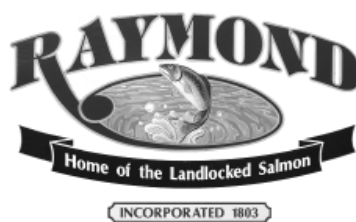

2011 Annual Report

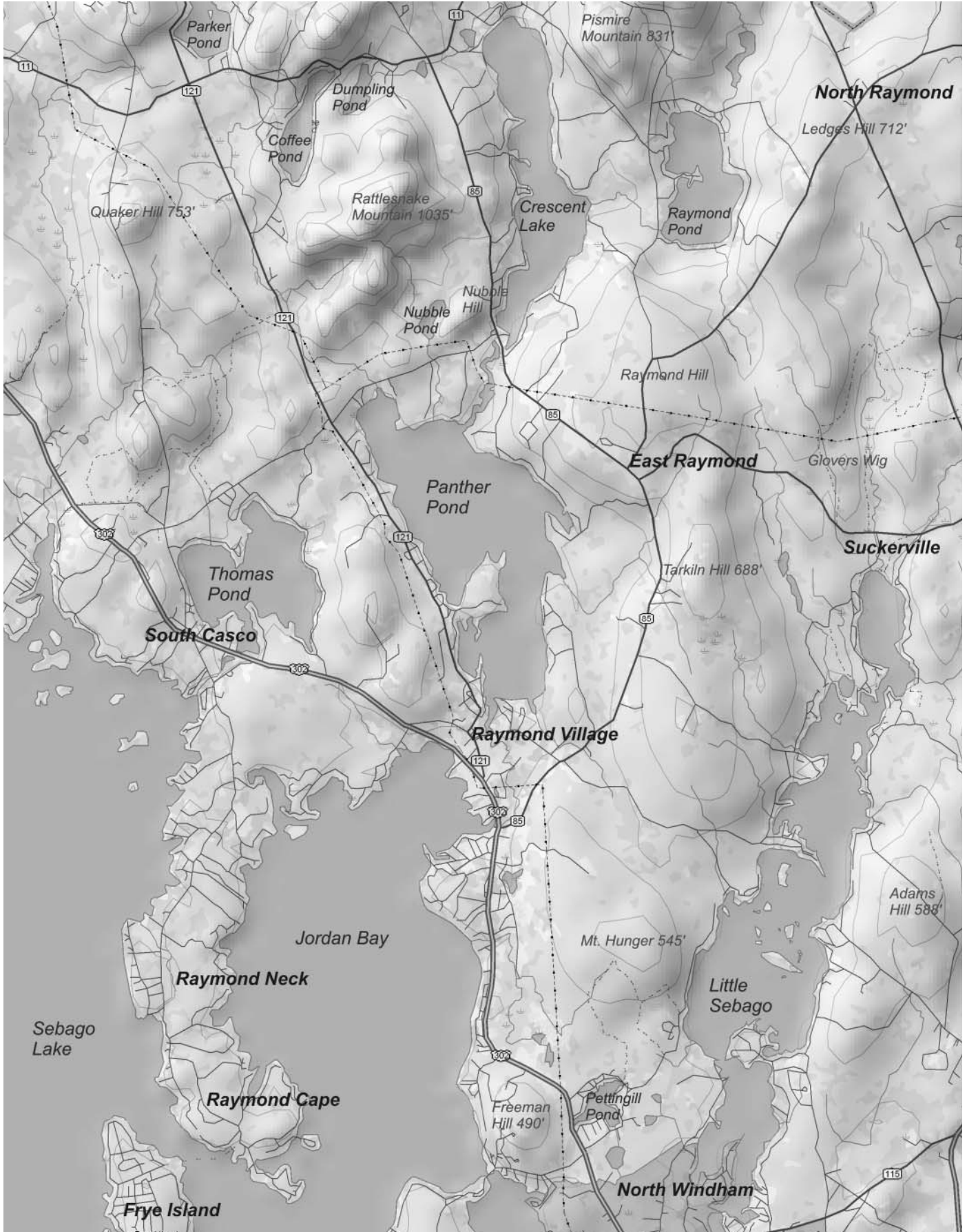
Raymond, Maine



Sunset on the Dock



Raymond, Maine 04071



Welcome

Annual Report of the Town Officers Raymond, Maine

For the fiscal year ending June 30, 2011



Heron on Panther Pond

TOWN OF RAYMOND

Latitude: 43.92 - 43° 6' N Longitude: -70.47 - 70° 3' W

Population: 4666 (2005)

Founded by Joseph Dingley and Dominicus Jordan in 1770

Incorporated on June 20, 1803

Town Website: www.raymondmaine.org

Cable Channel 2

Town Office

401 Webbs Mills Road (Route 85)

Hours

SundayClosed
MondayClosed
TuesdayNoon to 7:00 pm
Wednesday8:30 am to 4:00 pm
Thursday8:30 am to 4:00 pm
Friday8:30 am to 4:00 pm
Saturday8:30 am to 12:00 pm

Lake Region Bulky Waste Facility

Leach Hill Road, Casco Phone: 627-7585

Hours

Sunday7:00 am to 4:45 pm
Tuesday7:00 am to 4:45 pm
Thursday7:00 am to 4:45 pm
Saturday7:00 am to 4:45 pm

