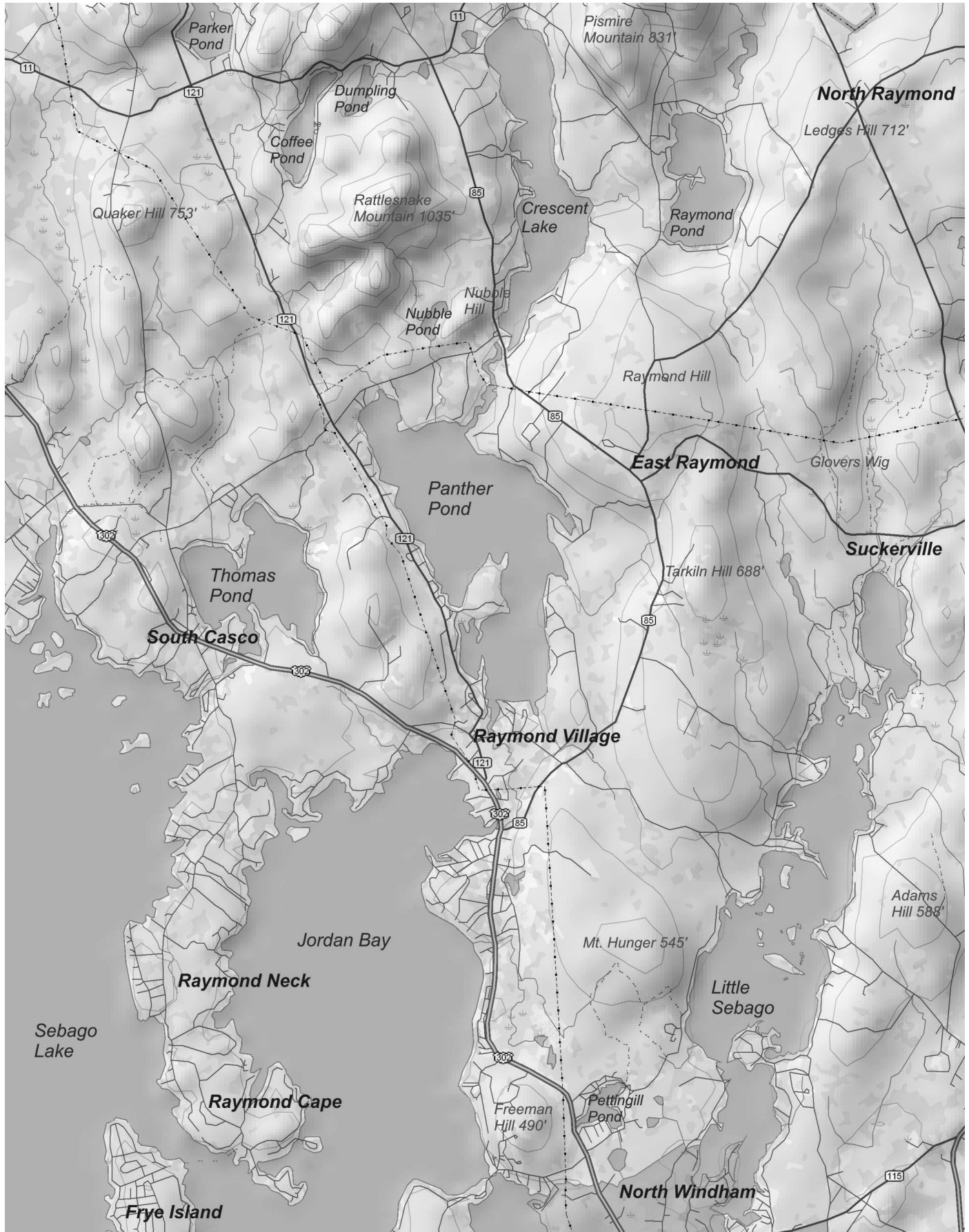

2019 Annual Report Raymond, Maine



Photo courtesy of Camp Agawam



Raymond, Maine 04071



Annual Report of the Town Officers Raymond, Maine

For the fiscal year ending June 30, 2018



Photo courtesy of Camp Timanous

NOTE: The Town Report is available online at www.raymondmaine.org where you can view all pictures in color. All Board, Committee, and Staff reports are now only online.

TOWN OF RAYMOND

Founded by Joseph Dingley and Dominicus Jordan in 1770

Incorporated June 21, 1803

Town Website: www.raymondmaine.org

Town Office Hours

Saturday & Sunday.....Closed
Monday.....Closed
Tuesday.....8:30 am to 7:00 pm
Wednesday.....8:30 am to 4:00 pm
Thursday.....8:30 am to 4:00 pm
Friday.....8:30 am to 4:00 pm

Bulky Waste Disposal Alternatives

Lake Region Bulky Waste Facility..... 627-7585
Mid-Maine Waste Action Corporation (MMWAC)..... 783-8805
Riverside Recycling Center 797-6200

Important Telephone Numbers

If you don't get immediate service, please leave your name and number and we will return your call.

Town Office – Clerk, Tax Collector, Treasurer..... 655-4742
Code Enforcement Office..... 655-4742 ext 161 & 142
Assessors Office 655-4742 ext 133 & 151
Public Safety Building 655-1187
Public Works Director 653-3641
Jordan-Small Middle School 655-4743
Raymond Elementary School 655-8672
RSU #14 Superintendent's Office 892-1800
Cumberland County Sheriff's Department 774-1444
Cumberland County Dispatch (non-emergency) 1-800-501-1111
Animal Control Issues..... 1-800-501-1111
EMERGENCY: FIRE/RESCUE/POLICE 911

Important Dates to Remember for 2018-2019

July 1, 2019	2019-2020 Fiscal Year begins
October 15	Begin to issue Dog Licenses
October 31	First half tax payment due
October 31	Last day to request an absentee ballot for the 2019 Referendum Election
November 5	Election Day
December 31	Dog License renewal deadline IF & W Licenses expire Boat Registrations expire
April 1, 2020	All property, both real and personal, is assessed to the owner of record as of April 1. Owners must bring in a list of property to the Assessors to be able to make claims for abatement.
April 21	Abatement Application deadline 3:00 pm
April 30	Second half tax payment due
June 4, 6:00 pm	Town Meeting (tentative)
June 11	Municipal Elections (tentative)
June 30	ATV & Snowmobile Registrations expire 2018-2019 Fiscal Year ends

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**MAINE MODERATOR'S MANUAL
RULES OF PROCEDURE
(Revised 2005)**

TYPE MOTION	SECOND REQUIRED	DEBATABLE	AMENDABLE	VOTE REQUIRED	RECONSID- ERABLE	RANK/NOTES
PRIVILEGED						
Adourn (sine die)	Y	N	N	M	N	1
Recess or Adjourn to Time Certain	Y	Y	Y	M	N	2
SUBSIDIARY						
Previous Question	Y	N	N	2/3	N	3
Limit Debate	Y	N	Y	2/3	Y	4
Postpone to Time Certain	Y	Y	Y	M	Y	5
Amend	Y	Y	Y	M	Y	6
INCIDENTAL						
Appeal	Y	Y	N	M	Y	A, B, D
Fix the Method of Voting	Y	N	N	M	N	B
Withdraw a Motion	N	N	N	M	See Notes	B, C, D
MAIN						
Main Motion	Y	Y	Y	M	Y	
Reconsider	Y	See Notes	N	M	N	A, D, E
Take up Out of Order	Y	Y	N	2/3	N	

Y – Yes, this action is required or permitted

N – No, this action cannot be taken or is unnecessary

M – Majority vote required

A – This motion may be made when another motion has the floor

B – Same rank as motion out of which it arises

C – Only a prevailing negative vote on this motion may be reconsidered

D – This motion has the same rank, and is debatable to the same extent, as the motion being reconsidered

E – Only a person who voted on the prevailing si de may make this motion

None of the motions in the table should interrupt a speaker

This table does not include the statutory procedure for challenge (to question a vote), mentioned in the “Notes for Voters” and discussed in the *Maine Moderator's Manual*.

Dedication - Betty Y McDermott



Dedication in Memoriam

Betty Y. McDermott

The Town of Raymond lost a cherished member of our town family with the passing of Betty Y. McDermott on March 21, 2018. Betty was a long-time resident of Mountain Road with deep family connections to Raymond. Her love of the town and the preservation of local history inspired her involvement as a charter member of the Raymond-Casco Historical Society where she served as a volunteer curator for many years. Betty had a great affection for Raymond and served in several civic capacities, resulting in an impressive and decades long record of community service. This volunteer service included nine years on the Board of Selectmen with two of those years serving as Chair. During her service,

the town initiated and successfully completed an array of major community improvement initiatives, including the Route 302 Improvement Project, the extension of the Portland Water District line from Windham to Raymond, and the construction of the new Central Fire Station.

Betty always worked enthusiastically to instill a sense of local community and quality of place in Raymond. She understood that the town needed to attract both young families and older residents in order to thrive. Toward that end, she promoted local schools of excellence and helped lead the effort that resulted in the construction of the Raymond Elementary School. She was also a champion of our vibrant local library, serving as Treasurer of the Raymond Women's club for 33 years. This group built and ran the Raymond Village Public Library from its inception. Betty strongly believed that local government should be both transparent and readily accessible to all. This vision was realized through technology driven public improvements, completed under her tenure, resulting in the Town's first website and later the construction of the Digital Television Broadcast Studio.

Betty will be fondly and long remembered for the love, care, and commitment she gave to all things Raymond.

Delinquent Real Estate Taxes

TAX BALANCES AS OF JUNE30,2018

(* INDICATES PAYMENT AFTER THAT DATE AND PROIR TO SEPTEMBER 30,2018)

REAL ESTATE TAXES

NAME	ACCT	17/18	*	16/17	*	PRIOR	*
1270 ROOSEVELT TRAIL PROP LLC	2984	\$ 489.54	*				
1270 ROOSEVELT TRAIL PROP LLC	2985	\$ 1,234.30	*				
41 SUNSET CHIMNEYS LLC	3610	\$ 33,550.71	*	\$ 1,042.10	*		
53 VISTA ROAD LLC	1978	\$ 1,848.69	*				
9 BEACH ROAD LLC	3054	\$ 1,041.25	*				
AKELEY LEE B	1937	\$ 699.96					
ALC LLC	2724	\$ 3,262.57	*				
ALLEN ERNEST	2588	\$ 238.00	*				
ALLEN ERNEST E	2587	\$ 865.30	*				
ALMSTROM ROBERT E	1247	\$ 40.00	*				
ANGELL EDMUND A	479	\$ 1,750.29	*				
ARNO PROPERTY REVOCABLE LIVING	233	\$ 2,108.83	*				
BACHELDER NANCY	3680	\$ 912.04	*				
BARTLETT GEORGE H	3833	\$ 13.57	*				
BBW LLC PERSON IN POSSESSION	3425	\$ 1,653.12		\$ 1,626.24		\$ 4,293.75	
BEDELL LLC	1039	\$ 13,336.89	*				
BENCHMARK HOMES	166	\$ 712.17		\$ 350.29			
BENNETT ETHAN J	918	\$ 19.21	*				
BISSON DAVID M	899	\$ 3,470.44	*				
BLACKBURN THOMAS	3111	\$ 7,429.16	*				
BLAIS SAMANTHA J	1475	\$ 342.55					
BORAS SUZANNE	2589	\$ 1,407.12	*				
BORAS SUZANNE	2732	\$ 966.78	*				
BOUCHARD BRIAN P	1806	\$ 2,362.92	*				
BOULLIE ERWIN C	356	\$ 1,404.66					
BOYLE JAMES	2469	\$ 1,607.61					
BRASSLOW PATRICIA F	3071	\$ 2,140.20	*	\$ 128.62	*		
BRIDGES JARRED S	2650	\$ 51.66	*				
BRIDGES JARRED S	2659	\$ 1,838.23	*				
BRIGHAM THOMAS ARTHUR TRUSTEE	2311	\$ 3.17	*				
BROWN JEFFREY S	1900	\$ 1,105.15	*				
BROWN RICHARD	2077	\$ 29.95					
BRUM WHITNEY A	296	\$ 2,865.90	*	\$ 906.54	*		
BRYN J. OWEN, TRUSTEE	29	\$ 11,974.66					
BURNA CHRISTINE B	2671	\$ 1,290.27		\$ 1,329.79			
BURNELL DARREN PERSONAL	1208	\$ 112.54					
BURNELL NANCY E	1206	\$ 1,137.13	*				
BURNHAM SHILOH M	432	\$ 67.03					
BUXTON CHARLES	1591	\$ 1,334.55					
BUXTON MARK A	964	\$ 838.41					
CARROLL JAMES E	2873	\$ 147.60		\$ 2.10			
CARROLL JAMES E	2971	\$ 664.20	*	\$ 9.74	*		
CERINO MARY M	429	\$ 1,868.37					
CHAPMAN BRUCE S	3081	\$ 1,501.21	*				
CHAPMAN WILLIAM	1621			\$ 596.53		\$ 1,725.51	
CHARETTE JOYCE	3844	\$ 315.49					
CHRISTENSEN PAULA M	3409	\$ 2,576.23	*				
CHRISTIE COLIN PERSONAL	574	\$ 413.22	*				

REAL ESTATE TAXES

NAME	ACCT	17/18	*	16/17	*	PRIOR	*
CHUTE DEBORAH	1575	\$ 723.24		\$ 711.48			
CLARKE KATHLEEN MARIE	3817	\$ 69.30	*				
COBB THOMAS R	2327	\$ 777.97	*				
COBB THOMAS R	2562	\$ 137.14	*				
COLE PATRICIA	1171	\$ 100.86	*				
CONLEY MARK W	1356	\$ 3,261.96					
CONLEY ROBERT N PERSON IN	1310	\$ 1,512.90		\$ 1,488.30		\$ 7,352.88	
COX JEFFREY PERSON IN	3092	\$ 5,828.97		\$ 5,734.19		\$ 14,133.25	
CRESCENT LLC	1041	\$ 2,624.20	*				
CRESCENT LLC	1046	\$ 285.97	*				
CUNNINGHAM RICHARD C,PARTY IN	840	\$ 1,768.74		\$ 1,800.48			
CURTIS FRANK P II PERSON IN	1273	\$ 3,147.57		\$ 3,082.93			
DANIE VERONICA L	2609	\$ 1,884.36		\$ 1,313.98			
DAVIS TIMOTHY W	2074	\$ 2,339.46					
DAVIS, RUBY GEAN	2101	\$ 918.81					
DAVISON JUDITH	2839	\$ 280.44	*				
DELAN HARRY M	585	\$ 1,164.81	*				
DEPENDABLE BUILDERS GROUP LLC	201	\$ 8.11	*				
DEPENDABLE BUILDERS GROUP LLC	202	\$ 8.09	*				
DEPENDABLE BUILDERS GROUP LLC	203	\$ 15.15	*				
DEPENDABLE BUILDERS GROUP LLC	204	\$ 14.48	*				
DIPIETRO STEVEN	3198	\$ 3,313.62		\$ 3,259.74			
DODSON RICHARD A	3113	\$ 770.59	*				
DOHERTY ALLEN J	2962	\$ 418.20	*				
DREW COLLEEN ODUM	343	\$ 728.16		\$ 776.82		\$ 687.02	
ELDRIDGE LINDA M	3072	\$ 1,210.93	*				
EMERY KEILT GRACE	1572	\$ 1,029.51	*				
FARTHING TAMMY L	3657			\$ 152.46			
FCS&T COMPANY TRUSTEE	665	\$ 9,327.43	*				
FCS&T COMPANY TRUSTEE FBO	666	\$ 2,004.90	*				
FEENSTRA MARK	77	\$ 1,362.92	*				
FLOYD JAMES E	603	\$ 2,495.67		\$ 2,515.59		\$ 3,821.81	
FOGG VICKI L	514	\$ 722.62	*				
FOLEY ROBERT D	3518	\$ 3.76	*				
FURLONG WILLIAM H	1605	\$ 2,034.42		\$ 2,057.00		\$ 1,691.54	
GABRIEL WILLIAM J	3841	\$ 30.75	*				
GAGNON PHILIP R	3110	\$ 2,038.08	*				
GAGNON THERESA	2470	\$ 373.22	*				
GAGNON THERESA M	706	\$ 95.00	*				
GAGNON THERESA M	3633	\$ 217.50	*				
GAGNON THERESA M	3827	\$ 285.36	*				
GARDNER RANDY JAMES	687	\$ 563.34					
GARDNER SCOTT RUSSELL	682	\$ 571.95					
GIDEON DEBORAH	1100	\$ 46.57	*				
GIFFORD CHARLES H HEIRS	2328	\$ 34.44		\$ 33.88			
GLICOS DAVID G PERSON IN	2075	\$ 10.03					
GODWIN PAUL R	1136	\$ 2,896.65		\$ 183.93	*		
GOERGEN VALERIE A	3657	\$ 309.96					

TAX BALANCES AS OF JUNE30,2018
 (* INDICATES PAYMENT AFTER THAT DATE AND PROIR TO SEPTEMBER 30,2018)

REAL ESTATE TAXES

NAME	ACCT	17/18	*	16/17	*	PRIOR	*
GOLDING MARK E	3070	\$ 1,888.05	*	\$ 1,857.35	*	\$ 1,834.33	*
GUIMONT BRIAN	3711	\$ 1,031.97		\$ 12.58			
GUIMONT BRIAN J	3710	\$ 2,384.97		\$ 12.45			
GWENDOLYN ACQUISITIONS LLC	71	\$ 678.96		\$ 667.92		\$ 883.61	
HALL TIM W	1079	\$ 583.02		\$ 286.77			
HALLORAN MARCIA M	3760	\$ 1,216.43	*				
HANSON ROBERT TRUST	3166	\$ 17.67	*				
HARTLEY WILLIAM	2714	\$ 1,886.31					
HERLIHY CYNTHIA/TERRI PARSONS	2281	\$ 62.08	*				
HURD BETH-ANN	1334	\$ 1,100.85		\$ 110.86	*		
IRVIN LINDA K	2418	\$ 2,549.79		\$ 2,170.91			
JOANNE E DOOLEY TRUST	3761	\$ 3,783.48		\$ 177.00	*		
JOHNSON BRUCE L	3698	\$ 3.91	*				
JOHNSON BRUCE L	3719	\$ 3.20	*				
JONES STEVEN	1759	\$ 2,569.47		\$ 2,527.69	*		
JORDAN BAY PROPERTIES	2558	\$ 1,621.14	*				
JORDAN BAY PROPERTIES INC	2582	\$ 1,099.00	*				
KATHLEEN REILLY	3009	\$ 1.45	*				
KEDDIE EDWARD F	2139	\$ 16.27	*				
KEMP RAHEL	2376			\$ 73.75	*		
KENDALL PENELOPE A	1354	\$ 800.73	*				
KENNEDY JOHN F	3431	\$ 21.14	*				
KESSLER-SMITH MARY ANN	3568	\$ 1.89					
KING DAVID C	1129	\$ 3,135.45	*				
KING ROBERT C	478	\$ 2,793.07					
KNIGHT CHARLES B JR	968	\$ 918.81		\$ 739.87	*		
KOONTZ ROGER	2138	\$ 6.54	*				
KPKV REALTY TRUST	2095	\$ 1,426.80	*				
KRAUTER MARTIN	734	\$ 87.69	*				
KUUSELA JOSHUA	1034	\$ 451.41	*				
LABRANCHE ROGER YD	2773	\$ 60.88	*				
LACHANCE GREGORY M	2274	\$ 1,578.09	*				
LAJOIE SUSAN NICOLE	2672	\$ 1,787.80	*				
LEAVITT DENNIS M	1037	\$ 393.60	*				
LEPINE TIMOTHY C	565	\$ 113.59	*				
LEWIS ASHLEY	172	\$ 90.13	*				
LEWIS BONNIE L	94	\$ 10,447.45	*				
LIBBY SCOTT A PARTY IN	2371	\$ 1,436.64		\$ 1,473.78		\$ 3,920.22	
LIPTON MCKENNA CATHERINE	1674	\$ 2,999.97		\$ 1,453.17			
LONG JOYCE LOCKWOOD	760	\$ 2,967.99	*				
LOWELL CRAIG PERSONAL REP	3428	\$ 3,220.13	*				
MACDONALD ROBERT TRUSTEE	228	\$ 1,387.11	*				
MACPHERSON ANDREW	311	\$ 1,324.75	*				
MANCHESTER KATIE	1657	\$ 337.63	*				
MANNING MICHAEL S	635	\$ 552.32	*				
MARIAN REALTY TRUST	2394	\$ 1,766.28	*				
MARIER PIERRE M	825	\$ 1,783.50		\$ 1,044.04			
MARSTON JARED J PERSON IN	1695	\$ 2,124.21					

TAX BALANCES AS OF JUNE30,2018

(* INDICATES PAYMENT AFTER THAT DATE AND PROIR TO SEPTEMBER 30,2018)

