



Select Board - Regular Meeting

Tuesday, August 12, 2025 at 6:00 pm

Meeting Location

At the Broadcast Studio & Via Zoom* & on YouTube

NOTE: Residents must be present to vote in the Special Town Meeting, voting via ZOOM is not allowed per State Statute

Virtual Meeting Details

URL: [Zoom Link](#)

Resolution: We, the Raymond Select Board, recognize our individual and collective responsibilities as leaders and representatives of our community. To this end, we pledge to conduct ourselves in a manner befitting these roles and duties. We pledge and encourage others to "Be the Influence" and to recognize that decisions matter.

Public Hearing

1. Open Public Hearing
 - a. Adoption of the 2025 Town of Raymond Comprehensive Plan

Special Town Meeting

2. Special Town Meeting Warrant - to adopt the "2025 Town of Raymond Comprehensive Plan" as the Town's new Comprehensive Plan
3. Adjourn Special Town Meeting

Select Board Meeting

4. Call regular meeting to order

Select Board Members: Denis Morse (Chair), Kaela Gonzalez (Vice Chair), Christopher Hanson, Derek Ray, Samuel Gifford
5. Approval of Minutes from previous meetings
 - a. June 17, 2025 - Regular Select Board Minutes
 - b. July 8, 2025 - Select Board Workshop Minutes
 - c. July 8, 2025 - Regular Select Board & Community Resilience Workshop Minutes
6. New Business
 - a. Consideration of Community Resilience Grant Resolution – Kate Burch, NorthStar Planning
 - b. Consideration of Joining Maine Municipal Association – Town Manager

c. Consideration of Personal Property Tax Abatement – Curt Lebel

d. Discussion of wrap up of FY 2023-2024 and ending balances

7. Public Comment

8. Select Board Comment

9. Town Manager's Report and Communications

a. Confirm Dates for Upcoming Regular Meetings

- Ordinance Workshop 5:00PM on September 16th
- September 16, 2025
- October 14, 2025
- November meeting date? Regular schedule falls on a holiday (Nov 11), Election Day is Nov 4.

b. Upcoming Holiday Closings

- Labor Day - Monday, September 1st (Town Office is closed on Mondays)
- Indigenous People's Day – Monday, October 13th (Town Office is closed on Mondays)
- Veterans Day - Tuesday, November 11th

10. Executive Session

Discussion of Personnel Matters - pursuant to 1 MRSA §405 (6) (A)

11. Adjournment

Contact: Melanie Fernald, CCM, CMC (melanie.fernald@raymondmaine.org 207-655-4742, ex 121) | Agenda
published on 08/05/2025 at 3:56 PM

TOWN OF RAYMOND
Special Town Meeting Warrant
August 12, 2025

To: Don McClellan, Resident of the Town of Raymond, in the County of Cumberland and the State of Maine.

Greetings: In the name of the State of Maine, you are required to notify and warn the inhabitants of the Town of Raymond qualified by law to vote in town affairs, to meet at the Broadcast Studio, located at 423 Webbs Mills Road, on Tuesday, the 12th day of August 2025 at 6:00 p.m., then and there to act on Articles 1 through 2 as set out below, to wit;

Article 1. To choose a moderator to preside at said meeting.

Article 2. To see if the Town will vote to adopt the "2025 Town of Raymond Comprehensive Plan" as the Town's new Comprehensive Plan.

(A copy of the Plan is available for review and inspection online and at the Town Office.)

SELECTBOARD RECOMMENDS APPROVAL

Given under our hands this 8th day of July 2025 at Raymond, Maine.

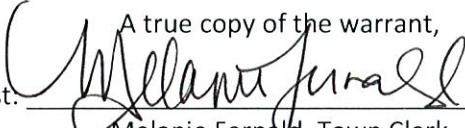
Denis Morse, Selectboard Chair: _____

Kaela Gonzalez, Selectboard Vice-Chair: _____

Samuel Gifford, Selectboard Member: _____

Chris Hanson, Selectboard Member: _____

Derek Ray, Selectboard Member: _____

A true copy of the warrant,
Attest. 
Melanie Fernald, Town Clerk



SELECT BOARD Minutes

June 17, 2025 at 6pm

At Broadcast Studio & Via Zoom & on
YouTube

Resolution: We, the Raymond Select Board, recognize our individual and collective responsibilities as leaders and representatives of our community. To this end, we pledge to conduct ourselves in a manner befitting these roles and duties. We pledge and encourage others to "Be the Influence" and to recognize that decisions matter.

Select Board members in attendance: Samuel Gifford, Kaela Gonzalez, Chris Hanson, Denis Morse, Derek Ray
Absent: none

Town Staff in attendance:

Joseph Crocker (Town Manager), Melanie Fernald (Town Clerk), Lee O'Connor (Deputy Fire Chief), Riley Silvia (Acting Parks & Recreation Director), Nathan White (Public Works Director), Jason Williamson (Code Enforcement Officer)

1) **Called regular meeting to order** by Town Manager Crocker at 6pm with a quorum present.

2) **Election of Officers**

a) Chair

Nomination of Denis Morse for Chair by Mr. Gifford. Seconded by Ms. Gonzalez.

Vote for Denis Morse as Chair was unanimous

Town Manager Crocker turned the floor over to the newly elected Chair Morse.

b) Vice Chair

Nomination of Chris Hanson for Vice Chair by Mr. Morse.

Motion failed for lack of a second.

Nomination of Kaela Gonzalez for Vice Chair by Mr. Morse. Seconded by Mr. Hanson.

Vote for Kaela Gonzalez as Vice Chair was unanimous

c) Parliamentarian

Nomination of Chris Hanson for Parliamentarian by Mr. Morse. Seconded by Ms. Gonzalez.

Vote for Chris Hanson as Parliamentarian was unanimous

3) **Minutes of previous meetings**

a) June 2, 2025 – Special Select Board Meeting

Motion to approve as presented by Mr. Ray. Seconded by Mr. Gifford
Motion carried, vote (3-0-2 Mr. Hanson & Ms. Gonzalez abstained, as they were not present for that meeting)

4) New Business

- a) ~~Consideration of Business License Application – Lake Region Trading, James Leonard, Owner~~

This application has been withdrawn.

- b) Consideration of Public Safety EMS Regionalization Grant – Bruce Tupper, Public Safety Chief

Chair Morse asked Deputy Chief O'Connor to describe the regionalization grant – makes a Paramedic available for the next 30 weeks, shared among Casco, Windham and Gray. This will make a dedicated Paramedic available for 7 days a week for the next 30 weeks. Twenty medics from the four towns have already signed up to participate in this program.

The following individuals spoke:
Peter Leavitt, Leavitt Road

Motion to approve the acceptance of the grant for this program by Ms. Gonzalez, seconded by Mr. Gifford.

Discussion around whether to approve the specific dollar amount, or just a generic approval of accepting any funds made available to the town for this program.

General consensus was to approve this specific grant of \$15,000, and if more funding becomes available for our use, that will be presented as a separate agenda item in the future.

Unanimously approved.

- c) Consideration of Issuing Quit Claim Deeds – Sue Carr, Tax Collector

Motion to approve quit claim deeds for Map 10, Lot 122 and Map 52, Lot 20J14 by Ms. Gonzalez, seconded by Mr. Hanson.

Unanimously approved

- d) ~~Consideration of Resolution in support of Raymond Community Resilience Partnership Grant~~

This item will be tabled until after the July Select Board meeting, when there will be a Workshop led by North Star Planning on this topic.

Motion to table by Ms. Gonzalez, seconded by Mr. Ray

Unanimously approved

- e) Consideration of Setting a Date for the Comprehensive Plan Public Hearing and Special Town Meeting – Select Board

Select Board must officially set the date for the Public Hearing and Special Town Meeting so that the chosen date can be posted for at least 30 days prior, according to State Statute for the adoption of a Comprehensive Plan.

During the August 12 Select Board meeting, there will be a Public Hearing & Special Town Meeting

The following individuals spoke:

Peter Leavitt, Leavitt Road

Motion to set the Public Hearing for August 12, 2025, Seconded by Mr. Ray
Unanimously approved

Motion to set the date for Special Town Meeting for the adoption for the Comprehensive Plan on August 12, 2025 by Ms. Gonzalez. Seconded by Mr. Hanson

Unanimously approved

f) Discussion of Van for Parks & Recreation– Nathan White, Public Works

PW Director White explained that Parks & Recreation has grown from nothing in the last 5 years. The biggest challenge at this point is transportation. We have a school bus and a 25-passenger accessible van – both these vehicles require a commercial driver's license with a bus endorsement to drive.

P&R Acting Director Silvia explained the need for the van, this is the largest van that can be driven without a commercial license. This would make smaller trips easier, and would decrease the dependence on commercial drivers, or the use of personal vehicles.

The following individuals spoke:

Cliff Small, Webbs Mills Road

Motion to approve purchase of the van as proposed by Mr. Hanson. Seconded by Ms. Gonzalez

Unanimously approved

g) Discussion of MPI for Egypt Rd., Rt. 121, and Rt. 85 – Nathan White, Public Works

PW Director White noted that Egypt Road has been surrendered to the State by both Gray and Raymond. This means the State is responsible for upkeep and maintenance. PW Director's concern is that the State's maintenance is not enough. This MPI would allow us to pay 50% of the cost, and we would perform the work over the span of 2 years.

Proposed to complete 1-1.5 miles from Rt 85 end the first year. This application would be for next fiscal year, since this year's approvals have been awarded by the State. The cost can be absorbed by CIP, it would be 8-10 weeks of work, done by Town crews.

Motion to explore an MPI Agreement as proposed by Mr. Ray. Seconded by Mr. Hanson

Unanimously approved

h) Consideration of Staff Annual Appointments – Melanie Fernald, Town Clerk

Position	Expiration	First Name	Last Name
Animal Control Officer	6/30/2026	Jessica	Jackson
Code Enforcement Officer	6/30/2026	Jason	Williamson
Constable	6/30/2026	Nathan	White
Contract Assessor	6/30/2026	Curt	Lebel
Emergency Management Director	6/30/2026	Bruce	Tupper
Fire Chief	6/30/2026	Bruce	Tupper
Forest Warden	6/30/2026	Bruce	Tupper
Freedom of Information Officer	6/30/2026	Melanie	Fernald
General Assistance Administrator	6/30/2026	Jennie	Silverblade
Harbor Master	6/30/2026	Nathan	White
Health Officer (3-year term)	6/30/2028	Lee	O'Connor
Road Commissioner	6/30/2026	Nathan	White
Tax Collector	6/30/2026	Suzanne	Carr
Town Clerk	6/30/2026	Melanie	Fernald

Motion to approve Staff Annual appointments as presented above by Ms. Gonzalez.
Seconded by Mr. Hanson.

Unanimously approved

i) Consideration of Boards/Committees Annual Appointments – Melanie Fernald, Town Clerk

Committee	Term(yrs)	Expiration	Name	Address
Board of Assessment Review	3	06/30/2028	TBD x3 positions	
Conservation Commission	1	06/30/2026	Bill Fraser	1 Justin Lynn Drive
Conservation Commission	1	06/30/2026	Russ Hutchinson	363 North Raymond Road
Conservation Commission	1	06/30/2026	Kimberly Post	112 Mountain Road
Conservation Commission	1	06/30/2026	John Rand	20 Dryad Woods Road
Planning Board	3	06/30/2028	Mark Childs	60 Tenny Hill Road
Planning Board	3	06/30/2028	Edward Kranich	26 Shaw Road
Planning Board	3	06/30/2028	Kevin Woodbrey	20 Egypt Road
Veterans Mem. Park Cmte	1	06/30/2026	David McIntire	31 Egypt Road
Zoning Board of Appeals	3	06/30/2028	Greg Dean	8 Beach Road

Motion to approve appointments to board and commissions as presented above by Ms. Gonzalez. Seconded by Mr. Hanson

Unanimously approved

j) Consideration of Select Board Representation on Boards/Committees – Select Board

Beautification Committee – Kaela Gonzlez

Recycling Committee – Denis Morse

Veteran's Memorial Park – Sam Gifford

k) Consideration of Annual Fee Schedule – Melanie Fernald, Town Clerk

This was circulated to all department heads, no proposed changes from last year.

Motion to approve the fee schedule as presented by Ms. Gonzalez. Seconded by Mr. Ray

Unanimously approved.

5) Public Comment

Chair Morse opened the floor for Public Comment; the following individuals spoke:

Grace Leavitt, Leavitt Road
Peter Leavitt, Leavitt Road
Frank McDermot, McDermott Road
Town Manager Crocker

6) Selectman Comment

Chair Morse opened the floor for Selectman Comment; the following members spoke:

Mr. Hanson
Mr. Ray
Mr. Gifford
Chair Morse

7) Town Manager's Report and Communications

Town Manager Crocker noted the change in Code Enforcement Officers' roles.

Chris Hanson has resigned from BF as a result of being elected to Select Board, discussion around the process to fill the vacancy.

New hire in the Fire Department and some promotions.

Camp Raymond, set up - 8 weeks of programming ~60 kids enrolled

Library entrance refinished with grant money.

a) Confirm Dates for Upcoming Regular Meetings

- July 8, 2025 – workshop, meeting
- August 12, 2025 – Public Hearing and Special Town Meeting

b) Upcoming Holiday Closings

- Thursday, June 19 – Town Office closed - Juneteenth
- Friday, July 4 – Town Office closed – Independence Day

8) Executive Session(s)

- a) Consultation between Municipal Officers and Code Enforcement Officer – pursuant to MRSA 1 §405 (6)(H)

Motion to enter executive session at 7:33pm by Ms. Gonzalez. Seconded by Mr. Gifford

Mr. Hanson recused himself per the advice of the Town's attorney, due to his employment with the Town during this matter.

Unanimously approved.

The Select Board exited Executive Session at 8:37pm.

9) Adjournment

Motion to adjourn at 8:37pm by Ms. Gonzalez. Seconded by Mr. Ray

Unanimously approved

*Respectfully submitted,
Melanie Fernald, Town Clerk*



SELECT BOARD WORKSHOP AGENDA

July 8, 2025

5:30pm

At Broadcast Studio &
Via Zoom & on YouTube

Resolution: We, the Raymond Select Board, recognize our individual and collective responsibilities as leaders and representatives of our community. To this end, we pledge to conduct ourselves in a manner befitting these roles and duties. We pledge and encourage others to "Be the Influence" and to recognize that decisions matter.

Present: Chair Denis Morse, Vice Chair Kaela Gonzalez, Samuel Gifford, Chris Hanson

Absent: Derek Ray

Staff: Joe Crocker (Town Manager), Mel Fernald (Town Clerk)

1) **Called workshop to order** at 5:31pm by Chair Morse with a quorum present.

2) **Roundtable Discussion on Select Board Practices and Procedures Moving Forward**

Discussed the process to fill vacancies and the time frame. How they might like to move forward with the current vacancy on the Budget-Finance Committee.

Discussed current by-laws and desires to update the same.

3) **Adjournment**

Motion to adjourn at 5:59pm by Mr. Hanson. Seconded by Mr. Gifford
Unanimously approved



SELECT BOARD Meeting Minutes

July 8, 2025

6:00pm – Regular Meeting

At Broadcast Studio &
Via Zoom & on YouTube

Resolution: We, the Raymond Select Board, recognize our individual and collective responsibilities as leaders and representatives of our community. To this end, we pledge to conduct ourselves in a manner befitting these roles and duties. We pledge and encourage others to "Be the Influence" and to recognize that decisions matter.

Select Board members in attendance: Denis Morse (Chair), Kaela Gonzalez (Vice Chair), Samuel Gifford, Chris Hanson, Derek Ray (joined at 6:40pm)

Select Board members absent:

Town Staff in attendance: Joseph Crocker (Town Manager), Mel Fernald (Town Clerk), Wayne Jones (Fire Inspector), Riley Silvia (Parks & Recreation Director),

1) **Called regular meeting to order** at 6:09pm by Chair Morse with a quorum present.

2) Workshops

- Raymond Community Resilience Partnership – presentation by North Star Planning & Siler Climate Consulting
[see video for specifics]

- Discussion on Community Events and How to Implement them

Motion to table this item until the next meeting by Ms. Gonzalez. Seconded by Mr. Hanson

Unanimously approved

3) New Business

a) **Consideration of Accepting the Resignation from Budget-Finance Committee**

- Chris Hanson must step down from Budget-Finance Committee as he has been elected to the Select Board and cannot hold two elected positions

Motion to accept the resignation of Chris Hanson from Budget-Finance Committee by Ms. Gonzalez. Seconded by Mr. Gifford.

The vacancy will be advertised for 30 days to collect citizen interest and the Budget-Finance Committee will review the applicants and will give their recommendation to the Select Board for appointment at their September meeting.

Motion carries (4-0-1 Hanson abstained)

b) **Consideration of Warrant for Special Town Meeting** for the Adoption of the 2025 Town of Raymond Comprehensive Plan

Page 11

Approval of the warrant is the next step in preparing for the Special Town Meeting
Motion to approve the warrant for the Special Town Meeting by Ms. Gonzalez.
Seconded by Mr. Gifford.

