS Income	15,000.00	16,405.50	16,405.50	-1,405.50	109.37
3462 Rescue/Fire	220,000.00	267,883.74	267,883.74	-47,883.74	121.77
3463 Animal Con	1,000.00	1,715.00	1,715.00	-715.00	171.50
3470 Public Works	74,000.00	-14,951.70	-14,951.70	88,951.70	-20.21
3475 Recycling	0.00	0.00	0.00	0.00	0.00
3481 Rec-Field Re	500.00	0.00	0.00	500.00	0.00
3491 Bag Tags	100.00	110.00	110.00	-10.00	110.00
3501 Invest inc	14,000.00	129,930.52	129,930.52	-115,930.52	928.08
3601 Misc	7,000.00	7,239.12	7,239.12	-239.12	103.42
4101 Cemetary	4,000.00	0.00	0.00	4,000.00	0.00
4103 Fund Balance	175,000.00	0.00	0.00	175,000.00	0.00
4108 Fire Permits	3,000.00	2,635.00	2,635.00	365.00	87.83
4306 Printing	0.00	166.95	166.95	-166.95	0.00
4310 Library Int.	720.00	41.44	41.44	678.56	5.76
4315 Library Inc	0.00	295.90	295.90	-295.90	0.00
4320 Library MBS	0.00	36,446.56	36,446.56	-36,446.56	0.00
4325 Library XFR	30,000.00	0.00	0.00	30,000.00	0.00
Revenue Total	19,601,051.00	20,205,163.01	20,205,163.01	-604,112.01	103.08
E X P E N S E S					
<b>1000 Admin</b>	<b>632,487.00</b>	<b>839,765.91</b>	<b>839,765.91</b>	<b>-207,278.91</b>	<b>132.77</b>
1000 Salaries	421,817.00	541,854.25	541,854.25	-120,037.25	128.46
2010 Dental	0.00	0.00	0.00	0.00	0.00
2020 Health	0.00	0.00	0.00	0.00	0.00
2030 Life	0.00	0.00	0.00	0.00	0.00
2040 Retirement	0.00	0.00	0.00	0.00	0.00
2050 FICA	0.00	0.00	0.00	0.00	0.00
2060 Med Fam Leav	0.00	0.00	0.00	0.00	0.00
3005 Contracts	31,100.00	34,920.41	34,920.41	-3,820.41	112.28
3120 Legal/Audit	40,000.00	211,719.07	211,719.07	-171,719.07	529.30
3135 Billing	0.00	0.00	0.00	0.00	0.00
3230 Travel & Tr	8,000.00	3,015.74	3,015.74	4,984.26	37.70

## Exp / Rev Summary Report

ALL Departments  
ALL Months

Account	Budget	Current Month	Year To Date	Balance	Percent
<b>10 GG CONT'D</b>					
3235 Dues & Publi	10,600.00	10,050.00	10,050.00	550.00	94.81
3240 Advert	7,000.00	3,708.00	3,708.00	3,292.00	52.97
3410 Insurance	0.00	-728.00	-728.00	728.00	0.00
3425 WC	0.00	0.00	0.00	0.00	0.00
6005 Supplies	8,500.00	9,964.51	9,964.51	-1,464.51	117.23
6030 Elections	11,370.00	11,294.79	11,294.79	75.21	99.34
6031 Postage	9,200.00	4,833.39	4,833.39	4,366.61	52.54
6032 Printing	1,000.00	809.52	809.52	190.48	80.95
6040 Equip. Lease	3,800.00	3,256.44	3,256.44	543.56	85.70
7015 Phone	5,100.00	5,067.79	5,067.79	32.21	99.37
9100 Selectboard	75,000.00	0.00	0.00	75,000.00	0.00
<b>1100 Comp &amp; Train</b>	<b>75,000.00</b>	<b>75,000.00</b>	<b>75,000.00</b>	<b>0.00</b>	<b>100.00</b>
1000 Salaries	75,000.00	75,000.00	75,000.00	0.00	100.00
<b>1250 Assessors</b>	<b>83,437.00</b>	<b>75,646.17</b>	<b>75,646.17</b>	<b>7,790.83</b>	<b>90.66</b>
1000 Salaries	28,593.00	25,134.70	25,134.70	3,458.30	87.91
3101 Assess	28,160.00	28,430.00	28,430.00	-270.00	100.96
3205 Deeds	5,500.00	4,432.00	4,432.00	1,068.00	80.58
3210 Software	13,334.00	13,034.00	13,034.00	300.00	97.75
3230 Travel & Tr	750.00	65.00	65.00	685.00	8.67
6005 Supplies	1,500.00	339.69	339.69	1,160.31	22.65
6035 Tax Billing	5,600.00	4,210.78	4,210.78	1,389.22	75.19
<b>1500 Codes</b>	<b>225,892.00</b>	<b>209,665.30</b>	<b>209,665.30</b>	<b>16,226.70</b>	<b>92.82</b>
1000 Salaries	203,922.00	189,517.83	189,517.83	14,404.17	92.94
3005 Contracts	4,995.00	5,932.00	5,932.00	-937.00	118.76
3210 Software	7,500.00	6,269.31	6,269.31	1,230.69	83.59
3230 Travel & Tr	750.00	35.00	35.00	715.00	4.67
3240 Advert	675.00	884.00	884.00	-209.00	130.96
6005 Supplies	2,250.00	1,338.68	1,338.68	911.32	59.50
6020 Gas/Diesel	3,000.00	2,399.48	2,399.48	600.52	79.98
6031 Postage	850.00	1,496.48	1,496.48	-646.48	176.06
7015 Phone	1,950.00	1,792.52	1,792.52	157.48	91.92
<b>2000 Town Buildin</b>	<b>46,000.00</b>	<b>38,683.41</b>	<b>38,683.41</b>	<b>7,316.59</b>	<b>84.09</b>
1000 Salaries	6,000.00	3,643.00	3,643.00	2,357.00	60.72
3005 Contracts	5,000.00	3,662.57	3,662.57	1,337.43	73.25
4005 Building	8,000.00	4,604.13	4,604.13	3,395.87	57.55
6005 Supplies	1,500.00	1,889.34	1,889.34	-389.34	125.96
7005 Heating	3,500.00	4,118.51	4,118.51	-618.51	117.67
7025 Utilities	22,000.00	20,765.86	20,765.86	1,234.14	94.39
<b>5500 Tech</b>	<b>226,260.00</b>	<b>228,271.95</b>	<b>228,271.95</b>	<b>-2,011.95</b>	<b>100.89</b>
1000 Salaries	7,000.00	3,088.90	3,088.90	3,911.10	44.13
3005 Contracts	20,060.00	30,917.96	30,917.96	-10,857.96	154.13
3115 IT	95,000.00	94,996.20	94,996.20	3.80	100.00
3211 Soft Dept	22,000.00	17,715.13	17,715.13	4,284.87	80.52
3215 Soft Netw	10,000.00	5,205.00	5,205.00	4,795.00	52.05
3220 Soft Servers	20,000.00	18,235.20	18,235.20	1,764.80	91.18
3225 Dept Net	3,000.00	0.00	0.00	3,000.00	0.00