REAL ESTATE TAXES

NAME	ACCT	17/18	*	16/17	*	PRIOR	*
MARTIN R PROPERTIES, LLC	3215	\$ 7,035.60	*				
MARTIN ROBERT	2642	\$ 1,553.49	*	\$ 92.49			
MARTIN ROBERT A	3208	\$ 12,233.58	*				
MASH NANCY L	3749	\$ 2,487.06		\$ 1,863.50			
MASON GAIL L	1122	\$ 2.67	*				
MASON SALLY J	1089	\$ 1,359.10	*				
MASON SEAN P	2552	\$ 1,728.15		\$ 534.17	*		
MATHER DANA	3006	\$ 171.43	*				
MCINTYRE RICHARD W PERSON IN	2304	\$ 3,531.33		\$ 3,473.91		\$ 4,160.61	
MCKENELLEY GINA	3225	\$ 9,425.79	*				
MCLEAN MICHELLE	2376	\$ 1,703.55					
MCNULTY JAMES E	265	\$ 3,773.64					
MESERVE ROBERTA	1724	\$ 709.05	*				
MEYER REALTY INVESTMENTS INC	3021	\$ 7,224.70	*				
MEYER REALTY INVESTMENTS, INC.	81	\$ 581.47	*				*
MEYERS MARY M KNIGHT	965	\$ 1,066.41		\$ 586.90	*		
MILLER WILLIAM P	1032	\$ 2,282.88	*				
MITCHELL HOLLY B	3840	\$ 1.93	*				
MONTALVO SARAH R	1180	\$ 349.10	*				
MORGAN TIMOTHY I SR	1530	\$ 316.90	*				
MORRIS DEBORAH	1764	\$ 14.07	*				
MORSE JEFFREY A	15	\$ 231.24					
MURRAY MARTHA PERSON IN	2929	\$ 1,456.32		\$ 1,443.53		\$ 1,055.63	
MURRAY ROBERT F	3785	\$ 617.46		\$ 580.48			
MYERS ROBERT A	974	\$ 1,177.72	*				
NASON ROBERT E	2431	\$ 657.43					
NATIONSTAR MORTGAGE LLC	2638	\$ 1,052.88					
NORTHEAST RENTAL HOUSING LLC	1320	\$ 0.88	*				
OLSEN FREDERICK J	2400	\$ 10.57	*				
OLSEN FREDERICK J	2401	\$ 13.14	*				
OLSEN FREDERICK J	2404	\$ 0.98	*				
OLSEN FREDERICK J	2421	\$ 15.11	*				
OLSEN FREDERICK J	2422	\$ 1.77	*				
OLSEN FREDERICK J	2423	\$ 6.86	*				
OLSEN FREDERICK J	2424	\$ 4.91	*				
OLSEN FREDERICK J	2817	\$ 0.59	*				
PAIGE RICHARD	564	\$ 1,851.76	*				
PARKER JANE E	1838	\$ 402.21	*				
PEDICORD GARY A	3726	\$ 195.66	*				
PELLETIER ALLEN J	2391	\$ 818.40	*				
PETERSON, VICTOR M.	1577	\$ 2,696.16					
PIKE RANDALL	1553	\$ 1,378.58					
PLUMMER DANIEL R PERSON IN	2576	\$ 494.46		\$ 486.42			
POMERLEAU TIMOTHY	2339	\$ 219.81	*				
POST LAWRENCE B	1045	\$ 4,940.29	*				
POTVIN DIANE G	197	\$ 551.04	*				
POTVIN DIANE G	198	\$ 584.25	*				
POULIN CHRISTOPHER	2651	\$ 121.77	*				

TAX BALANCES AS OF JUNE 30, 2018
 (* INDICATES PAYMENT AFTER THAT DATE AND PRIOR TO SEPTEMBER 30, 2018)

REAL ESTATE TAXES

NAME	ACCT	17/18	*	16/17	*	PRIOR	*
POWELL ANDREA D	2444	\$ 2,510.43		\$ 2,469.61			
POWERS SCOTT R	1677	\$ 1,608.84	*				
PROCTOR JEFFREY L	1528	\$ 1,212.78		\$ 1,193.06		\$ 1,612.69	
R2R LLC PARTY IN POSSESSION	3424	\$ 667.89		\$ 657.03		\$ 607.68	
RAND J CHASE	2261	\$ 23.98	*				
RAND J CHASE	2285	\$ 271.83	*				
RAY DEREK	1811	\$ 158.67					
REGIOS PHILIP M	2456	\$ 1,549.80	*				
REGOIS PHILIP	2472	\$ 436.03	*				
RICCI GWEN E	2434	\$ 217.71					
RICHARDSON ARTHUR W	537	\$ 46.00					
RIDEOUT LAWRENCE M	1512	\$ 969.24					
RINALDI ANTHONY MICHAEL	61	\$ 654.72					
RINALDI ANTHONY MICHAEL	3821	\$ 677.73					
ROMA TODD D	1107	\$ 1,089.94	*				
SANBORN MATTHEW T	1676	\$ 321.03	*				
SAVOIE JAMES M	2780	\$ 243.54	*				
SCHERMERHORN ROBERT M	3700	\$ 2,638.35		\$ 2,595.45			
SCHERMERHORN ROBERT M	3718	\$ 271.83		\$ 267.41			
SCHOENHERR DAVID F	2436	\$ 1,236.15	*				
SCHWARTZ FREDERIC N	3191	\$ 4,612.45	*				
SEBAGO STORAGE INC	180	\$ 3,467.98	*				
SEPULVEDA DEBRA K	269	\$ 1,650.66	*				
SMALL JENNIFER M	967	\$ 805.65	*				
SNEE DIANA W	3589	\$ 54.99	*				
SNEE GARY E	3588	\$ 15.03	*				
SORENSEN WALTER F JR	2750	\$ 3,352.98					
SPARLING CANDICE C	106	\$ 1,353.61	*				
SPX CORPORATION	337	\$ 23,709.62	*				
SPX CORPORATION	357	\$ 185.73	*				
ST PIERRE GARY W	3144	\$ 2,065.17	*				
STANLEY SUSAN	1309	\$ 1,616.22		\$ 1,650.44		\$ 432.14	
STEIMLOSK CASSIE L	623	\$ 344.40					
STROUT RICHARD	1695			\$ 2,089.67		\$ 6,327.89	
TENNY HILL ESTATES LLC	1594	\$ 129.15					
TENNY HILL ESTATES LLC	1595	\$ 148.83					
TENNY HILL ESTATES LLC	1596	\$ 132.84					
TENNY HILL ESTATES LLC	1597	\$ 154.98					
TENNY HILL ESTATES LLC	1598	\$ 126.69					
TENNY HILL ESTATES LLC	1599	\$ 137.76					
TENNY HILL ESTATES LLC	1600	\$ 127.92					
TENNY HILL ESTATES LLC	1601	\$ 124.23					
TENNY HILL ESTATES LLC	1602	\$ 132.84					
THOMPSON DAVID L PERSON IN	1383	\$ 912.66	*	\$ 897.82	*		
THOMPSON KENNETH R	3601	\$ 10,636.42	*				
THORNE SIDNEY A JR PERSON IN	1401	\$ 5,015.94		\$ 4,934.38		\$ 14,273.00	
THORNE SIDNEY A JR PERSON IN	3074	\$ 752.76		\$ 740.52		\$ 2,384.10	
VARNEY RANDALL S	3136	\$ 1,450.25	*				

TAX BALANCES AS OF JUNE30,2018

(* INDICATES PAYMENT AFTER THAT DATE AND PROIR TO SEPTEMBER 30,2018)

REAL ESTATE TAXES

NAME	ACCT	17/18	*	16/17	*	PRIOR	*
VARNEY RANDALL S	3145	\$ 847.47	*				
VARNEY RANDI-LYNN	887	\$ 3,419.40		\$ 3,363.80			
VARNUM BRIAN E	3192	\$ 3,756.05					
WALDRON JR ROBERT A	1422	\$ 288.14	*				
WARNER SANDRA NOYES & RAYMOND	3578	\$ 2,762.07	*				
WARNER SANDRA NOYES & RAYMOND	3579	\$ 149.44	*				
WCR REALTY TRUST - 2	3374	\$ 1.89	*				
WEEKS RUTH M	2127	\$ 2,784.72		\$ 2,739.44		\$ 1,032.92	
WHING LLC	1130	\$ 1,103.56	*				
WHITTEN ALAN E	3152	\$ 1,843.77	*				
WHITTEN ALAN E	3154	\$ 2,238.60	*				
WILLIAMSON JOHN J	1979	\$ 2,594.07		\$ 2,551.89			
WILLIS ADMA J	69	\$ 829.02	*				
WILLIS ADMA JANE	3401	\$ 305.18	*				
WILLIS ADMA JANE	3422	\$ 1,452.28	*				
WILSON DEAN P	1559	\$ 1,503.06		\$ 1,478.62			
WINDE KATHLEEN	2674	\$ 913.05	*				
WISUTSKIE JOHN R	1663	\$ 425.17	*				
WISUTSKIE JOHN R	1664	\$ 1,455.70	*				
WORTHING ELLEN L	2963	\$ 340.71	*				
ZIMMERMAN ROGER S	1325	\$ 361.62	*				
ZIMMERMAN ROGER S	1359	\$ 348.70	*				

\$ 428,126.65

\$ 78,401.41

\$ 72,230.58

Delinquent Personal Property Taxes

TAX BALANCES AS OF JUNE 30, 2018

(* INDICATES PAYMENT AFTER THAT DATE AND PRIOR TO SEPTEMBER 30, 2018)

PERSONAL PROPERTY TAXES

NAME	ACCT	17/18	*	16/17	*	PRIOR	*
AMES DAVID & LYNNE	6	\$ 126.69					
AT&T MOBILITY LLC	10	\$ 270.60					
CARROLL JAMES E	25	\$ 76.26					
CAVANAUGH PATRICK & CHERYL	26	\$ 70.11		\$ 104.06		\$ 605.99	
CHIPCO INTERNATIONAL	188					\$ 18,913.16	*
CLAY RUN STUDIO ARTS	203	\$ 30.75					
CLYDE BAILEY DROP IN CENTER	204	\$ 30.75					
COLARUSSO WILLIAM & KELLY	30	\$ 71.34		\$ 78.65		\$ 320.97	
COLBY JANICE	31	\$ 119.31		\$ 78.65		\$ 155.59	
COLE DANNY & BECKY	32			\$ 93.17		\$ 47.62	
COLLETT LYNN	33	\$ 174.66		\$ 112.53		\$ 739.04	
COMER WOODS ANNE & SCOUT	34	\$ 150.06		\$ 62.92			
CREATIVE KIDS DAYCARE	205	\$ 30.75					
DANIELLES SEBAGO DINER	191					\$ 71.37	*
DAVE GERRISH	141	\$ 1.02					
DOIRON TIM & DEBORAH	207	\$ 393.60					
DUPUIS MARK & TAMMY	208	\$ 308.73					
FISHERMANS NET	61	\$ 97.17		\$ 95.59		\$ 617.83	
FORTIN TIM & MINDY	209	\$ 1.31					
FRIZZELL PAUL	211	\$ 68.88	*				
FUTURE BUILDERS INC	194					\$ 17.92	*
GILLESPIE JAMES	73	\$ 88.56		\$ 87.12		\$ 617.54	
GOUZIE KIM & JOHN	77	\$ 91.02		\$ 212.96		\$ 1,358.37	
HAMILTON GEORGE	82	\$ 78.72		\$ 136.73		\$ 268.38	
HIGH WIRE HYDROPONICS LLC	214	\$ 39.36	*				
HOMETOWN SPORTS	216	\$ 30.75	*				
JOY DEANNA	89			\$ 104.06		\$ 578.03	
KEN CLARK	94	\$ 60.27					
KOKATOSI CAMPGROUND	32	\$ 94.71					
LAND SERVICES INC	189					\$ 369.01	*
LEWIS REX	105	\$ 140.22	*				
MAGGIES A FINE HAIR SALON	223	\$ 30.75					
MERRILL GARY & ROBIN	114	\$ 109.47		\$ 90.75		\$ 138.91	
MILLER FLOORING	115	\$ 116.85		\$ 137.94		\$ 298.01	
MURRAY MARTHA	120	\$ 109.47		\$ 96.80		\$ 281.23	
PENNIES LWN CARE	192					\$ 185.22	*
PONGRATZ LAW	193					\$ 89.25	*
POULIN MIKE & MELISSA	89	\$ 127.92					
PRIME CUT MEATS	133	\$ 18.45	*	\$ 7.70	*		
RADIODETECTION	136	\$ 2,646.96					
RAYMOND LAUNDRY	137	\$ 192.81					
RILEY SAM	139			\$ 62.92	*	\$ 123.50	*
RN WILEY & SONS EXC INC	142	\$ 590.40		\$ 580.80		\$ 1,088.78	
SEBAGO DENTAL	190					\$ 3,739.13	*
SKUNK CIRCUS LLC	230	\$ 7.38	*				
SLOAN JOAN	154	\$ 31.98		\$ 31.46		\$ 91.90	
STILES KEITH & VALERIE	156	\$ 162.36		\$ 137.94		\$ 754.40	
STOVER MIKE	157			\$ 302.50		\$ 1,752.24	
TAYLOR DREW	164	\$ 1,303.18	*				

TAX BALANCES AS OF JUNE 30, 2018

(* INDICATES PAYMENT AFTER THAT DATE AND PRIOR TO SEPTEMBER 30, 2018)

PERSONAL PROPERTY TAXES

NAME	ACCT	17/18	*	16/17	*	PRIOR	*
THE HEALING TREE	233	\$ 30.75	*				
VERRILL JEFF& SUE	174	\$ 61.92					
VILLAGE DONUT SHOP & BAKERYLLC	175	\$ 84.87		\$ 89.23	*		
WAIN RON & SANDY	235	\$ 42.62	*				
WEIR STEVE & SHERRIE	237	\$ 91.02					
WELLINGTON AMY	179	\$ 88.56		\$ 82.28			
WHITTEN ALAN & KATHLEEN	183	\$ 1,460.01		\$ 1,436.27			
		\$ 9,953.33		\$ 4,223.03		\$ 33,223.39	

Annual Town Meeting Warrant

Town of Raymond
June 4, 2019
ANNUAL TOWN MEETING WARRANT

TO: Nathan White, a constable of the Town of Raymond, in the County of Cumberland and State of Maine.

GREETINGS:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the Town of Raymond, qualified by law to vote in Town affairs, to meet at the Jordan-Small Middle School gymnasium in said town on Tuesday, June 4, 2019 at 6:00 P.M., then and there to act on Articles 1 through 43 as set out below.

The continuation of said meeting will be held at the Jordan-Small Middle School gymnasium in said town on Tuesday, the 11th day of June, A.D. 2019, at seven o'clock in the forenoon, then and there to act upon by secret ballot on Article 44 as set out below, the polling hours thereof to be from seven o'clock in the forenoon until eight o'clock in the evening.

<p>ARTICLE 1: To elect a moderator to preside at said meeting.</p>

BEGINNING OF ORDINANCE CHANGES

ARTICLE 2: Shall Article 6 B and 6 C of the Raymond Land Use Ordinance, as adopted May 21, 1994, and amended through June 6, 2017, be further amended by the adding the underscored language and removing the language in strikeout text as shown below?

The Planning Board recommends Article 2

The Select Board recommends Article 2

DESCRIPTION:

Three Changes:

- Adding the designation of "a" for the paragraph under Article 6 B 1
- Correction of a mistyped date in B 1 a
- Setting the meeting day for the Zoning Board of Appeals to the last Monday of the month as needed

[Note: The use of the word "Article" within the ordinance does not indicate a separate warrant article.]

RAYMOND LAND USE ORDINANCE (excerpts)

ARTICLE 6 - BOARD OF APPEALS

B. Powers and Duties

1. The Board of Appeals shall have the following authority:

- a. Subject to the provisions of this Ordinance, to hear and decide appeals, on a de novo basis, from orders, decisions, determinations or interpretations made by the Code Enforcement Officer or the Building Inspector. *[Amended 8/7/07, and 6/7/2616]*

C. Appeals Procedure

1. The Board of Appeals shall meet ~~once each month and at other times as called by the chairman~~ as needed on the last Monday of the month. A quorum of the Board is necessary to conduct an official Board meeting shall consist of at least three (3) members. A majority vote of the quorum is required for the passage or denial of any appeal.

ARTICLE 3: Shall the Raymond Shoreland Zoning Provisions, as adopted May 21, 1994, and amended through June 7, 2017, be further amended by adding the underscored language and removing the language in ~~strikeout~~ text as shown below?

The Planning Board recommends Article 3

The Select Board recommends Article 3

DESCRIPTION:

These changes are to include the conditions per review by Michael Morse as outlined by the Maine Department of Environmental Protection letter dated January 30, 2018. Amendments include:

- *Section 12-C-3 – Non-Conforming Structures – Clerical referencing of renumbered sections*
- *Section 15-C – Piers, Docks, Wharves, Bridges and any other structure and Uses Extending Over or Below the Normal High-Water Body or Within a Wetland*
- *Section 15-Q – Clearing or Removal of Vegetation for Activities Other Than Timber Harvesting*
- *Section 15-S – Exemptions to Clearing and Vegetation Removal Requirements*
- *Section 16-G – Appeals – regarding Notice of Decisions process*
- *Section 17 – Definitions – Adding of the term “Excavation Contractor” and editing the terms “Expansion of Structure” and “Non-Conforming Structure”.*

[Note: The use of the word “Article” within the ordinance does not indicate a separate warrant article.]

TOWN OF RAYMOND SHORELAND ZONING PROVISIONS (excerpts)

Section 12. NON-CONFORMANCE

- 3. Relocation:** A non-conforming structure may be relocated within the boundaries of the parcel on which the structure is located provided that the site of relocation conforms to all setback requirements to the greatest practical extent as determined by the Code Enforcement Officer, and provided that the applicant demonstrates that the present subsurface sewage disposal system meets the requirements of State law, the State of Maine Subsurface Wastewater Disposal Rules (Rules), and the Town's standards, or that a new system can be installed in compliance with the law, said Rules and local standards. In no case shall a structure be relocated in a manner that causes the structure to be more non- conforming. In determining whether the building relocation meets the setback to the greatest practical extent, the Code Enforcement Officer shall consider the size of the lot, the slope of the land, the potential for soil erosion, the location of other structures on the property and on adjacent properties, the location of the septic system and other on-site soils suitable for septic systems, and the type and amount of vegetation to be removed to accomplish the relocation. When it is necessary to remove vegetation within the water or wetland setback area in order to relocate a structure, the Code Enforcement Officer shall require replanting of native vegetation to compensate for the destroyed vegetation in accordance with Section 15(~~SI~~). In addition, the area from which the relocated structure was removed must be replanted with vegetation. Replanting shall be required as follows:

Section 15. LAND USE STANDARDS

C. Piers, Docks, Wharves, Bridges and Other Structures and Uses Extending Over or Below the Normal high-water Line of a Water Body or Within a Wetland

12. Vegetation may be removed in excess of the standards in Section 15(Q) of this ordinance in order to conduct shoreline stabilization of an eroding shoreline, provided that a permit is obtained from the Planning Board. Construction equipment must access the shoreline by barge when feasible as determined by the Planning Board.

b. Revegetation must occur in accordance with Section 15(~~SI~~).

Q. Clearing or Removal of Vegetation for Activities Other Than Timber Harvesting

1. In a Resource Protection District abutting a great pond, there shall be no cutting of vegetation within the strip of land extending one hundred (100) feet, horizontal distance, inland from the normal high-water line, except to remove hazard trees as described in Section ~~QR~~.

Tree at 4-1/2« feet Above Ground Level (diameter in inches)	Points
2 - <4 inches	1
4 - <8 inches	2
8 - < 12 inches	4
12 inches or greater	8

c. In order to protect water quality and wildlife habitat, existing vegetation under three (3) feet in height and other ground cover, including leaf litter and forest duff layer, shall not be cut, covered or removed, except to provide for a footpath or other permitted uses as described in Section 15(~~PQ~~) paragraphs (2) and (2)(a) above.

f. In order to maintain the vegetation in the shoreline buffer, clearing or removal of vegetation for allowed activities including associated construction and related equipment operation, within or outside the shoreline buffer, must comply with the requirements of Section 15(~~PQ~~)(2).

3. At distances greater than one hundred (100) feet, horizontal distance, from the normal high-water line of any lake, pond, river flowing to a great pond, and any other water body, tributary stream, or the upland edge of a wetland, , there shall be allowed on any lot, in any ten (10) year period, selective cutting of not more than forty (40) percent of the volume of trees four (~~4-1/2~~) inches or more in diameter, measured 4-1/2 « feet above ground level. Tree removal in conjunction with the development of permitted uses shall be included in the forty- (40) percent calculation. For the purposes of these standards volume may be considered to be equivalent to basal area. In no event shall cleared openings for any purpose, including but not limited to, principal and accessory structures, driveways and sewage disposal areas, exceed in the aggregate, 25% of the lot area within the shoreland zone or ten thousand (10,000) square feet, whichever is greater, including land previously developed or cleared. This provision applies to the portion of a lot within the shoreland zone, including the buffer area.