Unanimously approved

c) JSMS Vision Committee Presentation

Town Manager Joe Crocker gave the Committee's presentation on their work
[see video for specifics]

The following individuals spoke:

Grace Leavitt

Shawn McKillop

d) Consideration of Liquor License Renewal – Fishermen's Catch

Fire Inspector Wayne Jones noted that there were only a couple of small things of note in the inspection. Will revisit to follow up. Conditional approval is suggested.

The following individuals spoke:

Brian Walker

Fire Inspector Wayne Jones

Motion to approve contingent upon completion of items in the Fire Inspector's report by Ms. Gonzalez. Seconded by Mr. Gifford

Unanimously approved

4) Public Comment

Chair Morse opened the floor for Public Comment; the following individuals spoke:

Peter Leavitt, Leavitt Road

Grace Leavitt, Leavitt Road

Debby Tarr, Age Friendly Raymond

Frank McDermott, McDermott Road

5) Selectman Comment

Chair Morse opened the floor for Select Board Comment; the following members spoke:

Chair Morse

Vice Chair Kaela Gonzalez

Chris Hanson

Samuel Gifford

6) Town Manager's Report and Communications

Public Safety has their final truck inspection on their new truck.

Public Works is working on the four-way intersection at Ganderbrook, they will put out speed signs after that project.

Riley Silvia is the new Parks & Recreation Director, working to support a staff member who just lost their father.

Tassel Top revenues and Parks & Recreation revenues are up, due to greater capacity at Tassel Top and the new after school program by the Recreation Department.

a) Confirm Dates for Upcoming Regular Meetings

- August 12, 2025 – Regular Meeting, Public Hearing on Comprehensive Plan & Special Town Meeting to accept the Comprehensive Plan
- September 9 16, 2025 – Regular Meeting (discussion around changing the date of the September meeting from September 9th to September 16th. Further discussion around holding a workshop before the regular meeting on September 16th.)

b) Upcoming Holiday Closings

Labor Day - Monday, September 1st (Town Office is closed on Mondays)

7) **Executive Session(s)**

a) Consultation with Legal Counsel – pursuant to 1 MRSA §405(6)(E)

Motion to enter Executive Session as captioned above at 8:17pm by Ms. Gonzalez, seconded by Mr. Gifford

Mr. Hanson recused himself due to a conflict, as advised by the Town's Legal Counsel.

Unanimously approved

Motion to exit Executive Session at 9:29pm by Mr. Gifford. Seconded by Ms. Gonzalez.

Unanimously approved

8) **Adjournment**

Motion to adjourn at 9:29pm by Ms. Gonzalez. Seconded by Mr. Gifford

Unanimously approved

Respectfully submitted
Melanie Fernald, Town Clerk

MEMORANDUM

August 12, 2025

To: Raymond Select Board
CC: Joseph Crocker, Town Manager
From: Kate Burch, AICP – North Star Planning
Subject: Community Resilience Partnership Update

Overview

North Star Planning (NSP) and Siler Climate Consulting are working as Service Providers to help Raymond enroll in the Community Resilience Partnership (CRP). Raymond has completed 2 out of 3 steps: a self-assessment and a workshop (held on July 8).

The Select Board will consider passing a resolution to join the program at the August 12 meeting. Once Raymond enrolls, the town will be eligible to apply for a CRP grant. Applications are due August 29.

Grant Projects

Raymond is eligible to apply for a no-match grant of \$75,000. Following input from the self-assessment and the workshop, three key action areas are identified for Raymond:

1. Land use ordinance updates – including solar, open space subdivision, lot size, road standards – to implement the goals in the 2025 Comprehensive Plan and make Raymond's land use more resilient.
2. Update Raymond's 2009 Open Space Plan, with a focus on plan implementation, conservation projects, and land use ordinance updates that support Raymond's conservation and open space goals.
3. Building facility audit and energy efficiency upgrades for Jordan Small Middle School, including new heat pumps, lighting, and other upgrades to make the building an efficient public space that can also serve as a warming and cooling shelter.

Grant Application Team

NSP will be writing the grant for Raymond as part of our role as a Service Provider. Following a conversation with the Town Manager, we we'd like to request that the Select Board nominate a member to volunteer to work with NSP to provide input on the scope and review the grant application before it is submitted.

A resolution by the Town of Raymond to enroll in the Community Resilience Partnership.

WHEREAS, the Town of Raymond has completed the Community Resilience Partnership's Community Resilience Self-Assessment and List of Community Actions, and held a community workshop on July 8, 2025 which prioritized the following action areas:

- Update ordinances to support Raymond's long-term vision for smart growth and land use
- Improve efficiency and resilience of municipal facilities, including Jordan Small Middle School
- Improve emergency communication
- Update Raymond's Open Space Plan and focus on conservation efforts
- Educate Raymond residents about climate risks, emergency preparedness, land stewardship, recycling, and composting
- Support the Raymond Comprehensive Plan goals to make it safer to walk and bike around Raymond

BE IT RESOLVED, the Town of Raymond commits to participating in the Community Resilience Partnership, which supports community leadership in reducing greenhouse gas emissions and increasing resiliency to extreme weather and climate change impacts;

BE IT FURTHER RESOLVED, the Town of Raymond designates the Town Manager to coordinate planning, implementation, and monitoring of energy and resilience projects and to be the primary point of contact to the Community Resilience Partnership.



60 Community Drive | Augusta, ME 04330-9486
1-800-452-8786 (in state) | (t) 207-623-8428

August 7, 2025

Town of Raymond Select Board
Raymond Town Manager
401 Webbs Mills Road
Raymond, ME 04071

Dear Members of the Raymond Select Board,

We are excited to hear that the Town of Raymond Select Board is considering joining the Maine Municipal Association (MMA) as a member municipality and has inquired about the next steps.

As a reminder, member municipalities are entitled to all the services the association offers, including access to our legal services team, the resources posted on the member section of the MMA website, discounted rates for workshops, conferences and conventions, and the ability to serve on and elect members to MMA's Executive Committee and Legislative Policy Committee. The annual dues paid by member municipalities help to fund these core services. Members can also access the programs offered by MMA Risk Management Services and the Maine Municipal Employees Health Trust, which support the unique needs of municipal employees and employers. The costs for these programs are assessed separately.

If the selectboard elects to join MMA, access to core member services become available upon payment of a prorated portion of the Town of Raymond's annual dues, which for 2025 was \$9,765. If the town elected to join MMA as of September 1, the dues owed would be \$3,255. Delaying membership to October would result in a dues payment of \$2,441. The town will also need to provide the information necessary to populate MMA's roster of elected and appointed municipal officials. This will help to mitigate any delays in accessing member programs, services, and benefits.

Since the association operates on a calendar year, all memberships are renewed on January 1. MMA's Executive Committee will begin its budget deliberations in September, with 2026 dues notices mailed in December. At that time, the selectboard will have the opportunity to determine whether to renew its membership.

Finally, for your information attached is a copy of the 2025 Strategic Business Plan, which highlights MMA's 2025 goals and 2024 accomplishments. To the extent you would find it

helpful, members of MMA's staff are also available to attend the select board meeting to describe our programs and services.

Again, thank you for considering becoming an MMA member. If you have any questions about the association, our products and services, or the information included in this memo, please do not hesitate to contact me at either (207) 623-8428 or cconlow@memun.org.

Sincerely,

A handwritten signature in black ink that reads "Catherine M. Conlow". The script is cursive and fluid.

Catherine Conlow
Executive Director
Maine Municipal Association

c.c. Joseph Crocker
Betsy Oulton

Guiding Principles

COLLABORATION

Establishing Priorities

Strengthening
Communications

Member Engagement Strategies

DIVERSITY, EQUITY, AND INCLUSION

ADVOCATE

support excellence

LEADERSHIP



STRATEGIC
BUSINESS PLAN

2025

BENCHMARKING

Local Governance

Promoting
Civility

SERVESTRONG
IMPLEMENTATION

FISCAL INTEGRITY

Explore

Website

Expanding

Migration

Database

Online

Training

WHO TO CONTACT

2025 EXECUTIVE COMMITTEE OFFICERS

PRESIDENT

MELISSA DOANE

Town Manager, Town of Bradley
827-7725 (town office)
mldoane@townofbradley.net

VICE PRESIDENT

JUSTIN POIRIER

Town Manager, Town of Monmouth
933-2206 (town office)
justin.l.poirier@gmail.com

IMMEDIATE PAST PRESIDENT

DIANE HINES

Town Manager, Town of Ludow
532-7743 (town office)
dianehines@gmail.com



**MAINE MUNICIPAL
ASSOCIATION** SINCE 1936

60 Community Drive
Augusta, ME 04330

1-800-452-8786
207-623-8428

www.memun.org

2025 EXECUTIVE COMMITTEE MEMBERS

PIOUS ALI

Councilor, City of Portland
874-8300 (city office)
pali@portlandmaine.gov

MICHELE VARUOLO COLE

Selectperson, Town of Bethel
824-2669 (town office)
michelevcole@gmail.com

PHIL CROWELL

Town Manager, City of Auburn
333-6601 (city office)
pcrowell@auburnmaine.gov

DAVID CYR

Town Manager, Town of Frenchville
543-7301 (town office)
townmanager@frenchville.org

MATT GARSIDE

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998-4601 (town office)
mgarside@polandtownoffice.org

SHILOH LaFRENIERE

Town Manager, Town of Jay
897-6785 (town office)
jmanager@jay-maine.org

DAVID NADEAU

Councilor, Town of Windham
892-1907 (town office)
davidnadeau@windhammaine.us

DINA WALKER

Selectperson, Town of Weld
585-2248 (town office)
dinawalker@weld-maine.org

ANTHONY WARD

Town Manager, Town of Casco
627-4515 (town office)
award@cascomaine.org

MAINE MUNICIPAL ASSOCIATION MANAGEMENT TEAM

CATHY CONLOW

Executive Director
Ext. 2218 / E-mail: cconlow@memun.org

KELLY MAINES

Executive Office Administrative Coordinator
Ext. 2241 / E-mail: kmaines@memun.org

KATE DUFOUR

Director, Advocacy & Communications
Ext. 2213 / E-mail: kdufour@memun.org

PETER OSBORNE

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Ext. 2390 / E-mail: posborne@memun.org

EBEN GILMAN

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KRISTY GOULD

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Ext. 2389 / E-mail: kgould@memun.org

BRIAN McDONALD

Director, Information Technology & Administration
Ext. 2276 / E-mail: bmcdonald@memun.org

REBECCA McMAHON

Director, Legal Services
Ext. 2200 / E-mail: legal@memun.org

RICHARD CROMWELL

Director, Personnel Services & Labor Relations
Ext. 2217 / E-mail: rcromwell@memun.org

MICHELLE PELLETIER

Director, Risk Management Services
Ext. 2236 / E-mail: mpelletier@memun.org



Thank you for being a valued member of the Maine Municipal Association and your ongoing support. MMA continues to provide municipal leaders with a variety of services from education, advocacy, and legal guidance to insurance products designed to protect property taxpayer investments, as well as the health and wellbeing of municipal employees.

Each September the association's Executive Committee (EC) convenes in the president's hometown for a two-day session to set the priorities for the upcoming year. The following *2025 Strategic Business Plan – Goals, Commitments & Focus Areas* report provides a summary of our directives and priorities for 2025.

As you will read, many of the association's directives are based on the feedback provided by municipal officials who participated in the June member engagement survey. As a result, in the coming year MMA staff will focus on six initiatives that range in scope from strengthening the way staff communicates with its members and exploring online training options, to increasing civility in public discourse.

We are also taking an opportunity to celebrate our successes. Undoubtably, 2024 was a productive year for the association and its Executive Committee, and we hope our members benefited from the resulting improvements.

One of the most notable accomplishments this past year was the launch of the ServeStrong program in partnership with the National League of Cities (NLC) and NLC– Risk Information Sharing Consortium. This web-based platform, including access to the Talkspace portal, provides behavioral health resources tailored specifically for first responders.

But that is not all.

In 2024, the advocacy team tracked over 300 pieces of legislation affecting municipal government operations during the second legislative session; the educational services staff coordinated 37 workshops and conferences for MMA members, and 117 workshops for affiliate associations; the legal team responded to over 6,000 inquiries from members, a testament to the critical role MMA plays in helping local governments navigate complex legal landscapes; our human resources professionals reimagined its online presence to make personnel management related resources more accessible to our members; risk management services staff managed a record number of severe weather-related claims, highlighting their critical role in helping municipalities recover from disasters; and the health trust services team delivered several positive changes for members, including an increase in the life insurance benefit at no additional cost to members.

We want to express my gratitude once again to the Executive Committee, as well as to our members, incredible staff, and our long-serving employees. Together, we have achieved so much, and together, we will achieve even more in the years ahead.

Thank you for your unwavering commitment and dedication to our shared mission. Let's move forward with confidence, knowing that our best days are yet to come.

Thank you.

2025 Strategic Business Plan - Goals, Commitments & Focus Areas

Establishing Priorities.

Annually, the Maine Municipal Association's (MMA) goals, commitments, and focus areas are developed by the Executive Committee (EC) during its September two-day planning session. Those discussions provide the framework used by the Strategic & Finance Committee (SFC), a subcommittee of EC that is chaired by the vice president, to develop a preliminary budget proposal. Once the SFC's work is complete, the proposed budget is discussed, amended as necessary, and finally adopted by the Executive Committee at its December meeting.

Guiding Principles.

Throughout the budget adoption and implementation process, three principles guide the association's work, which include: (1) maintaining and enhancing MMA's direct member services and relations; (2) building and fostering a strong and effective municipal role in the intergovernmental system; and (3) maintaining the sound and transparent organizational, financial, technological and operational services necessary to meet current and future needs of MMA's members.



Benchmarking.

In addition to supporting the legal, education and training, advocacy, employee benefits, and risk management services our members need, the budget acts as the roadmap for implementing the association's goals, honoring the commitments made to our members, and focusing on key opportunities. The EC directives found within the budget also provide valuable benchmarks for evaluating MMA's performance in meeting members' needs.

2025 Strategic Goals.

At the direction of the EC, in June of 2024 MMA conducted a member engagement survey designed with two goals in mind: (1) to gauge our members' experience with the association and their evolving needs; and (2) to assess whether the initiatives and changes implemented by MMA over the last two years have met member expectations.

While the survey results indicated that the association and staff do a good job at meeting the needs of its members, some themes for improvement were identified by the EC and staff and serve as the foundation for the 2025 strategic plan. Strengthening MMA communications with our members, facilitating website navigation, expanding database capabilities, exploring online training options, reviewing executive committee representation, and promoting civility in public discourse are the priorities for the coming year.

- **Strengthening Communications.** MMA is aware that our members are inundated daily with a barrage of emails and recognizes that the association contributes to the volume. As a result, over the course of 2025 staff will work to better consolidate and coordinate MMA-wide communications with our members. That approach will include better use of social media to push information out to our members on an established topic related schedule. For example, using Mondays to issue risk management updates and Tuesdays to describe what is new in legal, and so on.
- **Facilitating Website Navigation.** Although the end goal will be phased-in over the course of several years, MMA will take the first step in exploring the use of a closed loop AI system. The goal is to help members find information more

easily by pushing curated MMA resources on a variety of subjects, rather than requiring users to pull information from several areas of the website. The goal is to provide a one-stop location for information based on a user's search criteria. Adding topic specific portals on the website, such as the cybersecurity and personnel management prototypes currently in the development stage, will provide members with checklists and summaries that can be utilized to gain step-by-step information on how to respond to a particular issue.

- **Expanding MMA Database Capabilities.**

MMA will seek opportunities to maximize the use of the features available in Personify, MMA's database platform, to expand communication tools across the organization, including the implementation of "communities" that will enable appointed and elected officials to electronically interact with their peers, post and share information, and discuss issues and solutions. Additionally, other administrative functions such as abiding with document retention policies, logging and tracking responses to public document requests, and moderating email use can be facilitated via Personify. While funding is the primary challenge for expanding the use of the program, replacement of other products, like MailChimp, will help offset costs.

- **Exploring Online Training Options.** Based on the popularity of online training among our members, MMA will explore the use of a Learning Management System. These systems, like Risk Management Services' online training program (Neogov), provide users with the opportunity to participate in training as available, track and catalogue training records, and provide immediate feedback to members regarding opportunities for more targeted online training related to job responsibilities. The association will also explore avenues for providing more time-sensitive training on emerging topics, through the use of 30-minute "lunch and learn" sessions, for example.

- **Reviewing Executive Committee Representation.** In 2025 MMA staff will undertake an effort to compare representation on MMA's Executive Committee with the membership on executive boards in other state leagues and associations. An informal survey of other states shows that while MMA is not alone in policies that limit el-



igible EC candidates to town and city managers/administrators and elected officers, in some states affiliate group representatives, as well as municipal employees are eligible to serve on the governing committee. A report highlighting options and recommendations will be presented to the EC for its consideration.