Important Telephone Numbers

If you don't know the Town Office extension needed, just dial 0

Town Office655-4742
Code Enforcement Office655-3066
Assessors Office.....655-4712
Public Safety Building.....655-1187
Public Works Garage655-2018
Jordan-Small School.....655-4743
Raymond Elementary School655-867 2
RSU #14 Superintendent's Office.....892-1800
Cumberland County Sheriff's Department774-1444
Cumberland County Dispatch 1-800-501-1111
EMERGENCY.....911

Important Dates to Remember

April 1All 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 21Abatement Application deadline 3:00 pm
April 30First half tax payment due
June 5Town Meeting [tentative]
June 12Municipal Elections [tentative]
June 30ATV registrations due
June 302011-2012 Fiscal Year ends
July 12012-2013 Fiscal Year begins
October 31Second half tax payment due
November 6.....Election Day
December 31Boat & snowmobile registrations due
December 31Dog licenses are due for renewal
December 31IF&W licenses due

Table of Contents

2011 Town Report Dedications	4
Postcards from Raymond's Past	5
Volunteer Appreciation.....	6
Town Elected Officials	
Report of the Board of Selectmen	8
Report of the Budget/Finance Committee	9
Town Officials and Administration	
Report of the Town Manager	12
Report of the Assessors	14
Report of the Code Enforcement Officer	15
Report of the Voter Registrar.....	16
Report of the Town Clerk	17
Delinquent Property Taxes	19
Independent Auditors' Report	33
Public Safety	
Report of the Animal Control Officer.....	64
Report of the Raymond Fire/Rescue Department	65
Report of the Forest Warden	66
Public Works	
Report of the Road Commissioner	68
Education	
Report of the Raymond Schools.....	70
Report of 2011 Scholarships Awarded	71
Town Boards and Committees	
Report of the Beautification Committee.....	74
Report of the Cemetery Committee.....	75
Report of the Conservation Commission.....	76
Report of the Recycling Committee.....	77
Report of the Technology Committee	78
Report of the Zoning Board of Appeals	80
Town Organizations	
Report of the Raymond-Casco Historical Society	82
Report of the Raymond Parent-Teacher Organization	83
Report of the Raymond Recreation Association.....	84
Report of the Veterans' Memorial Committee.....	85
Report of the Raymond Village Library.....	86
Report of the Raymond Waterways Protective Association	87
Report of the Tassel Top Board of Directors.....	89
State Elected Officials	
Report of State Representative Michael D. McClellan	92
Report of State Senator Bill Diamond.....	93
State Elected Officials – Contact Info	94
General Information	
Town Of Raymond Information	96
Town Officers as of June 30, 2011	101
Community Organizations & Services	104

2011 Town Report Dedications

This year has seen the passing of three people who were truly assets to the Town of Raymond. We enjoyed their endeavors during their lives and will miss them.



Claude "Mac" Mains grew up in Raymond and attended the Raymond schools. As an adult he served as a volunteer in the Fire Department and as a Selectman from 1992 to 1994.



Charles "Duce" Lester also grew up in Raymond and attended the Raymond schools. He was a classmate of Mac's. He was a volunteer fireman and was on the Cable Committee to have internet and cable television brought to Raymond. He was also an original member of the Technology Committee. Mr. Lester was a member of the Planning Board in 1998 and 1999.



Wilbur "Bill" Bell was a member of the volunteer Fire Department and Fire Police, as well as a town constable in 2007 and 2008.

Places in Raymond

This location is the intersection of Main Street and Mill Street. The Jordan & Eager store is on the southern corner and the house with the surrounding porch is on the northern corner. This was a general store from which you purchase everything from shoes to flour. It was destroyed by fire in 1914 along with several houses around it.



The Crockett House was located on what is now County Road off Route 302. It was a working farm and in later years a summer retreat for visitors from away. The picture was taken from the opposite shore of the beginning of Panther Run [Jordan River] where Indian Point is now.

The Noraco Inn was located on North Raymond Road and was a residence and bed & breakfast for weary travelers.



Volunteer Appreciation

Raymond depends on its volunteers, and we want to thank them for their participation. The Boards and Committees spend countless hours working for the benefit of Raymond. This year we would like to begin a new addition to the town report and annually spotlight people who have been instrumental in making Raymond a better place to live.

Eileen Stiles has volunteered in the school system for years assisting with kindergarten screening and other endeavors helping families and their children. She was instrumental in creating the Flag Committee, which put American flags on our streets to show Raymond's patriotism.

Howard Stiles was a member, and for many years chairman, of our Planning Board. He also chaired the Veterans' Memorial Committee, which created the Veterans' Park on Roosevelt Trail.

Jack Cooper was a member of our volunteer Fire Department from 1967 and then our first Code Enforcement Officer in 1981, retiring from that position this year.

Bob Metz was instrumental in helping to promote the Land for Maine's Future board's purchase of the property where Tassel Top Park is today. He has been the chairman of the Tassel Top board and continues to act in that position.

If you would like to volunteer for a board or committee, please contact the Town Clerk or make application on the town website at www.raymondmaine.org

BOARDS AND COMMITTEES

Assessment Review Board	Parent-Teacher Organization
Beautification Committee	Raymond Recreation Association
Budget/Finance Committee [elected]	Raymond Waterways
Cemetery Committee	Recycling Committee
Conservation Commission	Select Board [elected]
Fire Police	Tassel Top Park Board
Flag Committee	Technology Committee
Village Library	Veterans' Memorial Committee
Planning Board	Zoning Board of Appeals

Town Elected Officials

Report of the Board of Selectmen



Dear Citizens of Raymond:

It is quite an honor to submit to you the 2010-11 Annual Town Report. I know that I speak for the rest of the Selectboard in thanking all the citizens who provide us feedback on the decisions we make. In the past year, we have worked on reviewing town policies and making sure that they best serve the interests of Raymond residents. The board is always very open to receiving all comments, and we welcome them.