S. Exemptions to Clearing and Vegetation Removal Requirements

The following activities are exempt from the clearing and vegetation removal standards set forth in Section 15(PQ), provided that all other applicable requirements of this chapter are complied with, and the removal of vegetation is limited to that which is necessary:

Section 16. ADMINISTRATION

G. Appeals

2. Variance Appeals

- g. The Code Enforcement Officer may grant a variance to an owner of a residential dwelling for the purpose of making that dwelling accessible to a person with a disability who resides in or regularly uses the dwelling. The CEO shall restrict any variance granted under this subsection solely to the installation of equipment or the construction of structures necessary for access to or egress from the dwelling by the person with the disability. The CEO may impose conditions on the variance, including limiting the variance to the duration of the disability or to the time that the person with the disability lives in the dwelling. The term "structures necessary for access to or egress from the dwelling" shall include railing, wall or roof systems necessary for the safety or effectiveness of the structure. Any permit issued pursuant to this subsection is subject to sections 16(G)(2)(e) and 16 (G)(3)(b)(6).

3. Appeal Procedure

- b. Decision by Board of Appeals
 - 6) All decisions shall become a part of the record and shall include a statement of findings and conclusions as well as the reasons or basis therefore, and the appropriate order, relief or denial thereof. The Board shall cause written notice of its decision to be mailed or hand-delivered to the applicant and to the Department of Environmental Protection within seven(7) days of the Board's decision.

17. DEFINITIONS

Excavation Contractor – an individual or firm engaged in a business that causes the disturbance of soil, including grading, filling and removal, or in a business in which the disturbance of soil results from an activity that the individual or firm is retained to perform.

Expansion of a structure - an increase in footprint or height of a structure, including all extensions such as, but not limited to: attached decks, garages, porches and greenhouses.

Non-conforming structure - a structure which does not meet any one or more of the following dimensional requirements; setback, height, footprint, or lot coverage, but which is allowed solely because it was in lawful existence at the time this Ordinance or subsequent amendments took effect.

ARTICLE 4: Shall the Raymond Subdivision Ordinance, as adopted May 21, 1994, and amended through June 3, 2014, be further amended by adding the underscored language and removing the language in strikeout text as shown below?

The Planning Board recommends Article 4
The Select Board recommends Article 4

DESCRIPTION:

The change is a clarifying statement of site and subdivision plan expiration terms and timeframes, as well as requests for one-time extensions or phasing approval terms. This added item is identical to the expiration of Final Approval as listed within the Raymond Land Use Ordinance and will bring consistency to understanding the enforcement of Subdivision and Site Plan approvals expiration time periods.

[Note: The use of the word "Article" within the ordinance does not indicate a separate warrant article.]

TOWN OF RAYMOND SUBDIVISION ORDINANCE (excerpts)

ARTICLE 11 – ENFORCEMENT

6. Expiration of Final Plan Approval.

Site Plan and Subdivision Plan approvals shall expire and be void if the construction activity associated with the approval is not commenced within two (2) years, and completed within four (4) years after the date of the site plan or subdivision plan approval unless the reviewing authority, at the time of approval, establishes a different completion schedule, but in no case shall the initial approval period exceed five (5) years to commence and complete. A property owner/developer or their agent may request an extension of the period to commence and/or complete construction by submitting a request to the reviewing authority that issued the site plan or subdivision plan approval prior to the expiration of the initial term of approval. The reviewing authority may grant a one-time extension of up to two years to commence and/or complete construction. If construction is not commenced or completed within the approval time frame, the applicant must reapply for, and receive approval prior to beginning or continuing construction. Projects approved as Phased Developments shall only be approved by the Planning Board, and the above expiration of approval terms shall apply to any one phase of construction activity. For the purposes of this Section, this section, "commencement of construction" shall be defined to include, but not be limited to, any land/site or vegetation clearing, site disturbance, stockpiling or excavation of soil on the site property, or building expansion or alterations in accordance with the approved plans. The determination of whether construction has commenced shall be in the sole discretion of the Code Enforcement Officer.

67. Severability

The invalidity of any section or provision of this Ordinance shall not be held to invalidate any other section or provision of this Ordinance.

ARTICLE 5: Shall the Raymond Shoreland Zoning Provisions, as adopted May 21, 1994, and amended through June 7, 2017, be further amended by adding the underscored language and deleting the language in strikethrough type as shown below?

The Planning Board recommends Article 5
The Select Board recommends Article 5

DESCRIPTION:

*Section 14 Table of Uses 15. A. Single Family Residential to include subnote (***) clarifying the use of only Type 2 Manufactured Homes aka Modular Homes within the Shoreland Zoning. Section 17 – clarification for the terms “Manufactured Homes”, and “Dwelling Unit” to expand and replace term Residential Dwelling. This was a result of the Town of Raymond Board of Select Board’s action to place a moratorium on “mobile Homes construction per a citizens’ petition.*

[Note: The use of the word “Article” within the ordinance does not indicate a separate warrant article.]

RAYMOND SHORELAND ZONING PROVISIONS (excerpts)

SECTION 14. TABLE OF LAND USES

TABLE 1 “LAND USES IN THE SHORELAND ZONE”

LAND USES	RP	SP	LRR1 LRR2
15. A. Single family residential <u>(***)</u>	no	no	CEO

(***) Allowed single family structures shall include those units commonly called “modular homes,” or “Type 2 Manufactured Homes” as defined in Article 12-Definitions; *Manufactured Housing*, which the manufacturer certifies are constructed in compliance with Title 10, Chapter 975, and rules adopted under that chapter, meaning structures, transportable in one or more sections, which are not constructed on a permanent chassis and are designed to be used as dwellings on foundations when connected to required utilities, including the plumbing, heating, air conditioning or electrical systems contained in the unit.

SECTION 17. DEFINITIONS

Dwelling Unit - One (1) or more habitable rooms designed, intended or used for living quarters by one (1) or more persons living together as a family, with living, sleeping, sanitary, and cooking facilities, including within the meaning of cooking facilities a stove, hot plate, microwave oven, or other device for heating or cooking food. The term shall include manufactured houses and rental units that contain cooking, sleeping, and toilet facilities regardless of the time-period rented. Recreational vehicles are not residential dwelling units.

1. Permanent or year-round - A dwelling unit so constructed as to be suitable for occupancy three hundred sixty-five (365) days of the year.
2. Seasonal - A dwelling unit so constructed as to be suitable for occupancy during the warmer months of the year only.

Manufactured Housing - A structural unit or units designed for occupancy and constructed in a manufacturing facility and transported, by the use of its own chassis or an independent chassis, to a building site. The term includes any type of building which is constructed at a manufacturing facility and transported to a building site where it is used for housing and may be purchased or sold by a dealer in the interim. For the purpose of this section, one type of manufactured housing is allowed in the Shoreland Zoning, which shall be:

1. Those units commonly called "modular homes," or Type 2 Manufactured Homes which the manufacturer certifies are constructed in compliance with Title 10, Chapter 975, and rules adopted under that chapter, meaning structures, transportable in one or more sections, which are not constructed on a permanent chassis and are designed to be used as dwellings on foundations when connected to required utilities, including the plumbing, heating, air conditioning or electrical systems contained in the unit.

~~**Residential dwelling unit**—a room or group of rooms designed and equipped exclusively for use as permanent, seasonal, or temporary living quarters for only one family at a time, and containing cooking, sleeping and toilet facilities. The term shall include mobile homes and rental units that contain cooking, sleeping, and toilet facilities regardless of the time period rented. Recreational vehicles are not residential dwelling units.~~

ARTICLE 6: Shall of the Raymond Land Use Ordinance, as adopted May 21, 1994, and amended through June 6, 2017, be further amended by the adding the underscored language and removing the language in strikeout text as shown below?

The Planning Board recommends Article 6

The Select Board recommends Article 6

DESCRIPTION:

Revising allowed uses within Article 4 - C. Rural District (R), and D. Rural District (RR) for one family dwelling units, to include Manufactured Homes (Type 1 and 2) to that uses line item, and deleting the previous sections referencing Mobile/Manufactured homes. Article 12 shall include adding the terms "Manufactured Homes"-to include defining Type 1 and Type 2 Manufactured homes and adding the term "Dwelling Unit" for clarification and consistency as relating to the Shoreland Zoning Definitions.

[Note: The use of the word "Article" within the ordinance does not indicate a separate warrant article.]

TOWN OF RAYMOND LAND USE ORDINANCE (excerpts)

ARTICLE 4 – DISTRICT REGULATIONS

C. Rural District (R)

2. Permitted Uses

- a. One-family dwelling to include ~~modular~~ Manufactured ~~h~~ Homes (Type 1 and 2 manufactured homes) ~~[Amended 5/21/05]~~
- b. Church
- c. Public buildings and facilities
- d. Agriculture including commercial poultry and piggery operations that conform to Article 9 of this Ordinance.
- e. Accessory uses and buildings
- f. Home occupations that conform to the requirements of Article 9, Section B. A home occupation which conforms to Article 9, Section B and which is specifically permitted by Article 12 of this Ordinance shall be considered a permitted use.
- g. Bed and breakfast inn not to exceed five (5) rental rooms and not to serve alcohol.
- h. Boarding homes not to exceed five (5) rentable rooms excluding family living space.
- i. Public utility and communication facilities.
- ~~j. Mobile/Manufactured home fourteen (14) feet wide with a pitched roof, manufactured in 1976 or later, with frost wall, grad beam or concrete slab, which shall be designed, if a single unit, to accept T or L additions and shall be so sited so that the longest structural dimension is not more than thirty degrees (30) from parallel with the street or road upon which the lot fronts or, on a corner lot, the more heavily traveled street or road upon which the lot fronts. [Adopted 5/16/87]~~

D. Rural Residential District (RR)

2. Permitted Uses

- a. One-family dwelling to include Manufactured Homes (Type 1 and 2 manufactured homes) modular homes (Type 2 manufactured homes) [Amended 5/21/05]
- b. Church.
- c. Schools.
- d. Public buildings and facilities.
- e. Agriculture excluding commercial poultry and piggery operations.
- f. Accessory uses and buildings.
- g. Home occupations that conform to the requirements of Article 9, Section B. A home occupation which conforms to Article 9, Section B and which is specifically permitted by Article 12 of this Ordinance shall be considered a permitted use.
- h. Bed and breakfast inn not to exceed five (5) rentable rooms and not to serve alcohol.
- i. Boarding home not to exceed five (5) rentable rooms excluding family living space.
- j. Public utility and communication facilities.
- ~~k. Mobile/Manufactured home fourteen (14) feet wide with a pitched roof, manufactured in 1976 or later, with frost wall, grad beam or concrete slab, which shall be designed, if a single unit, to accept T or L additions and shall be so sited so that the longest structural dimension is not more than thirty degrees (30) from parallel with the street or road upon which the lot fronts or, on a corner lot, the more heavily traveled street or road upon which the lot fronts. [Adopted 5/16/87]~~

ARTICLE 12 – APPLICABILITY AND DEFINITION OF TERMS USED IN THIS ORDINANCE

Dwelling Unit - One (1) or more habitable rooms designed, intended or used for living quarters by one (1) or more persons living together as a family, with living, sleeping, sanitary, and cooking facilities, including within the meaning of cooking facilities a stove, hot plate, microwave oven, or other device for heating or cooking food. The term shall include manufactured houses and rental units that contain cooking, sleeping, and toilet facilities regardless of the time-period rented. Recreational vehicles are not residential dwelling units. [Adopted 5/16/87]

Manufactured Housing - A structural unit or units designed for occupancy and constructed in a manufacturing facility and transported, by the use of its own chassis or an independent chassis, to a building site. The term includes any type of building which is constructed at a manufacturing facility and transported to a building site where it is used for housing and may be purchased or sold by a dealer in the interim. For the purpose of this section, two types of manufactured housing are included. Those two types are:

1. Those units constructed after June 15, 1976, commonly called "newer mobile homes," or "Type 1 Manufactured Homes" which the manufacturer certifies are constructed in compliance with the United States Department of Housing and Urban Development Standards, meaning structures transportable in one or more sections, which in the traveling mode are 14 body feet or more in width and are 750 or more square feet, constructed with a pitched roof, and with frost wall, grade beam or concrete slab, which shall be designed, if a single unit, to accept T or L additions and shall be so sited so that the longest structural dimension is not more than thirty degrees (30) from parallel with the street or road upon which the lot fronts or, on a corner lot, the more heavily traveled street or road upon which the lot fronts, and which are built on a permanent chassis and designed to be used as dwellings, with ~~or without~~ permanent foundations, when connected to the

required utilities including the plumbing, heating, air conditioning or electrical systems contained in the unit.

This term also includes any structure, which meets all the requirements of this subparagraph, except the size requirements and with respect to which the manufacturer voluntarily files a certification required by the Secretary of the United States Department of Housing and Urban Development and complies with the standards established under the National Manufactured Housing Construction and Safety Standards Act of 1974, United States Code, Title 42, Section 5401, et. seq.; and

2. Those units commonly called "modular homes," or Type 2 Manufactured Homes which the manufacturer certifies are constructed in compliance with Title 10, Chapter 975, and rules adopted under that chapter, meaning structures, transportable in one or more sections, which are not constructed on a permanent chassis and are designed to be used as dwellings on foundations when connected to required utilities, including the plumbing, heating, air conditioning or electrical systems contained in the unit.

END OF ORDINANCE CHANGES

ARTICLE 7: To see if the Town will vote, pursuant to 23 M.R.S.A. §2953, that orders of the municipal officers with respect to the closing of roads to winter maintenance shall be a final determination.

The Select Board recommends Article 7

***** Budget Warrant Begins *****

ARTICLE 8: To see if the Town will vote to authorize the Select Board on behalf of the Town to sell and dispose of any property acquired by the Town for nonpayment of taxes pursuant to the policy adopted by the Select Board, as may be amended from time to time, the policy to remain consistent with State statutes and laws. In all cases conveyance to be made by municipal quitclaim deed.

The Select Board recommends Article 8

The Budget-Finance Committee recommends Article 8 (7-1)

ARTICLE 9: To see what date taxes will be due and to set an interest rate for unpaid amounts.

The Select Board recommends 1st half to be due October 31, 2019 and 2nd half to be due April 30, 2020 with interest at nine percent (**9%**) on any unpaid balances.

The Select Board recommends Article 9

The Budget-Finance Committee recommends Article 9 (7-1)

ARTICLE 10: To see if the Town will vote to set the interest rate to be paid by the Town on abated taxes at nine percent (**9%**) for the fiscal year.

The Select Board recommends Article 10

The Budget-Finance Committee recommends Article 10 (7-1)

ARTICLE 11: To see if the Town will vote to authorize the Board of Select Board to dispose of Town owned personal property with value not to exceed **\$35,000**.

The Select Board recommends Article 11

The Budget-Finance Committee recommends Article 11 (7-1)

ARTICLE 12: To see if the Town will vote to authorize the Select Board to appropriate from undesignated fund balance (surplus) to meet the unanticipated needs of the community that occur during the fiscal year and/or to adjust the tax rate as the Select Board deem advisable an amount not to exceed **\$75,000**.

The Select Board recommends Article 12

The Budget-Finance Committee recommends Article 12 (6-2)

ARTICLE 13: To see if the Town will authorize the Select Board, for the fiscal year 2019 - 2020, to transfer funds between appropriation accounts as long as the grand total of all appropriations is not exceeded. Any such transfers to be approved only at a properly called public meeting of the Select Board.

The Select Board recommends Article 13

The Budget-Finance Committee recommends Article 13 (7-1)

ARTICLE 14: To see if the Town will vote to authorize the use of Town employees and/or Town owned equipment or independent contractor(s) hired by the Town for maintenance on private roads in special and certain circumstances where in the public's interest.

Note of explanation – Three examples of when the use of Town employees and equipment may be necessary:

- A. Tying in work done on a public road that intersects a private road;
- B. Plowing snow on a private road to clear the way for emergency response apparatus; and
- C. In rare or emergency situations, maintaining private roads for school bus access to special education students as deemed necessary.

The Select Board recommends Article 14

The Budget-Finance Committee recommends Article 14 (7-1)

ARTICLE 15: To see if the Town will vote to authorize the Tax Collector or Treasurer to accept prepayments of taxes not yet committed pursuant to 36 M.R.S.A. §506, with no interest.

The Select Board recommends Article 15

The Budget-Finance Committee recommends Article 15 (7-1)

ARTICLE 16: To see if the Town will vote to appropriate **\$249,497** from the tax increment of the Pipeline/RT 302 Tax Increment Financing District for FY 2019 - 2020 projects proposed in the Tax Increment Financing District Development Program (see details in Addendum 1).

The Select Board recommends Article 16

The Budget-Finance Committee recommends Article 16 (7-1)

ARTICLE 17: To see if the Town will vote to raise and appropriate **\$491,822** for the Administration account.

The Select Board recommends Article 17

The Budget-Finance Committee recommends Article 17 (7-1)

ARTICLE 18: To see if the Town will vote to raise and appropriate **\$26,675** for the Employee Compensation and Training account.

The Select Board recommends Article 18

The Budget-Finance Committee recommends Article 18 (6-1-1)

ARTICLE 19: To see if the Town will vote to raise and appropriate **\$59,051** for the Assessing account.

The Select Board recommends Article 19

The Budget-Finance Committee recommends Article 19 (7-1)

ARTICLE 20: To see if the Town will vote to raise and appropriate **\$94,886** for the Code Enforcement Department account.

The Select Board recommends Article 20

The Budget-Finance Committee recommends Article 20 (7-1)

ARTICLE 21: To see if the Town will vote to raise and appropriate **\$32,800** for the Town Buildings account.

The Select Board recommends Article 21

The Budget-Finance Committee recommends Article 21 (7-1)

ARTICLE 22: To see if the Town will vote to raise and appropriate **\$174,765** for the Technology Department account.

The Select Board recommends Article 22

The Budget-Finance Committee recommends Article 22 (7-1)

ARTICLE 23: To see if the Town will vote to raise and appropriate **\$1,000** for the Community Development account.

The Select Board recommends Article 23

The Budget-Finance Committee does not recommend Article 23 (6-0-2)

ARTICLE 24: To see if the Town will vote to raise and appropriate **\$809,774** for the Fire/Rescue Department account.

The Select Board recommends Article 24

The Budget-Finance Committee recommends Article 24 (7-1)

ARTICLE 25: To see if the Town will vote to raise and appropriate **\$32,312** for the Animal Control account.

The Select Board recommends Article 25

The Budget-Finance Committee recommends Article 25 (7-0-1)

ARTICLE 26: To see if the Town will vote to raise and appropriate **\$771,633** for the Public Works account.

The Select Board recommends Article 26

The Budget-Finance Committee recommends Article 26 (6-1-1)

ARTICLE 27: To see if the Town will vote to raise and appropriate **\$338,458** for the Solid Waste account.

The Select Board recommends Article 27

The Budget-Finance Committee recommends Article 27 (7-1)

ARTICLE 28: To see if the Town will vote to raise and appropriate **\$35,643** for the Cemeteries account.

The Select Board recommends Article 28

The Budget-Finance Committee recommends Article 28 (6-2)

ARTICLE 29: To see if the Town will vote to raise and appropriate **\$17,700** for the Parks & Recreation account.

The Select Board recommends Article 29

The Budget-Finance Committee recommends Article 29 (7-1)

ARTICLE 30: To see if the Town will vote to raise and appropriate **\$60,000** for the Raymond Village Library.

The Select Board recommends Article 30

The Budget-Finance Committee does not recommend Article 30 (6-0-2)

ARTICLE 31: To see if the Town will vote to raise and appropriate **\$8,000** for the General Assistance account.

The Select Board recommends Article 31

The Budget-Finance Committee recommends Article 31 (7-1)

ARTICLE 32: To see if the Town will vote to raise and appropriate **\$2,000** for the support of Provider Agencies at the discretion of the Town Manager to assist the citizens of Raymond.

The Select Board recommends Article 32

The Budget-Finance Committee recommends Article 32 (7-1)

ARTICLE 33: To see if the Town will vote to raise and appropriate **\$572,661** for the Insurance and Employee Benefits accounts.

The Select Board recommends Article 33

The Budget-Finance Committee recommends Article 33 (5-1-2)

ARTICLE 34: To see if the Town will vote to raise and appropriate **\$323,600** for Debt Services.

Included are:

2013 Public Works Road Construction Bond Payment	\$ 224,000
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2015 Bond Payment	\$ 99,600
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The Select Board recommends Article 34

The Budget-Finance Committee recommends Article 34 (7-1)

ARTICLE 35: To see if the Town will vote to raise and appropriate **\$785,000** for the Capital Improvement Program.

Included are:

Public Works Equipment Reserve	\$ 215,000
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Public Works Paving/Road Reserve	\$ 320,000
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Municipal Facilities Improvements	\$ 35,000
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Technology	\$ 105,000
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Fire Department Equipment/Facilities	\$ 75,000
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Playground Improvements	\$ 35,000
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The Select Board recommends Article 35

The Budget-Finance Committee recommends Article 35 (7-1)

ARTICLE 36: To see if the Town will vote to appropriate the money received from the State for snowmobile registrations, not to exceed \$2,000, to the Raymond Rattlers Snowmobile Club for the maintenance of their network of snowmobile trails, on condition that those trails be open in snow season to the public for outdoor recreation purposes at no charge, and to authorize the municipal officers to enter into an agreement with the Club, under such terms and conditions as the municipal officers may deem advisable, for that purpose.