# Exp / Rev Summary Report

ALL Departments  
ALL Months

Account	Budget	Current Month	Year To Date	Balance	Percent
10 GG CONT'D					
6050 Broadcasting	13,000.00	28,242.55	28,242.55	-15,242.55	217.25
9050 Hard Dept	10,200.00	7,674.72	7,674.72	2,525.28	75.24
9051 Hard Network	10,000.00	12,476.29	12,476.29	-2,476.29	124.76
9052 Hard Server	16,000.00	9,720.00	9,720.00	6,280.00	60.75
Expense Total	1,289,076.00	1,467,032.74	1,467,032.74	-177,956.74	113.80
<b>Net Profit / (Loss)</b>	<b>18,311,975.00</b>	<b>18,738,130.27</b>	<b>18,738,130.27</b>	<b>426,155.27</b>	

## 20 PS

### EXPENSES

<b>6000 Fire Depart</b>	<b>1,239,271.00</b>	<b>1,349,365.36</b>	<b>1,349,365.36</b>	<b>-110,094.36</b>	<b>108.88</b>
1000 Salaries	954,930.00	1,042,308.74	1,042,308.74	-87,378.74	109.15
3005 Contracts	12,000.00	26,603.17	26,603.17	-14,603.17	221.69
3105 Dispatch	37,518.00	37,512.72	37,512.72	5.28	99.99
3135 Billing	17,600.00	21,170.22	21,170.22	-3,570.22	120.29
3175 H & S	8,000.00	5,095.52	5,095.52	2,904.48	63.69
3230 Travel & Tr	13,000.00	5,541.59	5,541.59	7,458.41	42.63
3235 Dues & Publi	3,500.00	3,418.50	3,418.50	81.50	97.67
4005 Building	13,000.00	15,172.06	15,172.06	-2,172.06	116.71
4020 Vehicle	37,000.00	52,761.00	52,761.00	-15,761.00	142.60
4060 FF Equipment	6,500.00	8,341.56	8,341.56	-1,841.56	128.33
4065 Radios	7,600.00	2,962.83	2,962.83	4,637.17	38.98
6005 Supplies	0.00	0.00	0.00	0.00	0.00
6015 Uniforms	6,500.00	10,891.43	10,891.43	-4,391.43	167.56
6020 Gas/Diesel	25,000.00	21,039.79	21,039.79	3,960.21	84.16
6061 SCBA	7,200.00	8,957.34	8,957.34	-1,757.34	124.41
6062 Fire Prev	1,700.00	889.59	889.59	810.41	52.33
6063 Supplies Ops	10,000.00	4,074.89	4,074.89	5,925.11	40.75
6064 Supplies RX	16,593.00	15,872.46	15,872.46	720.54	95.66
6065 Turnout	10,240.00	12,807.69	12,807.69	-2,567.69	125.08
7005 Heating	13,000.00	11,785.76	11,785.76	1,214.24	90.66
7025 Utilities	34,390.00	35,779.03	35,779.03	-1,389.03	104.04
9005 Equipment	4,000.00	6,379.47	6,379.47	-2,379.47	159.49
<b>6100 Animal</b>	<b>42,161.00</b>	<b>37,818.25</b>	<b>37,818.25</b>	<b>4,342.75</b>	<b>89.70</b>
3050 Animal Wel	6,487.00	6,487.76	6,487.76	-0.76	100.01
3200 Assessment	34,291.00	31,098.38	31,098.38	3,192.62	90.69
4020 Vehicle	667.00	0.00	0.00	667.00	0.00
6005 Supplies	0.00	62.94	62.94	-62.94	0.00
6020 Gas/Diesel	716.00	169.17	169.17	546.83	23.63
6063 Supplies Ops	0.00	0.00	0.00	0.00	0.00
Expense Total	1,281,432.00	1,387,183.61	1,387,183.61	-105,751.61	108.25
<b>Net Profit / (Loss)</b>	<b>(1,281,432.00)</b>	<b>(1,387,183.61)</b>	<b>(1,387,183.61)</b>	<b>(105,751.61)</b>	