- **Promoting Civility in Public Discourse.** Programs promoting civility in municipalities and associations often focus on fostering respectful communication, ethical governance, and conflict resolution within local governments and between government officials and their constituents. MMA learned that some state leagues have created toolkits for their work on civility, which involved bundling all available resources under one "umbrella," in a fashion akin to what is envisioned in the database and online training goals described above. MMA will explore options for bundling existing related services, as well as avenues to round out current offerings, and commence the work necessary to develop a civility portal for our members' use.

2024 Accomplishments

The annual strategic planning process also provides the opportunity to review the successes and challenges of the previous year. This past year was no exception, as under the guidance of the EC, MMA staff continued to innovate and adapt to meet the needs of our members and have achieved milestones that distinguish us from other state leagues and associations. Over the course of 2024 MMA implemented three core goals.

1. Website Migration.

MMA completed the implementation of the new website platform, which included moving Maine Municipal Employees Health Trust website to the new platform as well as beginning the process of transitioning several of our affiliate group websites to the new platform. By moving all users to one platform, MMA is better situated to make improvements to the functionality of all websites across the organization.

2. ServeStrong Implementation.

One of our most significant accomplishments was the implementation of the **ServeStrong** program. As approved by the Executive Committee in 2023, this initiative, in partnership with the National League of Cities (NLC) and NLC-Risk Information Sharing Consortium, provides a web-based platform, including access to the Talkspace portal, as well as on-demand access to behavioral health resources tailored specifically for first responders. The launch of the program was a collaborative approach among many MMA departments, whose combined efforts led to the successful implementation of the program. Within the first week of the launch, ServeStrong had several subscribers, reflecting its need and immediate impact. This program exemplifies MMA's dedication to addressing the unique challenges faced by municipal employees, particularly those in high-stress roles.

3. Robust Member Engagement Strategies.

MMA staff successfully responded to the direction to implement a more robust interaction strategy for members, including a membership engagement survey, which as noted above pro-

vided the foundation for the development of the association's 2025 goals and priorities. In addition, MMA conducted two "MMA for a Day" sessions with the inaugural event taking place in Farmington in April and the second in Machias in November. The sessions were designed to bring MMA programs and staff to areas across the state with the goal of meeting municipal leaders where they are. Both sessions were well received and appreciated by attendees. Additionally, the association's advocacy staff held regional meetings throughout Maine in the fall of 2024 to facilitate communication between municipal officials and candidates for the Maine State Legislature.

In addition to implementing the Executive Committee's three key policy priorities, each department continued to deliver many important products and services to our members, which are described below.

Administrative, Financial & Information Technology Services

- Implemented Risk Management Services policy and claims platform and Personify upgrades.
- Conducted a HIPPA compliance assessment and vulnerability audit.
- Installed additional EV charging stations, a standby generator, and new roof.
- Revised several internal operational procedures including those related to conference room set-up, accounts receivable, and membership database updates.

Advocacy & Communications

- Monitored over 300 pieces of second session legislation that impacted the delivery of municipal government services.
- Provided legislative updates to numerous affiliate groups.
- Published nearly 60 articles in 15 editions of the Legislative Bulletin throughout the legislative session.
- Conducted a series of regional meetings intended to get municipal and state leaders in the same room to discuss issues and opportunities for collaboration.

- Continued to monitor the effectiveness of MMA's modernized website and to advance improvements as feedback is provided.
- Implemented the migration of the Maine Municipal Employees Health Trust website and commenced migration of affiliate group websites onto MMA's new platform.

Educational Services

- Planned and facilitated over 37 workshops and conferences for MMA members, including the 88th MMA Annual Convention.
- Planned, facilitated and supported 117 affiliate association workshops, conferences and meetings.
- Staffed and guided MMA's Education & Training Advisory Council, which celebrated its inaugural year of work in 2024.
- Onboarded the Maine Water Environment Association (MeWEA) as an affiliate group.
- Led a number of member engagement efforts, including the member engagement survey and MMA for a Day events held in Farmington and Machias.

Legal Services

- Responded to 6,000 member inquiries.
- Maintained and updated 16 searchable subject based manuals, over 60 information packets on various topics, thousands of new and archived legal notes, and numerous current issue legal guidance documents.
- Issued new revised editions of the MMA Legal Services *Tax Collectors & Treasurers* and *Municipal Officers* manuals and supplements to the *Town Meetings & Elections* and *Municipal Liens* manuals.
- Participated in 25 MMA workshops and training sessions on a variety of subjects impacting municipalities.
- Submitted two amicus briefs, both in support of the town of Bar Harbor. Each case was decided in favor of the town.

Personnel Services & Labor Relations

- Implemented minor policy revisions and adopted new policies.
- Streamlined the application process.
- Began the process of digitizing employee files.
- Created quarterly supervisory training content.
- Reviewed and updated current salary scales and job classifications.
- Began to curate more robust on-line tools for members.

Maine Municipal Employees Health Trust

- Implemented a number of changes to employer health plans, including eliminating the POS A plan, removing the primary care provider requirement from "point of service" plans, and renaming all existing health plans.
- Enhanced and increased the health promotions and field services engagement efforts.
- Implemented a new website platform.
- Complied with a state mandate to provide comprehensive coverage for fertility testing, treatment and preservation as of January 1, 2024, and selected a vendor to provide enhanced member services for 2025.
- Onboarded three new trustees.

Risk Management Services

- Upgraded the policy and claims platform.
- Implemented a successful renewal process for pool programs, including MMA's Property and Casualty Pool, Workers' Compensation Fund and Unemployment Fund.
- Expanded the line of Property & Casualty products to include Active Shooter and Malicious Attack and Terrorism and Sabotage coverage.
- Maintained quality member services, despite managing a record-breaking number of property claims associated with two catastrophic losses.
- Onboarded two new board members.



The mission of the Maine Municipal Association is to support excellence in Maine's municipalities by providing important services and advocating for their common interests.

OUR CORE BELIEFS

LOCAL GOVERNANCE – We believe that local government is the foundation of a strong democracy and is fundamental to the provision of essential services that promote the safety, health and wellbeing of residents and communities.

LEADERSHIP – We believe in the accessibility and accountability of municipal officials, with a commitment to honesty, civility, integrity, and the highest ethical standards. Municipal officials are entrusted to develop cohesiveness and build strong future-driven communities.

COLLABORATION – We value and support opportunities for collaboration and partnerships among municipalities, public organizations, and private entities.

DIVERSITY, EQUITY, AND INCLUSION – We respect the uniqueness of each municipality and the diversity within the community. We are dedicated to ensuring that all individuals are treated equally, respectfully, and fairly.

FISCAL INTEGRITY – We believe financial accountability, transparency, and responsible management of resources are essential for MMA and its member municipalities.

EXCELLENCE IN SERVICE – We believe in listening to and supporting member municipalities to ensure that their priorities, needs, and educational requirements are met through services and programs.

TOWN OF RAYMOND Assessing Office

401 Webbs Mills Road Raymond, Maine 04071
Phone 207.655.4742 x51 Fax 207.655.3024
assessor@raymondmaine.org

INTEROFFICE MEMORANDUM

TO: RAYMOND BOARD OF ASSESSORS
FROM: CURT LABEL, ASSESSORS AGENT
SUBJECT: TAX ABATEMENT
DATE: 7/24/2025
CC:

Dear Board Members,

I have one abatement request for the board to consider at its upcoming meeting.

Business Personal Property

Law Office of Todd Crawford (Acct #169PP)

Mr. Crawford notified the Tax Collectors office via letter (attached) that he had received a tax bill for 2024-2025, but that he had closed his firm in 2023 and had notified the Town of such. The assessor's office did not receive a notification, but it is entirely possible it was received by a different department and not forwarded to our office. I verified the office's closure in March 2023 and communicated with Mr. Crawford. Our office was aware of the new tenant at that location (St Pierre Law and had mailed equipment request letters to them in February 2025. I have also communicated with Ms. St Pierre and our intent to add them to the tax roll for this year's assessment.



Corporate Name Search **Information Summary**

[Subscriber activity report](#)

This record contains information from the CEC database and is accurate as of: Thu Jul 24 2025 13:24:30. Please print or save for your records.

Legal Name	Charter Number	Filing Type	Status
LAW OFFICE OF TODD H. CRAWFORD, JR., P.A.	20140489 D	BUSINESS CORPORATION	ADMINISTRATIVELY DISSOLVED

I recommend the board issue a tax abatement to Mr. Crawford as he owned no equipment taxable in Raymond for the 2024 Assessment.

Valuation Amount of Abatement: \$1,600/Tax Amount of Abatement: \$27.52

Sincerely, Curt Lebel, Assessors Agent

Certificate of Abatement

36 M.R.S.A § 841

We, the Board of Assessors of the municipality of Raymond, hereby certify to Suzanne Carr, tax collector, that the accounts herein, contain a list of valuations of the estates, real and personal, that have been granted an abatement of property taxes by us for the April 1, 2024 assessment on August 12, 2025. You are hereby discharged from any further obligation to collect the amount abated.

Voted by the Raymond Board of Assessors on: August 12, 2025

Attest: _____ Joseph Crocker, Town Manager

Tax Year	#	M/L	ACCT#	OWNER OF RECORD	OLD ASSESSMENT	NEW ASSESSMENT	VALUATION ABATED	TAX AMOUNT	TAX RATE	MISCELLANEOUS INFORMATION
2024- 4		PP	169	Law Office of Todd H Crawford 5 Jonathans Way Casco, ME 04015	\$ 1,600.00	\$ -	\$ 1,600.00	\$ 27.52	0.0172	Business Closed in 2023. Business personal property assessed in error to this account for April 1, 2024. Assessed party owns no property in Raymond as of assessment date.
					TOTALS		\$1,600.00	\$27.52		

April 26, 2025

Town of Raymond
Attn: Sue Carr, Tax Collector
401 Webbs Mills Rd
Raymond, ME 04071

Re: 2025 Personal Property Tax Bill
Law Office of Todd H Crawford, Jr, PA
1288 Roosevelt Trail, Raymond

Ms. Carr,

I have received the Town's Personal Property Tax Bill for 2025, which was forwarded to me. My former business has not occupied the property at 1288 Roosevelt Trail, Raymond, Maine, since March 13, 2023 when I closed my practice and terminated my leases. The *Law Office of Todd H Crawford Jr, PA*, exists now only as a legal entity that is being closed out with the Secretary of State's office.

Prior to March 2023, I did provide written or electronic notice to all clients and vendors, including the Town of Raymond. I had ensured to resolve the 2023 personal property tax bill. Last year, I forwarded the 2024 Property Tax Bill to the current occupant; but, please note that I had leased this property and do not have ongoing knowledge of the property's occupants.

Please note my personal address and contact information in the heading of this letter for your future reference.

I appreciate your help in resolving this matter.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Todd H. Crawford, Jr.', is written over a horizontal line.

Todd H. Crawford, Jr.
President, Crawford Law

2025 Personal Property Tax Bill

Town of Raymond
Attn: Sue Carr, Tax Collector
401 Webbs Mills Rd
Raymond ME 04071

Current Billing Information

FURNITURE &	1,600
MACHINERY &	0
TELECOMMUNICATIONS	0
Other P/P	0
Assessment	1,600
Exemption	0
Taxable	1,600
Rate Per \$1000	17.200
Total Due	27.52

P169

LAW OFFICE OF TODD H CRAWFORD
P.O. BOX 753
RAYMOND ME 04071

Map/Lot
Location 1288 ROOSEVELT TRAIL

First Half Due 10/31/2024 13.76
Second Half Due 4/30/2025 13.76

Information

Interest at 8.50% per annum charged after 10/31/2024 and 04/30/2025.
As per state law, the ownership and taxable valuation of all real estate and personal property was determined as of April 1, 2024.

IF YOU SOLD YOUR REAL ESTATE SINCE APRIL 1, 2024, IT IS YOUR OBLIGATION
TO FORWARD THIS BILL TO THE CURRENT PROPERTY OWNER.

This bill is for the current tax year July 1, 2024 to June 30, 2025 ONLY.

Past due amounts are NOT included.

Without state aid to education, state revenue sharing and state reimbursement for the Maine resident homestead property tax exemption, and other reimbursements, your tax bill would have been 4.3% higher. Total Bonded Indebtedness \$613,918.
After eight (8) months and no later than one (1) year from the date of commitment, a lien will be placed on all real estate of unpaid taxes.

Current Billing Distribution

SCHOOL	70.80%	19.48
COUNTY	5.60%	1.54
MUNICIPAL	23.60%	6.49

Remittance Instructions

Pay on line at raymondmaine.org
Please make check or money order payable in
US funds to:

TOWN OF RAYMOND
401 WEBBS MILLS RD
RAYMOND ME 04071

Please remit this portion with your second payment

2025 Personal Property Tax Bill
Account: P169
Name: LAW OFFICE OF TODD H CRAWFORD
Map/Lot:
Location: 1288 ROOSEVELT TRAIL

4/30/2025 13.76

Due Date Amount Due Amount Paid

Second Payment

Please remit this portion with your first payment

2025 Personal Property Tax Bill
Account: P169
Name: LAW OFFICE OF TODD H CRAWFORD
Map/Lot:
Location: 1288 ROOSEVELT TRAIL

10/31/2024 13.76

Due Date Amount Due Amount Paid

First Payment

Raymond
9:54 AM

Personal Property Tax Commitment Book - 2025 17.200
APRIL 1, 2024 TAX COMMITMENT

9/11/2024
Page 15

Account	Name & Address	Category	Assessment	Exempt	Total	Tax
99	KRAININ REAL ESTATE		9,300	0	9,300	159.96
	P O BOX 464	FURNITURE & FIXTURES	9,300			79.98 (1)
	SO CASCO ME 04077					79.98 (2)
	1539 ROOSEVELT TRAIL					
138	LANE RICHARD & DEBRA		5,300	0	5,300	91.16
	87 TWO LIGHTS RD	FURNITURE & FIXTURES	5,300			45.58 (1)
	CAPE ELIZABETH ME 04107					45.58 (2)
	18 BOATERS WAY					
169	LAW OFFICE OF TODD H CRAWFORD		1,600	0	1,600	27.52
	P.O. BOX 753	FURNITURE & FIXTURES	1,600			13.76 (1)
	RAYMOND ME 04071					13.76 (2)
	1288 ROOSEVELT TRAIL					
67	LEDOUX ARTHUR & WILMA		29,600	0	29,600	509.12
	16 RIDGEFIELD DR	FURNITURE & FIXTURES	29,600			254.56 (1)
	GORHAM ME 04038					254.56 (2)
	37 TOMMAHAWK TR					
102	LEMIST GEORGE & MARY		6,300	0	6,300	108.36
	18 ELMWOOD PARK	FURNITURE & FIXTURES	6,300			54.18 (1)
	MALDEN MA 02148					54.18 (2)
	KOKATOSI					
103	LEMIST JUDY		8,300	0	8,300	142.76
	128 EMERALD ST	FURNITURE & FIXTURES	8,300			71.38 (1)
	MALDEN MA 02148					71.38 (2)
	108 KOKATOSI					
177	LOMBARD MATTHEW		7,800	0	7,800	134.16
	2 LINCOLN CIRCLE	FURNITURE & FIXTURES	7,800			67.08 (1)
	WINDHAM ME 04062					67.08 (2)
	KOKATOSI					

Page Totals:	Assessment	Exempt	Total	Tax
	68,200	0	68,200	1,173.04
Subtotals:	4,793,600	2,168,600	2,625,000	45,150.00

Municipal Fund Structure:

1. Governmental Funds:

In the fund statements, governmental funds focus on tracking where the Town's money comes from, how it's spent, and what remains at the end of the period, not on calculating profit or loss. Below is a description of the Town's governmental funds.

Major Funds

- a. The **General Fund** is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund. **i.e. Administration, Public Works, Public Safety, Parks and Recreation**
- b. The **Bond Fund** is used to account for bond proceeds that are legally restricted to expenditures for specified purposes. **i.e. Debt Services**

Nonmajor Funds

- c. **Special Revenue Funds** are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. **i.e. Parks and Recreation - Programs and Events**
- d. **Capital Projects Funds** are used to account for financial resources to be used for the acquisition or construction of major capital facilities, infrastructure and/or equipment. **i.e. PS Equipment, PW Vehicles**
- e. **Permanent Funds** These funds hold assets that must be kept intact under Maine law (Title 30-A, §5653). Unless stated otherwise, only the earnings, not the principal can be used, and only for purposes that benefit the Town or its residents. The Town follows State law when approving and using this investment income.

2. Proprietary Funds:

These funds track the Town's business-like activities, focusing on income, expenses, overall financial position, and cash flow. They follow the same accounting rules used by private businesses. Operating revenues come from charges for services, reimbursements, and related fees. Below is a description of the Town's proprietary funds.