The Select Board recommends Article 36

The Budget-Finance Committee recommends Article 36 (7-1)

ARTICLE 37: To see whether the Town will vote to carry forward any existing fund balance in the Capital Improvement Program (C.I.P.) accounts, the Healthcare Reimbursement Accounts (H.R.A.), Tax Increment Financing (T.I.F.) for the playground, RSU Withdrawal Legal, Land Improvements in the Cemetery Fund, and the Employee Compensation Account.

The Select Board recommends Article 37

The Budget-Finance Committee recommends Article 37 (6-2)

ARTICLE 38: To see if the Town will vote to raise and appropriate **\$788,378** for the County Tax account.

The Select Board recommends Article 38

The Budget-Finance Committee recommends Article 38 (7-1)

ARTICLE 39: To see if the Town will vote to appropriate the total sum of **\$1,569,728** from estimated non-property tax revenues to reduce the property tax commitment, together with all categories of funds, which may be available from the federal government, and any other sources.

The Select Board recommends Article 39

The Budget-Finance Committee recommends Article 39 (7-1)

ARTICLE 40: To see if the Town will vote to authorize the Select Board to appropriate from undesignated fund balance (surplus) to reduce the property tax commitment as the Select Board deem advisable an amount not to exceed **\$300,000.**

The Select Board recommends Article 40

The Budget-Finance Committee recommends Article 40 (7-1)

ARTICLE 41: To see if the Town will vote to authorize Town Staff to make application for and execute any documents related to a grant; and to authorize the Select Board to accept or reject grants, donations and/or gifts of money to the Town of Raymond; and to authorize the expenditure of monies awarded, donated and/or gifted for the purposes specified in the grant, donation, and/or gift.

The Select Board recommends Article 41

The Budget-Finance Committee recommends Article 41 (7-1)

ARTICLE 42: To see if the Town will vote to accept certain State Funds as provided by the Maine State Legislature during the fiscal year beginning July 1, 2019 and any other funds provided by any other entity included but not limited to:

- Municipal Revenue Sharing
- Local Road Assistance
- Emergency Management Assistance
- Snowmobile Registration Money
- Homestead Exemption
- Tree Growth Reimbursement
- General Assistance Reimbursement
- Veteran's Exemption Reimbursement
- Business Equipment Tax Exemption (BETE) Reimbursement
- State Grant or Other Funds

The Select Board recommends Article 42

The Budget-Finance Committee recommends Article 42 (7-1)

ARTICLE 43: To see if the Town, pursuant to 23 M.R.S.A. § 3025, will vote to accept the dedication made by the land owners listed below of title in fee simple in a strip of land bounded and described as follows: a portion of Gore Road to a width of three rods, which is 49' 6" wide or 24' 9" from the center line; and to accept and establish a town way on said strip of land; and to authorize the Select Board to enter into an agreement with the Town of Gray for assistance with this project, outlining the terms and conditions as they deem advisable.


Owner(s)	Address	Map-Lot
Timothy B Kilvert	76 gore Rd	008-007
John E Powers	0 Gore Rd	008-009
Wendy McEnroe & David Redlon	9 Paw Print Pass	008-009-A
Keith A & Cynthia F Minton	7 Paw Print Pass	008-010
Judith V Blake	86 Gore Rd	008-011
Robert C & Laura J King	90 Gore Rd	008-012
Edmund A & Anne C Angell	94 Gore Rd	008-013
Central Maine Power Company	98 Gore Rd	008-014
Thomas M LaPierre	0 Gore Rd	008-015
	93 Gore Rd	008-016
Kamden B Berry & Heather A Levesque	89 Gore Rd	008-017
Joseph E Letourneau	84A Gore Rd	008-018
Katherine A & James M Anderson	83 Gore Rd	008-018-A
Elinor L Doyle	2 Dolimount Rd	008-019

The Select Board recommends Article 43


The Budget-Finance Committee recommends Article 43 (7-1)

ARTICLE 44: To elect two (2) Selectmen, for three-year terms; two (2) members for the Budget-Finance Committee, for three-year terms; and one (1) member for the RSU School Board of Directors, for a three-year term.

Given under our hands this 23rd day of April AD 2019.


Teresa Sadak, Chairman


Rolf Olsen, Vice Chair


Marshall Bullock, Parliamentarian


Samuel Gifford

Lawrence Taylor III

Addendum

Town of Raymond
June 4, 2019
ANNUAL TOWN MEETING WARRANT

Addendum 1

Tax Increment Financing District (TIF) Details

Salaries for Planning & ZBA	\$ 6,825.00
Mapping & GIS	\$ 15,000.00
Ordinance Updates	\$ 5,000.00
Planning Services	\$ 26,500.00
Revaluation	\$ 100,000.00
Street Light Fixtures	\$ 6,000.00
Cable Negotiations	\$ 5,200.00
Advertising	\$ 2,000.00
Historical Society	\$ 1,800.00
RWPA – Milfoil	\$ 16,000.00
Street Flag Replacement	\$ 1,000.00
Hawthorne House	\$ 1,000.00
Route 302 Maintenance	\$ 35,000.00
Hydrant Rental	\$ 6,672.00
Supplies General	\$ 500.00
Street Lights	\$ 21,000.00
Total	\$ 249,497.00

FY2019-2020 Proposed Budget Details

Raymond
1:35 PM

Town Meeting Budget

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Article 17 - Administration	2018-2019 Budget	2019-2020 Proposed	\$ Change	% Change
Salaries	366,823.00	373,445.00	6,622.00	1.81%
Contract Fees & Services	18,220.00	19,000.00	780.00	4.28%
Legal/Audit	36,200.00	36,200.00	0.00	.00%
RSU Withdraw	50,000.00	0.00	-50,000.00	-100.00%
Rescue Billing	14,000.00	12,000.00	-2,000.00	-14.29%
Registry of Deeds	5,000.00	5,000.00	0.00	.00%
Travel & Training	11,500.00	11,500.00	0.00	.00%
Dues & Publications	1,500.00	9,200.00	7,700.00	513.33%
Advertising	5,000.00	5,000.00	0.00	.00%
Supplies General	4,600.00	4,600.00	0.00	.00%
Elections	4,698.00	5,377.00	679.00	14.45%
Postage	6,000.00	6,000.00	0.00	.00%
Printing	2,000.00	2,300.00	300.00	15.00%
Phone	2,000.00	2,200.00	200.00	10.00%
Total	527,541.00	491,822.00	-35,719.00	-6.77%

Article 18 - Employee Compensation & Training	2018-2019 Budget	2019-2020 Proposed	\$ Change	% Change
Salaries	33,325.00	16,675.00	-16,650.00	-49.96%
Travel & Training	10,000.00	10,000.00	0.00	.00%
Total	43,325.00	26,675.00	-16,650.00	-38.43%

Article 19 - Assessors	2018-2019 Budget	2019-2020 Proposed	\$ Change	% Change
Salaries	15,051.00	15,001.00	-50.00	-.33%
Assessing	31,150.00	31,500.00	350.00	1.12%
Registry of Deeds	1,200.00	1,000.00	-200.00	-16.67%
Software General	24,930.00	9,700.00	-15,230.00	-61.09%
Travel & Training	600.00	750.00	150.00	25.00%
Supplies General	1,100.00	1,100.00	0.00	.00%
Total	74,031.00	59,051.00	-14,980.00	-20.23%

Article 20 - Code Enforcement	2018-2019 Budget	2019-2020 Proposed	\$ Change	% Change
Salaries	81,237.00	81,086.00	-151.00	-.19%
Software General	5,000.00	5,000.00	0.00	.00%
Travel & Training	1,500.00	1,500.00	0.00	.00%
Supplies General	1,800.00	1,800.00	0.00	.00%
Gas/Diesel	4,000.00	4,000.00	0.00	.00%
Phone	1,400.00	1,500.00	100.00	7.14%
Total	94,937.00	94,886.00	-51.00	-.05%

Article 21 - Town Buildings	2018-2019 Budget	2019-2020 Proposed	\$ Change	% Change
Salaries	7,000.00	7,800.00	800.00	11.43%
Contract Fees & Services	1,200.00	3,000.00	1,800.00	150.00%
Building Maintenance	2,000.00	4,000.00	2,000.00	100.00%
Supplies General	1,200.00	1,500.00	300.00	25.00%
Heating	1,920.00	3,500.00	1,580.00	82.29%
Utilities	8,500.00	13,000.00	4,500.00	52.94%
Total	21,820.00	32,800.00	10,980.00	50.32%

Town Meeting Budget

Article 22 - Technology	2018-2019 Budget	2019-2020 Proposed	\$ Change	% Change
Salaries	20,826.00	10,000.00	-10,826.00	-51.98%
Contract Fees & Services	13,400.00	13,400.00	0.00	.00%
IT Management	80,000.00	80,000.00	0.00	.00%
Software Departments	10,600.00	10,600.00	0.00	.00%
Software Network	5,200.00	5,200.00	0.00	.00%
Software Servers	16,365.00	18,365.00	2,000.00	12.22%
Department Network	600.00	600.00	0.00	.00%
Broadcasting expenses	19,000.00	13,000.00	-6,000.00	-31.58%
Hardware Department	9,600.00	9,600.00	0.00	.00%
Hardware Network	2,000.00	2,000.00	0.00	.00%
Hardware Server	12,000.00	12,000.00	0.00	.00%
Total	189,591.00	174,765.00	-14,826.00	-7.82%

Article 23 - Community Development	2018-2019 Budget	2019-2020 Proposed	\$ Change	% Change
Lake Region Bus	1,000.00	1,000.00	0.00	.00%
Total	1,000.00	1,000.00	0.00	.00%

Article 24 - Fire Department	2018-2019 Budget	2019-2020 Proposed	\$ Change	% Change
Salaries	533,657.00	551,129.00	17,472.00	3.27%
Contract Fees & Services	9,000.00	9,000.00	0.00	.00%
Dispatch Services	34,753.00	35,795.00	1,042.00	3.00%
Health & Safety	11,500.00	9,000.00	-2,500.00	-21.74%
Travel & Training	14,000.00	17,500.00	3,500.00	25.00%
Dues & Publications	1,500.00	3,000.00	1,500.00	100.00%
Building Maintenance	21,400.00	18,400.00	-3,000.00	-14.02%
Vehicle Maintenance	37,000.00	37,000.00	0.00	.00%
FF Equip R&M	5,550.00	5,550.00	0.00	.00%
Radio Repair & Replacement	10,700.00	11,700.00	1,000.00	9.35%
Uniforms/Clothing	5,500.00	5,500.00	0.00	.00%
Gas/Diesel	13,000.00	13,000.00	0.00	.00%
SCBA/Air Packs	4,800.00	5,800.00	1,000.00	20.83%
Fire Prevention	1,600.00	1,600.00	0.00	.00%
Supplies-Operations	17,000.00	13,000.00	-4,000.00	-23.53%
Supplies-RX	15,000.00	15,000.00	0.00	.00%
Turnout Gear/Equipment	12,000.00	13,500.00	1,500.00	12.50%
Heating	10,500.00	9,500.00	-1,000.00	-9.52%
Utilities	27,000.00	28,000.00	1,000.00	3.70%
Equipment	8,000.00	6,800.00	-1,200.00	-15.00%
Total	793,460.00	809,774.00	16,314.00	2.06%

Article 25 - Animal Control	2018-2019 Budget	2019-2020 Proposed	\$ Change	% Change
Salaries	10,998.00	0.00	-10,998.00	-100.00%
Contract Fees & Services	6,210.00	0.00	-6,210.00	-100.00%
Animal Welfare	0.00	6,544.00	6,544.00	100.00%
Assessment	0.00	22,855.00	22,855.00	100.00%
Travel & Training	2,021.00	637.00	-1,384.00	-68.48%
Vehicle Maintenance	0.00	933.00	933.00	100.00%
Supplies General	0.00	667.00	667.00	100.00%
Gas/Diesel	0.00	400.00	400.00	100.00%
Phone	0.00	276.00	276.00	100.00%
Total	19,229.00	32,312.00	13,083.00	68.04%

Article 26 - Public Works	2018-2019 Budget	2019-2020 Proposed	\$ Change	% Change
Salaries	319,453.00	350,733.00	31,280.00	9.79%
Contract Fees & Services	6,000.00	6,000.00	0.00	.00%
Road Striping	19,554.00	21,000.00	1,446.00	7.39%
Roadside Mowing	4,900.00	5,000.00	100.00	2.04%
Travel & Training	1,000.00	1,000.00	0.00	.00%
Building Maintenance	7,100.00	7,100.00	0.00	.00%
Equipment Maintenance	39,625.00	40,000.00	375.00	.95%
District 1 Building Maintenance	5,000.00	5,000.00	0.00	.00%
Equipment Rental	2,500.00	3,000.00	500.00	20.00%
Supplies General	3,500.00	4,000.00	500.00	14.29%
Supplies Materials	15,000.00	15,000.00	0.00	.00%
Gas/Diesel	30,000.00	30,000.00	0.00	.00%
Shop/Safety Equip	4,500.00	4,500.00	0.00	.00%
Street Signs	5,500.00	5,500.00	0.00	.00%
Utilities	8,000.00	17,000.00	9,000.00	112.50%
Total	471,632.00	514,833.00	43,201.00	9.16%

Article 26 - Snow - Salt - Sand	2018-2019 Budget	2019-2020 Proposed	\$ Change	% Change
Salaries	0.00	49,500.00	49,500.00	100.00%
Snow Plowing	184,000.00	0.00	-184,000.00	-100.00%
Equipment Maintenance	0.00	25,000.00	25,000.00	100.00%
Gas/Diesel	0.00	42,500.00	42,500.00	100.00%
Road Salt	71,640.00	98,600.00	26,960.00	37.63%
Winter Sand	41,200.00	41,200.00	0.00	.00%
Total	296,840.00	256,800.00	-40,040.00	-13.49%

Article 27 - Solid Waste	2018-2019 Budget	2019-2020 Proposed	\$ Change	% Change
Recycling Pick up & Hauling	133,754.00	136,429.00	2,675.00	2.00%
Trash Pickup	133,754.00	136,429.00	2,675.00	2.00%
Trash Tipping	64,500.00	65,600.00	1,100.00	1.71%
Total	332,008.00	338,458.00	6,450.00	1.94%

Town Meeting Budget

Article 28 - Cemeteries	2018-2019 Budget	2019-2020 Proposed	\$ Change	% Change
Contract Fees & Services	29,800.00	30,098.00	298.00	1.00%
Software General	845.00	845.00	0.00	.00%
Repairs & Maintenance	4,700.00	4,700.00	0.00	.00%
Land Improvements	8,000.00	0.00	-8,000.00	-100.00%
Total	43,345.00	35,643.00	-7,702.00	-17.77%

Articles 29 & 36 - Recreation	2018-2019 Budget	2019-2020 Proposed	\$ Change	% Change
Contract Fees & Services	10,500.00	9,200.00	-1,300.00	-12.38%
Raymond Baseball	2,000.00	2,000.00	0.00	.00%
Raymond Rattlers	2,000.00	2,000.00	0.00	.00%
Raymond Recreation	2,000.00	4,000.00	2,000.00	100.00%
Supplies General	2,500.00	2,500.00	0.00	.00%
Total	19,000.00	19,700.00	700.00	3.68%

Article 30 - Raymond Village Library	2018-2019 Budget	2019-2020 Proposed	\$ Change	% Change
Raymond Village Library	60,000.00	60,000.00	0.00	.00%
Building Maintenance	500.00	0.00	-500.00	-100.00%
Total	60,500.00	60,000.00	-500.00	-.83%

Article 31 - General Assistance	2018-2019 Budget	2019-2020 Proposed	\$ Change	% Change
Client Benefits/Services	8,000.00	8,000.00	0.00	.00%
Total	8,000.00	8,000.00	0.00	.00%

Article 32 - Provider Agencies	2018-2019 Budget	2019-2020 Proposed	\$ Change	% Change
Provider Agencies	0.00	2,000.00	2,000.00	100.00%
Total	0.00	2,000.00	2,000.00	100.00%

Article 33 - Employee Benefits	2018-2019 Budget	2019-2020 Proposed	\$ Change	% Change
Health Insurance	301,677.00	330,000.00	28,323.00	9.39%
Life insurance	4,987.00	5,000.00	13.00	.26%
Retirement	45,216.00	45,000.00	-216.00	-.48%
Social Security & Medicare	104,986.00	117,000.00	12,014.00	11.44%
Total	456,866.00	497,000.00	40,134.00	8.78%

Article 33 - Insurance	2018-2019 Budget	2019-2020 Proposed	\$ Change	% Change
Liability/Vehicle Insurance	39,161.00	39,161.00	0.00	.00%
Unemployment Insurance	1,000.00	500.00	-500.00	-50.00%
Workers Comp	28,030.00	36,000.00	7,970.00	28.43%
Total	68,191.00	75,661.00	7,470.00	10.95%

Town Meeting Budget

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Article 34 - Debt Service	2018-2019 Budget	2019-2020 Proposed	\$ Change	% Change
2013 Bond Principal	200,000.00	200,000.00	0.00	.00%
2013 Bond Interest	28,000.00	24,000.00	-4,000.00	-14.29%
2015 Bond Principal	90,000.00	90,000.00	0.00	.00%
2015 Bond Interest	11,400.00	9,600.00	-1,800.00	-15.79%
Total	329,400.00	323,600.00	-5,800.00	-1.76%

Article 35 - Capital Improvements	2018-2019 Budget	2019-2020 Proposed	\$ Change	% Change
Equipment	218,507.03	215,000.00	-3,507.03	-1.60%
Snow Equipment	270,275.00	0.00	-270,275.00	-100.00%
Municipal Facilities	146,490.21	35,000.00	-111,490.21	-76.11%
Paving/Roads	315,289.62	320,000.00	4,710.38	1.49%
Signs	8,792.79	0.00	-8,792.79	-100.00%
Technology	0.00	105,000.00	105,000.00	100.00%
Sidewalks	65,226.84	0.00	-65,226.84	-100.00%
Fire CIP	445,933.82	75,000.00	-370,933.82	-83.18%
Playground Improvements	0.00	35,000.00	35,000.00	100.00%
Total	1,470,515.31	785,000.00	-685,515.31	-46.62%

Article 16 - Tax Increment Finance (TIF)	2018-2019 Budget	2019-2020 Proposed	\$ Change	% Change
Salaries	7,389.00	6,825.00	-564.00	-7.63%
Mapping & GIS	15,000.00	15,000.00	0.00	.00%
Ordinance Updates	5,000.00	5,000.00	0.00	.00%
Planning Services	26,500.00	26,500.00	0.00	.00%
Revaluation	0.00	100,000.00	100,000.00	100.00%
Street Light Fixtures	0.00	6,000.00	6,000.00	100.00%
Cable Negotiations	0.00	5,200.00	5,200.00	100.00%
Advertising	2,000.00	2,000.00	0.00	.00%
Historical Society	1,800.00	1,800.00	0.00	.00%
RWPA Milfoil	17,000.00	16,000.00	-1,000.00	-5.88%
Street Flag Replacement	1,000.00	1,000.00	0.00	.00%
Hawthorne House	1,000.00	1,000.00	0.00	.00%
Rte 302 Maintenance	35,000.00	35,000.00	0.00	.00%
Hydrant Rental	6,332.00	6,672.00	340.00	5.37%
Supplies General	500.00	500.00	0.00	.00%
Street Lights	23,000.00	21,000.00	-2,000.00	-8.70%
Paving/Roads	75,000.00	0.00	-75,000.00	-100.00%
Playground Improvements	35,000.00	0.00	-35,000.00	-100.00%
Total	251,521.00	249,497.00	-2,024.00	-.80%

Article 38 - County Tax	2018-2019 Budget	2019-2020 Proposed	\$ Change	% Change
Assessment	741,881.00	788,378.00	46,497.00	6.27%
Total	741,881.00	788,378.00	46,497.00	6.27%

June 11 Vote - RSU #14 - Education	2018-2019 Budget	2019-2020 Proposed	\$ Change	% Change
Assessment	9,495,469.00	10,418,235.00	922,766.00	9.72%
Total	9,495,469.00	10,418,235.00	922,766.00	9.72%

Expense Totals:	15,810,102.31	16,095,890.00	285,787.69	1.81%
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FY2019-2020 Proposed Budget Summaries