The poor economy has continued to influence local decision making. With requests for local General Assistance still up, the need for private contributors to the Raymond Community Action Fund is more important than ever. Tax deductible donations can be sent to the Town Office to help your neighbors in need. We thank you for your past generosity and hope that it continues. The board once again, for the sixth year in a row, held the line on municipal spending, not only coming in under the LD-1 spending limit but with a lower gross municipal budget than that of four years ago. In light of another year of decreased revenues, we want to thank the dedicated and hardworking town employees who continue to rise to the challenges that a flat budget creates. This has meant increased workloads and consolidation of positions, but they are still willing to go the extra mile to provide residents with quality service. Many of you contact us when you receive exemplary service and we pass that on because I feel oftentimes employees are not recognized for their efforts.

Zero-Sort, single stream recycling has gone very well in the last year. I want to thank Public Works Director Nathan White and Town Manager Don Willard for overseeing this transition and for effectively managing any issues as they surfaced. I am very confident that this contract will provide residents with affordable trash removal while keeping costs predictable for the next 4 years. It has already helped to increase the tons of materials that are being recycled, which has been the ongoing goal for the Recycling Committee.

The Gray and Frye Island First Response Emergency Services contracts, which were negotiated last year, are going along smoothly, and we are currently awaiting the results of the feasibility study for the possible regionalization of public safety services with Casco and Naples. Cooperative efforts between Raymond and Windham staff have resulted in the updating of Raymond's GIS information while also making it available in more current technology, such as Google Earth. I want to thank former Code Enforcement Officer Jack Cooper for his work after his retirement this past June, as he is still volunteering his time to help plot all the town line boundary markers.

We would like to welcome Sam Gifford as our newest Selectman. He formerly served as a member of the Planning Board and Budget/Finance Committee and was elected in November to finish out Mr.

Report of the Board of Selectmen

Desjardins term and re-elected to a full term in June. I look forward to learning what new ideas he will bring, particularly with his involvement in the Raymond Revitalization Committee, which he helped to form with local businessman Wayne Holmquist.

At the 2011 Town Meeting, the town voted to form a Road Improvement Study committee, which is currently seeking volunteers to help recommend innovative and creative ideas in order to raise funds to improve Raymond's roadways. I am looking forward to hearing the input that residents have to share, and I welcome anyone with interest to stop by the Town Office and fill out an application to serve on this committee. I would also like to thank the residents who selflessly give of themselves, whether it be through charitable donations or giving of their time. Every little bit counts, and I am truly proud to call Raymond my home. Thank you to all for your efforts to make Raymond a great place live.

Sincerely,

Joe Bruno, Chair

Lonnie Taylor, Sam Gifford, Mike Reynolds, Charles Leavitt

Raymond Board of Selectmen

Report of the Budget/Finance Committee

The budget review process again this year was limited to reviewing and making recommendations on the municipal budget. With the vote by Raymond and Windham to join in an RSU for the school, we now fall under the rules enacted in the School Consolidation Act. Under the act, the RSU budget is not reviewed by the town Budget Committee. Therefore, it is now incumbent on the citizens to perform their own review of the RSU budget and to attend a separate presentation meeting and then vote on the budget in a referendum.

At the onset of the budget process for this year, the Budget/Finance committee met with the Select Board and Town Manager to try to establish some goals for budget increase limits for the budgets.

The goal of the committee has been to balance between the ever-increasing needs fueled by growth in the town and minimizing any impact on the taxpayers based on this growth. Adding to the complexity of this balancing act are the changes from the state in their funding to the town, an increase in the town's contribution to the county budget, and factoring for lower projections on non-property tax revenues. The budget that was proposed minimized any increases and remained below the LD1 limits.

The inputs from the people in the town are desired, and appreciated, in helping to determine the overall direction the town wants to go. Unfortunately, many of the things wanted carry with them costs, and those costs need to be covered by our taxes. The various boards make decisions based on what is perceived that the townspeople want and need, but many times we end up making decisions with less than the desired input from the townspeople. It is in your interest that we hear from you not just at the annual Town Meeting but at the public hearings, the budget review meetings and other forums.

I thank the member of the Budget/Finance Committee for their dedication to the review process and the time that they so freely give in support of the town.

Members of the committee are: Rolf Olsen, Ralph Bartholomew, Robert Gosselin, Peter Dunn, Susan Accardi, William Chapman, Marshall Bullock and Steve Crockett.

Respectfully submitted,

Rolf Olsen

Chairman, Budget/Finance Committee.

This page intentionally left blank

Town Officials and Administration

Report of the Town Manager

Dear Raymond Citizens:

I am pleased to transmit the 2011 Annual Town Report. The Annual Report is a communication tool designed to convey relevant information about the financial and program activities of the Town of Raymond, as well as the RSU#14 Windham-Raymond School District and several outside nonprofit agencies. Additional information, and news is also available via the town's website at www.raymondmaine.org.

The past year has been another one fraught with financial challenges for the town. Another top-to-bottom review of the budget has been conducted, with changes made in the areas of staffing, including additional reductions, privatization, contract municipal operations and consolidation with neighboring communities to provide services on a more cost-effective basis. Under the leadership and guidance of the Board of Selectmen and as a result of these efforts, the municipal budget was held flat for the sixth consecutive year. In 2010-11, there was a reduction in the property tax mil rate from \$11.11 in the previous year to \$10.80 for the current year.