## 30 PW

### EXPENSES

<b>8100 PW</b>	<b>930,356.00</b>	<b>816,005.89</b>	<b>816,005.89</b>	<b>114,350.11</b>	<b>87.71</b>
1000 Salaries	553,536.00	451,143.52	451,143.52	102,392.48	81.50

## Exp / Rev Summary Report

ALL Departments  
ALL Months

Account	Budget	Current Month	Year To Date	Balance	Percent
<b>30 PW CONT'D</b>					
3005 Contracts	10,880.00	6,603.58	6,603.58	4,276.42	60.69
3145 Striping	32,440.00	36,565.04	36,565.04	-4,125.04	112.72
3160 Trash	0.00	0.00	0.00	0.00	0.00
3170 TrashTipping	0.00	0.00	0.00	0.00	0.00
3210 Software	6,000.00	8,327.66	8,327.66	-2,327.66	138.79
3230 Travel & Tr	500.00	938.23	938.23	-438.23	187.65
4005 Building	0.00	0.00	0.00	0.00	0.00
4015 Equip main	75,000.00	102,513.60	102,513.60	-27,513.60	136.68
4080 D1	0.00	0.00	0.00	0.00	0.00
5005 Equip Rent	3,000.00	325.00	325.00	2,675.00	10.83
6005 Supplies	5,000.00	3,211.75	3,211.75	1,788.25	64.24
6010 Materials	15,000.00	17,009.49	17,009.49	-2,009.49	113.40
6015 Uniforms	9,800.00	12,195.35	12,195.35	-2,395.35	124.44
6020 Gas/Diesel	60,500.00	56,479.09	56,479.09	4,020.91	93.35
6081 Safety	7,500.00	2,462.03	2,462.03	5,037.97	32.83
6082 Street Signs	5,000.00	4,397.80	4,397.80	602.20	87.96
6083 Salt	96,000.00	90,368.23	90,368.23	5,631.77	94.13
6084 Sand	31,200.00	140.00	140.00	31,060.00	0.45
7025 Utilities	19,000.00	23,325.52	23,325.52	-4,325.52	122.77
<b>8200 Waste</b>	<b>398,100.00</b>	<b>384,143.99</b>	<b>384,143.99</b>	<b>13,956.01</b>	<b>96.49</b>
3140 Recycling	146,300.00	134,071.08	134,071.08	12,228.92	91.64
3160 Trash	146,300.00	134,071.08	134,071.08	12,228.92	91.64
3165 Rcycl Tippin	30,000.00	35,720.85	35,720.85	-5,720.85	119.07
3170 TrashTipping	72,000.00	76,878.75	76,878.75	-4,878.75	106.78
3195 Demo Tipping	3,500.00	3,402.23	3,402.23	97.77	97.21
Expense Total	1,328,456.00	1,200,149.88	1,200,149.88	128,306.12	90.34
<b>Net Profit / (Loss)</b>	<b>(1,328,456.00)</b>	<b>(1,200,149.88)</b>	<b>(1,200,149.88)</b>	<b>128,306.12</b>	

### 40 Pub Services

#### EXPENSES

<b>1200 Cems</b>	<b>45,184.00</b>	<b>40,811.80</b>	<b>40,811.80</b>	<b>4,372.20</b>	<b>90.32</b>
3005 Contracts	40,434.00	36,576.80	36,576.80	3,857.20	90.46
3210 Software	450.00	485.00	485.00	-35.00	107.78
4010 R&M	4,300.00	3,750.00	3,750.00	550.00	87.21
<b>1210 Rec</b>	<b>163,084.00</b>	<b>156,319.35</b>	<b>156,319.35</b>	<b>6,764.65</b>	<b>95.85</b>
1000 Salaries	105,000.00	112,562.60	112,562.60	-7,562.60	107.20
3005 Contracts	25,000.00	17,995.07	17,995.07	7,004.93	71.98
3210 Software	3,900.00	3,900.00	3,900.00	0.00	100.00
3230 Travel & Tr	3,000.00	1,680.02	1,680.02	1,319.98	56.00
3235 Dues & Publi	1,000.00	1,009.35	1,009.35	-9.35	100.94
3240 Advert	1,000.00	1,100.50	1,100.50	-100.50	110.05
3320 Snowmobiles	1,000.00	1,000.00	1,000.00	0.00	100.00
3345 Ray Rec	2,000.00	2,000.00	2,000.00	0.00	100.00
4025 Proj & Maint	15,000.00	9,389.40	9,389.40	5,610.60	62.60
6005 Supplies	4,000.00	3,167.40	3,167.40	832.60	79.19
6020 Gas/Diesel	1,000.00	519.07	519.07	480.93	51.91