- a. **Enterprise Funds** are required to be used to account for operations for which a fee is charged to external users for goods or services and the activity (a) is financed with debt that is solely secured by a pledge of net revenues, (b) has third party requirements that the cost of providing services, including capital costs, be recovered with fees and charges or (c) established fees and charges based on a pricing policy designed to recover similar costs. **i.e. Tassel Top Park**

Budgetary Highlights

- The difference between the original and final budget for the general fund was due to the use of assigned fund balance to the amount of \$75,000 in Warrant Article 8: Referendum Question F. When an expenditure is incurred for which committed, assigned or unassigned fund balances are available, the Town considers amounts to have been spent first out of committed funds, then assigned funds and finally unassigned funds, as needed, unless the Town meeting vote has provided otherwise in its commitment or assignment actions:

SCHEDULE 1

TOWN OF RAYMOND, MAINE

BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS BUDGET AND ACTUAL - GENERAL FUND FOR THE YEAR ENDED JUNE 30, 2024

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	Positive (Negative)
Budgetary Fund Balance, July 1, Restated	\$ 2,735,666	\$ 2,735,666	\$ 2,735,666	\$ -
Resources (Inflows):				
General tax revenue	18,142,968	18,142,968	18,218,970	76,002
Intergovernmental revenue	951,986	951,986	1,025,442	73,456
Charges for services	482,600	482,600	531,170	48,570
Investment income	14,720	14,720	153,397	138,677
Other revenue	120,071	120,071	79,411	(40,660)
Transfers from other funds	34,000	34,000	34,000	-
Amounts Available for Appropriation	22,482,011	22,482,011	22,778,056	296,045
Charges to Appropriations (Outflows):				
General government	1,443,276	1,518,276	1,647,778	(129,502)
Public safety	1,281,432	1,281,432	1,396,578	(115,146)
Public works	1,328,456	1,328,456	1,240,569	87,887
Fringe benefits	895,661	895,661	961,998	(66,337)
Public health and welfare	15,000	15,000	21,060	(6,060)
Community services	370,671	370,671	357,090	13,581
Education	11,940,729	11,940,729	11,940,729	-
County tax	974,325	974,325	974,325	-
Debt service:				
Principal	315,213	315,213	315,213	-
Interest	26,288	26,288	26,287	1
Overlay	48,099	48,099	-	48,099
Transfers to other funds	1,282,195	1,282,195	1,282,195	-
Total Charges to Appropriations	19,921,345	19,996,345	20,163,822	(167,477)
Budgetary Fund Balance, June 30	\$ 2,560,666	\$ 2,485,666	\$ 2,614,234	\$ 128,568
Utilization of unassigned fund balance	\$ 175,000	\$ 175,000	\$ -	\$ (175,000)
Utilization of assigned fund balance	-	75,000	-	(75,000)
	\$ 175,000	\$ 250,000	\$ -	\$ (250,000)

- The general fund actual revenues exceeded the projected amounts by \$296,045. This was due to all revenue categories being receipted within or in excess of budgeted amounts with the exception of other revenue:

**BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
BUDGET AND ACTUAL - GENERAL FUND REVENUES
FOR THE YEAR ENDED JUNE 30, 2024**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
General tax revenues:				
Property taxes	\$ 16,932,468	\$ 16,932,468	\$ 16,885,034	\$ (47,434)
Vehicle excise taxes	1,180,000	1,180,000	1,303,221	123,221
Boat excise taxes	30,500	30,500	30,715	215
Intergovernmental revenues:				
Homestead exemption	246,133	246,133	246,133	-
State revenue sharing	464,260	464,260	486,157	21,897
BETE	50,161	50,161	50,211	50
Tree growth	8,769	8,769	9,385	616
Veterans	3,290	3,290	1,143	(2,147)
LRAP	53,600	53,600	61,496	7,896
General assistance	10,500	10,500	18,257	7,757
Snowmobile	2,350	2,350	1,960	(390)
Senior stabilization	112,923	112,923	113,169	246
Education refund	-	-	37,531	37,531
Charges for services:				
Recreation fees	500	500	-	(500)
Library fees	-	-	296	296
Town clerk fees	29,000	29,000	33,535	4,535
CEO/planning fees	140,000	140,000	212,782	72,782
Solid waste/recycling	100	100	110	10
Fire/rescue collections	220,000	220,000	263,691	43,691
Public safety	15,000	15,000	16,406	1,406
Animal control	1,000	1,000	1,715	715
Public works	74,000	74,000	-	(74,000)
Fire permits	3,000	3,000	2,635	(365)
Investment income:				
Investment income	14,720	14,720	153,397	138,677
Other income:				
Interest/fees on taxes	42,800	42,800	39,379	(3,421)
Payment in lieu of taxes	5,000	5,000	5,000	-
Cable franchise fees	40,400	40,400	19,206	(21,194)
Misc grants	24,871	24,871	-	(24,871)
Other	7,000	7,000	15,826	8,826
Transfers from other funds:				
Special revenue funds	30,000	30,000	30,000	-
Permanent funds	4,000	4,000	4,000	-
TOTAL REVENUES	\$ 19,746,345	\$ 19,746,345	\$ 20,042,390	\$ 296,045

- The general fund actual expenditures exceeded budgeted amounts by \$167,477. General government, public safety, fringe benefits, public health, and welfare exceeded

total budgeted expenditures. Public works, community services, debt service - interest and overlay did not exceed budgeted expenditures. To cover the difference \$175,000 from the unassigned fund balance was voted on by the Select Board.

SCHEDULE B

TOWN OF RAYMOND, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND FOR THE YEAR ENDED JUNE 30, 2024

	Budget	Budget Adjustments	Final Available	Actual	Variance Positive (Negative)
General government					
Administration	\$ 632,487	\$ 75,000	\$ 707,487	\$ 850,291	\$ (142,804)
Compensation and training	75,000	-	75,000	75,000	-
Insurance	154,200	-	154,200	164,135	(9,935)
Assessing	83,437	-	83,437	75,687	7,750
Municipal building	46,000	-	46,000	40,146	5,854
Technology	226,260	-	226,260	228,272	(2,012)
Code enforcement	225,892	-	225,892	214,247	11,645
	<u>1,443,276</u>	<u>75,000</u>	<u>1,518,276</u>	<u>1,647,778</u>	<u>(129,502)</u>
Public safety					
Fire department	1,239,271	-	1,239,271	1,358,760	(119,489)
Animal control	42,161	-	42,161	37,818	4,343
	<u>1,281,432</u>	<u>-</u>	<u>1,281,432</u>	<u>1,396,578</u>	<u>(115,146)</u>
Public works					
Public works	930,356	-	930,356	829,088	101,268
Solid waste	398,100	-	398,100	411,481	(13,381)
	<u>1,328,456</u>	<u>-</u>	<u>1,328,456</u>	<u>1,240,569</u>	<u>87,887</u>
Fringe benefits	<u>895,661</u>	<u>-</u>	<u>895,661</u>	<u>961,998</u>	<u>(66,337)</u>
Public health and welfare	<u>15,000</u>	<u>-</u>	<u>15,000</u>	<u>21,060</u>	<u>(6,060)</u>
Community services					
Provider agencies	1,000	-	1,000	500	500
Raymond Village library	161,403	-	161,403	158,279	3,124
Cemetery	45,184	-	45,184	40,812	4,372
Recreation	163,084	-	163,084	157,499	5,585
	<u>370,671</u>	<u>-</u>	<u>370,671</u>	<u>357,090</u>	<u>13,581</u>
Education	<u>11,940,729</u>	<u>-</u>	<u>11,940,729</u>	<u>11,940,729</u>	<u>-</u>
County tax	<u>974,325</u>	<u>-</u>	<u>974,325</u>	<u>974,325</u>	<u>-</u>
Debt service					
Principal	315,213	-	315,213	315,213	-
Interest	26,288	-	26,288	26,287	1
	<u>341,501</u>	<u>-</u>	<u>341,501</u>	<u>341,500</u>	<u>1</u>
Overlay	<u>48,099</u>	<u>-</u>	<u>48,099</u>	<u>-</u>	<u>48,099</u>
Transfers to other funds					
Special revenue funds	352,195	-	352,195	352,195	-
Capital projects funds	930,000	-	930,000	930,000	-
	<u>1,282,195</u>	<u>-</u>	<u>1,282,195</u>	<u>1,282,195</u>	<u>-</u>
Total Departmental Operations	<u>\$ 19,921,345</u>	<u>\$ 75,000</u>	<u>\$ 19,996,345</u>	<u>\$ 20,163,822</u>	<u>\$ (167,477)</u>

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	-64,824.73	33,498,235.05	33,498,235.05	-33,563,059.78	-51675.09
3121 Auto Excise	1,180,000.00	218,063.27	218,063.27	961,936.73	18.48
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	219,000.05	175,258.00	175,258.00	43,742.05	80.03
3208 BETE/BETR	44,999.68	50,211.00	50,211.00	-5,211.32	111.58
3210 Grants	24,871.00	24,871.00	24,871.00	0.00	100.00
3300 Extraordinary	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	240,930.52	240,930.52	-226,930.52	1720.93
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	2,778,835.00	35,983,260.01	35,983,260.01	-33,204,425.01	1294.90
E X P E N S E S					
1000 Admin	632,487.00	849,290.40	849,290.40	-216,803.40	134.28
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
3020 Tax Returns	0.00	970.31	970.31	-970.31	0.00
3120 Legal/Audit	40,000.00	219,304.57	219,304.57	-179,304.57	548.26
3135 Billing	0.00	250.00	250.00	-250.00	0.00

Exp / Rev Summary Report

ALL Departments
ALL Months

Account	Budget	Current Month	Year To Date	Balance	Percent
10 GG CONT'D					
3230 Travel & Tr	8,000.00	3,015.74	3,015.74	4,984.26	37.70
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	-9.32	-9.32	9.32	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
1100 Comp & Train	75,000.00	75,000.00	75,000.00	0.00	100.00
1000 Salaries	75,000.00	75,000.00	75,000.00	0.00	100.00
1250 Assessors	83,437.00	75,686.17	75,686.17	7,750.83	90.71
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	4,472.00	4,472.00	1,028.00	81.31
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
1500 Codes	225,892.00	214,246.90	214,246.90	11,645.10	94.84
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
6046 Refund Fees	0.00	4,581.60	4,581.60	-4,581.60	0.00
7015 Phone	1,950.00	1,792.52	1,792.52	157.48	91.92
2000 Town Buildin	46,000.00	40,145.41	40,145.41	5,854.59	87.27
1000 Salaries	6,000.00	3,643.00	3,643.00	2,357.00	60.72
3005 Contracts	5,000.00	3,737.57	3,737.57	1,262.43	74.75
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	22,152.86	22,152.86	-152.86	100.69
5500 Tech	226,260.00	228,271.95	228,271.95	-2,011.95	100.89
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

Exp / Rev Summary Report

ALL Departments
ALL Months

Account	Budget	Current Month	Year To Date	Balance	Percent
10 GG CONT'D					
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
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	1,482,640.83	1,482,640.83	-193,564.83	115.02
Net Profit / (Loss)	1,489,759.00	34,500,619.18	34,500,619.18	33,010,860.18	

20 PS

EXPENSES

6000 Fire Depart	1,239,271.00	1,358,759.57	1,358,759.57	-119,488.57	109.64
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	23,425.86	23,425.86	-5,825.86	133.10
3175 H & S	8,000.00	5,095.52	5,095.52	2,904.48	63.69
3230 Travel & Tr	13,000.00	5,598.41	5,598.41	7,401.59	43.06
3235 Dues & Publi	3,500.00	3,418.50	3,418.50	81.50	97.67
4005 Building	13,000.00	15,183.75	15,183.75	-2,183.75	116.80
4020 Vehicle	37,000.00	58,252.15	58,252.15	-21,252.15	157.44
4060 FF Equipment	6,500.00	8,593.86	8,593.86	-2,093.86	132.21
4065 Radios	7,600.00	4,034.29	4,034.29	3,565.71	53.08
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	9,212.49	9,212.49	-2,012.49	127.95
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
6100 Animal	42,161.00	37,818.25	37,818.25	4,342.75	89.70
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	1,396,577.82	1,396,577.82	-115,145.82	108.99
Net Profit / (Loss)	(1,281,432.00)	(1,396,577.82)	(1,396,577.82)	(115,145.82)	

30 PW

EXPENSES

Exp / Rev Summary Report

ALL Departments
ALL Months

Account	Budget	Current Month	Year To Date	Balance	Percent
30 PW CONT'D					
8100 PW	930,356.00	829,087.52	829,087.52	101,268.48	89.12
1000 Salaries	553,536.00	451,143.52	451,143.52	102,392.48	81.50
3005 Contracts	10,880.00	6,603.58	6,603.58	4,276.42	60.69
3145 Striping	32,440.00	38,725.04	38,725.04	-6,285.04	119.37
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	103,203.14	103,203.14	-28,203.14	137.60
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	10,140.00	10,140.00	21,060.00	32.50
7025 Utilities	19,000.00	23,557.61	23,557.61	-4,557.61	123.99
8200 Waste	398,100.00	384,183.99	384,183.99	13,916.01	96.50
3140 Recycling	146,300.00	134,071.08	134,071.08	12,228.92	91.64
3141 Recycle Ref	0.00	40.00	40.00	-40.00	0.00
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	1,213,271.51	1,213,271.51	115,184.49	91.33
Net Profit / (Loss)	(1,328,456.00)	(1,213,271.51)	(1,213,271.51)	115,184.49	

40 Pub Services

EXPENSES

1200 Cems	45,184.00	40,811.80	40,811.80	4,372.20	90.32
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
1210 Rec	163,084.00	157,499.35	157,499.35	5,584.65	96.58
1000 Salaries	105,000.00	112,562.60	112,562.60	-7,562.60	107.20
3005 Contracts	25,000.00	19,175.07	19,175.07	5,824.93	76.70
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

Exp / Rev Summary Report

ALL Departments
ALL Months

Account	Budget	Current Month	Year To Date	Balance	Percent
40 Pub Services CONT'D					
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
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
1215 Provider Age	1,000.00	500.00	500.00	500.00	50.00
3355 Agencies	1,000.00	500.00	500.00	500.00	50.00
1275 Library	161,403.00	158,281.08	158,281.08	3,121.92	98.07
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	3,023.46	3,023.46	976.54	75.59
6031 Postage	50.00	14.03	14.03	35.97	28.06
6400 Books &Media	20,000.00	20,537.21	20,537.21	-537.21	102.69
6410 Library Prog	5,000.00	1,071.84	1,071.84	3,928.16	21.44
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	-179.74	-179.74	2,179.74	-8.99
Expense Total	370,671.00	357,092.23	357,092.23	13,578.77	96.34
Net Profit / (Loss)	(370,671.00)	(357,092.23)	(357,092.23)	13,578.77	

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

7000 Tassel Top	153,405.00	139,028.17	139,028.17	14,376.83	90.63
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	17,841.56	17,841.56	-2,841.56	118.94
4070 Cabins	5,000.00	3,101.90	3,101.90	1,898.10	62.04
4075 Structures	30,000.00	2,557.19	2,557.19	27,442.81	8.52
4095 Grounds Main	2,000.00	1,554.19	1,554.19	445.81	77.71
6005 Supplies	8,000.00	3,589.03	3,589.03	4,410.97	44.86
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

Exp / Rev Summary Report
ALL Departments
ALL Months

Account	Budget	Current Month	Year To Date	Balance	Percent
41 Tassel Top CONT'D					
9005 Equipment	3,000.00	5,033.69	5,033.69	-2,033.69	167.79
Expense Total	153,405.00	139,028.17	139,028.17	14,376.83	90.63
Net Profit / (Loss)	(26,205.00)	16,077.47	16,077.47	42,282.47	

42 TIF

E X P E N S E S

9000 TIF	0.00	3,240.00	3,240.00	-3,240.00	0.00
4090 302 Maint	0.00	3,240.00	3,240.00	-3,240.00	0.00
Expense Total	0.00	3,240.00	3,240.00	-3,240.00	0.00
Net Profit / (Loss)	0.00	(3,240.00)	(3,240.00)	(3,240.00)	

43 Special Reve

R E V E N U E S

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	0.00	272,195.20	272,195.20	-272,195.20	0.00
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	82,500.00	491,465.22	491,465.22	-408,965.22	595.72

E X P E N S E S

1300 Grants	0.00	0.00	0.00	0.00	0.00
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
1305 Beautificati	0.00	2,244.27	2,244.27	-2,244.27	0.00
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
1310 Assistance	0.00	10,262.48	10,262.48	-10,262.48	0.00
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
1320 TIF	355,270.00	258,969.26	258,969.26	96,300.74	72.89
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