Despite holding municipal spending flat, key goals established by the Selectmen were met including:

- Increasing the appropriation for capital improvement road work;
- The reduction of the use of fund balance/surplus as a revenue to reduce taxes;
- A focus on a core-services-driven budget, by concentrating funding efforts on legal or mission required services;
- The privatization and the outsourcing of services for cost savings;
- Working with neighboring towns and Cumberland County in order to reduce costs and maintain or improve services.

Significant progress was made in the last year in the area of improving municipal buildings. A new roof was installed on the Town Office, following up on past improvements which include weatherization and insulation improvements, new windows, a new heating system, as well as electrical and computer networking upgrades. The exterior was once again scraped and painted by inmates from the Windham Correctional Center at a considerable cost savings. The Town Office, although less than optimal in many ways, has now been made serviceable for use for the foreseeable future.

At the Public Safety Building, an energy improvement project was successfully completed using Federal Energy Efficiency Conservation Block Grant (EECBG) funds with a town match.

During the past year, the town entered into a private-sector contract for the management of Raymond Beach. Raymond Beach had been a problematic area from a maintenance standpoint for the town for many years. Under the management of Jeff Pomeroy, operating the Black Ghost Floating Cafe, significant improvements were made in the upkeep of this area.

A private sector committee was formed to study and make recommendations to the Board of Selectmen in the area of economic development. Local businessman Wayne Holmquist and Selectmen Sam Gifford founded the Raymond Revitalization Committee. At this writing, it is expected that a report will be presented to the Board of Selectmen in the near future with recommendations for new economic development strategies and ordinance changes to help promote and revitalize Raymond's business corridor and improve the general financial climate.

The town received a Project Canopy grant from the Maine Forestry Service, with assistance from local forester Greg Foster, who was also retained by the town to implement the successful grant. Work will be completed at both the 83-acre Farwell Drive parcel located off of Egypt Road and the 140-acre parcel located off Patricia Avenue. Activities include determining how much and what kind of tree growth is present as well as noting landmarks, inventorying wildlife and completing boundary surveys.

Report of the Town Manager

Annual Town Meeting authorized the formation of a Road Improvement Study Committee to look at areas to fund capital road construction. Raymond has a network of 49.76 miles of town-owned and maintained roadways and has historically not had adequate funds to address the annual deterioration in this key capital asset. It is hoped that through creative financial means, such as bonding and reprioritization of financial effort, the town can address in a more meaningful way the present backlog of work needed to be completed in order to address road network needs.

Zero-Sort, single stream recycling was implemented last year and has proven to be a great success in increasing the tonnage of materials recycled. Geographic Information Systems (GIS) projects have been moving along quite smoothly with parcel information now available on Google Earth and most of the town line markers now plotted. The town entered into the Cumberland County 2011 Hazard Mitigation Plan, which allows for the receipt of federal emergency relief funding if ever necessary on account of a natural disaster. And in the Code Enforcement Office, there have been changes to permitting procedures, which have helped to make processes more consistent with the state adoption of a uniform building code.

Long-time municipal employees Jack Cooper and Elizabeth Cummings retired during the past year. Jack Cooper served the town for 44 years as CEO and Fire Chief. Elizabeth Cummings served for 25 years as Interim Town Manager, Finance Director and Assessor's Assistant. Both Jack and Elizabeth will be greatly missed by their colleagues.

In closing, I would like to thank chairman of the Board of Selectmen Joe Bruno and the other selectmen for their guidance and support as we continue to struggle with the ongoing economic downturn, now entering its fourth year. Despite the challenges of the past and those likely ahead, we remain optimistic that a turn-around is coming. The town has put substantial effort into right-sizing our operations and streamlining where ever possible to achieve greater efficiency. Efficiencies gained would not have been possible without the close cooperation and excellent work of the town's department heads, employees and cadre of dedicated and hardworking volunteer citizens. Raymond is fortunate to have always had an abundance of residents willing to step up and help in volunteer capacities. We rely on this strong ethic of volunteerism to provide quality municipal services.

As in prior years, I welcome any suggestions for improvements of our municipal operations and would encourage you to share ideas with me either directly by coming to visit at the Town Office or via email at don.willard@raymondmaine.org.

Sincerely,

Don Willard
Town Manager

Report of the Assessors

Assessing Department
Michael O'Donnell, Assessors' Agent
8:30 - 4:00 Thursdays

Danielle E Loring, Assessor's Assistant
danielle.loring@raymondmaine.org
207.655.4742 x25

2011 Tax Rate:	2011 Real Estate Land	2011 Real Estate Building	2011 Personal Property	2011 Exemptions	2011 Total Taxable Valuation
\$10.40 per Thousand	\$555,271,841.00	\$467,536,883.00	\$10,711,192.00	\$40,478,100.00	\$993,041,816.00

	2011-2012	2010-2011	2009-2010	2008-2009
--	------------------	------------------	------------------	------------------

<i>County Appropriation</i>	\$589,325.00	\$544,946.00	\$560,674.00	\$545,548.00
County Tax Rate	\$0.63/\$1,000	\$0.54/\$1,000	\$0.56/\$1,000	\$0.56/\$1,000

<i>Net Municipal Appropriation</i>	\$2,064,505.00	\$2,001,919.00	\$1,902,230.00	\$1,870,178.00
<i>TIF Financing</i>	\$177,568.00	\$193,823.00	\$193,823.00	\$188,900.00
<i>Overlay</i>	\$191,988.00	\$388,293.00	\$163,194.00	\$134,179.00
Town Tax Rate	\$2.39/\$1,000	\$2.59/\$1,000	\$2.33/\$1,000	\$2.25/\$1,000

<i>Net School Appropriation</i>	\$7,304,249.00	\$7,544,364.00	\$8,078,075.00	\$7,781,647.00
School Tax Rate	\$7.38/\$1,000	\$7.67/\$1,000	\$8.22/\$1,000	\$7.99/\$1,000

<i>Total Appropriation</i>	\$10,327,635.00	\$10,673,345.00	\$10,897,996.00	\$10,520,452.00
Total Tax Rate	\$10.40/\$1,000	\$10.80/\$1,000	\$11.11/\$1,000	\$10.80/\$1,000

Report of the Code Enforcement Officer

Dear Citizens of Raymond,

For the 2010-11 fiscal year, the Code Department has been through some changes and shifting.