# Exp / Rev Summary Report

ALL Departments  
ALL Months

Account	Budget	Current Month	Year To Date	Balance	Percent
40 Pub Services CONT'D					
6031 Postage	250.00	14.25	14.25	235.75	5.70
7015 Phone	934.00	1,981.69	1,981.69	-1,047.69	212.17
<b>1215 Provider Age</b>	<b>1,000.00</b>	<b>500.00</b>	<b>500.00</b>	<b>500.00</b>	<b>50.00</b>
3355 Agencies	1,000.00	500.00	500.00	500.00	50.00
<b>1275 Library</b>	<b>161,403.00</b>	<b>158,096.29</b>	<b>158,096.29</b>	<b>3,306.71</b>	<b>97.95</b>
1000 Salaries	116,893.00	123,006.32	123,006.32	-6,113.32	105.23
3210 Software	2,500.00	2,168.13	2,168.13	331.87	86.73
3230 Travel & Tr	1,000.00	410.00	410.00	590.00	41.00
3235 Dues & Publi	260.00	166.00	166.00	94.00	63.85
4005 Building	2,000.00	1,569.38	1,569.38	430.62	78.47
6005 Supplies	4,000.00	3,011.98	3,011.98	988.02	75.30
6031 Postage	50.00	14.03	14.03	35.97	28.06
6400 Books &Media	20,000.00	20,469.28	20,469.28	-469.28	102.35
6410 Library Prog	5,000.00	1,054.46	1,054.46	3,945.54	21.09
7005 Heating	200.00	0.00	0.00	200.00	0.00
7015 Phone	2,000.00	1,909.41	1,909.41	90.59	95.47
7025 Utilities	4,500.00	4,046.84	4,046.84	453.16	89.93
7045 Sec. & Alarm	1,000.00	538.20	538.20	461.80	53.82
9005 Equipment	2,000.00	-267.74	-267.74	2,267.74	-13.39
Expense Total	370,671.00	355,727.44	355,727.44	14,943.56	95.97
<b>Net Profit / (Loss)</b>	<b>(370,671.00)</b>	<b>(355,727.44)</b>	<b>(355,727.44)</b>	<b>14,943.56</b>	

## 41 Tassel Top

### REVENUES

5101 Snack	16,000.00	14,798.89	14,798.89	1,201.11	92.49
5102 Gate	85,000.00	118,719.20	118,719.20	-33,719.20	139.67
5103 Cabin	25,000.00	19,910.19	19,910.19	5,089.81	79.64
5201 Meals	1,200.00	975.26	975.26	224.74	81.27
5203 Misc. Inc	0.00	702.10	702.10	-702.10	0.00
Revenue Total	127,200.00	155,105.64	155,105.64	-27,905.64	121.94

### EXPENSES

<b>7000 Tassel Top</b>	<b>153,405.00</b>	<b>138,081.28</b>	<b>138,081.28</b>	<b>15,323.72</b>	<b>90.01</b>
1000 Salaries	70,000.00	83,269.91	83,269.91	-13,269.91	118.96
2050 FICA	5,355.00	6,433.54	6,433.54	-1,078.54	120.14
3005 Contracts	15,000.00	17,631.56	17,631.56	-2,631.56	117.54
4070 Cabins	5,000.00	3,101.90	3,101.90	1,898.10	62.04
4075 Structures	30,000.00	1,860.08	1,860.08	28,139.92	6.20
4095 Grounds Main	2,000.00	1,554.19	1,554.19	445.81	77.71
6005 Supplies	8,000.00	3,549.25	3,549.25	4,450.75	44.37
6020 Gas/Diesel	2,000.00	1,011.96	1,011.96	988.04	50.60
6031 Postage	50.00	0.00	0.00	50.00	0.00
6070 Snack Bar	10,000.00	10,053.89	10,053.89	-53.89	100.54
7025 Utilities	3,000.00	4,581.31	4,581.31	-1,581.31	152.71
9005 Equipment	3,000.00	5,033.69	5,033.69	-2,033.69	167.79
Expense Total	153,405.00	138,081.28	138,081.28	15,323.72	90.01