Town of Raymond Town Meeting Article 39 Revenues

Account	Change %	Change \$	19/20	18/19	17/18	16/17	15/16
Excise Taxes-Auto	5.10%	\$50,000	\$1,030,000	\$980,000	\$910,000	\$840,000	\$812,000
Excise Taxes-Boat	n/a	\$27,000	\$27,000	\$0	\$0	\$0	\$0
Excise Taxes-Airplanes	n/a	\$0	\$0	\$0	\$0	\$0	\$0
Interest Income - Taxes	0.00%	\$0	\$40,000	\$40,000	\$35,000	\$35,000	\$35,000
Lien Charges	0.00%	\$0	\$9,000	\$9,000	\$11,000	\$6,500	\$6,500
Payment in lieu of taxes	0.00%	\$0	\$5,000	\$5,000	\$0	\$0	\$0
Local Road Assistance	2.33%	\$1,188	\$52,188	\$51,000	\$51,368	\$51,500	\$51,000
Tree Growth	-12.20%	(\$1,000)	\$7,200	\$8,200	\$8,745	\$8,400	\$8,000
Veterans Exemption	8.00%	\$240	\$3,240	\$3,000	\$3,000	\$2,600	\$2,600
Snowmobile Reimbursements	0.00%	\$0	\$2,100	\$2,100	\$2,200	\$2,200	\$1,800
General Assistance	-17.86%	(\$1,000)	\$4,600	\$5,600	\$0	\$0	\$0
CEO/Planning Board Fees	18.06%	\$13,000	\$85,000	\$72,000	\$85,000	\$93,000	\$60,000
Municipal Fees	0.00%	\$0	\$20,000	\$20,000	\$20,000	\$18,500	\$19,500
Vital Statistics Fees	-11.43%	(\$400)	\$3,100	\$3,500	\$3,500	\$3,200	\$3,200
Cable Franchise Agreement	7.89%	\$3,000	\$41,000	\$38,000	\$37,000	\$37,000	\$38,000
Parking Fines	0.00%	\$0	\$500	\$500	\$0	\$0	\$300
Public Safety Income - Town of Frye Island	0.00%	\$0	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
Fire and Rescue Ambulance Collections	-11.76%	(\$20,000)	\$150,000	\$170,000	\$150,000	\$147,000	\$147,000
Animal Control Fees	-20.00%	(\$400)	\$1,600	\$2,000	\$4,000	\$4,000	\$4,000
Solid Waste - Bag Tag Income	0.00%	\$0	\$200	\$200	\$100	\$100	\$250
Investment Income	50.00%	\$5,000	\$15,000	\$10,000	\$5,000	\$5,000	\$5,000
Miscellaneous	-24.24%	(\$8,000)	\$25,000	\$33,000	\$33,000	\$33,000	\$33,000
Perpetual Care	0.00%	\$0	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
Luther Gulick Fund Contribution	-50.00%	(\$1,000)	\$1,000	\$2,000	\$3,000	\$3,000	\$3,000
Fund Balance Contribution	n/a	\$0	\$0	\$0	\$270,000	\$75,000	\$0
Health Insurance Reserve	-46.66%	(\$24,496)	\$28,000	\$52,496	\$20,000	\$0	\$0
Sign Reserve	n/a	\$0	\$0	\$0	\$14,371	\$0	\$0
Sign Donations	n/a	\$0	\$0	\$0	\$12,000	\$0	\$0
School Plowing Income	n/a	\$0	\$0	\$0	\$0	\$0	\$7,000
Total	2.83%	\$43,132	\$1,569,728	\$1,526,596	\$1,697,284	\$1,384,000	\$1,256,150

**Town of Raymond
Town Meeting
Expense Summary**

	Article Number	% Change	\$ Change	19/20	18/19	17/18	16/17	15/16
ADMINISTRATION	17	4.45%	\$20,970	\$491,822	\$470,852	\$495,014	\$470,926	\$447,915
EMPLOYEE COMP & TRAINING	18	-26.76%	-\$9,744	\$26,675	\$36,419	\$65,500	\$15,841	\$0
ASSESSING	19	-19.70%	-\$14,489	\$59,051	\$73,540	\$57,709	\$56,261	\$52,379
CODE ENFORCEMENT	20	1.05%	\$986	\$94,886	\$93,900	\$108,372	\$102,900	\$100,459
TOWN BUILDINGS	21	50.32%	\$10,980	\$32,800	\$21,820	\$23,615	\$23,615	\$18,885
TECHNOLOGY	22	-2.51%	-\$4,506	\$174,765	\$179,271	\$184,271	\$184,271	\$184,271
COMMUNITY DEVELOPMENT	23	0.00%	\$0	\$1,000	\$1,000	\$48,472	\$46,488	\$51,651
FIRE DEPARTMENT	24	2.48%	\$19,564	\$809,774	\$790,210	\$752,585	\$684,221	\$666,477
ANIMAL CONTROL	25	68.04%	\$13,083	\$32,312	\$19,229	\$19,322	\$20,222	\$20,222
PUBLIC WORKS	26	11.67%	\$53,800	\$514,833	\$461,033	\$403,712	\$404,170	\$400,798
SNOW	26	-13.49%	-\$40,040	\$256,800	\$296,840	\$280,400	\$286,620	\$286,620
SOLID WASTE	27	1.94%	\$6,450	\$338,458	\$332,008	\$323,762	\$316,262	\$314,742
CEMETERIES	28	0.84%	\$298	\$35,643	\$35,345	\$39,393	\$27,164	\$20,048
RECREATION	29 & 36	3.68%	\$700	\$19,700	\$19,000	\$16,921	\$15,788	\$14,338
RAYMOND VILLAGE LIBRARY	30	-0.83%	-\$500	\$60,000	\$60,500	\$60,500	\$56,500	\$55,500
GENERAL ASSISTANCE	31	0.00%	\$0	\$8,000	\$8,000	\$6,000	\$6,000	\$6,000
PROVIDER AGENCIES	32	n/a	\$2,000	\$2,000	\$0	\$0	\$0	\$0
EMPLOYEE BENEFITS	33	8.78%	\$40,134	\$497,000	\$456,866	\$421,180	\$417,521	\$490,187
INSURANCE	33	10.95%	\$7,470	\$75,661	\$68,191	\$61,977	\$85,459	
DEBT SERVICE	34	-1.76%	-\$5,800	\$323,600	\$329,400	\$441,881	\$451,772	\$460,137
CIP	35	37.72%	\$215,000	\$785,000	\$570,000	\$617,000	\$535,000	\$526,749
Total		7.32%	\$316,356	\$4,639,780	\$4,323,424	\$4,427,586	\$4,207,001	\$4,117,378
TIF	16	-0.76%	-\$1,915	\$249,497	\$251,412	\$217,302	\$189,986	\$226,346
COUNTY TAX	38	6.27%	\$46,497	\$788,378	\$741,881	\$727,076	\$676,263	\$647,964
EDUCATION		9.72%	\$922,856	\$10,418,235	\$9,495,379	\$9,341,354	\$8,746,622	\$8,523,009
Grand Total				\$16,095,890	\$14,812,096	\$14,713,318	\$13,819,872	\$13,514,697

TOWN OF RAYMOND

RAYMOND, MAINE

FINANCIAL AUDIT REPORT

JUNE 30, 2018

**TOWN OF RAYMOND
RAYMOND, MAINE
JUNE 30, 2018**

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Smith & Associates, CPAs

A Professional Association

500 US Route One, Suite 102 • Yarmouth, Maine 04096
Ph (207) 846-8881 • Fax (207) 846-8882
www.smithassociatescpa.com

REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditors' Report

Board of Selectmen and Manager
TOWN OF RAYMOND
Raymond, Maine

We have audited the accompanying financial statements of the governmental activities, business-type activities, each major fund, and remaining fund information, which collectively comprise the financial statements, of the Town of Raymond, Maine as of and for the year ended June 30, 2018, as listed in the table of contents, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of financial statements in order to design audit procedures that are appropriate in the circumstance, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund, and remaining fund information of the Town of Raymond, as of June 30, 2018, and the changes in financial position and cash flows, where applicable, of those activities and funds and the budgetary comparison for the general fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matter

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management Discussion and Analysis (MD&A) be presented to supplement the financial statements. Such information, although not a part of the financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's response to our inquiries, the financial statements, and other knowledge we obtained during our audit of the financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.



SMITH & ASSOCIATES, CPAs
A Professional Association

Yarmouth, Maine
January 21, 2019



401 Webb's Mills Road
Raymond, Maine 04071
207.655.4742 x32

Management's Discussion and Analysis

As the Town of Raymond's management, we offer readers of the Town of Raymond's financial statements this narrative overview and analysis of the financial activities of the Town of Raymond for the fiscal year ended June 30, 2018. This overview and analysis is referred to as Management's Discussion and Analysis (MD&A). We encourage readers to consider the information presented here in conjunction with the audited financial statements.

Financial Highlights

- For the fiscal year ended June 30, 2018, the Town of Raymond's total net position increased by \$939,296, to total \$5,818,096. Of this amount, \$3,665,874 is classified as unrestricted net position, which is the largest component.
- The Town's total outstanding general obligation bonds decreased by \$885,544 during the current fiscal year, all attributable to scheduled retirements.
- The unassigned fund balance for the general fund at June 30, 2018 was \$2,198,019, a decrease of \$91,732. This is net of \$125,188 of fund balance that was committed for use in the subsequent fiscal year.
- The Town's policy is to maintain the unassigned fund balance at 15% of the tax commitment of the year just ended. This balance exceeds the policy by \$317,665 or 17%.

Overview of the Financial Statements

This MD&A is intended to serve as an introduction to the Town of Raymond's basic financial statements which consist of the: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements.

Government-wide financial statements.

The government-wide financial statements are designed to provide a broad overview of the Town of Raymond's finances, in a manner similar to a private-sector business. There are two government-wide statements: the statement of net position and the statement of activities.

The statement of net position presents information on all the Town's assets, liabilities, and deferred inflows/outflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as an indicator of whether the financial position of the Town is improving or deteriorating.

Government-wide financial statements (Continued)

The statement of activities presents information on how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods. The government-wide financial statements distinguish functions of the Town that are principally supported by taxes and intergovernmental revenues (governmental activities), from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities).

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town of Raymond, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The funds of the Town can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds - Most of the Town's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the Town's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near term to finance the Town's programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Assets and the Statement of Activities) and governmental funds in a reconciliation following each of the fund financial statements.

Proprietary funds - When the Town charges customers for the services it provides, these services are generally reported in proprietary funds, also known as enterprise funds. Proprietary funds are reported in the same way that all activities are reported in the Statement of Net Assets and the Statement of Activities. The activities of the Tassel Top Park are accounted for in the Town's only proprietary fund.

Fiduciary funds - Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the Town's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The Town currently has no fiduciary funds.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Comparative data

The tables below provide a summary of the Town of Raymond's net assets and statement of activities for the year ended June 30, 2018, with comparative data for the previous year. Net assets serve as a useful indicator of the Town's financial position. Changes in net assets generally indicate the direction (positive and negative) of the Town's financial position over time.

Town of Raymond's Net Position

	<u>Governmental activities</u>		<u>Business-type activities</u>		<u>Total *</u>	
	<u>2018</u>	<u>2017</u>	<u>2018</u>	<u>2017</u>	<u>2018</u>	<u>2017</u>
Current and other assets	\$ 4,805,095	\$ 4,380,907	\$ 73,723	\$ 55,787	\$ 4,809,244	\$ 4,380,907
Capital assets	4,729,254	4,625,967	-	-	4,729,254	4,625,967
Total assets	<u>9,534,349</u>	<u>9,006,874</u>	<u>73,723</u>	<u>55,787</u>	<u>9,538,498</u>	<u>9,006,874</u>
Deferred outflows of resources	-	-	-	-	-	-
Long-term liabilities outstanding	2,978,512	2,835,415	-	-	2,978,512	2,835,415
Other liabilities	347,477	1,348,446	9,630	-	287,533	1,292,659
Total liabilities	<u>3,325,989</u>	<u>4,183,861</u>	<u>9,630</u>	<u>-</u>	<u>3,266,045</u>	<u>4,128,074</u>
Deferred inflows of resources	454,357	-	-	-	454,357	-
Net investment in capital assets	1,892,842	846,925	-	-	1,892,842	846,925
Restricted	259,380	265,712	-	-	259,380	265,712
Unrestricted	3,601,781	3,710,376	64,093	55,787	3,665,874	3,766,163
Total net assets	<u>\$ 5,754,003</u>	<u>\$ 4,823,013</u>	<u>\$ 64,093</u>	<u>\$ 55,787</u>	<u>\$ 5,818,096</u>	<u>\$ 4,878,800</u>

* Net of elimination of interfund balances between governmental activities and business-type activities of \$69,574 and \$55,787 for 2018 and 2017, respectively.

The Town's net assets reflect its investment in capital assets (e.g., land, buildings, machinery, and equipment less accumulated depreciation); less any related debt used to acquire those assets that is still outstanding. The Town uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Town's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the Town's net assets represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net assets* may be used to meet the governments' ongoing obligations to citizens and creditors.

Town of Raymond's Change in Net Position

	Governmental activities		Business-type activities		Total	
	2018	2017	2018	2017	2018	2017
Revenues:						
Program revenues						
Charges for services	\$ 616,908	\$ 414,082	\$ 78,483	\$ 85,211	\$ 695,391	\$ 499,293
Operating grants and contributions	79,472	68,421	-	-	79,472	68,421
Capital grants and contributions	-	-	-	-	-	-
General revenues						
Property and excise taxes	13,619,973	13,264,063	-	-	13,619,973	13,264,063
Grants and contributions not restricted to specific programs	306,678	240,292	-	-	306,678	240,292
Unrestricted investment earnings	45,134	78,224	-	-	45,134	78,224
Other	(24,030)	53,262	-	-	(24,030)	53,262
Total revenues	14,644,135	14,118,344	78,483	85,211	14,722,618	14,203,555
Expenses:						
General government	1,124,171	1,387,614	-	-	1,124,171	1,387,614
Public safety	856,516	1,455,565	-	-	856,516	1,455,565
Public works and sanitation	1,448,669	753,458	-	-	1,448,669	753,458
Recreation and culture	89,565	72,591	70,177	61,268	159,742	133,859
Public health and welfare	7,101	8,915	-	-	7,101	8,915
Education	8,774,157	8,342,698	-	-	8,774,157	8,342,698
Fixed charges	727,076	676,263	-	-	727,076	676,263
Employee Benefits	374,186	-	-	-	374,186	-
Interest on long-term debt	34,027	112,043	-	-	34,027	112,043
Depreciation unallocated	277,677	283,352	-	-	277,677	283,352
Total expenses	13,713,145	13,092,499	70,177	61,268	13,783,322	13,153,767
Increase (decrease) in net position	930,990	1,025,845	8,306	23,943	939,296	1,049,788
Net position beginning of year	4,823,013	3,797,168	55,787	31,844	4,878,800	3,829,012
Net position end of year	\$ 5,754,003	\$ 4,823,013	\$ 64,093	\$ 55,787	\$ 5,818,096	\$ 4,878,800

Analysis of overall financial position and results of operations

The Statement of Activities indicates that total revenues exceeded total expense by \$939,296 indicating strong overall financial position for the year ended June 30, 2018.

Analysis of significant individual fund balances, transactions, and changes in fund balances

General Fund-Revenues were less than expenditures and transfers by \$(288,562) decreasing the fund balance to \$2,323,207.

Other Governmental Funds-Fund balance in the other governmental funds increased by \$328,369 for the year ended June 30, 2018. This was due primarily to the transfers from the general fund for various capital projects funds.

General fund budgetary highlights

As presented in Exhibit VII, the total gross budget for the year ended June 30, 2018, revenues exceeded expectations by \$394,834. This was primarily due to increased revenues in excise tax collections of approximately \$150,000 over the budget of \$910,000, coupled with a favorable change in deferred property tax revenues of \$146,000. Miscellaneous revenue exceeded its budgeted revenues by \$74,000. This was due to a sale of Town-owned property totaling \$84,000. Additionally, investment income exceeded budget by \$10,000.

Town General fund budgetary highlights (Continued)

Town department budgets were under spent by \$154,604 in total. The following department was over spent: Public Works & Sanitation \$800.

Capital assets. Total additions to capital assets totaled \$404,993. The additions included a new roof for the public safety building and the salt & sand building. Several pieces of equipment and vehicles were also added. Two vehicles were retired/disposed.

Town of Raymond's Capital Assets (net of depreciation)

	<u>Governmental activities</u>		<u>Business-type activities</u>		<u>Total</u>	
	<u>2018</u>	<u>2017</u>	<u>2018</u>	<u>2017</u>	<u>2018</u>	<u>2017</u>
Capital assets not being depreciated:						
Land	\$ 298,923	\$ 298,923	\$ -	\$ -	\$ 298,923	\$ 298,923
Capital assets being depreciated:						
Buildings and improvements	2,085,884	2,094,486			2,085,884	2,094,486
Machinery and equipment	95,595	74,886			95,595	74,886
Vehicles	1,288,058	1,159,199			1,288,058	1,159,199
Infrastructure	960,794	998,472			960,794	998,472
Total	<u>\$ 4,729,254</u>	<u>\$ 4,625,966</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,729,254</u>	<u>\$ 4,625,966</u>

Long-term debt. At the end of the current fiscal year, the Town of Raymond had total bonded debt outstanding of \$2,794,516, all of which is general obligation debt.

The amount of principal debt retired on these bonds during the year totaled \$885,544. The ratio of outstanding debt to the State assessed value is 0.27%, well within the statutory requirement of 15%.

Additional long-term liabilities include lease purchase agreements and compensated absences.

Town of Raymond's Outstanding Long-term Debt

	<u>Governmental activities</u>		<u>Business-type activities</u>		<u>Total</u>	
	<u>2018</u>	<u>2017</u>	<u>2018</u>	<u>2017</u>	<u>2018</u>	<u>2017</u>
General obligation bonds	\$ 2,794,516	\$ 3,680,060	\$ -	\$ -	\$ 2,794,516	\$ 3,680,060
Leases payable	40,909	98,981	-	-	40,909	98,981
Compensated absences	143,088	142,100	-	-	143,088	142,100
	<u>\$ 2,978,513</u>	<u>\$ 3,921,141</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,978,513</u>	<u>\$ 3,921,141</u>

Economic factors and next year's budget and rate

The Town's taxable value increased \$6.5 million during the year ended June 30, 2018.

The 2018-2019 municipal budget required a property tax rate increase of 2.4%. The education component of the budget saw an increase of 2.9% in expenditures over the previous year, county tax increased 1.4%, and the municipal portion increased 1.0%. The mil rate for 2018-2019 is \$12.60 per thousand of valuation.

The Town's policy for its general fund targets the unassigned fund balance at 15% of the same years tax commitment. For the year ended June 30, 2018; the target was \$1,880,354. The actual balance of \$2,198,019 is 17% or \$317,665 above that target.

Requests for Information

This financial report is designed to provide a general overview of the Town of Raymond's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for financial information should be addressed to the Town of Raymond, 401 Webbs Mills Road, Raymond, ME 04071.

EXHIBIT I

**TOWN OF RAYMOND
STATEMENT OF NET POSITION
JUNE 30, 2018**

		<u>Primary Government</u>		
	Governmental	Business-		
	<u>Activities</u>	<u>Type</u> <u>Activities</u>	<u>Eliminations</u>	<u>Total</u>
Assets				
Cash and Cash Equivalents	\$ 3,769,677	\$ 4,149	0	\$ 3,773,826
Investments	342,407	0	0	342,407
Accounts Receivable	64,130	69,574	(69,574)	64,130
Taxes Receivable	382,115	0	0	382,115
Tax Liens Receivable	195,840	0	0	195,840
Inventories	4,416	0	0	4,416
Prepaid Expenses	46,510	0	0	46,510
Capital Assets, Net of Accumulated Depreciation	<u>4,729,254</u>	<u>0</u>	<u>0</u>	<u>4,729,254</u>
Total Assets	<u>\$ 9,534,349</u>	<u>\$ 73,723</u>	<u>(69,574)</u>	<u>\$ 9,538,498</u>
Deferred Outflows of Resources	<u>\$ 0</u>	<u>\$ 0</u>	<u>0</u>	<u>\$ 0</u>
Liabilities				
Accounts Payable	\$ 226,429	\$ 9,630	(69,574)	\$ 166,485
Accrued Expenses	121,048	0	0	121,048
Non Current Liabilities				
Due Within One Year	720,666	0	0	720,666
Due in More Than One Year	<u>2,257,846</u>	<u>0</u>	<u>0</u>	<u>2,257,846</u>
Total Liabilities	<u>\$ 3,325,989</u>	<u>\$ 9,630</u>	<u>(69,574)</u>	<u>\$ 3,266,045</u>
Deferred Inflows of Resources – Prepaid Taxes and Grants	<u>\$ 454,357</u>	<u>\$ 0</u>	<u>0</u>	<u>\$ 454,357</u>
Net Position (Deficit)				
<i>Net Investment in Capital Assets</i>	\$ 1,892,842	\$ 0	0	\$ 1,892,842
<i>Restricted</i>				
Permanent Funds, Non-Expendable	193,186	0	0	193,186
Tax Incremental Financing	66,194	0	0	66,194
<i>Unrestricted</i>	<u>3,601,781</u>	<u>64,093</u>	<u>0</u>	<u>3,665,874</u>
Total Net Position (Deficit)	<u>\$ 5,754,003</u>	<u>\$ 64,093</u>	<u>0</u>	<u>\$ 5,818,096</u>

The Notes to the Financial Statements are an Integral Part of This Statement.