We welcomed a new administrative assistant, Danielle Loring, who has helped to make information accessible on our website. Jack Cooper continued to assist in the Code Office and with GIS projects before retiring this past June, and we are grateful for his help.

During the fiscal year ending June 30, 2011, 147 building permits were issued. Eleven new single family homes were built, as well as 4 reconstructed and relocated. These permits resulted in \$4,315,000 of stated construction costs. Of these permits, 8 counted towards the number allowed by the Growth Management Ordinance. The maximum number allowed by the ordinance for this period was 23 permits. The remaining 132 building permits were issued for additions and renovations. The amount of stated construction for these permits totaled \$1,952,032.

The total amount of stated construction costs for all building permits was \$6,803,208, down \$2,989,575 compared to 2009-10, which may have been the result of a weak economy and declined real estate market. The Code Office collected \$32,466 for the building permits, which is an increase of \$1,494 over last year.

During the past year, 48 wastewater permits were issued, as well as 32 plumbing permits. Total fees collected for these permits equaled \$8,739. In 2010, we added the Tree Removal permit, for trees that were within 100 feet of the waterfront. For last year, I issued 28 of these and collected \$700 in fees, which gives a grand total of \$41,905 collected for all permits.

In terms of goals for the Code Office, I am happy to report that things are going smoothly with our computer-based database. Permits, as well as checklists and other helpful information, can be obtained from the town's website. I am currently working on making the permitting process smoother and more efficient for residents, including helping contractors with the new IBC/IRC 2009 building code that the state adopted last spring. As always, I am committed to issuing permits as soon as possible and ask for your help by calling in advance to set up an appointment at 207.655.4742 x 33 (Danielle). I welcome your comments and suggestions for how we can improve our services.

Respectfully submitted,
Christopher Hanson
Code Enforcement Officer

chris.hanson@raymondmaine.org

401 Webbs Mills Road
Raymond, Maine 04071
(207) 655.4742 x42

Report of the Voter Registrar

To the Raymond Voters,

The voter participation in Raymond continued to be less than 50% of the registered voters for our elections. I'm in hopes that with expanded absentee voter use that number will increase. You no longer have to give a reason for voting absentee.

In order to receive an absentee ballot by mail, you can call the Town Office [655-4742] or go online to:

<http://www.maine.gov/cgi-bin/online/AbsenteeBallot/index.pl>

and apply through that site. I will mail you a ballot when I get the notice from the website. You or family members can also come into the Town Office and either carry a ballot home or vote right then.

Ballots must be returned by mail or in person. Family members can return ballots for the voter. There are other ways to procure a ballot using other than a family member. Please call the Town Office to get this information.

November 2, 2010, saw 2,227 voters turn out for the gubernatorial election and referendum. There were 4 contested state referendums. The June 7, 2011, Annual Town Meeting approved the municipal budget, 6 ordinances, and approved creating a Road Improvement Study Committee. The June 14, 2011, election of municipal officials and the RSU #14 budget validation referendum saw 430 voters participating.

My thanks go to Louise Murray for all her help in keeping Raymond's voter records entered in the Maine Central Voter Registration and for participating at our elections as a Deputy Voter Registrar.

Louise H. Lester
Voter Registrar



Report of the Town Clerk

VITAL STATISTICS July 1, 2010 to June 30, 2011

Marriages Recorded 30
Births Recorded 44
Deaths Recorded 32

HUNTING AND FISHING LICENSES

Multiple authorities were sold on one license. For the year July 1, 2010, to June 30, 2011, 505 licenses were sold, many of which had multiple authorities.

DOG LICENSES

	<u>2010- 2011</u>	<u>2009-2010</u>	<u>2008-2009</u>	<u>2007-2008</u>
Un-neutered	53	86	51	51
Neutered	558	703	553	538
Kennels	4	1	3	3

BOATS

	<u>2010- 2011</u>	<u>2009-2010</u>	<u>2008-2009</u>	<u>2007-2008</u>
	1028	1122	1256	947

NON-RESIDENT MILFOIL STICKERS

2010-2011
94

RESIDENT and NON-RESIDENT ATVS

	<u>2010- 2011</u>	<u>2009-2010</u>	<u>2008-2009</u>	<u>2007-2008</u>
	180	239	214	182

RESIDENT and NON-RESIDENT SNOWMOBILES

	<u>2010- 2011</u>	<u>2009-2010</u>	<u>2008-2009</u>	<u>2007-2008</u>
	369	325	435	398