Exp / Rev Summary Report

ALL Departments
ALL Months

Account	Budget	Current Month	Year To Date	Balance	Percent
43 Special Reve CONT'D					
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	5,314.00	5,314.00	-5,314.00	0.00
3130 Planning	30,000.00	8,730.61	8,730.61	21,269.39	29.10
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	62,121.76	62,121.76	-12,121.76	124.24
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	52,441.25	52,441.25	-6,741.25	114.75
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
1325 Fire Dept.	0.00	8,000.00	8,000.00	-8,000.00	0.00
9005 Equipment	0.00	8,000.00	8,000.00	-8,000.00	0.00
1330 ARPA	0.00	97,225.73	97,225.73	-97,225.73	0.00
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
1335 EMPG Grant	0.00	16,750.00	16,750.00	-16,750.00	0.00
9005 Equipment	0.00	16,750.00	16,750.00	-16,750.00	0.00
1400 Parks & Rec	134,366.00	85,935.03	85,935.03	48,430.97	63.96
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	10,904.56	10,904.56	30,095.44	26.60
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
6005 Supplies	0.00	38.27	38.27	-38.27	0.00
9005 Equipment	400.00	0.00	0.00	400.00	0.00
1500 Library	0.00	10,320.30	10,320.30	-10,320.30	0.00
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 Evt	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

Exp / Rev Summary Report

ALL Departments
ALL Months

Account	Budget	Current Month	Year To Date	Balance	Percent
Expense Total	489,636.00	489,707.07	489,707.07	-71.07	100.01
Net Profit / (Loss)	(407,136.00)	1,758.15	1,758.15	408,894.15	

45 Scholarship

EXPENSES

1505 Scholarship	0.00	2,500.00	2,500.00	-2,500.00	0.00
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
Net Profit / (Loss)	0.00	(2,500.00)	(2,500.00)	(2,500.00)	

46 Trust Funds

REVENUES

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
Net Profit / (Loss)	0.00	0.00	0.00	(0.00)	

50 GA

EXPENSES

5500 GA	15,000.00	21,059.96	21,059.96	-6,059.96	140.40
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
Net Profit / (Loss)	(15,000.00)	(21,059.96)	(21,059.96)	(6,059.96)	

60 Education

EXPENSES

6000 RSU	11,940,730.00	11,903,198.48	11,903,198.48	37,531.52	99.69
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
Net Profit / (Loss)	(11,940,730.00)	(11,903,198.48)	(11,903,198.48)	37,531.52	

70 Empl Bene

EXPENSES

4000 Empl Bene	895,661.00	961,998.78	961,998.78	-66,337.78	107.41
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
Net Profit / (Loss)	(895,661.00)	(961,998.78)	(961,998.78)	(66,337.78)	

71 Insurance

EXPENSES

4100 Insurance	154,200.00	165,615.36	165,615.36	-11,415.36	107.40
3410 Insurance	77,700.00	91,209.00	91,209.00	-13,509.00	117.39
3420 Unemployme	2,000.00	283.36	283.36	1,716.64	14.17

Exp / Rev Summary Report

ALL Departments
ALL Months

Account	Budget	Current Month	Year To Date	Balance	Percent
71 Insurance CONT'D					
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
Net Profit / (Loss)	(154,200.00)	(165,615.36)	(165,615.36)	(11,415.36)	

72 Cty Tax

EXPENSES

9100 County Tax	974,325.00	974,325.00	974,325.00	0.00	100.00
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
Net Profit / (Loss)	(974,325.00)	(974,325.00)	(974,325.00)	(0.00)	

80 Debt

EXPENSES

1300 Debt	341,501.00	363,988.94	363,988.94	-22,487.94	106.59
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
8065 Debt Service	0.00	22,488.89	22,488.89	-22,488.89	0.00
Expense Total	341,501.00	363,988.94	363,988.94	-22,487.94	106.59
Net Profit / (Loss)	(341,501.00)	(363,988.94)	(363,988.94)	(22,487.94)	

90 Capital

EXPENSES

1500 Capital	1,010,000.00	-407,444.10	-407,444.10	1,417,444.10	-40.34
9005 Equipment	225,000.00	152,103.91	152,103.91	72,896.09	67.60
9025 Revaluation	80,000.00	100.00	100.00	79,900.00	0.13
9030 Munic Fac	85,000.00	67,842.03	67,842.03	17,157.97	79.81
9031 BOND/CLOSING	0.00	11,611.34	11,611.34	-11,611.34	0.00
9032 BOND/TASSEL	0.00	-530,521.39	-530,521.39	530,521.39	0.00
9033 BOND/PW BLD	0.00	-85,871.69	-85,871.69	85,871.69	0.00
9034 BOND/TENNIS	0.00	-413,400.10	-413,400.10	413,400.10	0.00
9035 Paving	410,000.00	310,716.80	310,716.80	99,283.20	75.78
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	-407,444.10	-407,444.10	1,417,444.10	-40.34
Net Profit / (Loss)	(1,010,000.00)	407,444.10	407,444.10	1,417,444.10	

91 Capital

EXPENSES

1501 Capital	0.00	0.00	0.00	0.00	0.00
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Exp / Rev Summary Report
ALL Departments
ALL Months

Account	Budget	Current Month	Year To Date	Balance	Percent
91 Capital CONT'D					
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
Net Profit / (Loss)	0.00	0.00	0.00	(0.00)	

Raymond-2024
11:08 AM
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Trial Balance

08/09/2025
Page 1

Account Fund 0 Unknown Expenses		Beginning Balance	Debits	Credits	Net Change	Balance
E 43-1300-8050		0.00	8,180.68	8,180.68	0.00	0.00
E 20-6100-6063		0.00	24.00	24.00	0.00	0.00
Expenses Totals		0.00	8,204.68	8,204.68	0.00	0.00
Fund 0 Totals		0.00	0.00	0.00	0.00	0.00

Fund 10 General Fund

Expense						
E 10-1000-1000	General Government / Administration - Salaries	421,817.00	558,815.49	16,961.24	541,854.25	-120,037.25
E 10-1000-3005	General Government / Administration - Contract Fees & Services	31,100.00	48,420.41	13,500.00	34,920.41	-3,820.41
E 10-1000-3020	General Government / Administration - Tax Overpayment or Return	0.00	970.31	0.00	970.31	-970.31
E 10-1000-3120	General Government / Administration - Legal/Audit	40,000.00	222,690.07	3,385.50	219,304.57	-179,304.57
E 10-1000-3135	General Government / Administration - Rescue Billing	0.00	250.00	0.00	250.00	-250.00
E 10-1000-3230	General Government / Administration - Travel & Training	8,000.00	3,015.74	0.00	3,015.74	4,984.26
E 10-1000-3235	General Government / Administration - Dues & Publications	10,600.00	10,050.00	0.00	10,050.00	550.00
E 10-1000-3240	General Government / Administration - Advertising	7,000.00	3,708.00	0.00	3,708.00	3,292.00
E 10-1000-3410	General Government / Administration - Liability/Vehicle Insurance	0.00	718.68	728.00	-9.32	9.32
E 10-1000-6005	General Government / Administration - Supplies General	8,500.00	10,687.58	723.07	9,964.51	-1,464.51
E 10-1000-6030	General Government / Administration - Elections	11,370.00	11,294.79	0.00	11,294.79	75.21
E 10-1000-6031	General Government / Administration - Postage	9,200.00	10,992.70	6,159.31	4,833.39	4,366.61
E 10-1000-6032	General Government / Administration - Printing	1,000.00	809.52	0.00	809.52	190.48
E 10-1000-6040	General Government / Administration - Equipment Leases	3,800.00	3,256.44	0.00	3,256.44	543.56
E 10-1000-7015	General Government / Administration - Phone	5,100.00	5,067.79	0.00	5,067.79	32.21
E 10-1000-9100	General Government / Administration - Selectboard Contingency	75,000.00	0.00	0.00	0.00	75,000.00
E 10-1100-1000	General Government / Compensation & Training - Salaries	75,000.00	75,000.00	0.00	75,000.00	0.00
E 10-1250-1000	General Government / Assessors - Salaries	28,593.00	40,137.09	15,002.39	25,134.70	3,458.30

Raymond-2024
11:08 AM
bfoxhoward

Trial Balance

08/09/2025
Page 2

Account		Beginning Balance	Debits	Credits	Net Change	Balance
E 10-1250-3101	General Government / Assessors - Assessing	28,160.00	28,430.00	0.00	28,430.00	-270.00
E 10-1250-3205	General Government / Assessors - Registry of Deeds	5,500.00	4,472.00	0.00	4,472.00	1,028.00
E 10-1250-3210	General Government / Assessors - Software General	13,334.00	13,034.00	0.00	13,034.00	300.00
E 10-1250-3230	General Government / Assessors - Travel & Training	750.00	65.00	0.00	65.00	685.00
E 10-1250-6005	General Government / Assessors - Supplies General	1,500.00	339.69	0.00	339.69	1,160.31
E 10-1250-6035	General Government / Assessors - Property Tax Billing	5,600.00	4,210.78	0.00	4,210.78	1,389.22
E 10-1500-1000	General Government / Code Enforcement - Salaries	203,922.00	197,280.08	7,762.25	189,517.83	14,404.17
E 10-1500-3005	General Government / Code Enforcement - Contract Fees & Services	4,995.00	6,529.50	597.50	5,932.00	-937.00
E 10-1500-3210	General Government / Code Enforcement - Software General	7,500.00	6,269.31	0.00	6,269.31	1,230.69
E 10-1500-3230	General Government / Code Enforcement - Travel & Training	750.00	35.00	0.00	35.00	715.00
E 10-1500-3240	General Government / Code Enforcement - Advertising	675.00	884.00	0.00	884.00	-209.00
E 10-1500-6005	General Government / Code Enforcement - Supplies General	2,250.00	1,338.68	0.00	1,338.68	911.32
E 10-1500-6020	General Government / Code Enforcement - Gas/Diesel	3,000.00	2,399.48	0.00	2,399.48	600.52
E 10-1500-6031	General Government / Code Enforcement - Postage	850.00	1,496.48	0.00	1,496.48	-646.48
E 10-1500-6046	General Government / Code Enforcement - Refund Fees Paid To Town	0.00	4,581.60	0.00	4,581.60	-4,581.60
E 10-1500-7015	General Government / Code Enforcement - Phone	1,950.00	1,792.52	0.00	1,792.52	157.48
E 10-2000-1000	General Government / Town Buildings - Salaries	6,000.00	3,643.00	0.00	3,643.00	2,357.00
E 10-2000-3005	General Government / Town Buildings - Contract Fees & Services	5,000.00	3,737.57	0.00	3,737.57	1,262.43
E 10-2000-4005	General Government / Town Buildings - Building Maintenance	8,000.00	4,604.13	0.00	4,604.13	3,395.87
E 10-2000-6005	General Government / Town Buildings - Supplies General	1,500.00	1,889.34	0.00	1,889.34	-389.34
E 10-2000-7005	General Government / Town Buildings - Heating	3,500.00	4,118.51	0.00	4,118.51	-618.51
E 10-2000-7025	General Government / Town Buildings - Utilities	22,000.00	22,152.86	0.00	22,152.86	-152.86

Raymond-2024
11:08 AM
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Trial Balance

08/09/2025
Page 3

Account		Beginning Balance	Debits	Credits	Net Change	Balance
E 10-5500-1000	General Government / Technology - Salaries	7,000.00	3,088.90	0.00	3,088.90	3,911.10
E 10-5500-3005	General Government / Technology - Contract Fees & Services	20,060.00	30,917.96	0.00	30,917.96	-10,857.96
E 10-5500-3115	General Government / Technology - IT Management	95,000.00	94,996.20	0.00	94,996.20	3.80
E 10-5500-3211	General Government / Technology - Software Departments	22,000.00	17,715.13	0.00	17,715.13	4,284.87
E 10-5500-3215	General Government / Technology - Software Network	10,000.00	5,205.00	0.00	5,205.00	4,795.00
E 10-5500-3220	General Government / Technology - Software Servers	20,000.00	18,235.20	0.00	18,235.20	1,764.80
E 10-5500-3225	General Government / Technology - Department Network	3,000.00	0.00	0.00	0.00	3,000.00
E 10-5500-6050	General Government / Technology - Broadcasting expenses	13,000.00	28,242.55	0.00	28,242.55	-15,242.55
E 10-5500-9050	General Government / Technology - Hardware Department	10,200.00	7,674.72	0.00	7,674.72	2,525.28
E 10-5500-9051	General Government / Technology - Hardware Network	10,000.00	12,476.29	0.00	12,476.29	-2,476.29
E 10-5500-9052	General Government / Technology - Hardware Server	16,000.00	9,720.00	0.00	9,720.00	6,280.00
E 20-6000-1000	Public Safety / Fire Department - Salaries	954,930.00	1,067,740.53	25,431.79	1,042,308.74	-87,378.74
E 20-6000-3005	Public Safety / Fire Department - Contract Fees & Services	12,000.00	26,603.17	0.00	26,603.17	-14,603.17
E 20-6000-3105	Public Safety / Fire Department - Dispatch Services	37,518.00	37,512.72	0.00	37,512.72	5.28
E 20-6000-3135	Public Safety / Fire Department - Rescue Billing	17,600.00	23,425.86	0.00	23,425.86	-5,825.86
E 20-6000-3175	Public Safety / Fire Department - Health & Safety	8,000.00	5,095.52	0.00	5,095.52	2,904.48
E 20-6000-3230	Public Safety / Fire Department - Travel & Training	13,000.00	5,598.41	0.00	5,598.41	7,401.59
E 20-6000-3235	Public Safety / Fire Department - Dues & Publications	3,500.00	3,418.50	0.00	3,418.50	81.50
E 20-6000-4005	Public Safety / Fire Department - Building Maintenance	13,000.00	15,312.47	128.72	15,183.75	-2,183.75
E 20-6000-4020	Public Safety / Fire Department - Vehicle Maintenance	37,000.00	67,635.39	9,383.24	58,252.15	-21,252.15
E 20-6000-4060	Public Safety / Fire Department - FF Equip R&M	6,500.00	8,603.85	9.99	8,593.86	-2,093.86
E 20-6000-4065	Public Safety / Fire Department - Radio Repair & Replacement	7,600.00	5,934.29	1,900.00	4,034.29	3,565.71

Raymond-2024
11:08 AM
bfoxhoward

Trial Balance

08/09/2025
Page 4

Account		Beginning Balance	Debits	Credits	Net Change	Balance
E 20-6000-6015	Public Safety / Fire Department - Uniforms/Clothing	6,500.00	10,891.43	0.00	10,891.43	-4,391.43
E 20-6000-6020	Public Safety / Fire Department - Gas/Diesel	25,000.00	21,315.98	276.19	21,039.79	3,960.21
E 20-6000-6061	Public Safety / Fire Department - SCBA/Air Packs	7,200.00	11,012.49	1,800.00	9,212.49	-2,012.49
E 20-6000-6062	Public Safety / Fire Department - Fire Prevention	1,700.00	1,299.07	409.48	889.59	810.41
E 20-6000-6063	Public Safety / Fire Department - Supplies-Operations	10,000.00	7,122.87	3,047.98	4,074.89	5,925.11
E 20-6000-6064	Public Safety / Fire Department - Supplies-RX	16,593.00	18,589.19	2,716.73	15,872.46	720.54
E 20-6000-6065	Public Safety / Fire Department - Turnout Gear/Equipment	10,240.00	15,507.65	2,699.96	12,807.69	-2,567.69
E 20-6000-7005	Public Safety / Fire Department - Heating	13,000.00	12,501.60	715.84	11,785.76	1,214.24
E 20-6000-7025	Public Safety / Fire Department - Utilities	34,390.00	35,779.03	0.00	35,779.03	-1,389.03
E 20-6000-9005	Public Safety / Fire Department - Equipment	4,000.00	8,795.47	2,416.00	6,379.47	-2,379.47
E 20-6100-3050	Public Safety / Animal Control - Animal Welfare	6,487.00	6,487.76	0.00	6,487.76	-0.76
E 20-6100-3200	Public Safety / Animal Control - Assessment	34,291.00	31,098.38	0.00	31,098.38	3,192.62
E 20-6100-4020	Public Safety / Animal Control - Vehicle Maintenance	667.00	0.00	0.00	0.00	667.00
E 20-6100-6005	Public Safety / Animal Control - Supplies General	0.00	62.94	0.00	62.94	-62.94
E 20-6100-6020	Public Safety / Animal Control - Gas/Diesel	716.00	169.17	0.00	169.17	546.83
E 30-8100-1000	Public Works / PW - Salaries	553,536.00	510,376.47	59,232.95	451,143.52	102,392.48
E 30-8100-3005	Public Works / PW - Contract Fees & Services	10,880.00	6,603.58	0.00	6,603.58	4,276.42
E 30-8100-3145	Public Works / PW - Road Striping	32,440.00	38,725.04	0.00	38,725.04	-6,285.04
E 30-8100-3210	Public Works / PW - Software General	6,000.00	8,327.66	0.00	8,327.66	-2,327.66
E 30-8100-3230	Public Works / PW - Travel & Training	500.00	938.23	0.00	938.23	-438.23
E 30-8100-4015	Public Works / PW - Equipment Maintenance	75,000.00	105,610.89	2,407.75	103,203.14	-28,203.14
E 30-8100-4080	Public Works / PW - District 1 Building Maintenance	0.00	889.92	889.92	0.00	0.00
E 30-8100-5005	Public Works / PW - Equipment Rental	3,000.00	325.00	0.00	325.00	2,675.00
E 30-8100-6005	Public Works / PW - Supplies General	5,000.00	3,211.75	0.00	3,211.75	1,788.25
E 30-8100-6010	Public Works / PW - Supplies Materials	15,000.00	17,056.96	47.47	17,009.49	-2,009.49
E 30-8100-6015	Public Works / PW - Uniforms/Clothing	9,800.00	12,640.31	444.96	12,195.35	-2,395.35
E 30-8100-6020	Public Works / PW - Gas/Diesel	60,500.00	162,805.82	106,326.73	56,479.09	4,020.91
E 30-8100-6081	Public Works / PW - Shop/Safety Equip	7,500.00	2,462.03	0.00	2,462.03	5,037.97
E 30-8100-6082	Public Works / PW - Street Signs	5,000.00	4,397.80	0.00	4,397.80	602.20
E 30-8100-6083	Public Works / PW - Road Salt	96,000.00	90,368.23	0.00	90,368.23	5,631.77
E 30-8100-6084	Public Works / PW - Winter Sand	31,200.00	10,140.00	0.00	10,140.00	21,060.00
E 30-8100-7025	Public Works / PW - Utilities	19,000.00	23,557.61	0.00	23,557.61	-4,557.61