EXHIBIT II

**TOWN OF RAYMOND
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2018**

Functions/Programs	Expenses	Program Revenues		Governmental Activities	Net (Expense) Revenue and Changes in Net Position	
		Charges for Services	Operating Grants and Contributions		Primary Government	Total
Primary Government					Business - Type Activities	
Governmental Activities						
General Government	\$ 1,124,171	\$ 161,305	\$ 0	\$ (962,866)	\$ 0	\$ (962,866)
Public Works and Sanitation	1,448,669	178,447	77,367	(1,192,855)	0	(1,192,855)
Protection	856,516	274,156	0	(582,360)	0	(582,360)
Culture and Recreation	89,565	0	2,105	(87,460)	0	(87,460)
Public Health and Welfare	7,101	0	0	(7,101)	0	(7,101)
Education	8,774,157	3,000	0	(8,771,157)	0	(8,771,157)
Fixed Charges	727,076	0	0	(727,076)	0	(727,076)
Employee Benefits	374,186	0	0	(374,186)	0	(374,186)
Interest on Long-Term Debt	34,027	0	0	(34,027)	0	(34,027)
Depreciation - Unallocated	<u>277,677</u>	<u>0</u>	<u>0</u>	<u>(277,677)</u>	<u>0</u>	<u>(277,677)</u>
Total Governmental Activities	\$13,713,145	\$ 616,908	\$ 79,472	\$ (13,016,765)	\$ 0	\$ (13,016,765)
Business - Type Activities	<u>70,177</u>	<u>78,483</u>	<u>0</u>	<u>0</u>	<u>8,306</u>	<u>8,306</u>
Total Primary Government	\$13,783,322	\$ 695,391	\$ 79,472	\$ (13,016,765)	\$ 8,306	\$ (13,008,459)
General Revenues						
Property and Other Taxes				\$ 13,619,973	\$ 0	\$ 13,619,973
Grants and Contributions Not Restricted to Special Programs				306,678	0	306,678
Unrestricted Investment Earnings				45,134	0	45,134
Book Value of Disposed Capital Assets				<u>(24,030)</u>	<u>0</u>	<u>(24,030)</u>
Total General Revenues				\$ 13,947,755	\$ 0	\$ 13,947,755
Changes in Net Position				<u>\$ 930,990</u>	<u>\$ 8,306</u>	<u>\$ 939,296</u>
Net Position – July 1, 2017				\$ 4,823,013	\$ 55,787	\$ 4,878,800
Net Position – June 30, 2018				<u>\$ 5,754,003</u>	<u>\$ 64,093</u>	<u>\$ 5,818,096</u>

The Notes to the Financial Statements are an Integral Part of This Statement.

EXHIBIT III

**TOWN OF RAYMOND
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2018**

	General <u>Fund</u>	FEMA Special <u>Revenue</u>	Other Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
Assets				
Cash and Cash Equivalents	\$ 3,769,677	\$ 0	\$ 0	\$ 3,769,677
Investments	0	0	342,407	342,407
Taxes Receivable	382,115	0	0	382,115
Tax Liens Receivable	195,840	0	0	195,840
Accounts Receivable	60,873	0	3,257	64,130
Inventories	4,416	0	0	4,416
Prepaid Expenses	46,510	0	0	46,510
Due From Other Funds	0	261,905	1,056,955	1,318,860
Total Assets	<u>\$ 4,459,431</u>	<u>\$ 261,905</u>	<u>\$ 1,402,619</u>	<u>\$ 6,123,955</u>
Deferred Outflows of Resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 4,459,431</u>	<u>\$ 261,905</u>	<u>\$ 1,402,619</u>	<u>\$ 6,123,955</u>
Liabilities, Deferred Inflows of Resources, and Fund Balance				
Liabilities				
Accounts Payable	\$ 156,855	\$ 0	\$ 0	\$ 156,855
Accrued Expenses	112,483	0	0	112,483
Due to Other Funds	1,388,434	0	0	1,388,434
Total Liabilities	<u>\$ 1,657,772</u>	<u>0</u>	<u>\$ 0</u>	<u>\$ 1,657,772</u>
Deferred Inflows of Resources				
Unavailable Revenue – Property Taxes and Grants	<u>\$ 478,452</u>	<u>\$ 261,905</u>	<u>\$ 0</u>	<u>\$ 740,357</u>
Fund Balance				
<i>Non-Spendable</i>				
Permanent Funds – Non-Expendable	\$ 0	\$ 0	\$ 193,186	\$ 193,186
<i>Restricted</i>				
Tax Incremental Financing	0	0	66,194	66,194
Capital Projects	0	0	952,730	952,730
<i>Committed</i>				
General Funds	125,188	0	0	125,188
<i>Assigned</i>				
Special Revenue	0	0	41,288	41,288
Permanent Funds – Expendable	0	0	149,221	149,221
<i>Unassigned</i>				
General Funds	<u>2,198,019</u>	<u>0</u>	<u>0</u>	<u>2,198,019</u>
Total Fund Balance	<u>\$ 2,323,207</u>	<u>\$ 0</u>	<u>\$ 1,402,619</u>	<u>\$ 3,725,826</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balance	<u>\$ 4,459,431</u>	<u>\$ 261,905</u>	<u>\$ 1,402,619</u>	<u>\$ 6,123,955</u>

The Notes to the Financial Statements are an Integral Part of This Statement.

**TOWN OF RAYMOND
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO
STATEMENT OF NET POSITION
JUNE 30, 2018**

Total Fund Balance – Total Governmental Funds **\$ 3,725,826**

**Amounts Reported for Governmental Activities in the Statement of
Net Position is different because**

Capital Assets used in Governmental Activities are not
current financial resources and therefore are not
reported in the Governmental Funds Balance Sheet. 4,729,254

Interest payable on long-term debt does not require current
financial resources. Therefore, interest payable is not reported
as a liability in Governmental Funds Balance Sheet. (8,565)

Unavailable Property Tax Revenues are Not Available to Pay for
Current Period Expenditures and, Therefore, are Deferred Inflows
of Resources. 286,000

Long Term Liabilities are not due and payable in the current period
and, therefore, they are not reported in the Governmental Funds
Balance Sheet

Due in One Year	\$ 720,666	
Due in More Than One Year	2,114,758	
Accrued Compensated Absence Pay	<u>143,088</u>	<u>(2,978,512)</u>

Net Position of Governmental Activities **\$ 5,754,003**

The Notes to the Financial Statements are an Integral Part of This Statement.

EXHIBIT V

**TOWN OF RAYMOND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2018**

	<u>General Fund</u>	<u>FEMA Special Revenue</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues				
Property and Other Taxes	\$ 13,590,568	\$ 0	\$ 195,939	\$ 13,786,507
Intergovernmental	365,584	0	25,179	390,763
Licenses, Permits and Fees	156,663	0	0	156,663
Charges for Services	163,709	0	0	163,709
Investment Income	15,356	0	29,778	45,134
Miscellaneous	<u>113,953</u>	<u>0</u>	<u>177,970</u>	<u>291,923</u>
Total Revenues	<u>\$ 14,405,833</u>	<u>\$ 0</u>	<u>\$ 428,866</u>	<u>\$ 14,834,699</u>
Expenditures				
<i>Current</i>				
General Government	\$ 960,273	\$ 0	\$ 163,898	\$ 1,124,171
Public Works and Sanitation	1,051,608	0	860,127	1,911,735
Protection	759,561	0	96,955	856,516
Culture and Recreation	75,454	0	14,111	89,565
Public Health and Welfare	6,800	0	301	7,101
Education	9,159,915	0	4,000	9,163,915
Debt Service	441,881	0	99,734	541,615
Employee Benefits	373,198	0	0	373,198
Fixed Charges	<u>727,076</u>	<u>0</u>	<u>0</u>	<u>727,076</u>
Total Expenditures	<u>\$ 13,555,766</u>	<u>\$ 0</u>	<u>\$ 1,239,126</u>	<u>\$ 14,794,892</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ 850,067	\$ 0	\$ (810,260)	\$ 39,807
Other Financing Sources (Uses)				
Operating Transfers	<u>\$ (1,138,629)</u>	<u>0</u>	<u>\$ 1,138,629</u>	<u>\$ 0</u>
Net Change in Fund Balance	\$ (288,562)	\$ 0	\$ 328,369	\$ 39,807
Fund Balance – July 1, 2017	<u>2,611,769</u>	<u>0</u>	<u>1,074,250</u>	<u>3,686,019</u>
Fund Balance – June 30, 2018	<u>\$ 2,323,207</u>	<u>0</u>	<u>\$ 1,402,619</u>	<u>\$ 3,725,826</u>

The Notes to the Financial Statements are an Integral Part of This Statement.

**TOWN OF RAYMOND
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2018**

Net Change in Fund Balance – Total Governmental Funds \$ 39,807

**Amounts Reported for Governmental Activities in the Statement
of Net Position are different because**

Governmental Funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount of capital assets recorded in the current period, net of disposals. 380,964

Depreciation expense on capital assets is reported in the Government-Wide Statement of Activities and changes in net position, but they do not require the use of current financial resources. Therefore, depreciation expense is not reported as expenditure in Governmental Funds. (277,677)

The issuance of long-term debt (e.g. bonds, leases and accrued compensated absence pay) provides current financial resources to Governmental Funds, while the repayment of the principal of long-term debt consumes the current financial resources of Governmental Funds. Neither transaction, however, has any effect on net position. Also, Governmental Funds report the effect of issuance cost, premiums, discounts, and similar items when debt is first issued, whereas the amounts are deferred and amortized in the Statement of Activities. This amount is the net effect of these differences in the treatment of long-term debt and related items. 943,616

Some property tax will not be collected for several months after the Town's fiscal year end; they are not considered current financial resources in the governmental funds. This amount is the net effect of the differences. (166,534)

Changes in accrued compensated absences are reported in the Government Wide Statement of Activities but not within the fund level financial statements. (988)

Accrued interest expense on long-term debt is reported in the Government-Wide Statement of Activities and changes in net position, but does not require the use of current financial resources; Therefore, accrued interest expense is not reported as expenditures in Governmental Funds. 11,802

Change in Net Position of Governmental Activities \$ 930,990

The Notes to the Financial Statements are an Integral Part of This Statement.

EXHIBIT VII

**TOWN OF RAYMOND
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2018**

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	
Revenues				
Property and Other Taxes	\$ 13,294,145	\$ 13,294,145	\$ 13,590,568	\$ 296,423
Intergovernmental	357,254	357,254	365,584	8,330
Licenses, Permits and Fees	149,600	149,600	156,663	7,063
Charges for Services	165,000	165,000	163,709	(1,291)
Investment Income	5,000	5,000	15,356	10,356
Miscellaneous	<u>40,000</u>	<u>40,000</u>	<u>113,953</u>	<u>73,953</u>
Total Revenues	\$ 14,010,999	\$ 14,010,999	\$ 14,405,833	\$ 394,834
Expenditures				
<i>Current</i>				
General Government	\$ 999,913	\$ 983,948	\$ 960,273	\$ 23,675
Public Works and Sanitation	1,047,267	1,053,232	1,051,608	1,624
Protection	771,907	781,907	759,561	22,346
Culture and Recreation	77,421	77,421	75,454	1,967
Public Health and Welfare	6,000	6,000	6,800	(800)
Education	9,172,708	9,172,708	9,159,915	12,793
Debt Service	441,881	441,881	441,881	0
Employee Benefits	466,197	466,197	373,198	92,999
Fixed Charges	<u>727,076</u>	<u>727,076</u>	<u>727,076</u>	<u>0</u>
Total Expenditures	\$ 13,710,370	\$ 13,710,370	\$ 13,555,766	\$ 154,604
Excess (Deficiency) of Revenue Over (Under) Expenditures	\$ 300,629	\$ 300,629	\$ 850,067	\$ 549,438
Other Financing Sources (Uses)				
Transfers (Out)	<u>(638,629)</u>	<u>(1,138,629)</u>	<u>(1,138,629)</u>	<u>0</u>
Net Change In Fund Balance	\$ (338,000)	\$ (838,000)	\$ (288,562)	\$ 549,438
Fund Balance – July 1, 2017	<u>2,611,769</u>	<u>2,611,769</u>	<u>2,611,769</u>	<u>0</u>
Fund Balance – June 30, 2018	<u>\$ 2,273,769</u>	<u>\$ 1,773,769</u>	<u>\$ 2,323,207</u>	<u>\$ 549,438</u>

The Notes to the Financial Statements are an Integral Part of This Statement.

**TOWN OF RAYMOND
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2018**

	Business-Type Activities Enterprise <u>Funds</u>
Assets	
Current Assets	
Cash and Cash Equivalents	\$ 4,149
Due From General Fund	<u>69,574</u>
Total Assets	<u>\$ 73,723</u>
Liabilities	
Current Liabilities	
Due To General Fund	\$ 0
Accounts Payable	<u>9,630</u>
Total Liabilities	<u>\$ 9,630</u>
Net Position	
Unrestricted	<u>\$ 64,093</u>
Total Net Position	<u>\$ 64,093</u>

The Notes to the Financial Statements are an Integral Part of This Statement.

EXHIBIT IX

**TOWN OF RAYMOND
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2018**

	Business-Type Activities Enterprise <u>Funds</u>
Operating Revenues	
Charges For Sales and Services:	
User Fees	\$ 78,483
Miscellaneous	<u>0</u>
Total Operating Revenues	<u>\$ 78,483</u>
Operating Expenses	
Culture and Recreation	<u>\$ 70,177</u>
Total Operating Expenses	<u>\$ 70,177</u>
Change in Net Position	\$ 8,306
Net Position – July 1, 2017	<u>55,787</u>
Net Position – June 30, 2018	<u><u>\$ 64,093</u></u>

The Notes to the Financial Statements are an Integral Part of This Statement.

EXHIBIT X

**TOWN OF RAYMOND
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2018**

	Business - Type Activities Enterprise <u>Funds</u>
Cash Flows from Operating Activities	
Receipts From Customers	\$ 78,483
Payments to Vendors and Employees	<u>(60,547)</u>
Net Cash Provided by (Used) in Operating Activities	<u>\$ 17,936</u>
Cash Flows from Noncapital and Related Financing Activities	
Change in Due To/From General Fund	\$ (13,787)
Intergovernmental Receipts	<u>0</u>
Total Cash Flows from Noncapital and Related Financing Activities	<u>\$ (13,787)</u>
Cash Flows from Investing Activities	
Investment Income Received	<u>\$ 0</u>
Total Cash Flows from Investing Activities	<u>\$ 0</u>
Net Increase (Decrease) in Cash	\$ 4,149
Cash – July 1, 2017	<u>0</u>
Cash – June 30, 2018	<u><u>\$ 4,149</u></u>
Reconciliation Of Operating Income to Net Cash Provided by (Used) in Operating Activities	
Changes in Net Position	<u>\$ 8,306</u>
Adjustments to Reconcile Operating Income to Net Cash Provided by (Used) in Operating Activities	
Depreciation Expense	\$ 0
Increase (Decrease) in Accounts Payable	<u>9,630</u>
Total Adjustments	<u>\$ 9,630</u>
Net Cash Provided by (Used) in Operating Activities	<u><u>\$ 17,936</u></u>

The Notes to the Financial Statements are an Integral Part of This Statement.

TOWN OF RAYMOND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. – General Statement

The Town of Raymond, Maine was incorporated in 1803 under the laws of the State of Maine and currently operates under a Selectmen/Manager Form of Government.

The accounting and reporting policies of the Town relating to the funds and account groups included in the accompanying financial statements conform to generally accepted accounting principles as applicable to state and local governments. Generally accepted accounting principles for local governments include those principles prescribed by the Governmental Accounting Standards Board (GASB), the American Institute of Certified Public Accountants in the publication entitled *Audits of State and Local Governmental Units* and by the Financial Accounting Standards Board (when applicable). The more significant accounting policies of the Town are described below.

In June 1999, the Governmental Accounting Standards Board (GASB) unanimously approved Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*. Certain of the significant changes in the Statement include the following:

The financial statements include:

- A Management Discussion and Analysis (MD&A) section providing an analysis of the Town's overall financial position and results of operations.
- Financial statements prepared using full accrual accounting for all of the Town's activities.
- A change in the fund financial statements to focus on the major funds.

These and other changes are reflected in the accompanying financial statements including notes to financial statements.

B. – Financial Reporting Entity

The Town's combined financial statements include the accounts of all Town of Raymond operations. The criteria for including organizations as component units within the Town's reporting entity, as set forth in Section 2100 of GASB's *Codification of Governmental Accounting and Financial Reporting Standards*, include whether:

- The organization is legally separate (can sue and be sued in their own name).
- The Town holds the corporate powers of the organization.
- The Town appoints a voting majority of the organization's board.
- The Town is able to impose its will on the organization.
- The organization has the potential to impose a financial benefit/burden on the Town.
- There is fiscal dependency by the organization on the Town.

TOWN OF RAYMOND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. – Financial Reporting Entity (Continued)

Based on the aforementioned criteria, the Town of Raymond has no component units that are not included in this report.

C. – Financial Statements – Government-Wide Statements

The Town's financial statements include both government-wide (reporting the Town as a whole) and fund financial statements (reporting the Town's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type.

In the government-wide Statement of Net Position, both the governmental and business-type activities columns (a) are presented on a consolidated basis by column (b) and are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The Town's net position are reported in three parts – net investment in capital assets; restricted net position; and unrestricted net position. The Town first utilizes restricted resources to finance qualifying activities.

The government-wide Statement of Activities reports both the gross and net cost of each of the Town's functions. The functions are also supported by general government revenues (property taxes, certain intergovernmental revenues, charges for services, etc). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function or a business-type activity. Operating grants include operating-specific and discretionary (whether operating or capital) grants while the capital grants column reflects capital-specific grants.

The net costs (by function) are normally covered by general revenue (property taxes, intergovernmental revenues, interest income, etc).

D. – Financial Statements – Fund Financial Statements

The financial transactions of the Town are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, reserves, fund equity, revenues and expenditures/expenses. The various funds are reported by generic classification within the financial statements. The following fund types are used by the Town.

Governmental Funds

The focus of the governmental funds measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the Town:

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.

TOWN OF RAYMOND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. – Financial Statements – Fund Financial Statements (Continued)

Governmental Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by business-type/proprietary funds).

Permanent Funds are used to report resources that are legally restricted to the extent that only earning, and not principal may be used for the purposes that support the reporting government's programs, that is, for the benefit of the government or its citizenry. A permanent fund would be used, for example, to account for the perpetual care endowment of a municipal cemetery.

Proprietary Funds

The focus of proprietary fund measurement is upon determination of operating income, changes in net position, financial position, and cash flows. The generally accepted accounting principles applicable are those similar to businesses in the private sector. The following is a description of the proprietary funds of the Town of Raymond:

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 the net revenues, (b) has a third-party requirement that the cost of providing services, including capital costs, be recovered with fees and charges or (c) establishes fees and charges based on a pricing policy designed to recover similar costs. The Tassel Top program operates in a manner similar to private business enterprises. The intent is that costs for these services provided to the general public on a continuing basis be recovered or financed primarily through charges to users.

The emphasis in fund financial statements is on the major funds in either the governmental or business-type activities categories. Nonmajor funds by category are summarized into a single column. GASBS No. 34 sets forth minimum criteria (percentage of the assets, liabilities, revenues or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. The nonmajor funds are combined in a column in the fund financial statements.

E. – Measurement Focus/Basis of Accounting

Measurement focus refers to what is being measured; basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

TOWN OF RAYMOND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. – Measurement Focus/Basis of Accounting (Continued)

The government-wide statements and fund financial statements for proprietary funds are reported using the economic resources measurement focus and the accrual basis of accounting. The economic resources measurement focus means all assets and liabilities (whether current or non-current) are included on the statement of net position and the operating statements present increases (revenues) and decreases (expenses) in net total assets. Under the accrual basis of accounting, revenues are recognized when earned. Expenses are recognized at the time the liability is incurred.

Governmental fund financial statements are reported using the current financial resources measurement focus and are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual; i.e., when they become both measurable and available. “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. A one-year availability period is used for recognition of all other Governmental fund revenues. However, debt service expenditures, as well as expenditures related to compensated absences are recorded only when payment is due.

Operating revenues and expenses for proprietary funds are those that result from providing services and producing and delivering goods and/or services. It also includes all revenue and expenses not related to capital and related financing, noncapital financing, or investing activities.

F. – Budgetary Control

Formal budgetary accounting is employed as a management control for the general fund of the Town of Raymond. The Town of Raymond's policy is to adopt an annual budget for operations. The budget is presented on the modified accrual basis of accounting, which is consistent with generally accepted accounting principles.

The following procedures are followed in establishing budgetary data reflected in the financial statements:

1. Early in the second half of the last fiscal year the Town prepared a budget for this fiscal year beginning July 1. The operating budget includes proposed expenditures and the means of financing them.
2. A meeting of the inhabitants of the Town of Raymond was then called for the purpose of adopting the proposed budget after public notice of the meeting was given.
3. The budget was adopted subsequent to passage by the inhabitants of the Town.