Deaths

**Those residents who died
July 1, 2010 to June 30, 2011**

Jacqueline Anzelc.....	80
Wilbur C. Bell III.....	65
Ronald R. Buckley	76
John D. Cookson	68
Robert M. Cronin	57
Irene E. Cuffori	86
Brian E. DesFosses.....	43
Gertrude R. Fielding	87
Robert C. Frederich.....	84
Dennis L. Frye	62
Joseph S. Giampino II	48
Nancy H. Greep.....	92
Marie H. Hinds.....	90
Arlene S. Hodgdon	87
Frank D. Hugo	88
Dorothy L. Johnson	79
Paul L. Johnson.....	76
Dennis G. Kelly.....	63
Charles F. Lester	66
Carol E. Lolley	48
Claude C. Mains.....	63
Francis S. Mains.....	86
Gloria P. Metz	84
James K. Murray	54
Anthony M. Napoleone	28
Juanita L. Nolan.....	61
Loretta Parker.....	76
Patrick G. Rossi.....	61
Gloria M. Russell	88
Henrik Schaeffern.....	83
Joan H. Tainter	80
Joshua S. Waldron	16

Delinquent Property Taxes

TAX BALANCES AS OF JUNE 30, 2010 (+ INDICATES PAYMENT AFTER THAT DATE AND PRIOR TO JANUARY 15, 2011)

NAME	ACCT	MAP	LOT	SUB	TYPE	09/10	+	08/09	+	ALL PRIOR	+
PROPERTY TAXES											
1270 ROOSEVELT TRAIL PROP LLC	V0260R	53	2			"\$2,229.78"	+				
1270 ROOSEVELT TRAIL PROP LLC	V3131R	53	1			\$884.36	+				
1995 RICHARD PAUL SHELDON LIV	S3131R	54	38			"\$3,467.43"					
6 LEGACY ROAD 2004 REALTY TRUST	B1350R	24	70			"\$3,187.46"		"\$3,098.52"		\$69.67	
ADAMS ROBERT	A0173R	15	92	B		\$637.71		\$619.92			
ALC LLC	B1550R	51	12			"\$2,946.93"	+				
ALEXANDER DONALD E	A0380R	55	27			\$653.98	+				
ALLEN GEORGE T / SUSAN E	A1017R	15	89	A		"\$2,545.30"		"\$2,295.97"		"\$1,082.22"	+
ANDREWS WALTER R	A7005R	60	8			"\$1,729.83"		"\$1,681.56"			
ARMSTRONG JAMES F / DRUSILLA H	A0950R	16	4			"\$1,799.82"					
ARMSTRONG TIMOTHY B	A4005R	76	5			"\$3,438.55"		"\$3,298.13"			
ARSENAULT JOHN W / STEPHANIE F	M2465R	54	39			"\$3,006.39"	+				
BACHELDER NANCY	B0025R	76	17			\$862.69	+				
BAKER DAVID W / KATHLEEN L	B0150R	52	23			"\$1,403.19"	+				
BAKER DAVID LEE/DEBORAH J	B0160R	23	16			\$331.08	+				
BANCROFT DONALD/JANICE	B0210R	6	46			"\$1,228.21"					
BANK KAREN	B0218R	3	5	D		\$2.03	+				
BANK KAREN	B0220R	3	8			\$2.75	+				
BARTLETT GEORGE H / JANE W	B0395R	10	8	C		\$487.73	+				
BARTLETT GEORGE H JR ET AL	B0396R	10	11			"\$2,523.63"	+				
BARTOLOMEO CARL R	B0435R	47	8			"\$1,702.05"		\$827.28			
BBW LLC	B9110R	67	46	A		"\$1,493.18"					
BEATTIE ANTHONY W	B7008R	42	80			"\$1,359.86"					
BEECHER JOSEPH J	G5555R	6	6			\$656.60		\$638.28		"\$2,539.04"	
BERNIER GERI	B0890R	22	39			\$337.14					
BISCO PEGGY ANN	B3009R	8	70			\$560.89	+				
BISSON MARICA J	B6005R	11	42			"\$3,364.96"	+				
BLACKBURN THOMAS / MARTHA	B3015R	55	23			"\$7,379.26"		"\$7,173.36"			
BLANCHARD KEITH L / DIANE	B1280R	54	34			\$4.61	+				
BRANDT MAX / JEAN	D0001R	16	61			"\$1,898.70"		"\$1,845.72"		"\$3,510.84"	
BRIGGS CARY / LAMB VALERY	B4014R	5	10			"\$1,830.93"					
BRIGGS IRENE M / CHRISTINE M	B1980R	50	7			"\$1,243.21"	+				
BROWN CHRISTOPHER D / LAURA L	B6007R	47	1			\$942.13	+				
BROWN PAUL	B2075R	10	19			\$744.92	+				
BUCARIA LAWRENCE J / MARY C	B2460R	66	6			"\$3,142.44"	+				
BUCKLEY LARRY G / DIANE M	B2566R	4	18	B		"\$4,175.14"					
BURNHAM BARBARA ET AL	B2790R	57	9			\$321.63	+				
BUSQUE MICHELLE	W0285R	14	1			\$937.68					
BUSQUE PETER	W0290R	6	30			\$299.97					
BUSQUE PETER	B6006R	5	1			"\$1,357.64"					
C T CLINTON LLC	C7004R	8	54			"\$7,613.22"	+				
CANAAN DEVELOPMENT INC	C4025R	11	41	F		\$618.83	+				
CAREY DAVID A	C0330R	30	43			"\$2,039.80"		"\$1,982.88"		"\$4,599.18"	
CAREY ELIZABETH D	C0250R	31	3			\$645.49		\$627.48		"\$1,455.40"	
CAREY ELIZABETH D	C0260R	30	3			\$745.48		\$724.68		"\$1,680.85"	
CAREY ELIZABETH D	C0280R	30	16			\$923.24		\$897.48		"\$2,081.65"	
CAREY LOUIS E HEIRS	C0310R	31	2			\$573.28		\$557.28		"\$1,292.58"	