# Exp / Rev Summary Report

ALL Departments  
ALL Months

Account	Budget	Current Month	Year To Date	Balance	Percent
<b>Net Profit / (Loss)</b>	<b>(26,205.00)</b>	<b>17,024.36</b>	<b>17,024.36</b>	<b>43,229.36</b>	
42 TIF					
EXPENSES					
<b>9000 TIF</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
4090 302 Maint	0.00	0.00	0.00	0.00	0.00
Expense Total	0.00	0.00	0.00	0.00	0.00
<b>Net Profit / (Loss)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>	
43 Special Reve					
REVENUES					
3210 Grant Rev	0.00	65,848.29	65,848.29	-65,848.29	0.00
3415 Rec Donation	0.00	2,103.69	2,103.69	-2,103.69	0.00
3425 Rec Sponsor	2,000.00	0.00	0.00	2,000.00	0.00
3475 Rec SpecEvt	3,000.00	3,300.68	3,300.68	-300.68	110.02
3480 Rec Winter	18,000.00	14,851.33	14,851.33	3,148.67	82.51
3485 Rec Summer	45,000.00	58,731.19	58,731.19	-13,731.19	130.51
3490 Rec Fall	11,000.00	14,653.60	14,653.60	-3,653.60	133.21
3495 Rec Spring	3,500.00	21,788.29	21,788.29	-18,288.29	622.52
3503 Com Assist	0.00	15,550.85	15,550.85	-15,550.85	0.00
3504 Veteran's Me	0.00	50.00	50.00	-50.00	0.00
3505 Beautificati	0.00	2,270.00	2,270.00	-2,270.00	0.00
3506 Backpack Pro	0.00	618.00	618.00	-618.00	0.00
3507 Keep ME Hea	0.00	1,650.00	1,650.00	-1,650.00	0.00
3520 TIF Rev	272,195.20	272,195.20	272,195.20	0.00	100.00
3531 ARPA Int.	0.00	7,691.07	7,691.07	-7,691.07	0.00
4615 RVL Donation	0.00	8,972.03	8,972.03	-8,972.03	0.00
4700 Comm Garden	0.00	1,191.00	1,191.00	-1,191.00	0.00
Revenue Total	354,695.20	491,465.22	491,465.22	-136,770.02	138.56
EXPENSES					
<b>1300 Grants</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
6415 Library Evnt	0.00	0.00	0.00	0.00	0.00
8050 Lease Prin	0.00	0.00	0.00	0.00	0.00
<b>1305 Beautificati</b>	<b>0.00</b>	<b>2,244.27</b>	<b>2,244.27</b>	<b>-2,244.27</b>	<b>0.00</b>
6005 Supplies	0.00	2,241.07	2,241.07	-2,241.07	0.00
6031 Postage	0.00	3.20	3.20	-3.20	0.00
<b>1310 Assistance</b>	<b>0.00</b>	<b>10,262.48</b>	<b>10,262.48</b>	<b>-10,262.48</b>	<b>0.00</b>
5015 Rent	0.00	3,993.10	3,993.10	-3,993.10	0.00
7005 Heating	0.00	3,341.25	3,341.25	-3,341.25	0.00
7025 Utilities	0.00	2,210.13	2,210.13	-2,210.13	0.00
7040 Food	0.00	718.00	718.00	-718.00	0.00
<b>1320 TIF</b>	<b>355,270.00</b>	<b>253,713.76</b>	<b>253,713.76</b>	<b>101,556.24</b>	<b>71.41</b>
1000 Salaries	8,500.00	8,500.00	8,500.00	0.00	100.00
2020 Health	650.00	0.00	0.00	650.00	0.00
2050 FICA	0.00	650.00	650.00	-650.00	0.00
3101 Assess	7,040.00	7,040.00	7,040.00	0.00	100.00
3110 Mapping	15,000.00	3,615.30	3,615.30	11,384.70	24.10
3120 Legal/Audit	0.00	5,143.50	5,143.50	-5,143.50	0.00
3130 Planning	30,000.00	8,730.61	8,730.61	21,269.39	29.10

# Exp / Rev Summary Report

ALL Departments  
ALL Months

Account	Budget	Current Month	Year To Date	Balance	Percent
<b>43 Special Reve CONT'D</b>					
3185 St Light Fix	36,500.00	21,161.20	21,161.20	15,338.80	57.98
3240 Advert	4,100.00	0.00	0.00	4,100.00	0.00
3245 Comp Plan	50,000.00	59,456.76	59,456.76	-9,456.76	118.91
3305 Hist Soc	1,800.00	1,800.00	1,800.00	0.00	100.00
3320 Snowmobiles	1,000.00	1,000.00	1,000.00	0.00	100.00
3330 RWPA	7,000.00	7,000.00	7,000.00	0.00	100.00
3335 Flags	1,100.00	221.00	221.00	879.00	20.09
3346 Hawthorne	1,000.00	1,000.00	1,000.00	0.00	100.00
3360 SL Chamber	1,000.00	1,000.00	1,000.00	0.00	100.00
4060 FF Equipment	11,167.00	11,167.00	11,167.00	0.00	100.00
4090 302 Maint	45,700.00	50,021.25	50,021.25	-4,321.25	109.46
4100 Milfoil Rem	8,000.00	24,836.00	24,836.00	-16,836.00	310.45
5010 Hydrants	7,200.00	7,056.74	7,056.74	143.26	98.01
6005 Supplies	3,000.00	0.00	0.00	3,000.00	0.00
7020 St Lights	36,500.00	0.00	0.00	36,500.00	0.00
7025 Utilities	17,400.00	22,701.40	22,701.40	-5,301.40	130.47
7040 Food	0.00	0.00	0.00	0.00	0.00
8050 Lease Prin	11,613.00	11,613.00	11,613.00	0.00	100.00
9035 Paving	50,000.00	0.00	0.00	50,000.00	0.00
9045 Technology	0.00	0.00	0.00	0.00	0.00
<b>1325 Fire Dept.</b>	<b>0.00</b>	<b>8,000.00</b>	<b>8,000.00</b>	<b>-8,000.00</b>	<b>0.00</b>
9005 Equipment	0.00	8,000.00	8,000.00	-8,000.00	0.00
<b>1330 ARPA</b>	<b>0.00</b>	<b>97,225.73</b>	<b>97,225.73</b>	<b>-97,225.73</b>	<b>0.00</b>
3130 Planning	0.00	14,391.58	14,391.58	-14,391.58	0.00
9068 TT Capital	0.00	82,834.15	82,834.15	-82,834.15	0.00
<b>1335 EMPG Grant</b>	<b>0.00</b>	<b>16,750.00</b>	<b>16,750.00</b>	<b>-16,750.00</b>	<b>0.00</b>
9005 Equipment	0.00	16,750.00	16,750.00	-16,750.00	0.00
<b>1400 Parks &amp; Rec</b>	<b>134,366.00</b>	<b>84,289.56</b>	<b>84,289.56</b>	<b>50,076.44</b>	<b>62.73</b>
1000 Salaries	56,450.00	42,272.48	42,272.48	14,177.52	74.88
2050 FICA	4,016.00	3,323.53	3,323.53	692.47	82.76
3475 Rec SpecEvt	3,000.00	2,580.00	2,580.00	420.00	86.00
3480 Rec Winter	17,000.00	14,083.73	14,083.73	2,916.27	82.85
3485 Rec Summer	41,000.00	9,297.36	9,297.36	31,702.64	22.68
3490 Rec Fall Pro	9,500.00	10,222.46	10,222.46	-722.46	107.60
3495 Rec Spring	3,000.00	2,510.00	2,510.00	490.00	83.67
9005 Equipment	400.00	0.00	0.00	400.00	0.00
<b>1500 Library</b>	<b>0.00</b>	<b>10,320.30</b>	<b>10,320.30</b>	<b>-10,320.30</b>	<b>0.00</b>
6005 Supplies	0.00	499.34	499.34	-499.34	0.00
6400 Books &Media	0.00	983.44	983.44	-983.44	0.00
6415 Library Evnt	0.00	2,335.00	2,335.00	-2,335.00	0.00
9005 Equipment	0.00	6,502.52	6,502.52	-6,502.52	0.00
Expense Total	489,636.00	482,806.10	482,806.10	6,829.90	98.61
<b>Net Profit / (Loss)</b>	<b>(134,940.80)</b>	<b>8,659.12</b>	<b>8,659.12</b>	<b>143,599.92</b>	