The Town does not adopt budgets for the Special Revenue Funds.

TOWN OF RAYMOND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. – Cash, Cash Equivalents and Investments

Maine statutes authorize the Town to invest in obligations of the U.S. Treasury and U.S. agencies, repurchase agreements and certain corporate stocks and bonds. Generally, the Town invests certain funds in checking, savings accounts or certificates of deposit.

The Town has defined cash and cash equivalents to include cash on hand, demand deposits, and cash with fiscal agent. Investments are recorded at fair market value.

H. – Capital Assets

Capital assets purchased or acquired with an original cost of \$7,500 or more (\$10,000 for building additions) are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Buildings and Improvements	7 - 40 Years
Equipment	5 - 20 Years
Vehicles	5 - 20 Years
Infrastructure	40 Years

The Town of Raymond has elected not to retroactively report their major general infrastructure assets.

I. – Compensated Absences

The Town of Raymond recognizes accumulated sick leave compensation during the period in which the related liability is incurred. In compliance with Town personnel policies the liability for accrued compensated absence pay was \$143,088 at June 30, 2018.

J. – Interfund Activity

Interfund activity is reported as either loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental or proprietary funds are netted as part of the reconciliation to the government-wide financial statements.

K. – Deferred Outflows and Inflows of Resources

The GASB emphasizes in GASB 63 that deferred inflows and deferred outflows are not assets or liabilities and therefore should be separately categorized in the financial statements.

TOWN OF RAYMOND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

K. – Deferred Outflows and Inflows of Resources (Continued)

Deferred Outflows of Resources - a consumption of net position by the government that is applicable to a future reporting period. It has a positive effect on net position, similar to assets.

Deferred Inflows of Resources - an acquisition of net position by the government that is applicable to a future reporting period. It has a negative effect on net position, similar to liabilities.

Per Exhibit I there were no deferred outflows resources at the government-wide level, while or deferred inflows of resources amounted to \$454,357. Per Exhibit III, the deferred inflows of resources listed at the fund level amounted to \$740,357 with no deferred outflows.

L. – Equity Classifications

Government-Wide Statements

Net position represents the differences between assets and liabilities. Equity is classified as net position and displayed in three components:

- Net investment in capital assets– consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- Restricted net position – consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- Unrestricted net position – all other net positions that do not meet the definition of “restricted” or “net investment in capital assets.”

Fund Financial Statements

The Town’s fund balances represent: **(1) Nonspendable Fund Balance**, resources that cannot be spent because of legal or contractual provisions that require they be maintained intact. (e.g. the principal of an endowment). **(2) Restricted Purposes**, which include balances that are legally restricted for specific purposes due to constraints that are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; **(3) Committed Purposes**, which include balances that can only be used for specific purposes pursuant to constraints imposed by formal action of the Board of Selectmen; **(4) Assigned Purposes**, which includes balances that are constrained by the government’s intent to be used for specific purposes, but are neither restricted nor committed. **(5) Unassigned Fund Balance**, net resources in excess of what is properly categorized in one of the four categories already described.

M. – Use of Estimates

Preparation of financial statements in conformity with GAAP requires the use of management’s estimates and assumptions. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could differ from those estimates.

TOWN OF RAYMOND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

N. – Inventories

All inventories are valued at the lower of cost (average cost) or market value in governmental and business-type funds.

O. – Accounts Receivable

Accounts Receivable at June 30, 2018, primarily consist of miscellaneous intergovernmental and rescue receivables. There is no allowance for doubtful accounts for receivables for the Town as they are all deemed to be collectible.

NOTE 2 – CASH, CASH EQUIVALENTS AND INVESTMENTS

Deposits

Custodial Credit Risk – Deposits – Custodial credit risk is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. The Town's policy is to invest in only financial institutions that are insured by the F.D.I.C. or additional insurance. As of June 30, 2018, the Town reported deposits of \$3,773,826. The Town's bank balances were covered by the F.D.I.C. or by additional insurance purchased on behalf of the Town by the respective banking institutions. The Town's deposits have been reported as \$3,769,677 within governmental activities and \$4,149 within business-type activities.

Investments

The Town's investments are subject to the following risks:

Market Risk – The risk that the market value of an investment or of collateral will decline.

Credit Risk – The risk that a counterparty to an investment transaction will not fulfill its obligations.

Concentration of Credit Risk – The risk of loss attributed to the magnitude of a government's investment in a single issuer.

Interest Rate Risk – The risk that changes in interest rates will adversely affect the fair value of an investment or deposit.

Custodial Credit Risk – Investments – For investments, custodial credit risk is the risk that, in the event of failure of the counterparty, the Town will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. None of the Town's investments were subject to custodial credit risk.

TOWN OF RAYMOND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 2 – CASH, CASH EQUIVALENTS AND INVESTMENTS (CONTINUED)

The Town does not have a formal investment policy covering these areas of risk. At June 30, 2018, the Town's investment balances were as follows:

	<u>Fair Value</u>	<u>Less Than One Year</u>	<u>1-5 Years</u>	<u>More Than 5 Years</u>
Cash and Cash Equivalents				
Federal Obligations (Bank Insured)	\$ 3,041	\$ 3,041	\$ 0	\$ 0
Equities				
Mutual Funds - Equity	235,709	N/A	N/A	N /A
Fixed Income				
Mutual Funds – Fixed, Nonrated	103,657	N/A	0	0
Total Investments	<u>\$ 342,407</u>	<u>\$ 3,041</u>	<u>\$ 0</u>	<u>\$ 0</u>

Investments have been reported in governmental funds as follows: \$ 342,407

The Town categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. All of the Town's investments above are measured at fair value on a recurring basis using Level 1 inputs.

NOTE 3 – PROPERTY TAXES

The Town is responsible for assessing, collecting and distributing property taxes in accordance with enabling state legislation. The Town of Raymond's property tax is levied on the assessed value listed as of the prior April 1st for all taxable real and personal property located in the Town. Assessed values are periodically established by the Board of Assessors at 100% of assumed market value. The assessed value for the list of April 1, 2017, upon which the levy for the year ended June 30, 2018, was based, amounted to \$1,043,620,600. The assessment value 97.76% of the 2018 State valuation of \$1,067,550,000.

The Town is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay and amounted to \$1,613 for the year ended June 30, 2018.

In the fund financial statements, property taxes are recognized in compliance with NCGA Interpretation – 3, *Revenue Recognition – Property Taxes* which states that such revenue is recorded when it becomes measurable and available. Available means due, or past due and receivable within the current period and collected no longer than 60 days after the close of the current period. In the government-wide financial statements, property taxes are recognized under the accrual method.

TOWN OF RAYMOND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 3 – PROPERTY TAXES (CONTINUED)

Tax liens are placed on real property within twelve months following the tax commitment date if taxes are delinquent. The Town has the authority to foreclose on property eighteen months after the filing of the lien if tax liens and associated costs remain unpaid. The following summarizes the 2017-2018 levy:

Assessed Value	\$ 1,043,620,600
Less: BETE	(4,858,300)
Less Homestead Exemption	<u>(19,600,000)</u>
Net Assessed Value	\$ 1,019,162,300
Tax Rate (Per \$1,000)	<u>12.30</u>
Commitment	\$ 12,535,696
Supplemental Taxes Assessed	<u>0</u>
Subtotal	\$ 12,535,696
Less: Abatements	(7,604)
Collections	<u>(12,137,817)</u>
Receivable at Year End	<u>\$ 390,275</u>
Collection Rate	<u>96.89%</u>

Property taxes on real and personal property accounts were due October 31, 2017, and April 30, 2018. Interest was charged at a rate of 7% on delinquent accounts after those dates.

NOTE 4 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2018, was as follows:

	Beginning Balance <u>July 1</u>	Additions/ <u>Completions</u>	Retirements/ <u>Adjustments</u>	Ending Balance <u>June 30</u>
Governmental Activities				
<i>Capital Assets Not Being Depreciated</i>				
Land	<u>\$ 298,923</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 298,923</u>
<i>Capital Assets Being Depreciated</i>				
Buildings and Improvements	\$ 3,421,898	\$ 105,754	\$ (25,746)	\$ 3,501,906
Machinery and Equipment	526,598	30,156	(8,000)	548,754
Vehicles	2,383,316	269,085	0	2,652,401
Infrastructure	<u>1,507,130</u>	<u>0</u>	<u>0</u>	<u>1,507,130</u>
Total Capital Assets Being Depreciated	<u>\$ 7,838,942</u>	<u>\$ 404,995</u>	<u>\$ (33,746)</u>	<u>\$ 8,210,191</u>
<i>Less Accumulated Depreciation for</i>				
Buildings and Improvements	\$ 1,327,412	\$ 90,326	\$ (1,716)	\$ 1,416,022
Machinery and Equipment	451,712	9,447	(8,000)	453,159
Vehicles	1,224,117	140,226	0	1,364,343
Infrastructure	<u>508,658</u>	<u>37,678</u>	<u>0</u>	<u>546,336</u>
Total Accumulated Depreciation	<u>\$ 3,511,899</u>	<u>\$ 277,677</u>	<u>\$ (9,716)</u>	<u>\$ 3,779,860</u>
Total Capital Assets Being Depreciated, Net	<u>\$ 4,327,043</u>	<u>\$ 127,318</u>	<u>\$ (24,030)</u>	<u>\$ 4,430,331</u>
Governmental Activities Capital Assets, Net	<u>\$ 4,625,966</u>	<u>\$ 127,318</u>	<u>\$ (24,030)</u>	<u>\$ 4,729,254</u>

TOWN OF RAYMOND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 4 – CAPITAL ASSETS (CONTINUED)

Depreciation expense has not been charged as a direct expense.

NOTE 5 – LONG-TERM DEBT

At June 30, 2018, bonds and leases payable consisted of the following individual issues:

	<u>Governmental Activities</u>
Maine Municipal Bond Bank	
1999 School Bond, Interest Rates of 4.04% - 5.24%, Annual Principal Payments of \$389,757, Maturity in 2019.	\$ 779,516
Gorham Savings Bank	
General Obligation Bond of 2013, Interest Rate 2.0% - 2.5%, Annual Principal Payments of \$200,000 Plus Interest, Maturity in 2024.	1,400,000
General Obligation Bond of 2015, Interest Rate 1.92%, Dated May 6, 2018, Annual Principal Payments of \$85,000 - \$90,000 Plus Interest, Maturity in 2024.	615,000
Lease Purchase Agreement for a 2015 International Dated July 10, 2015, Amount Financed \$160,000, Annual Payments of \$42,021, Maturity in 2019.	<u>40,909</u>
Total Bonds and Leases Payable	<u>\$ 2,835,425</u>

Changes in Outstanding Debt

Transactions for the year ended June 30, 2018, are summarized as follows:

Governmental Activities	<u>Balance July 1</u>	<u>Issues or Additions</u>	<u>Payments or Expenditures</u>	<u>Balance June 30</u>	<u>Due Within One Year</u>
General Obligation Bonds	\$ 3,680,060	\$ 0	\$ 885,544	\$ 2,794,516	\$ 679,758
Leases Payable	98,981	0	58,072	40,909	40,909
Compensated Absences	<u>142,100</u>	<u>102,946</u>	<u>101,958</u>	<u>143,088</u>	<u>0</u>
Total	<u>\$ 3,921,141</u>	<u>\$ 102,946</u>	<u>\$ 1,045,574</u>	<u>\$ 2,978,513</u>	<u>\$ 720,667</u>

In accordance with 30-A MRSA, Section 5702, as amended, the amount of long-term debt that can be incurred by the Municipality is limited by state statute. Total outstanding long-term obligations during a year can be no greater than 7.5%, with certain exceptions, of the state valuation of taxable property as of the beginning of the fiscal year. As of June 30, 2018, the amount of outstanding long-term debt was equal to 0.27% of property valuation for the year then ended.

**TOWN OF RAYMOND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 5 – LONG-TERM DEBT (CONTINUED)

Annual Requirements to Retire Debt Obligations

The annual aggregate maturities for each debt type for the years subsequent to June 30, 2018, are as follows:

	<u>Governmental Activities</u>		
<u>Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2018/19	\$ 679,758	\$ 39,400	\$ 719,158
2019/20	679,758	33,600	713,358
2020/21	290,000	27,800	317,800
2021/22	290,000	22,000	312,000
2022/23	285,000	16,250	301,250
2024/28	<u>570,000</u>	<u>13,400</u>	<u>583,400</u>
Total	<u>\$ 2,794,516</u>	<u>\$ 152,450</u>	<u>\$ 2,946,966</u>

The following is a schedule of future minimum lease payments for the capital leases together with the present value of net minimum lease payments as of June 30, 2018:

<u>Year Ending June 30</u>	<u>Total</u>
2018/19	\$ <u>42,021</u>
Total Minimum Lease Payments	\$ 42,021
Less: Amount Representing Interest	<u>(1,112)</u>
Present Value of Future Minimum Lease Payments	<u>\$ 40,909</u>

NOTE 6 – DEFERRED COMPENSATION

The Town of Raymond provides retirement pension plan for its employees through a deferred compensation plan.

I. ICMA-RC

A. Description of the Plan

The government offers its employees a deferred compensation plan created on November 17, 1992 in accordance with Internal Revenue Code Section 457. The plan, available to all government employees, permits them to defer a portion of their salary until future years. Participation in the plan is optional. Currently, two employees participate in the International City/County Management Association Retirement Corporation (ICMA-RC) plan.

TOWN OF RAYMOND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 6 – RETIREMENT PLAN (CONTINUED)

I. ICMA-RC (Continued)

A. Description of the Plan (Continued)

The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency. All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the government subject only to the claims of the government's general creditors. Participants' rights under the plan are equal to those of a general creditor of the government in an amount equal to the fair market value of the deferred account for each participant.

It is the opinion of the government's legal counsel that the government has no liability for losses under the plan but does have the duty of due care that would be required of an ordinary prudent investor. The government believes it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

B. Funding Policy

The Town of Raymond, under ICMA 457 Deferred Compensation Plan, contributes 2% - 5% of the employee's annual salary for regular full-time employees, after six months of employment. Employees can contribute 1% or more which is matched by the Town based on years of employment.

Employees eligible to receive family health care benefits but electing not to take advantage of the employee benefit will be eligible to receive one-half the cash value of the difference in cost between the family plan and the single subscriber plan. This benefit will be paid in the form of an increase retirement contribution to qualified programs outlined in personnel policy or utilized toward the cost of Town sponsored life insurance premiums. Currently four employees receive an additional match to their deferred compensation plan.

Investments are managed by the plan's trustee under one of five investment options, or a combination thereof. The choice of the investment options is made by the participants. Total eligible pension plan wages were \$679,852 for the year ended June 30, 2018, while total employer contributions amounted to \$42,750.

TOWN OF RAYMOND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 7 – INTERFUND ACTIVITY

Interfund balances at June 30, 2018, consisted of the following:

Due To	
Major Fund	
Enterprise Fund	\$ 69,574
FEMA Special Revenue Fund	261,905
Non Major Governmental Funds	
Special Revenue Funds	104,225
Capital Project Funds	<u>952,730</u>
Total	<u>\$ 1,388,434</u>
Due From	
General Fund	<u>\$ 1,388,434</u>

These balances resulted from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

Interfund transfers for the year ended June 30, 2018, consisted of the following:

Transfer To	
Non Major Governmental Funds	
Capital Project Funds	\$ <u>1,138,629</u>
Total	<u>\$ 1,138,629</u>
Transfer From	
General Fund	<u>\$ 1,138,629</u>

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, and (2) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

NOTE 8 – RISK MANAGEMENT

The Town is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the Town carries commercial insurance. There have been no significant reductions in insurance coverages during the fiscal year and no significant settlements that exceeded insurance coverage.

NOTE 9 – OVERLAPPING DEBT

The Town's proportionate share of Cumberland County's debt is not recorded in the financial statements of the Town of Raymond. At June 30, 2018, the Town's share 2.42% (or \$862,384), of the County's outstanding debt of \$35,585,000.

TOWN OF RAYMOND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 10 – FUND BALANCE APPROPRIATIONS

At the Annual Town Meeting held on June 6, 2017 the Townspeople voted appropriations of \$338,000 of general fund balance, which were then augmented by an additional appropriation of \$500,000 voted at the June 5, 2018 Annual Town Meeting to take effect in the year ending June 30, 2018, for a final total of \$838,000 which is reflected as the excess of final budgeted expenditures over final budgeted revenues as per Exhibit VII.

NOTE 11 – TAX INCREMENT FINANCING DISTRICT

On March 20, 1999, the Town of Raymond voters designated certain property along the Portland Natural Gas Transmission System as a municipal development and tax increment financing (TIF) district pursuant to the Maine Revised Statutes. The TIF district will be utilized to facilitate economic and community development within the Town of Raymond's business district.

The Town will retain the net new property tax generated by new investment in the TIF district for the activities that will provide new employment and community development opportunities and/or improve and broaden the tax base. Over the 30-year life of the TIF, approximately \$2.5 million will be generated.

NOTE 12 – GOVERNMENTAL FUND BALANCES

GASB Statement 54 clarifies the existing governmental fund type definitions and provides clearer fund balance categories and classifications. The hierarchical fund balance classification is based primarily upon the extent to which a government is bound to follow constraints on resources in governmental funds and includes the terms: nonspendable, committed, restricted, assigned, and unassigned.

A positive amount of unassigned fund balance will never be reported in a governmental fund other than the general fund, because GASB Statement 54 prohibits reporting resources in another fund unless they are at least assigned to the purpose of that fund. However, funds other than the general fund could report a negative amount of unassigned fund balance should the total of nonspendable, restricted and committed fund balance exceeds the total net resources of the fund. The Town of Raymond has the responsibility for committing fund balance amounts and likewise would be required to modify or rescind those commitments. The General Fund unassigned fund balance total of \$2,198,019 represents fund balance that has not been assigned to other funds and that has not been restricted, committed or assigned to specific purposes within the General Fund.

As per Exhibit III, a summary of the nature and purpose of these reserves by fund type at June 30, 2018 follows.

Restricted

Special Revenues

Tax Incremental Financing	\$ <u>66,194</u>
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Committed

Capital Projects

Fire Department Reserve	\$ 370,934
Public Works Snow Equipment	270,275
Municipal Facilities Maintenance	111,489

TOWN OF RAYMOND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

Committed

Capital Projects (Continued)

Public Works Paving Reserve	\$ 70,290
Sidewalk Match	65,227
Patricia Avenue Recreation Facility	21,138
Fire Department Review Fees	12,253
Signs	8,793
Fire Department IRT Projects	6,456
Assessing Software Reserve	5,000
Water Watch Account	4,161
Public Works Equipment Reserve	3,507
Hazardous Waste Reserve	2,971
Town Hall Feasibility Study	213
Sheri Gagnon Park	16
Open Space Reserve	<u>7</u>

Total \$ 952,730

General Fund

Appropriated Fund Balance FY 2018/19 \$ 125,188

Assigned

Special Revenues

Community Assistance Fund	\$ 27,100
Veteran's Memorial	5,867
Beautification Committee	3,372
Panther Pond Project	1,804
Conservation Commission	1,640
Economic Development	1,240
Community Celebration	<u>265</u>

Total \$ 41,288

Unassigned

General Fund \$ 2,198,019

Principal Fund Balance on a cost basis of the permanent funds at June 30, 2018 consisted of the following:

Nonspendable and Assigned

Cemetery Funds

	<u>Principal</u>	<u>Income</u>	<u>Total</u>
Cemetery Trusts	\$ 59,363	\$ 45,974	\$ 105,337
Riverside Cemetery	30,861	17,332	48,193
Laurette Files Account	3,781	12,246	16,027
North Raymond Cemetery	<u>4,889</u>	<u>3,073</u>	<u>7,962</u>
Total	<u><u>\$ 98,894</u></u>	<u><u>\$ 78,625</u></u>	<u><u>\$ 177,519</u></u>

TOWN OF RAYMOND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 12 – GOVERNMENTAL FUND BALANCES (CONTINUED)

Scholarship Funds			
Carleton E. Edwards	\$ 15,852	\$ 11,301	\$ 27,153
George Woods	19,585	2,112	21,697
Collins - Day	13,580	3,809	17,389
Alva Clough	5,122	734	5,856
Torstein Johannas Lund	<u>2,928</u>	<u>3,857</u>	<u>6,785</u>
Total	<u>\$ 57,067</u>	<u>\$ 21,813</u>	<u>\$ 78,880</u>
Ministerial Trust	<u>\$ 2,175</u>	<u>\$ 25,109</u>	<u>\$ 27,284</u>
Recreation Fund	<u>\$ 10,050</u>	<u>\$ 5,402</u>	<u>\$ 15,452</u>
Spiegel Fund	<u>\$ 25,000</u>	<u>\$ 18,272</u>	<u>\$ 43,272</u>
Total Permanent Funds	<u>\$ 193,186</u>	<u>\$ 149,221</u>	<u>\$ 342,407</u>

NOTE 13 – BUSINESS-TYPE ACTIVITIES – ENTERPRISE FUNDS

Unrestricted Net Position per Exhibit VIII at June 30, 2018 consisted of amounts which the Town of Raymond intends to use for the following purposes:

Tassel Top	<u>\$ 64,093</u>
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NOTE 14 – COMMITMENTS AND CONTINGENCIES

The Town participates in certain federal and state assisted grant programs. These programs are subject to program compliance audits by the grantors or their representatives. Any liability for reimbursement which may arise as a result of these audits is not expected to be material.