Delinquent Property Taxes

NAME	ACCT	MAP	LOT	SUB	TYPE	09/10	+	08/09	+	ALL PRIOR	+
CAREY MARK A	C0345R	30	44			"\$1,027.67"	+				
CARVER ENTERPRISES INC	C5030R	46	8					"\$2,387.85"			
CARVER JOHN L / MICHELLE C	C4008R	46	34					\$844.02			
CAYER PATRICK	C7105R	18	34	A		\$486.62					
CAYER PATRICK / FIELDCREST PROP.	C6014R	18	30	A		\$333.30					
CHAMBERLAIN CHARLES E III / DONNA L	C0127R	20	2			\$952.13	+	\$925.56	+		
CHANDLER CHRIS	C0801R	16	54			"\$1,706.96"					
CHAPMAN WILLIAM C / MITCHELL HOLLY B	C5025R	18	27	A		\$547.72		\$532.44		\$954.72	
CHUTE DEBORAH	C7030R	18	10			\$653.27		\$635.04			
COE DAVID JOTHAM SAMUEL	C1310R	10	40			"\$2,970.81"	+				
HAFESTEINER SARAH C											
COLE DARREN W / ELIZABETH L	C7045R	13	71	A		\$318.30	+				
COLE DENNIS	C1435R	9	6			\$19.83	+				
COLE DENNIS J	C1440R	13	71			\$673.82	+				
COLE DENNIS J	C1455R	10	87	A		\$429.95	+				
COLE PATRICIA	C1475R	14	1	H		\$91.10	+				
COLE-HALL DEBORAH A	H6006R	13	7	D		\$558.83		\$271.62			
CONLEY ROBERT N / DONNA E	C1580R	15	79			"\$1,222.10"		"\$1,192.21"		"\$2,522.29"	
COPPERSMITH WILLIAM / MARYANN	A0315R	52	108			\$657.71		\$639.36			
COPPERSMITH WILLIAM / MARYANN	A0355R	52	50	I02	A	\$133.32		\$129.60			
COX JEFREY L / CYNTHIA A	C7040R	55	3			"\$5,037.27"		"\$4,896.72"		"\$4,624.68"	
CROCKETT STEPHEN C / DONALD M	C2211R	15	35			\$782.09	+				
CUMMINGS JAMES E / FLOOR MARK O	C8008R	4	15	1		\$34.46					
CUMMINGS JAMES E / FLOOR MARK O	C8009R	4	15	2		\$34.46					
CUMMINGS JAMES E / FLOOR MARK O	C8010R	4	15	3		\$34.46					
CUMMINGS JAMES E / FLOOR MARK O	C8011R	4	15	4		\$65.55		\$6.13			
CUMMINGS JAMES E / FLOOR MARK O	C8012R	4	15	5		\$65.55		\$31.86			
CUMMINGS JAMES E / FLOOR MARK O	C8013R	4	15	6		\$67.77		\$32.94			
CUMMINGS JAMES E / FLOOR MARK O	C8014R	4	15	7		\$66.66		\$32.40			
CUMMINGS JAMES E / FLOOR MARK O	C8015R	4	15	8		\$233.31		\$63.18			
CUMMINGS JAMES E / FLOOR MARK O	C8016R	4	15	9		\$231.09		\$62.98			
CUMMINGS JAMES E / FLOOR MARK O	C8017R	4	15	10		\$65.55		\$31.86			
CUMMINGS JAMES E / FLOOR MARK O	C8018R	4	15	11		\$68.88		\$33.48			
CUMMINGS JAMES E / FLOOR MARK O	C8019R	4	15	12		\$38.58					
CUMMINGS JAMES E	C8031R	4	35	A		\$1.56					
CUMMINGS JAMES E / FLOOR MARK O	C8032R	4	15	13		"\$2,306.44"		\$239.45			
CUNNINGHAM RICHARD C	C2370R	10	124			"\$1,675.39"	+	\$877.44	+		
CURLISS PETER	C6013R	12	69			"\$1,092.67"	+				
CURTIS FRANK P II / DONNA L	C2470R	15	39			"\$2,805.28"		"\$2,727.00"			
DAIGLE ROGER A	D0085R	54	28			"\$2,905.82"	+				
DEEP COVE SHORES REALTY/MICHAEL HUGO	D0360R	60	7			\$649.94		\$204.97			
DEEP COVE SHORES REALTY/MICHAEL HUGO	D0361R	60	17			"\$6,282.71"		"\$6,107.40"			
DEEP COVE SHORES REALTY	D6004R	60	6			\$191.09					
DESCHAIINE LORI A / PHILIP	B0930R	24	27			\$450.80	+				
DOHERTY ALLEN J / MARY L	D0805R	52	89			\$377.74	+				
DOHERTY ALLEN J / MARY L	D0808R	52	50	I30	B	\$66.66	+				
DOHERTY ROBERT J / JOANNE	D0840R	25	5			"\$2,848.60"		"\$1,433.38"			
DOHERTY ROBERT J / JOANNE	J0470R	74	11			"\$6,508.24"		"\$3,274.86"			
DREW COLLEEN ODUM	D0175R	6	32			\$735.48		\$138.03			