Raymond-2024
11:08 AM
bfoxhoward

Trial Balance

08/09/2025
Page 5

Account		Beginning Balance	Debits	Credits	Net Change	Balance
E 30-8200-3140	Public Works / Solid Waste - Recycling Pick up & Hauling	146,300.00	134,071.08	0.00	134,071.08	12,228.92
E 30-8200-3141	Public Works / Solid Waste - Refund Recycle Bin or Service	0.00	40.00	0.00	40.00	-40.00
E 30-8200-3160	Public Works / Solid Waste - Trash Pickup	146,300.00	134,071.08	0.00	134,071.08	12,228.92
E 30-8200-3165	Public Works / Solid Waste - Recycling Tipping Fees	30,000.00	42,135.85	6,415.00	35,720.85	-5,720.85
E 30-8200-3170	Public Works / Solid Waste - Trash Tipping	72,000.00	77,041.95	163.20	76,878.75	-4,878.75
E 30-8200-3195	Public Works / Solid Waste - Demo Tipping	3,500.00	3,402.23	0.00	3,402.23	97.77
E 40-1200-3005	Public Services / Cemeteries - Contract Fees & Services	40,434.00	36,576.80	0.00	36,576.80	3,857.20
E 40-1200-3210	Public Services / Cemeteries - Software General	450.00	485.00	0.00	485.00	-35.00
E 40-1200-4010	Public Services / Cemeteries - Repairs & Maintenance	4,300.00	3,750.00	0.00	3,750.00	550.00
E 40-1210-1000	Public Services / Recreation - Salaries	105,000.00	131,088.60	18,526.00	112,562.60	-7,562.60
E 40-1210-3005	Public Services / Recreation - Contract Fees & Services	25,000.00	19,175.07	0.00	19,175.07	5,824.93
E 40-1210-3210	Public Services / Recreation - Software General	3,900.00	3,900.00	0.00	3,900.00	0.00
E 40-1210-3230	Public Services / Recreation - Travel & Training	3,000.00	1,680.02	0.00	1,680.02	1,319.98
E 40-1210-3235	Public Services / Recreation - Dues & Publications	1,000.00	1,009.35	0.00	1,009.35	-9.35
E 40-1210-3240	Public Services / Recreation - Advertising	1,000.00	1,100.50	0.00	1,100.50	-100.50
E 40-1210-3320	Public Services / Recreation - Raymond Rattlers	1,000.00	1,000.00	0.00	1,000.00	0.00
E 40-1210-3345	Public Services / Recreation - Raymond Recreation	2,000.00	2,000.00	0.00	2,000.00	0.00
E 40-1210-4025	Public Services / Recreation - Projects and Maintenance	15,000.00	9,389.40	0.00	9,389.40	5,610.60
E 40-1210-6005	Public Services / Recreation - Supplies General	4,000.00	3,167.40	0.00	3,167.40	832.60
E 40-1210-6020	Public Services / Recreation - Gas/Diesel	1,000.00	519.07	0.00	519.07	480.93
E 40-1210-6031	Public Services / Recreation - Postage	250.00	14.25	0.00	14.25	235.75
E 40-1210-7015	Public Services / Recreation - Phone	934.00	1,981.69	0.00	1,981.69	-1,047.69
E 40-1215-3355	Public Services / Provider Agencies - Provider Agencies	1,000.00	500.00	0.00	500.00	500.00
E 40-1275-1000	Public Services / Raymond Village Library - Salaries	116,893.00	127,574.24	4,567.92	123,006.32	-6,113.32
E 40-1275-3210	Public Services / Raymond Village Library - Software General	2,500.00	2,168.13	0.00	2,168.13	331.87
E 40-1275-3230	Public Services / Raymond Village Library - Travel & Training	1,000.00	410.00	0.00	410.00	590.00

Raymond-2024
11:08 AM
bfoxhoward

Trial Balance

08/09/2025
Page 6

Account		Beginning Balance	Debits	Credits	Net Change	Balance
E 40-1275-3235	Public Services / Raymond Village Library - Dues & Publications	260.00	166.00	0.00	166.00	94.00
E 40-1275-4005	Public Services / Raymond Village Library - Building Maintenance	2,000.00	1,569.38	0.00	1,569.38	430.62
E 40-1275-6005	Public Services / Raymond Village Library - Supplies General	4,000.00	3,533.34	509.88	3,023.46	976.54
E 40-1275-6031	Public Services / Raymond Village Library - Postage	50.00	14.03	0.00	14.03	35.97
E 40-1275-6400	Public Services / Raymond Village Library - Books, Media, & Magazines	20,000.00	20,661.10	123.89	20,537.21	-537.21
E 40-1275-6410	Public Services / Raymond Village Library - Library Programs	5,000.00	1,071.84	0.00	1,071.84	3,928.16
E 40-1275-7005	Public Services / Raymond Village Library - Heating	200.00	0.00	0.00	0.00	200.00
E 40-1275-7015	Public Services / Raymond Village Library - Phone	2,000.00	1,909.41	0.00	1,909.41	90.59
E 40-1275-7025	Public Services / Raymond Village Library - Utilities	4,500.00	4,046.84	0.00	4,046.84	453.16
E 40-1275-7045	Public Services / Raymond Village Library - Security & Alarm Monitoring	1,000.00	538.20	0.00	538.20	461.80
E 40-1275-9005	Public Services / Raymond Village Library - Equipment	2,000.00	411.20	590.94	-179.74	2,179.74
E 42-9000-4090	Tax Increment Finance / TIF - Rte 302 Maintenance	0.00	3,240.00	0.00	3,240.00	-3,240.00
E 50-5500-3500	General Assistance / GA - Client Benefits/Services	15,000.00	22,059.96	1,000.00	21,059.96	-6,059.96
E 60-6000-3200	Education / RSU - Assessment	11,940,730.00	11,940,729.34	37,530.86	11,903,198.48	37,531.52
E 70-4000-2010	Employee Benefits / Employee Benefits - Dental Insurance	26,900.00	28,245.02	2,325.87	25,919.15	980.85
E 70-4000-2020	Employee Benefits / Employee Benefits - Health Insurance	495,000.00	582,270.22	33,292.10	548,978.12	-53,978.12
E 70-4000-2030	Employee Benefits / Employee Benefits - Life insurance	4,000.00	6,099.49	1,640.63	4,458.86	-458.86
E 70-4000-2040	Employee Benefits / Employee Benefits - Retirement	180,600.00	220,779.13	39,824.82	180,954.31	-354.31
E 70-4000-2050	Employee Benefits / Employee Benefits - Social Security & Medicare	189,161.00	221,514.55	19,826.21	201,688.34	-12,527.34
E 71-4100-3410	Insurance / Insurance - Liability/Vehicle Insurance	77,700.00	91,209.00	0.00	91,209.00	-13,509.00
E 71-4100-3420	Insurance / Insurance - Unemployment Insurance	2,000.00	283.36	0.00	283.36	1,716.64

Raymond-2024
11:08 AM
bfoxhoward

Trial Balance

08/09/2025
Page 7

Account		Beginning Balance	Debits	Credits	Net Change	Balance
E 71-4100-3425	Insurance / Insurance - Workers Comp	74,500.00	77,374.00	3,251.00	74,123.00	377.00
E 72-9100-3200	County Tax / County Tax - Assessment	893,751.00	893,751.00	0.00	893,751.00	0.00
E 72-9100-3201	County Tax / County Tax - 6-month Assessment	80,574.00	80,574.00	0.00	80,574.00	0.00
E 80-1300-8030	Debt Service / Debt Service - 2013 Bond Principal	200,000.00	200,000.00	0.00	200,000.00	0.00
E 80-1300-8035	Debt Service / Debt Service - 2013 Bond Interest	7,500.00	7,500.00	0.00	7,500.00	0.00
E 80-1300-8040	Debt Service / Debt Service - 2015 Bond Principal	85,000.00	85,000.00	0.00	85,000.00	0.00
E 80-1300-8045	Debt Service / Debt Service - 2015 Bond Interest	2,550.00	2,550.00	0.00	2,550.00	0.00
E 80-1300-8050	Debt Service / Debt Service - Lease Purchase Principal	32,722.00	32,722.00	0.00	32,722.00	0.00
E 80-1300-8055	Debt Service / Debt Service - Lease Purchase Interest	13,729.00	17,160.37	3,432.32	13,728.05	0.95
E 80-1300-8065	Debt Service / Debt Service - 2023 Bond Interest	0.00	22,488.89	0.00	22,488.89	-22,488.89
E 90-1500-9005	Capital Improvements / Capital Improvements - Equipment	225,000.00	224,329.91	72,226.00	152,103.91	72,896.09
E 90-1500-9025	Capital Improvements / Capital Improvements - Revaluation	80,000.00	100.00	0.00	100.00	79,900.00
E 90-1500-9030	Capital Improvements / Capital Improvements - Municipal Facilities	85,000.00	82,678.53	14,836.50	67,842.03	17,157.97
E 90-1500-9031	Capital Improvements / Capital Improvements - BOND/CLOSING ADMIN COSTS	0.00	63,912.86	52,301.52	11,611.34	-11,611.34
E 90-1500-9032	Capital Improvements / Capital Improvements - BOND/TASSEL TOP IMP	0.00	29,478.61	560,000.00	-530,521.39	530,521.39
E 90-1500-9033	Capital Improvements / Capital Improvements - BOND/PW BUILDING	0.00	64,128.31	150,000.00	-85,871.69	85,871.69
E 90-1500-9034	Capital Improvements / Capital Improvements - BOND/TENNIS COURTS	0.00	26,599.90	440,000.00	-413,400.10	413,400.10
E 90-1500-9035	Capital Improvements / Capital Improvements - Paving/Roads	410,000.00	310,716.80	0.00	310,716.80	99,283.20
E 90-1500-9045	Capital Improvements / Capital Improvements - Technology	100,000.00	17,855.00	0.00	17,855.00	82,145.00
E 90-1500-9060	Capital Improvements / Capital Improvements - Fire CIP	75,000.00	0.00	100.00	-100.00	75,100.00
E 90-1500-9065	Capital Improvements / Capital Improvements - Playground Improvements	35,000.00	62,220.00	0.00	62,220.00	-27,220.00
Expense Totals		19,601,052.00	20,183,154.43	1,747,589.62	18,435,564.81	1,165,487.19
Revenues						
R 10-3110	General Government - Property Taxes	-64,824.73	-16,396,314.58	17,101,920.47	-33,498,235.05	-33,563,059.78
R 10-3121	General Government - Auto Excise Taxes	1,180,000.00	24,880.49	242,943.76	-218,063.27	961,936.73

Trial Balance

Account		Beginning Balance	Debits	Credits	Net Change	Balance
R 10-3122	General Government - Boat Excise Taxes	30,500.00	47.80	30,762.60	-30,714.80	-214.80
R 10-3131	General Government - Interest on Taxes	35,000.00	3,445.09	34,163.79	-30,718.70	4,281.30
R 10-3132	General Government - Lien Charges	7,800.00	68.06	8,727.94	-8,659.88	-859.88
R 10-3133	General Government - Payment in lieu of taxes	5,000.00	0.00	5,000.00	-5,000.00	0.00
R 10-3201	General Government - State Revenue Sharing	464,260.00	0.00	486,156.51	-486,156.51	-21,896.51
R 10-3202	General Government - Local Road Assistance	53,600.00	0.00	61,496.00	-61,496.00	-7,896.00
R 10-3203	General Government - Tree Growth Reim	8,769.00	0.00	9,384.92	-9,384.92	-615.92
R 10-3204	General Government - Veterans Exemption	3,290.00	0.00	0.00	0.00	3,290.00
R 10-3205	General Government - Snowmobile reimbursement	2,350.00	0.00	1,959.52	-1,959.52	390.48
R 10-3206	General Government - General Assistance Reimburse	10,500.00	0.00	18,256.85	-18,256.85	-7,756.85
R 10-3207	General Government - Homestead Exemption	219,000.05	0.00	175,258.00	-175,258.00	43,742.05
R 10-3208	General Government - BETE/BETR Reimbursement	44,999.68	0.00	50,211.00	-50,211.00	-5,211.32
R 10-3210	General Government - Grant Revenue	24,871.00	0.00	24,871.00	-24,871.00	0.00
R 10-3300	General Government - Extraordinary Revenue	0.00	0.00	540,000.00	-540,000.00	-540,000.00
R 10-3310	General Government - CEO/Planning Fees	140,000.00	5,899.85	218,681.43	-212,781.58	-72,781.58
R 10-3311	General Government - Municipal Fees	25,000.00	31.60	29,706.85	-29,675.25	-4,675.25
R 10-3312	General Government - Vital Statistic Fees	4,000.00	0.00	3,693.20	-3,693.20	306.80
R 10-3313	General Government - Cable Franchise Fees	40,400.00	18,544.77	37,751.22	-19,206.45	21,193.55
R 10-3461	General Government - Public Safety Income	15,000.00	0.00	16,405.50	-16,405.50	-1,405.50
R 10-3462	General Government - Rescue/Fire Collections	220,000.00	2,994.38	270,878.12	-267,883.74	-47,883.74
R 10-3463	General Government - Animal Control Revenue	1,000.00	0.00	1,715.00	-1,715.00	-715.00
R 10-3470	General Government - Public Works Revenue	74,000.00	15,016.70	65.00	14,951.70	88,951.70
R 10-3475	General Government - Recycling Totes	0.00	6,390.00	6,390.00	0.00	0.00
R 10-3481	General Government - Field Reservations	500.00	0.00	0.00	0.00	500.00
R 10-3491	General Government - Solid Waste/Bag Tags	100.00	0.00	110.00	-110.00	-10.00
R 10-3501	General Government - Investment Income	14,000.00	0.00	240,930.52	-240,930.52	-226,930.52
R 10-3601	General Government - Miscellaneous Income	7,000.00	180,341.84	187,580.96	-7,239.12	-239.12
R 10-4101	General Government - Perpetual Care Income	4,000.00	0.00	0.00	0.00	4,000.00
R 10-4103	General Government - Use of Fund Balance	175,000.00	0.00	0.00	0.00	175,000.00
R 10-4108	General Government - Fire Permits	3,000.00	0.00	2,635.00	-2,635.00	365.00
R 10-4306	General Government - Library Printing Fees	0.00	0.00	166.95	-166.95	-166.95
R 10-4310	General Government - Library Oper. Acct Int	720.00	0.00	41.44	-41.44	678.56
R 10-4315	General Government - Library Operating Income	0.00	1,104.10	1,400.00	-295.90	-295.90
R 10-4320	General Government - Library MB Securities Int.	0.00	0.00	36,446.56	-36,446.56	-36,446.56