45 Scholarship

EXPENSES

# Exp / Rev Summary Report

ALL Departments  
ALL Months

Account	Budget	Current Month	Year To Date	Balance	Percent
45 Scholarship CONT'D					
<b>1505 Scholarship</b>	<b>0.00</b>	<b>2,500.00</b>	<b>2,500.00</b>	<b>-2,500.00</b>	<b>0.00</b>
3600 Scholarships	0.00	2,500.00	2,500.00	-2,500.00	0.00
Expense Total	0.00	2,500.00	2,500.00	-2,500.00	0.00
<b>Net Profit / (Loss)</b>	<b>0.00</b>	<b>(2,500.00)</b>	<b>(2,500.00)</b>	<b>(2,500.00)</b>	
46 Trust Funds					
R E V E N U E S					
5020 Sale of Lots	0.00	0.00	0.00	0.00	0.00
Revenue Total	0.00	0.00	0.00	0.00	0.00
<b>Net Profit / (Loss)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>	
50 GA					
E X P E N S E S					
<b>5500 GA</b>	<b>15,000.00</b>	<b>21,059.96</b>	<b>21,059.96</b>	<b>-6,059.96</b>	<b>140.40</b>
3500 GA	15,000.00	21,059.96	21,059.96	-6,059.96	140.40
Expense Total	15,000.00	21,059.96	21,059.96	-6,059.96	140.40
<b>Net Profit / (Loss)</b>	<b>(15,000.00)</b>	<b>(21,059.96)</b>	<b>(21,059.96)</b>	<b>(6,059.96)</b>	
60 Education					
E X P E N S E S					
<b>6000 RSU</b>	<b>11,940,730.00</b>	<b>11,903,198.48</b>	<b>11,903,198.48</b>	<b>37,531.52</b>	<b>99.69</b>
3200 Assessment	11,940,730.00	11,903,198.48	11,903,198.48	37,531.52	99.69
Expense Total	11,940,730.00	11,903,198.48	11,903,198.48	37,531.52	99.69
<b>Net Profit / (Loss)</b>	<b>(11,940,730.00)</b>	<b>(11,903,198.48)</b>	<b>(11,903,198.48)</b>	<b>37,531.52</b>	
70 Empl Bene					
E X P E N S E S					
<b>4000 Empl Bene</b>	<b>895,661.00</b>	<b>961,998.78</b>	<b>961,998.78</b>	<b>-66,337.78</b>	<b>107.41</b>
2010 Dental	26,900.00	25,919.15	25,919.15	980.85	96.35
2020 Health	495,000.00	548,978.12	548,978.12	-53,978.12	110.90
2030 Life	4,000.00	4,458.86	4,458.86	-458.86	111.47
2040 Retirement	180,600.00	180,954.31	180,954.31	-354.31	100.20
2050 FICA	189,161.00	201,688.34	201,688.34	-12,527.34	106.62
Expense Total	895,661.00	961,998.78	961,998.78	-66,337.78	107.41
<b>Net Profit / (Loss)</b>	<b>(895,661.00)</b>	<b>(961,998.78)</b>	<b>(961,998.78)</b>	<b>(66,337.78)</b>	
71 Insurance					
E X P E N S E S					
<b>4100 Insurance</b>	<b>154,200.00</b>	<b>165,615.36</b>	<b>165,615.36</b>	<b>-11,415.36</b>	<b>107.40</b>
3410 Insurance	77,700.00	91,209.00	91,209.00	-13,509.00	117.39
3420 Unemploye	2,000.00	283.36	283.36	1,716.64	14.17
3425 WC	74,500.00	74,123.00	74,123.00	377.00	99.49
Expense Total	154,200.00	165,615.36	165,615.36	-11,415.36	107.40
<b>Net Profit / (Loss)</b>	<b>(154,200.00)</b>	<b>(165,615.36)</b>	<b>(165,615.36)</b>	<b>(11,415.36)</b>	