NOTE 15 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. - Budgetary Accounting

The Town of Raymond utilizes a formal budgetary accounting system to control revenues and expenditures accounted for in the General Fund. This budget is established by the Board of Selectmen and must be approved at the Annual Town Meeting.

B. - Excess of Expenditures over Appropriations

For the year ended June 30, 2018, expenditures did exceed appropriations in one category. However, in total the Town's expenditures did not exceed appropriations. Exhibit VII shows the following overdraft and comments:

**TOWN OF RAYMOND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

B. - Excess of Expenditures over Appropriations (Continued)

<u>Category</u>	<u>Amount</u>	<u>Comment</u>
Public Health and Welfare	\$ (800)	Immaterial Variance

C. - Deficit Balances

Generally accepted accounting principles require disclosure of individual funds that have deficit balances at year-end.

As of June 30, 2018, no individual funds held a deficit balance.

NOTE 16 – JOINT VENTURES

Mid-Maine Waste Action Corporation

The Town is a member of an interlocal solid waste agreement with 11 other participating municipalities. MMWAC, or the Mid-Maine Waste Action Corporation, is a quasi-governmental organization, created as a not-for-profit corporation by twelve area municipalities in 1986. The Town of Raymond's proportionate interest in the net position of MMWAC on June 30, 2018, the date of MMWAC's most recent audited financial statements, was approximately 6.7% which amounted to \$704,799. As this interest does not constitute an explicit measurable equity interest, however, it is not recorded as an asset by the Town. Complete financial statements may be obtained from MMWAC at 110 Goldthwaite Road, Auburn, ME 04211-1750 or calling 207-783-8805.

NOTE 17 – DATE OF MANAGEMENT'S REVIEW

Management has evaluated subsequent events through January 21, 2019, the date on which the financial statements were available to be issued.

Smith & Associates, CPAs
A Professional Association
Yarmouth, Maine 04096



Panther Pond Sunrise, picture courtesy of Rose Ellen Harmon

General Information

Town of Raymond Information

Animal Control

Lost Pets:

Animal Control is on call for any concern relating to domestic animals. It cannot help with wild animal complaints. For those, call the Warden's Service at 207-657-2345. The Animal Control Officers can be reached through Cumberland County Dispatch (800-501-1111) or the Town Clerk's Office (655-4742).

Animal Refuge League, 449 Stroudwater Street, Westbrook, Maine.

Raymond contracts with the Animal Refuge League to hold all stray pets. If you are missing your pet(s), you should call this organization at (207) 854-9771.

Assessing Office

The Assessing Office is open during regular Town Office hours except Tuesday. The contract Assessor has hours on Thursdays; the rest of the time an assistant assessor is available.

Information about your property valuation, exemptions, and abatements is found in this office.

Beach, Public

Tassel Top Park: [Roosevelt Trail/Route 302]

Tassel Top Park has picnic tables, charcoal grills, a snack shack, changing rooms, nature trails and 900 feet of white sandy beach with a marked swim area. There is also a cabin complex, which can be rented weekly during July and August and either weekly or daily during the off season. Tassel Top Park may open late or close early due to inclement weather or lack of business.

Park/Beach Hours (weather permitting):

- Memorial Day weekend to June 14 - 9:00 am to 6:00 pm
- June 15 to August 15 - 9:00 am to 8:00 pm
- August 16 to Labor Day - 9:00 am to 6:00 pm

For more information call the Town Office at 655-4742 or the park office during the season at 655-4675.

Crescent Lake Beach: [Webbs Mills Road/Route 85]

Crescent Lake beach is a small beach where Raymond Recreation Association swimming lessons are held.

Raymond Beach: [Roosevelt Trail/Route 302]

Boat Haul Outs

Jordan Bay on Sebago Lake:

This is owned by the Department of Inland Fisheries and Wildlife and managed by the Town of Raymond. There are several parking slots for vehicles and trailers and also for single vehicles. There is no charge. Use of the facility is from sunrise to sunset. No overnight camping is allowed. At times, there are rangers inspecting the vehicles, boats and trailers for milfoil, which is supported by the Raymond Waterways Protective Association.

Crescent Lake:

This is owned and maintained by the Town of Raymond. There is only roadside parking, so please park well off the road and not on private property. There is no charge. Use of the facility is from sunrise to sunset. No overnight camping is allowed. At times, there are rangers inspecting the vehicles, boats and trailers for milfoil, which is supported by the Raymond Waterways Protective Association.

Town of Raymond Information

Cable Access Channels

Raymond's cable franchise is with Time Warner Cable.

- Municipal: Channel 1301
- School: Channel 1302

Certified Copies – Birth, Marriage or Death

Each person requesting a copy must have a current photo ID; and if your name is not on the document, you'll also need proof that you have direct lineage to the person named, such as a certified copy of a vital record which relates you to that person. For example, if you want a certified copy of your grandchild's birth record, you would need to have a current photo ID and a certified copy of the parent's (your child's) birth record showing you as his/her mother/father. You will also need a note from that parent (your daughter/son) giving permission for you to obtain your grandchild's record.

Code Enforcement Office

Permits, Building and Septic, Etc:

Raymond's Code Enforcement Office is open during regular Town Office hours. Inspections are provided by appointment (655-4742 ext. 161). Please call for an appointment if you wish to meet with the Code Enforcement Officer. The Planning Board and the Zoning Board of Appeals meetings are scheduled through this office.

Fire & Rescue Department

Burning Permits:

Burning permits are required for anyone burning debris other than in a constructed fireplace or fire pit. People wishing to burn should call the Fire Department (655-1187) to ask if permits are being written for that day. To get a Fire Permit you must go to the Public Safety Building during regular business hours (8:00 am to 6:00 pm). These permits are good only after 5:00 pm unless it's raining or there is ample snow on the ground. Wind conditions will also influence whether burning is permitted or not.

Call 911:

For any request for Fire Department or Rescue, please DIAL 911. Do not come to the Public Safety building because there may not be any personnel there to help you. They might already be out on a call. 911 will be answered by Cumberland County Dispatch, which has multiple sources of help for you.

Food Pantry

The Raymond Food Pantry is hosted by the Lake Region Baptist Church, 111 Roosevelt Trail, with hours on the second and fourth Thursdays of the month from 4:00 pm to 6:00 pm. For donations, mail to PO Box 900, Raymond, in care of Rev. Elmer Young. Phone 207-232-5830.

Genealogy Research

People requesting aid with genealogy research can be helped during regular Town Clerk office hours. There is a charge for research done by the Town Clerk after 1 hour and for photocopies for information found.

General Assistance

Application:

Applicants must come in to the Town Office to fill out a GA application and make an appointment for a meeting with the GA Administrator. Appointments are usually scheduled on Tuesdays. Applicants must be residents of Raymond.

Town of Raymond Information

Licensing

Dog – Single Dog:

Current record of his/her rabies vaccination and if neutered a copy of the neutering certificate. Once the dog is licensed in the town, we only need to see a Rabies certificate when he/she has been re-vaccinated.

Dog – Kennel License:

A kennel license is for up to 10 dogs that are kept for hunting, showing, breeding or farming. Before a municipal kennel license is issued, the kennel must be inspected by the Animal Control Officer. Other state licenses may be necessary depending on the use of the dogs.

Fishing and Hunting Licenses Etc.

- Resident: Current Maine photo ID (driver's license)
- Non-Resident: Current photo ID

Liquor License

Annual:

Licenses for restaurants serving liquor are handled through the state in the Department of Public Safety, Liquor Licensing & Inspection (207-624-7220). Once a liquor license is applied for, the applicant must come before the Board of Selectmen, after having been added to a regular Selectmen's meeting agenda. **Catering**

License:

Applications must be obtained from the Department of Public Safety, Liquor Licensing & Inspection (207-624-7220). The completed application must be submitted to the Town Clerk with a \$10 fee. After the Town Manager has signed the application, it then goes back to the Liquor Licensing & Inspection Division.

Marriage License:

Each person must have a current photo ID, and if previously married, a certified copy of how that marriage ended (divorce decree or death certificate) written in English.

Passports

Raymond does not process US passports. Passports can be obtained from the US Post Office on Forest Avenue, Portland, or the Windham Town Office, 8 School Street, Windham, ME 04062 (207-892-1900). Find forms, fees and lots of information at <http://travel.state.gov/>

Post Office, U.S.

Location: 1233 Roosevelt Trail in the Country Shopping Center (207-655-4974).

Public Works Department

Street Signs:

Street signs are maintained by Public Works. To request a sign, please call Kaela at 207-655-4742 ext. 133 or email nathan.white@raymondmaine.org

Road Conditions:

For questions about the town's roads, please call Kaela at 207-655-4742 ext. 133 or email nathan.white@raymondmaine.org

Selectmen Agenda

Agenda Item Submission:

If you would like a subject to be added to the Selectmen's agenda for discussion, go to www.raymondmaine.org/boards-committees/board-selectmen and click on the link to request an addition to the agenda not less than 14 days prior to a scheduled meeting.

Town of Raymond Information

Registrations

New Boats, ATVs and Snowmobiles:

Private Sale: bill of sale (description of vehicle, date of sale, VIN, mileage, seller(s)'s signature).

Dealer Sale: green Dealer's Use Tax sheet.

Motor Vehicle Registration – New registrations:

Private Sale: car's/truck's bill of sale (description of vehicle, date of sale, VIN, mileage, seller(s)'s signature), title (signed on the back to you with the owner(s)'s signature(s) and dated), and your current insurance card for that vehicle.

Dealer Used Sale: dealer invoice showing sales tax paid, blue Title Application form, and a current insurance card for that vehicle.

Dealer New Vehicle Sale: MSRP window sticker, green Dealer's Use Tax sheet, blue Title Application form, and a current insurance card for that vehicle.

Trailer (utility, boat, snowmobile): bill of sale, if over 3,000 lbs. title or MCO (Manufacturer's Certificate of Origin) form.

Trailer (RV, horse with living quarters): bill of sale, if over 3,000 lbs. title or MCO (Manufacturer's Certificate of Origin) form.

Motor Vehicle Registration – Re-Registration:

Car/truck: old registration and current insurance card for that vehicle.

Trailers: old registration

Schools

RSU #14 (Windham, Raymond) Schools:

- Jordan-Small Middle School, 423 Webbs Mills Road, Raymond, grades 5 through 8 (207-655-4743)
- Raymond Elementary School, 434 Webbs Mills Road, Raymond, grades K through 4 (207-655-8672)
- Superintendent's office is at 228 Windham Center Road, Windham, 207-892-1800.
- Raymond Principal's office is at Jordan-Small Middle School, 207-655-4743.

Taxes

The taxable year is July 1st through June 30th. Raymond allows annual taxes to be paid in two installments due October 31st and April 30th. The first half, if not paid, will accrue interest beginning November 1st and the second half May 1st. Raymond does not provide for a prepayment discount on taxes.

Town Office

Hours: Monday – closed
Tuesday – 8:30am to 7:00pm
Wednesday – 8:30am to 4:00pm
Thursday – 8:30am to 4:00pm
Friday – 8:30am to 4:00pm
Saturday & Sunday – closed

Veterans' Memorial Park

The Veterans' Memorial Park can arrange for you or your loved one to have a military memorial paving stone. Application for the purchase of a stone is available at the Town Office or on the website at www.raymondmaine.org

Town of Raymond Information

Voter Registration

New Raymond Resident:

Current photo ID (driver's license) and a piece of mail showing your name and physical address in Raymond, such as a utility bill or a copy of your rental agreement.

Change of Name or Address:

Name change: certified marriage license or other official documentation

Address change: a piece of mail showing your name and physical address in Raymond, such as a utility bill or a copy of your rental agreement.

Voting

Location:

Raymond's elections and town meetings are held in the Jordan-Small Middle School gymnasium, 423 Webbs Mills Road.

Annual Town Meeting:

The first Tuesday in June at 6:00pm.

Annual Municipal Election:

The second Tuesday in June from 7:00am to 8:00pm.

Primary Elections:

The second Tuesday in June from 7:00am to 8:00pm.

State and Federal Elections:

The Tuesday after the first Monday in November from 7:00am to 8:00pm.

Website

The Raymond municipal website address is www.raymondmaine.org.

Town Officers as of June 30, 2018

Selectmen, Assessors, and Overseers of the Poor

Teresa Sadak, Chair, 2019
Rolf Olsen, Vice-Chair, 2019
Marshall Bullock, Parliamentarian, 2021
Samuel Gifford, 2020
Lawrence Taylor, 2020

Town Manager [655-4742 x131]

Donald Willard

Finance Director [655-4742 x132]

Cathy Ricker

Town Clerk & Voter Registrar [655-4742 x121]

Susan L. Look

Tax Collector [655-4742 x122]

Suzanne Carr

GA Administrator [655-4742 x124]

Don Willard

Superintendent - RSU #14 [892-1800]

Sanford J. Prince

Principal - Raymond Elementary & Jordan-Small Middle Schools [655-4743]

Randy Crockett

Fire Chief [655-1187]

Bruce D. Tupper

Deputy Chief [EMS] [655-1187]

Cathleen Gosselin

Road Commissioner and Public Works Director [655-4742 x321]

Nathan L. White

Emergency Management Agency

Bruce D. Tupper, Director

Health Officer

Cathleen Gosselin, EMS Director

Animal Control Officer [1-800-501-1111]

Jessica Jackson

Code Enforcement Officer/Building Inspector [655-4742 x142]

Scott Dvorak

Registrar of Voters [655-4742 x 121]

Susan L. Look

Town Attorney

Bernstein, Shur, Sawyer & Nelson

RSU #14 School Committee [Raymond]

Katie Leveille, 2021
Janis Cummings, 2019
Anna Keeney, 2020

Budget/Finance Committee

Robert Gosselin, 2021, Chairman
Sheila Bourque, 2021
Dana DesJardins, 2020
Barry Moores, 2019
Kevin Oliver, 2021
Diana Picavet, 2019
Crystal Rogers, 2020
Brian Walker, 2019

Planning Board

Robert O'Neill, Chair, 2020
Edward Kranich, Vice Chair, 2019
Kyle Bancroft, 2021
Michael D'Arcangelo, 2021
Greg Foster, 2020
Bruce Sanford, 2020
Kevin Woodbrey, 2019

Town Planner

James Seymour, Sebago Technics

Zoning Board of Appeals (ZBA)

Joanne Stinson, Chair, 2020
Lenoard Cirelli, Vice Chair, 2021
Patricia Beaton, 2020
Louise Lester, 2019
Eric Welch, 2019
Steve Warshaw, Alternate, 2021

District 26 - State Senator Bill Diamond (D - Cumberland)



Representing Senate District 26: Baldwin, Casco, Frye Island, Raymond, Standish, and Windham.

Address: 10 Crown Point, Windham, ME 04062

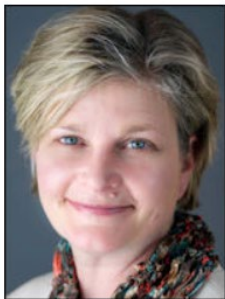
Home Phone: (207) 892 - 8941 Cell: (207) 650 - 4713

State House Office Phone: Senate Democratic Office (207) 287 - 1515

Email: William.Diamond@legislature.maine.gov

Legislative Website: www.mainesenate.org

Term Limited: 2022



Jessica L. Fay

(Jess)
State Representative
(D - Raymond)

Jessica.Fay@legislature.maine.gov

141 Spiller Hill Road, Raymond, ME 04071

Cell: (207) 415-4218

Seat Number: 80 House District: 66

Town(s): Casco (Part) / Raymond (Part) / Poland (Part)

Committee(s):

Bills in the Second Reading - Chair
Environment and Natural Resources
Inland Fisheries and Wildlife



Susan M. W. Austin

(Sue)
State Representative
(R - Gray)

Sue.Austin@legislature.maine.gov

136 Yarmouth Road, Gray, ME 04039

Work: (207) 657-4100 **Home:** (207) 657-4100

Seat Number: 50 House District: 67

Town(s): Frye Island/ Casco (Part) / Gray (Part) / Raymond (Part)

Committee(s):

Engrossed Bills - Ranking Member
Innovation, Development, Economic Advancement and Business
Labor and Housing

Town of Raymond, ME 04071

Maine Area Code is 207

EMERGENCY

<u>All emergencies</u>	911
<u>Cumberland County Sheriff</u>	774-1444
Non-Emergency	1-800-266-1444
<u>Maine State Police</u>	1-800-482-0730
<u>Raymond Public Safety Building</u>	655-1187
<u>Poison Control</u>	1-800-222-1222

UTILITIES

<u>Central Maine Power</u> (loss of power) ..	1-800-696-1000
<u>Fairpoint NE Telephone</u> (local service)	1-800-400-5568
<u>US Post Office</u> , Raymond.....	655-4974

TOWN OFFICE

401 Webbs Mills Rd	
Don Willard, Town Manager	655-4742
<u>Hours:</u>	
Tues 8:30am-7:00pm	
Wed-Fri 8:30am-4:00pm	
Sat- Mon Closed	

RAYMOND VILLAGE LIBRARY

3 Meadow Rd, PO Box 297	
Allison Griffin, Director	655-4283
<u>Library Hours:</u>	
Mon & Wed 9am-6pm	
Sat 9am-4pm	
<u>Baby/Toddler Storytime:</u> Mon at 10:30am	
<u>Preschool Storytime:</u> Wed at 10:30am	

SCHOOLS

<u>Raymond Elementary School</u> (K-4)	655-8672
Randy Crockett, Principal	
Debbie Hutchinson, Assistant Principal & Guidance	
<u>Jordan-Small Middle School</u> (5-8)	655-4743
Randy Crockett, Principal	
Lynn-Eve Davis, Guidance	
<u>RSU #14 School Department</u>	892-1800
Sanford Prince, Superintendent	

COMMUNITY MEETING LOCATIONS

<u>Jordan-Small Middle School</u>	655-4743
<u>Raymond Elementary School</u>	655-8672
<u>Town Office, Broadcast Studio</u>	655-4742
<u>Public Safety Building</u>	655-1187
<u>Raymond Village Library</u>	655-4283
<u>Raymond Village Community Church</u>	655-7749

COMMUNITY ORGANIZATIONS

<u>Lions Club</u> – Bob Fey	655-5041
<u>Raymond Recreation</u> – Beth Clark.....	627-8771
<u>Raymond Baseball</u> – Darren St Peter	650-7163
<u>Raymond-Casco Historical Society</u>	
Frank McDermott.....	655-4646
<u>Raymond Conservation Commission</u>	
John Rand	655-4277
<u>Raymond Waterways Protective Association</u>	831-7157
<u>Scouts:</u>	
Cub Scouts – David Fletcher	655-5080
Boy Scouts – Bill Diffenderfer	632-2482
<i>Meetings Tues 6:30pm Raymond Village Church, Sept thru June</i>	

COMMUNITY SERVICES

Family Services:

Adult & Child Abuse-Neglect	1-800-452-1999
Al-Anon	1-800-498-1844
Alcoholics Anonymous.....	1-800-737-6237
Family Crisis Center & Domestic Violence Hotline	1-800-537-6066 or 874-1793
<u>Food Pantry</u> – Elmer Young	232-5830
2 nd & 4 th Thurs from 4pm to 6pm	
<u>General Assistance</u> – Alice Hamilton	655-4742 x124
<u>Lake Region Explorer (bus)</u>	774-2666
<u>People's Regional Opportunity Program (PROP):</u>	
Head Start, Fuel Assistance, WIC, etc.	
1-800-698-4959 or 553-5800	

Senior Services:

Community Health Services	775-7231
Meals on Wheels	1-800-400-6325
Regional Transportation	1-800-244-0704
Southern Maine Agency on Aging	1-800-427-7411
Social Security	1-800-722-1213
<u>Sexual Assault Response Services</u>	1-800-313-9900
TTY	1-888-458-5599
<u>Tri-County Mental Health Services</u>	1-888-568-1112

OUTDOOR LOCATIONS (no supervision implied)

Beaches:

Crescent Lake Beach	655-4742
- free public beach, free boat launch	
Raymond Beach, Route 302	655-4742
- free public beach, free boat launch	
Tassel Top Beach, Route 302.....	655-4675
- beach, swimming, picnicking, cabin rentals	
- fees charged	
<u>Jordan-Small Middle School</u>	655-4743
- fields, basketball court, wooded trails	
<u>Morgan Meadow</u> , FL 268, 1 Egypt Rd.....	655-4742
- multi use trails, cross country skiing, snow shoeing	
<u>Rattlesnake Mountain Trail</u>	
- multi use trails across from 743 Webbs Mills Rd	
<u>Raymond Rattlers Snowmobile Club</u>	
- Larry Wood.....	655-5469
<u>Sheri Gagnon Memorial Park</u> , Mill St	655-4742
- playing fields, playground, picnic	