Trial Balance

Account		Beginning Balance	Debits	Credits	Net Change	Balance
R 10-4325	General Government - Library MBS Transfer In	30,000.00	0.00	0.00	0.00	30,000.00
Revenues Totals		2,778,835.00	-16,137,549.90	19,845,710.11	-35,983,260.01	-33,204,425.01
Assets						
G 10-1000-00	Cash	2,413,855.77	28,290,540.61	28,447,759.51	-157,218.90	2,256,636.87
G 10-1000-02	Northeast Bank	1,508,704.38	7,076,518.68	5,000,000.00	2,076,518.68	3,585,223.06
G 10-1000-03	Cash Drawers	1,100.00	0.00	0.00	0.00	1,100.00
G 10-1000-04	Library Operating Account	2,483.12	41.44	2,524.56	-2,483.12	0.00
G 10-1000-05	Library MBS Investment Acct	129,496.90	0.00	0.00	0.00	129,496.90
G 10-1000-06	Cash/2023 BOND/Northeast Bank	0.00	1,202,393.13	169,278.22	1,033,114.91	1,033,114.91
G 10-1030-00	Prepaid Expenses	65,678.70	124,707.38	65,678.70	59,028.68	124,707.38
G 10-1070-00	Playground	290.96	0.00	0.00	0.00	290.96
G 10-1080-00	Sheri Gagnon Account	251.76	0.00	0.00	0.00	251.76
G 10-1100-00	Accounts Receivable	111,306.81	9,733.00	117,057.45	-107,324.45	3,982.36
G 10-1105-00	A/R Medical Reimbursement Ser.	66,197.17	0.00	0.00	0.00	66,197.17
G 10-1150-00	A/R School fuel	6,135.43	29,771.65	35,864.13	-6,092.48	42.95
G 10-1160-00	A/R Animal Control	30.80	338.32	343.10	-4.78	26.02
G 10-1200-00	Taxes In & Out	0.00	15,827.80	15,819.80	8.00	8.00
G 10-1200-16	2015-2016 Taxes	70.18	0.00	0.00	0.00	70.18
G 10-1200-17	2016-2017 Taxes	78.65	0.00	0.00	0.00	78.65
G 10-1200-18	2017-2018 Taxes	71.34	0.00	0.00	0.00	71.34
G 10-1200-19	2018-2019 Taxes	73.08	0.00	0.00	0.00	73.08
G 10-1200-20	2019-2020 Taxes	200.41	0.00	0.00	0.00	200.41
G 10-1200-21	2020-2021 Taxes	205.89	0.00	5.01	-5.01	200.88
G 10-1200-22	2021-2022 Taxes	460.84	0.00	208.45	-208.45	252.39
G 10-1200-23	2022-2023 Taxes	389,160.28	620.58	389,436.77	-388,816.19	344.09
G 10-1200-24	2023-2024 Taxes	-56,261.21	17,011,007.12	16,505,973.65	505,033.47	448,772.26
G 10-1200-25	2024-2025 Taxes	0.00	19,331.78	74,474.12	-55,142.34	-55,142.34
G 10-1220-24	Stabilization AR	0.00	113,168.78	113,414.12	-245.34	-245.34
G 10-1300-22	2021-2022 Liens	68,712.21	0.00	68,712.21	-68,712.21	0.00
G 10-1300-23	2022-2023 Liens	0.00	186,679.20	129,186.31	57,492.89	57,492.89
G 10-1400-14	Tax Acquired 2014	554.63	0.00	0.00	0.00	554.63
G 10-1400-15	Tax Acquired 2015	581.74	0.00	0.00	0.00	581.74
G 10-1400-16	Tax Acquired 2016	892.58	0.00	0.00	0.00	892.58
G 10-1400-17	Tax Acquired 2017	3,600.37	0.00	264.40	-264.40	3,335.97
G 10-1400-18	Tax Acquired 2018	4,297.62	0.00	809.60	-809.60	3,488.02
G 10-1400-19	Tax Acquired 2019	4,675.62	0.00	273.18	-273.18	4,402.44

Trial Balance

Account		Beginning Balance	Debits	Credits	Net Change	Balance
G 10-1400-20	Tax Acquired 2020	18,055.23	0.00	13,355.80	-13,355.80	4,699.43
G 10-1400-21	Tax Acquired 2021	26,324.18	0.00	15,934.42	-15,934.42	10,389.76
G 10-1400-22	Tax Acquired 2022	31,787.79	6,876.68	9,787.56	-2,910.88	28,876.91
G 10-1400-23	Tax Acquired 2023	40,512.82	45,789.99	52,369.27	-6,579.28	33,933.54
G 10-1400-24	Tax Acquired 2024	0.00	52,473.18	8,081.07	44,392.11	44,392.11
G 10-2500-87	Esc Mila's Woods Road Constuct	0.00	1,096.24	1,880.00	-783.76	-783.76
G 10-2500-88	Esc Alfred Mann Road Construct	0.00	1,032.16	1,900.00	-867.84	-867.84
G 10-2500-89	Esc Camp Timanous	0.00	1,209.66	1,900.00	-690.34	-690.34
G 10-2500-90	Esc Malibu Drive Ext. - Gagnon	0.00	417.25	1,400.00	-982.75	-982.75
Assets Totals		4,839,586.05	54,189,574.63	51,243,691.41	2,945,883.22	7,785,469.27
Liabilities						
G 10-2005-00	Prior Year Accounts Payable	104,467.77	108,590.80	4,019.73	104,571.07	-103.30
G 10-2006-00	Accrued Payroll	39,148.33	39,148.33	0.00	39,148.33	0.00
G 10-2007-00	Accrued Payroll Taxes	12,267.39	12,267.39	0.00	12,267.39	0.00
G 10-2111-00	Sales Tax Documented Boats	0.40	0.00	0.00	0.00	0.40
G 10-2120-00	Auto Registrations	11,489.58	452,533.10	444,877.69	7,655.41	3,834.17
G 10-2130-00	Inland Fisheries	38,725.60	206,384.77	167,769.17	38,615.60	110.00
G 10-2140-00	Dog Licenses Payable	101.00	1,251.00	1,150.00	101.00	0.00
G 10-2150-00	Plumbing Permits Payable	718.75	7,958.75	7,688.75	270.00	448.75
G 10-2160-00	Wastewater Surcharge	75.00	1,005.00	1,005.00	0.00	75.00
G 10-2170-00	Vitals Payable	31.20	470.00	438.80	31.20	0.00
G 10-2210-00	Federal Withholding	0.00	230,821.73	230,821.63	0.10	-0.10
G 10-2220-00	FICA/Medicare Withholding	0.00	212,095.52	212,095.48	0.04	-0.04
G 10-2230-00	State Wihholding	0.00	101,838.74	101,838.74	0.00	0.00
G 10-2240-00	Union Dues Withholding	-0.01	8,596.37	8,596.38	-0.01	0.00
G 10-2250-00	AFLAC Withholding	1,290.88	11,679.30	10,598.20	1,081.10	209.78
G 10-2260-00	ICMA Withholding	5,839.19	344,853.12	341,066.26	3,786.86	2,052.33
G 10-2270-00	RE Tax Withholding	2,177.70	4,371.45	4,355.00	16.45	2,161.25
G 10-2280-00	Maine PERS	0.00	175,890.04	198,751.96	-22,861.92	22,861.92
G 10-2400-00	Deferred Revenue	0.00	664.25	664.25	0.00	0.00
G 10-2410-00	Deferred Property Tax Revenue	200,604.37	0.00	0.00	0.00	200,604.37
G 10-2500-00	PB Escrow General	0.00	27,392.73	27,392.73	0.00	0.00
G 10-2500-40	Valley View Sub Escrow	2,701.60	0.00	0.00	0.00	2,701.60
G 10-2500-43	Alfred Mann 0070-0032D	590.45	0.00	0.00	0.00	590.45
G 10-2500-45	Rolling Brook Ph 2	591.04	1,368.24	0.00	1,368.24	-777.20
G 10-2500-48	Andrew Lane	-101.00	0.00	0.00	0.00	-101.00

Trial Balance

Account		Beginning Balance	Debits	Credits	Net Change	Balance
G 10-2500-53	Alfred Mann 0070-0032-I	1,250.72	0.00	0.00	0.00	1,250.72
G 10-2500-60	Sebago Solar Willey Pit	0.00	407.02	407.02	0.00	0.00
G 10-2500-61	Raymond Hills LLC	0.00	1,195.41	970.41	225.00	-225.00
G 10-2500-66	Mike Morse / Archipelago	1,600.00	1,600.00	0.00	1,600.00	0.00
G 10-2500-68	Esc Batali Holdings LLC	385.00	385.00	0.00	385.00	0.00
G 10-2500-69	Esc JordanBayMarinaExpansion#2	-3,440.88	3,968.20	7,381.44	-3,413.24	-27.64
G 10-2500-73	Esc Starrett Commercial Use	1,134.00	300.00	0.00	300.00	834.00
G 10-2500-74	Esc Stephen & Heidi Clark	1,481.83	1,481.83	0.00	1,481.83	0.00
G 10-2500-75	Esc Potvin Subdivision	-200.00	0.00	200.00	-200.00	0.00
G 10-2500-77	Esc S. Adams/Ball Dr	2,112.00	2,112.00	0.00	2,112.00	0.00
G 10-2500-78	Esc Potvin Tranquil Cove SD	1,193.59	1,193.59	0.00	1,193.59	0.00
G 10-2500-79	Esc M. Robillard	940.00	940.00	0.00	940.00	0.00
G 10-2500-80	Esc Marcinuk	1,943.33	1,943.33	0.00	1,943.33	0.00
G 10-2500-81	SR 12 County Rd Aaskov	1,208.00	1,208.00	0.00	1,208.00	0.00
G 10-2500-82	Esc K. Ray/66 Notched Pond	20,000.00	0.00	0.00	0.00	20,000.00
G 10-2500-83	Esc Allen Solar LLC	0.00	4,769.50	1,900.00	2,869.50	-2,869.50
G 10-2500-84	Esc Peter Bernier Lookout Lane	0.00	618.75	1,500.00	-881.25	881.25
G 10-2500-85	Esc W.P. Clark & Sons	0.00	2,400.00	2,400.00	0.00	0.00
G 10-2500-86	Plummer - Brown Backlot Drivew	0.00	208.00	1,900.00	-1,692.00	1,692.00
G 10-2500-91	Esc Derek Ray - Subdivision	0.00	220.99	2,400.00	-2,179.01	2,179.01
G 10-2500-92	Esc DiBiase Backlot Drvwy	0.00	242.66	1,900.00	-1,657.34	1,657.34
G 10-2600-00	ZBA Escrow General	0.00	2,100.00	2,100.00	0.00	0.00
G 10-2600-20	ZBA/Eric Kollman-Furnish	-132.00	0.00	132.00	-132.00	0.00
G 10-2600-22	ZBA/F. Hollister M069 Lot 008	-132.00	0.00	132.00	-132.00	0.00
G 10-2800-20	Due to/from special revenue	98,406.92	696,414.61	1,209,230.74	-512,816.13	611,223.05
G 10-2800-40	Due to/from capital improve	1,071,419.32	41,218.48	294,428.48	-253,210.00	1,324,629.32
G 10-2800-50	Due to/from Trust funds	-4,000.00	21,100.00	21,200.00	-100.00	-3,900.00
G 10-2800-60	Due to/from Proprietary	21,730.21	148,521.34	316,626.60	-168,105.26	189,835.47
G 10-2800-70	Due t/f	-771.93	0.00	1,180,768.22	-1,180,768.22	1,179,996.29
Liabilities Totals		1,636,847.35	2,883,729.34	4,808,706.68	-1,924,977.34	3,561,824.69
Fund Balances						
G 10-3000-00	Undesignated Fund Balance	2,679,045.46	16,932,392.00	0.00	16,932,392.00	-14,253,346.54
G 10-3010-00	Use of Fund Balance	200,000.00	0.00	0.00	0.00	200,000.00
G 10-3100-00	Health Insurance Reserve FB	10,380.00	0.00	0.00	0.00	10,380.00
G 10-3200-00	Merit Pool FB	13,325.00	0.00	0.00	0.00	13,325.00
G 10-3300-00	RSU W/D Committee FB	23,959.00	0.00	0.00	0.00	23,959.00

Raymond-2024
11:08 AM
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Trial Balance

08/09/2025
Page 12

Account		Beginning Balance	Debits	Credits	Net Change	Balance
G 10-3400-00	Selectmen's Contingency FB	75,000.00	0.00	0.00	0.00	75,000.00
G 10-4000-00	Revenue Control	110,175.63	147,454,250.56	164,985,555.86	-17,531,305.30	17,641,480.93
G 10-5000-00	Expense Control	0.00	40,045,896.48	40,558,742.67	-512,846.19	512,846.19
Fund Balances Totals		3,111,885.09	204,432,539.04	205,544,298.53	-1,111,759.49	4,223,644.58
Fund 10 Totals		90,853.61	-153,126,693.75	-159,109,313.80	5,982,620.05	0.00

Fund 20 Special Revenue

Expense

E 43-1305-6005	Special Revenue Funds / Beautification - Supplies General	0.00	2,241.07	0.00	2,241.07	-2,241.07
E 43-1305-6031	Special Revenue Funds / Beautification - Postage	0.00	3.20	0.00	3.20	-3.20
E 43-1310-5015	Special Revenue Funds / Assistance - Rent	0.00	3,993.10	0.00	3,993.10	-3,993.10
E 43-1310-7005	Special Revenue Funds / Assistance - Heating	0.00	3,341.25	0.00	3,341.25	-3,341.25
E 43-1310-7025	Special Revenue Funds / Assistance - Utilities	0.00	2,210.13	0.00	2,210.13	-2,210.13
E 43-1310-7040	Special Revenue Funds / Assistance - Food	0.00	718.00	0.00	718.00	-718.00
E 43-1320-1000	Special Revenue Funds / Tax Increment Financing - Salaries	8,500.00	9,846.90	1,346.90	8,500.00	0.00
E 43-1320-2020	Special Revenue Funds / Tax Increment Financing - Health Insurance	650.00	0.00	0.00	0.00	650.00
E 43-1320-2050	Special Revenue Funds / Tax Increment Financing - Social Security & Medicare	0.00	753.25	103.25	650.00	-650.00
E 43-1320-3101	Special Revenue Funds / Tax Increment Financing - Assessing	7,040.00	7,040.00	0.00	7,040.00	0.00
E 43-1320-3110	Special Revenue Funds / Tax Increment Financing - Mapping & GIS	15,000.00	3,615.30	0.00	3,615.30	11,384.70
E 43-1320-3120	Special Revenue Funds / Tax Increment Financing - Legal/Audit	0.00	5,484.50	170.50	5,314.00	-5,314.00
E 43-1320-3130	Special Revenue Funds / Tax Increment Financing - Planning Services	30,000.00	8,730.61	0.00	8,730.61	21,269.39
E 43-1320-3185	Special Revenue Funds / Tax Increment Financing - Street Light Fixtures	36,500.00	21,161.20	0.00	21,161.20	15,338.80
E 43-1320-3240	Special Revenue Funds / Tax Increment Financing - Advertising	4,100.00	0.00	0.00	0.00	4,100.00
E 43-1320-3245	Special Revenue Funds / Tax Increment Financing - Comprehensive Plan	50,000.00	62,121.76	0.00	62,121.76	-12,121.76
E 43-1320-3305	Special Revenue Funds / Tax Increment Financing - Historical Society	1,800.00	1,800.00	0.00	1,800.00	0.00
E 43-1320-3320	Special Revenue Funds / Tax Increment Financing - Raymond Rattlers	1,000.00	1,000.00	0.00	1,000.00	0.00

Raymond-2024
11:08 AM
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Trial Balance

08/09/2025
Page 13

Account		Beginning Balance	Debits	Credits	Net Change	Balance
E 43-1320-3330	Special Revenue Funds / Tax Increment Financing - RWPA Courtesy Boat Inspection	7,000.00	7,000.00	0.00	7,000.00	0.00
E 43-1320-3335	Special Revenue Funds / Tax Increment Financing - Street Flag Replacement	1,100.00	221.00	0.00	221.00	879.00
E 43-1320-3346	Special Revenue Funds / Tax Increment Financing - Hawthorne House	1,000.00	1,000.00	0.00	1,000.00	0.00
E 43-1320-3360	Special Revenue Funds / Tax Increment Financing - Sebago Lakes Chamber	1,000.00	1,000.00	0.00	1,000.00	0.00
E 43-1320-4060	Special Revenue Funds / Tax Increment Financing - FF Equip R&M	11,167.00	11,167.00	0.00	11,167.00	0.00
E 43-1320-4090	Special Revenue Funds / Tax Increment Financing - Rte 302 Maintenance	45,700.00	52,540.94	99.69	52,441.25	-6,741.25
E 43-1320-4100	Special Revenue Funds / Tax Increment Financing - Milfoil Removal	8,000.00	32,540.00	7,704.00	24,836.00	-16,836.00
E 43-1320-5010	Special Revenue Funds / Tax Increment Financing - Hydrant Rental	7,200.00	7,056.74	0.00	7,056.74	143.26
E 43-1320-6005	Special Revenue Funds / Tax Increment Financing - Supplies General	3,000.00	0.00	0.00	0.00	3,000.00
E 43-1320-7020	Special Revenue Funds / Tax Increment Financing - Street Lights	36,500.00	0.00	0.00	0.00	36,500.00
E 43-1320-7025	Special Revenue Funds / Tax Increment Financing - Utilities	17,400.00	22,701.40	0.00	22,701.40	-5,301.40
E 43-1320-8050	Special Revenue Funds / Tax Increment Financing - Lease Purchase Principal	11,613.00	11,613.00	0.00	11,613.00	0.00
E 43-1320-9035	Special Revenue Funds / Tax Increment Financing - Paving/Roads	50,000.00	0.00	0.00	0.00	50,000.00
E 43-1325-9005	Special Revenue Funds / Fire Department - Equipment	0.00	8,000.00	0.00	8,000.00	-8,000.00
E 43-1330-3130	Special Revenue Funds / American Rescue Plan Act - Planning Services	0.00	14,391.58	0.00	14,391.58	-14,391.58
E 43-1330-9068	Special Revenue Funds / American Rescue Plan Act - Tassel Top Capital Projects	0.00	82,834.15	0.00	82,834.15	-82,834.15
E 43-1335-9005	Special Revenue Funds / EMPG ARPA Grant - Equipment	0.00	16,750.00	0.00	16,750.00	-16,750.00
E 43-1400-1000	Special Revenue Funds / Parks & Recreation - Salaries	56,450.00	57,272.48	15,000.00	42,272.48	14,177.52
E 43-1400-2050	Special Revenue Funds / Parks & Recreation - Social Security & Medicare	4,016.00	3,323.53	0.00	3,323.53	692.47
E 43-1400-3475	Special Revenue Funds / Parks & Recreation - Rec Special Events	3,000.00	2,580.00	0.00	2,580.00	420.00