# Exp / Rev Summary Report

ALL Departments  
ALL Months

Account	Budget	Current Month	Year To Date	Balance	Percent
72 Cty Tax CONT'D					
72 Cty Tax					
E X P E N S E S					
<b>9100 County Tax</b>	<b>974,325.00</b>	<b>974,325.00</b>	<b>974,325.00</b>	<b>0.00</b>	<b>100.00</b>
3200 Assessment	893,751.00	893,751.00	893,751.00	0.00	100.00
3201 6 mo Assess	80,574.00	80,574.00	80,574.00	0.00	100.00
Expense Total	974,325.00	974,325.00	974,325.00	0.00	100.00
<b>Net Profit / (Loss)</b>	<b>(974,325.00)</b>	<b>(974,325.00)</b>	<b>(974,325.00)</b>	<b>(0.00)</b>	
80 Debt					
E X P E N S E S					
<b>1300 Debt</b>	<b>341,501.00</b>	<b>341,500.05</b>	<b>341,500.05</b>	<b>0.95</b>	<b>100.00</b>
8030 2013 Princ	200,000.00	200,000.00	200,000.00	0.00	100.00
8035 2013 Int	7,500.00	7,500.00	7,500.00	0.00	100.00
8040 2015 Princ	85,000.00	85,000.00	85,000.00	0.00	100.00
8045 2015 Int	2,550.00	2,550.00	2,550.00	0.00	100.00
8050 Lease Prin	32,722.00	32,722.00	32,722.00	0.00	100.00
8055 Lease Int	13,729.00	13,728.05	13,728.05	0.95	99.99
Expense Total	341,501.00	341,500.05	341,500.05	0.95	100.00
<b>Net Profit / (Loss)</b>	<b>(341,501.00)</b>	<b>(341,500.05)</b>	<b>(341,500.05)</b>	<b>0.95</b>	
90 Capital					
E X P E N S E S					
<b>1500 Capital</b>	<b>1,010,000.00</b>	<b>773,341.29</b>	<b>773,341.29</b>	<b>236,658.71</b>	<b>76.57</b>
9005 Equipment	225,000.00	141,103.91	141,103.91	83,896.09	62.71
9025 Revaluation	80,000.00	100.00	100.00	79,900.00	0.13
9030 Munic Fac	85,000.00	66,894.53	66,894.53	18,105.47	78.70
9031 BOND/CLOSING	0.00	63,830.23	63,830.23	-63,830.23	0.00
9032 BOND/TASSEL	0.00	29,478.61	29,478.61	-29,478.61	0.00
9033 BOND/PW BLD	0.00	64,128.31	64,128.31	-64,128.31	0.00
9034 BOND/TENNIS	0.00	26,599.90	26,599.90	-26,599.90	0.00
9035 Paving	410,000.00	301,230.80	301,230.80	108,769.20	73.47
9045 Technology	100,000.00	17,855.00	17,855.00	82,145.00	17.86
9060 Fire CIP	75,000.00	-100.00	-100.00	75,100.00	-0.13
9065 Playground	35,000.00	62,220.00	62,220.00	-27,220.00	177.77
Expense Total	1,010,000.00	773,341.29	773,341.29	236,658.71	76.57
<b>Net Profit / (Loss)</b>	<b>(1,010,000.00)</b>	<b>(773,341.29)</b>	<b>(773,341.29)</b>	<b>236,658.71</b>	
91 Capital					
E X P E N S E S					
<b>1501 Capital</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
9005 Equipment	0.00	0.00	0.00	0.00	0.00
9035 Paving	0.00	0.00	0.00	0.00	0.00
Expense Total	0.00	0.00	0.00	0.00	0.00
<b>Net Profit / (Loss)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>	

## **Purchasing Policy for the Town of Raymond**

**(a) Board of Selectmen authorization.** All contracts or purchases of supplies, materials or services shall be authorized by the Board of Selectmen, unless they meet the conditions outlined herein for approval by the Town Manager.

**(b) Supplies, materials and/or services procurement.** The Town Manager shall have the authority to award any bid and to execute any contract or approve any purchase for and on behalf of the Town for supplies and/or materials to be furnished and/or services to be performed for the Town, including without limitation professional consulting services, provided that the funds are available for such procurement; and the bid is awarded, and the contract or purchase is executed as the result of a competitive process, which shall mean either by competitive bidding or request for proposals.

**(c) Competitive bidding.** Competitive bidding, as used herein, shall include, at a minimum, prior public notice of the procurement. Solicitation of sealed bids based on identical specifications; and intent to award the bid to the lowest qualified, responsive, and responsible bidder that meets the specifications.

**(d) Competitive request for proposals.** The request for proposals competitive process shall consist of the following: identifying all significant evaluation factors, including price or cost, and their relative importance or weighting; proposals are solicited from an adequate number of qualified sources; the selection of proposals include a determination of compliance with the request for proposal and its evaluation factors: including determining that the proposer is qualified, responsive and responsible; The evaluation process may include interviews with some or all the proposers, team evaluation, and weighted scoring; and Negotiations may be undertaken with the qualified and responsible proposer(s) whose proposal(s) is(are) determined to be most advantageous to the Town, considering the price and the evaluation factors set forth in the request for proposals.

**(e) Exceptions to required competitive process.** Unless otherwise prohibited by applicable state, federal law, or local ordinance; the Town Manager may authorize a contract or purchase of supplies, materials and/or services in any amount without any competitive process if one (1) or more of the following conditions are met, and that approved funds are available for such procurement:

- (1) The Town Manager determines in writing that the procurement of such services, supplies and/or materials is of an **emergency** nature.
- (2) Any project funded or reimbursable by **state or federal sources** if such source requires a different procurement process.
- (3) The procurement is through an award by any governmental entity or group of governmental entities, which award is the result of a competitive process by said entity or group; or through any **public or private group purchasing program**.
- (4) There has been a competitive process, but no bids or proposals were received, or the Town Manager determines that the bids or proposals received are unreasonable or more than the funds available for such procurement. In such cases, he or she may negotiate a contract if he or she determines:

a. That it is not feasible or advantageous to re-solicit bids or proposals again; and

b. Each qualified, responsive, and responsible bidder or proposer, if any, has been notified of the intention to negotiate, until a contract acceptable to the Town is reached.

(5) The procurement is of computer equipment, investment services, appraisal services, repair parts, travel, transportation, maintenance contracts and similar purchases extent.

(6) The procurement is of legal services.

(7) The procurement is of used vehicles and equipment.

(8) **Benchmarking.** The use of benchmarking would include comparing unit costs with a public group purchasing program of which the Town does not participate or using informal or formal surveys of unit costs of surrounding towns.

(9) **Preapproved vendors.** This would be a process where a vendor would agree to a unit cost for a specific period without committing to a total projects cost. Vendors would work on an as needed basis at the direction of the department director. Unit cost could be hourly, daily, machine hour or a quantity of commodity.

(10) The Town Manager makes a finding that said supplier, contractor or consultant is the **sole acceptable source** for said goods or services. This section would apply when weighing the availability, timeliness, expertise, experience, and pricing offered.

(f) **Rights of the Town.** The Town Manager may waive any informality or irregularity in any bid or proposal received and shall have the right to reject any or all bids or proposals received for whatever reason he or she deems in the **best interest of the Town.**

(g) **No prohibition.** Nothing herein is intended, nor shall it be deemed, to prevent or prohibit the Town Manager from requiring Board of Selectmen approval of any proposed Town contract, purchase or lease should he or she choose to do so.

**Nothing in this policy shall bind the Board of Selectmen in its choice of a contractor or consultant including, but not limited to, the choice of a municipal attorney, auditor, and other contracted firms or employees under the direct control of the Board of Selectmen.**

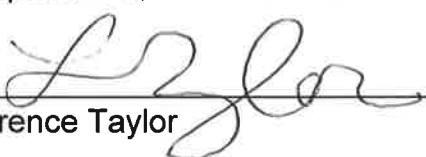
Approved this 9<sup>th</sup> day of January, 2018, by the Raymond Board of Selectmen:

  
Teresa Sadak, Chairman

  
Rolf Olsen, Vice Chairman

  
Joseph Bruno, Parliamentarian

  
Samuel Gifford

  
Lawrence Taylor

past policy, prior to 2018

## **Purchasing Policy**

### **For the Town of Raymond**

An agreement between the Board of Selectmen and the Town Manager

The Town Manager shall have the responsibility and authority to authorize all single item purchases of equipment, personal property, and services. The Town Manager may delegate purchasing authority to employees depending on the characteristics of such purchases.

#### **Purchases between \$1,000 and \$3 000:**

The Town Manager shall have the responsibility and authority to authorize all single item purchases of equipment, personal property, and services. In some cases, the Town Manager will implement a "request for proposal or bid" that solicits at least three vendors or contractors. The "request for proposal or bid" may range from a phone quote to a more formal written response with detailed specifications.

#### **Purchases between \$3,000 and \$10,000:**

The Town Manager, with the Board of Selectmen's confirmation, shall have the responsibility and authority to authorize all single item purchases of equipment, personal property, and services and, in most cases, the Town Manager will implement a "request for proposal or bid" that solicits at least three vendors or contractors. The "request for proposal or bid" may range from a phone quote to a more formal written response with detailed specifications.

#### **Purchases over \$10,000:**

The Town Manager, with the Board of Selectmen's confirmation, shall have the responsibility and authority to authorize all single item purchases of equipment, personal property, and services. In all cases, the Town Manager will implement a "request for proposal or bid" that solicits at least three vendors or contractors. In most cases, a formal written proposal will be required. Advertising, publishing, and invitation to provide a proposal or bid shall be at the discretion of the Board and/or Town Manager.

In all cases, Town purchasing decisions shall take into consideration the Town's present and former relationships with vendors and contractors. The Town will also recognize the importance of purchasing goods and services from local vendors and contractors.