Trial Balance

Account		Beginning Balance	Debits	Credits	Net Change	Balance
E 43-1400-3480	Special Revenue Funds / Parks & Recreation - Rec Winter Programs	17,000.00	15,623.53	1,539.80	14,083.73	2,916.27
E 43-1400-3485	Special Revenue Funds / Parks & Recreation - Rec Summer Programs	41,000.00	12,452.56	1,548.00	10,904.56	30,095.44
E 43-1400-3490	Special Revenue Funds / Parks & Recreation - Rec Fall Programs	9,500.00	10,222.46	0.00	10,222.46	-722.46
E 43-1400-3495	Special Revenue Funds / Parks & Recreation - Rec Spring Programs	3,000.00	2,510.00	0.00	2,510.00	490.00
E 43-1400-6005	Special Revenue Funds / Parks & Recreation - Supplies General	0.00	38.27	0.00	38.27	-38.27
E 43-1400-9005	Special Revenue Funds / Parks & Recreation - Equipment	400.00	0.00	0.00	0.00	400.00
E 43-1500-6005	Special Revenue Funds / Library - Supplies General	0.00	499.34	0.00	499.34	-499.34
E 43-1500-6400	Special Revenue Funds / Library - Books, Media, & Magazines	0.00	1,000.00	16.56	983.44	-983.44
E 43-1500-6415	Special Revenue Funds / Library - Library Events	0.00	2,335.00	0.00	2,335.00	-2,335.00
E 43-1500-9005	Special Revenue Funds / Library - Equipment	0.00	6,502.52	0.00	6,502.52	-6,502.52
Expense Totals		489,636.00	517,235.77	27,528.70	489,707.07	-71.07
Revenues						
R 43-3210	Special Revenue Funds - Grant Revenue	0.00	0.00	65,848.29	-65,848.29	-65,848.29
R 43-3415	Special Revenue Funds - Rec Donations	0.00	0.00	2,103.69	-2,103.69	-2,103.69
R 43-3425	Special Revenue Funds - Parks & Rec Event Sponsors	2,000.00	0.00	0.00	0.00	2,000.00
R 43-3475	Special Revenue Funds - Rec Special Event	3,000.00	1,277.32	4,578.00	-3,300.68	-300.68
R 43-3480	Special Revenue Funds - Rec Winter Programs	18,000.00	703.66	15,554.99	-14,851.33	3,148.67
R 43-3485	Special Revenue Funds - Rec Summer Programs	45,000.00	3,192.46	61,923.65	-58,731.19	-13,731.19
R 43-3490	Special Revenue Funds - Rec Fall Programs	11,000.00	1,070.70	15,724.30	-14,653.60	-3,653.60
R 43-3495	Special Revenue Funds - Rec Spring Programs	3,500.00	993.58	22,781.87	-21,788.29	-18,288.29
R 43-3503	Special Revenue Funds - Community Assistance	0.00	0.00	15,550.85	-15,550.85	-15,550.85
R 43-3504	Special Revenue Funds - Veteran's Memorial	0.00	0.00	50.00	-50.00	-50.00
R 43-3505	Special Revenue Funds - Beautification	0.00	0.00	2,270.00	-2,270.00	-2,270.00
R 43-3506	Special Revenue Funds - Backpack Program	0.00	0.00	618.00	-618.00	-618.00
R 43-3507	Special Revenue Funds - Keep ME Healthy	0.00	0.00	1,650.00	-1,650.00	-1,650.00
R 43-3520	Special Revenue Funds - TIF Revenue	0.00	0.00	272,195.20	-272,195.20	-272,195.20
R 43-3531	Special Revenue Funds - ARPA Interest - Dividends	0.00	0.00	7,691.07	-7,691.07	-7,691.07
R 43-4615	Special Revenue Funds - RVL Programming Donation	0.00	0.00	8,972.03	-8,972.03	-8,972.03

Trial Balance

Account		Beginning Balance	Debits	Credits	Net Change	Balance
R 43-4700	Special Revenue Funds - Raymond Community Garden	0.00	0.00	1,191.00	-1,191.00	-1,191.00
Revenues Totals		82,500.00	7,237.72	498,702.94	-491,465.22	-408,965.22
Assets						
G 20-1000-00	Cash - ARPA Funds	292,594.64	7,691.07	96,935.73	-89,244.66	203,349.98
G 20-1030-00	Prepaid / TIF	8,125.60	9,531.17	8,125.60	1,405.57	9,531.17
G 20-1100-00	Accounts Receivable	0.00	99.69	25.15	74.54	74.54
Assets Totals		300,720.24	17,321.93	105,086.48	-87,764.55	212,955.69
Liabilities						
G 20-2005-00	Accounts Payable	11,456.32	12,275.48	819.16	11,456.32	0.00
G 20-2410-00	Deferred Revenue	33,101.25	33,763.25	61,377.00	-27,613.75	60,715.00
G 20-2800-10	Due to/from General Fund	-698,306.55	1,209,230.74	696,414.61	512,816.13	-1,211,122.68
Liabilities Totals		-653,748.98	1,255,269.47	758,610.77	496,658.70	-1,150,407.68
Fund Balances						
G 20-3000-00	Undesignated Balance	954,469.22	319,770.00	0.00	319,770.00	634,699.22
G 20-4000-00	Revenue Control	0.00	358,868.52	767,833.74	-408,965.22	408,965.22
G 20-5000-00	Expense Control	0.00	681,037.44	1,000,736.37	-319,698.93	319,698.93
Fund Balances Totals		954,469.22	1,359,675.96	1,768,570.11	-408,894.15	1,363,363.37
Fund 20 Totals		0.00	-2,597,623.50	-2,422,094.40	-175,529.10	0.00
Fund 40 Capital Projects						
Assets						
G 40-1015-00	Assessing Software Reserve	0.00	0.00	5,000.00	-5,000.00	-5,000.00
G 40-1028-00	Town Hall Feasibility Study	0.00	0.00	213.00	-213.00	-213.00
G 40-1055-00	Fire Department Review Fees	0.00	0.00	13,255.00	-13,255.00	-13,255.00
G 40-1065-00	Fire Department IRT Projects	0.00	0.00	6,456.00	-6,456.00	-6,456.00
G 40-1070-00	Playground	3,132.00	0.00	0.00	0.00	3,132.00
G 40-1075-00	Patricia Avenue Recreation	0.00	0.00	21,138.00	-21,138.00	-21,138.00
G 40-1080-00	Sheri Gagnon Account	0.00	0.00	16.00	-16.00	-16.00
G 40-1085-00	Water Watch Account	0.00	0.00	4,161.00	-4,161.00	-4,161.00
G 40-1090-00	Hazardous Waste Reserve	0.00	0.00	2,971.00	-2,971.00	-2,971.00
Assets Totals		3,132.00	0.00	53,210.00	-53,210.00	-50,078.00
Liabilities						
G 40-2800-10	Due to/from General Fund	-471,777.00	294,428.48	41,218.48	253,210.00	-724,987.00
Liabilities Totals		-471,777.00	294,428.48	41,218.48	253,210.00	-724,987.00

Trial Balance

Account		Beginning Balance	Debits	Credits	Net Change	Balance
Fund Balances						
G 40-3000-00	Undesignated Fund Balance	674,909.00	0.00	0.00	0.00	674,909.00
G 40-5000-00	Expense Control	0.00	41,218.48	41,218.48	0.00	0.00
Fund Balances Totals		674,909.00	41,218.48	41,218.48	0.00	674,909.00
Fund 40 Totals		-200,000.00	-335,646.96	-29,226.96	-306,420.00	0.00
Fund 50 Trust						
Expense						
E 45-1505-3600	Scholarship / Scholarship - Scholarship	0.00	2,600.00	100.00	2,500.00	-2,500.00
Expense Totals		0.00	2,600.00	100.00	2,500.00	-2,500.00
Revenues						
R 46-5020	Trust Funds - Sale of Lots	0.00	18,000.00	18,000.00	0.00	0.00
Revenues Totals		0.00	18,000.00	18,000.00	0.00	0.00
Assets						
G 50-1000-02	Investments	466,108.62	0.00	2,600.00	-2,600.00	463,508.62
Assets Totals		466,108.62	0.00	2,600.00	-2,600.00	463,508.62
Liabilities						
G 50-2800-10	Due to/from General Fund	4,000.00	21,200.00	21,100.00	100.00	3,900.00
Liabilities Totals		4,000.00	21,200.00	21,100.00	100.00	3,900.00
Fund Balances						
G 50-3000-00	Undesignated Fund Balance	100,265.62	0.00	0.00	0.00	100,265.62
G 50-3050-01	Permanent Non-Expendable	212,786.00	0.00	0.00	0.00	212,786.00
G 50-3050-02	Permanent Expendable	149,057.00	0.00	0.00	0.00	149,057.00
G 50-4000-00	Revenue Control	0.00	18,000.00	18,000.00	0.00	0.00
G 50-5000-00	Expense Control	0.00	3,100.00	600.00	2,500.00	-2,500.00
Fund Balances Totals		462,108.62	21,100.00	18,600.00	2,500.00	459,608.62
Fund 50 Totals		0.00	-42,300.00	-37,100.00	-5,200.00	0.00
Fund 60 Proprietary Fund Types						
Expense						
E 41-7000-1000	Tassel Top / Tassel Top - Salaries	70,000.00	84,301.91	1,032.00	83,269.91	-13,269.91
E 41-7000-2050	Tassel Top / Tassel Top - Social Security & Medicare	5,355.00	6,512.48	78.94	6,433.54	-1,078.54
E 41-7000-3005	Tassel Top / Tassel Top - Contract Fees & Services	15,000.00	17,945.60	104.04	17,841.56	-2,841.56
E 41-7000-4070	Tassel Top / Tassel Top - Cabin Repairs	5,000.00	3,101.90	0.00	3,101.90	1,898.10

Trial Balance

Account		Beginning Balance	Debits	Credits	Net Change	Balance
E 41-7000-4075	Tassel Top / Tassel Top - Structure Repairs	30,000.00	2,724.90	167.71	2,557.19	27,442.81
E 41-7000-4095	Tassel Top / Tassel Top - Grounds Maintenance	2,000.00	1,554.19	0.00	1,554.19	445.81
E 41-7000-6005	Tassel Top / Tassel Top - Supplies General	8,000.00	3,589.03	0.00	3,589.03	4,410.97
E 41-7000-6020	Tassel Top / Tassel Top - Gas/Diesel	2,000.00	1,011.96	0.00	1,011.96	988.04
E 41-7000-6031	Tassel Top / Tassel Top - Postage	50.00	0.00	0.00	0.00	50.00
E 41-7000-6070	Tassel Top / Tassel Top - Snack Bar & Retail items	10,000.00	10,053.89	0.00	10,053.89	-53.89
E 41-7000-7025	Tassel Top / Tassel Top - Utilities	3,000.00	4,581.31	0.00	4,581.31	-1,581.31
E 41-7000-9005	Tassel Top / Tassel Top - Equipment	3,000.00	5,033.69	0.00	5,033.69	-2,033.69
Expense Totals		153,405.00	140,410.86	1,382.69	139,028.17	14,376.83
Revenues						
R 41-5101	Tassel Top - Snack Shack	16,000.00	1,094.84	15,893.73	-14,798.89	1,201.11
R 41-5102	Tassel Top - Gate Admissions	85,000.00	1,238.34	119,957.54	-118,719.20	-33,719.20
R 41-5103	Tassel Top - Cabin Rentals	25,000.00	3,601.06	23,511.25	-19,910.19	5,089.81
R 41-5201	Tassel Top - Hot Meals	1,200.00	89.57	1,064.83	-975.26	224.74
R 41-5203	Tassel Top - Misc. Income	0.00	0.00	702.10	-702.10	-702.10
Revenues Totals		127,200.00	6,023.81	161,129.45	-155,105.64	-27,905.64
Assets						
G 60-1000-03	Cash Drawers	600.00	0.00	0.00	0.00	600.00
G 60-1000-04	Cash on Hand	664.25	0.00	664.25	-664.25	0.00
G 60-1100-00	Accounts Receivable	0.00	167.71	167.71	0.00	0.00
G 60-1505-00	Buildings & Improvements	24,800.00	0.00	0.00	0.00	24,800.00
G 60-1510-00	Machinery & Equipment	16,438.39	0.00	0.00	0.00	16,438.39
G 60-1555-00	Accum Deprec Buildings	-9,271.00	0.00	0.00	0.00	-9,271.00
Assets Totals		33,231.64	167.71	831.96	-664.25	32,567.39
Liabilities						
G 60-2005-00	Accounts Payable	2,041.46	2,254.38	212.92	2,041.46	0.00
G 60-2800-10	Due to/from General Fund	-21,730.21	316,626.60	148,521.34	168,105.26	-189,835.47
Liabilities Totals		-19,688.75	318,880.98	148,734.26	170,146.72	-189,835.47
Fund Balances						
G 60-3000-00	Undesignated Balance	57,777.55	24,155.00	0.00	24,155.00	33,622.55
G 60-3002-00	Contributed Capital	-4,857.16	0.00	0.00	0.00	-4,857.16
G 60-4000-00	Revenue Control	0.00	135,223.81	161,129.45	-25,905.64	25,905.64
G 60-5000-00	Expense Control	0.00	140,410.86	308,142.69	-167,731.83	167,731.83
Fund Balances Totals		52,920.39	299,789.67	469,272.14	-169,482.47	222,402.86

Trial Balance

Account		Beginning Balance	Debits	Credits	Net Change	Balance
Fund 60 Totals		0.00	-618,502.94	-617,174.44	-1,328.50	0.00
Fund 70 General Long Term Debt						
Assets						
G 70-1040-00	Amount to be Provided	766,213.42	0.00	0.00	0.00	766,213.42
G 70-2800-10	Due to/from GF	-1,029.24	1,180,768.22	0.00	1,180,768.22	1,179,738.98
Assets Totals		765,184.18	1,180,768.22	0.00	1,180,768.22	1,945,952.40
Liabilities						
G 70-2420-00	Accrued Vacation	102,171.02	0.00	0.00	0.00	102,171.02
G 70-2430-00	Accrued Sick Time	87,390.61	0.00	0.00	0.00	87,390.61
G 70-2440-00	Accrued Comp TTime	6,651.79	0.00	0.00	0.00	6,651.79
G 70-2460-00	Bonds Payable	570,000.00	0.00	1,179,738.98	-1,179,738.98	1,749,738.98
Liabilities Totals		766,213.42	0.00	1,179,738.98	-1,179,738.98	1,945,952.40
Fund 70 Totals		-1,029.24	1,180,768.22	-1,179,738.98	2,360,507.20	0.00
Fund 80 Fixed Assets						
Assets						
G 80-1500-00	Land	326,423.00	0.00	0.00	0.00	326,423.00
G 80-1505-00	Buildings & Improvements	3,855,592.00	0.00	0.00	0.00	3,855,592.00
G 80-1510-00	Machinery & Equipment	1,168,922.00	0.00	0.00	0.00	1,168,922.00
G 80-1515-00	Vehicles	4,383,039.00	0.00	0.00	0.00	4,383,039.00
G 80-1520-00	Infrastructure	2,411,601.00	0.00	0.00	0.00	2,411,601.00
G 80-1555-00	Accum Deprec Buildings	-1,898,481.00	0.00	0.00	0.00	-1,898,481.00
G 80-1560-00	Accum Deprec Machinery	-582,554.00	0.00	0.00	0.00	-582,554.00
G 80-1565-00	Accum Deprec Vehicles	-2,002,966.00	0.00	0.00	0.00	-2,002,966.00
G 80-1570-00	Accum Deprec Infrastructure	-746,456.00	0.00	0.00	0.00	-746,456.00
G 80-1600-00	Investment in Fixed Assets	-6,915,120.00	0.00	0.00	0.00	-6,915,120.00
Assets Totals		0.00	0.00	0.00	0.00	0.00
Fund 80 Totals		0.00	0.00	0.00	0.00	0.00