Delinquent Property Taxes

NAME	ACCT	MAP	LOT	SUB	TYPE	09/10	+	08/09	+	ALL PRIOR	+
DRUMM BONNIE GARDNER	D1270R	9	41	E		\$4.34	+				
DRUMTRA DEREK / BOWEN ROBYN	D7009R	22	32			\$470.51	+				
DRUMTRA DEREK R	D7008R	22	31			\$143.32	+				
DUGAN JOHN A	D6001R	41	85			"\$2,695.29"	+				
DULAC SHARON ANN	D3004R	31	21			\$762.15					
DUPUIS ERIC J / NORMAND	D9112R	4	41	A		\$609.94	+				
KOLE JENNIFER							+				
FEENSTRA MARK	W5004R	3	5			\$582.16		\$11.42			
FIELDCREST PROPERTIES LLC	F7107R	18	34	B		\$538.83	+				
FIELDCREST PROPERTIES LLC	K1060R	18	30			\$325.52					
FIELDER ERNEST J / SHIRLEY A	F0210R	66	35			"\$5,115.04"					
FITZMORRIS KEVIN S	F0470R	62	10			"\$4,822.80"		\$63.20	+		
FLOYD JAMES E	F4011R	8	93	A		"\$2,331.99"					
FOGG VICKI L	F6002R	8	36			\$3.58	+				
GAGNON THERESA	E0110R	42	39			\$342.19	+				
GAGNON THERESA M	G0350R	42	27			"\$1,448.74"	+				
GAGNON THERESA M	G0360R	9	60			\$84.43	+				
GARDNER MAURICE R	G0550R	66	34			"\$5,713.87"		"\$4,730.10"			
GARRY DAVID M	G0559R	51	18			"\$3,314.11"	+				
GASKELL LISA F	G0609R	41	15			"\$1,091.00"	+				
GILMAN SEAN W	G0008R	6	35			"\$1,806.49"					
GLEW KERRY E	G1093R	59	4			"\$2,737.50"		"\$2,661.12"			
GLICOS DAVID G	G1102R	30	20			\$613.27		\$596.16			
GODWIN PAUL R	G1130R	13	58			\$356.76	+				
GRANT RAY W / GRANT PAMELA W	G1390R	55	21			"\$3,842.95"	+				
GROVER CHARLES	G9103R	52	41			"\$1,633.17"	+				
GUIMONT BRIAN J	G1765R	76	53			"\$1,107.17"	+				
GUIMONT BRIAN J	G1766R	76	54			\$479.07	+				
GWENDOLYN ACQUISITIONS LLC	W6011R	2	24	B		\$613.27					
HALL DAVID / DEBORAH A	H6011R	13	7	H		\$263.30					
HAMM JOAN M	H0485R	41	50			\$299.97		\$291.60		\$858.19	
HARTLEY ENTERPRISES LLC	H0015R	53	10			"\$1,717.97"					
HAUGHEY JAMES W / BARBARA J	H1050R	30	45			"\$1,411.52"	+				
HEDTLER KRISTINE	R4019R	18	18	B						"\$1,098.89"	
HENRY NELSON D / RACHEL	H4007R	11	46	A		"\$4,002.93"		"\$3,891.24"			
HOWARD CAROL E	H1860R	4	74			\$856.02					
HUBBARD MARGO	H2006R	52	25			\$836.03	+				
HUNNEWELL FRED E / VICTORIA C	H2155R	13	73	B		"\$1,460.97"					
HURD BETH-ANN / CHEVARIE GEORGE E	A0180R	15	92			"\$1,072.12"		"\$1,046.41"			
HURTEAU NATHANIEL	H9128R	48	15			\$632.16	+				
INCA REALTY GROUP	B2955R	15	88	A		\$777.84	+				
IOVINO LOUIS A JR	H1640R	8	83			\$472.17	+				
IRISH DOUGLAS L	B0960R	13	63			"\$2,294.22"	+				
IRVIN LINDA K	I0140R	41	94			"\$2,380.87"		"\$2,318.65"			
JOHNSON BRUCE L	J0015P	76	39			\$908.80		\$865.78			
JOHNSON BRUCE L	J0017R	76	67			"\$1,049.90"		"\$1,013.00"			
JORDAN BAY PROPERTIES	J9101R	46	34			\$868.24					
JORDAN BAY PROPERTIES INC	J9102R	46	8			"\$2,382.63"					
KATHLEEN S BENT IRREVOCABLE TR	B6011R	78	51			"\$1,946.47"					

Delinquent Property Taxes

NAME	ACCT	MAP	LOT	SUB	TYPE	09/10	+	08/09	+	ALL PRIOR	+
KELLY PETER W	K0320R	13	72			\$809.01					
KELLY TONY E / LLEWELLYN-KELLY CARA	K0330R	24	10			\$33.21	+				
KING ROBERT C / LAURA J	K0640R	8	12			\$353.72					
KNIGHT GEORGE S	K0840R	12	14			"\$1,567.62"		"\$1,523.88"			
KNIGHT GEORGE S	K0850R	12	49			\$666.60					
KNIGHT MARY M	K7006R	12	20			\$439.96	+				
KNIGHTS ROGER C	K0950R	8	74			"\$1,144.33"	+				
KPKV REALTY TRUST	K0001R	30	39	A		"\$2,203.90"					
KRAFT MARGARET M	K1080R	1	7			"\$3,279.67"		"\$3,192.37"		"\$3,504.72"	
KRAUTER MARTIN / LUCINDA	K1120R	10	17			"\$1,802.04"					
KUUSELA JOSHUA	K9107R	12	59	B		\$815.47	+				
LAMONTAGNE PAUL E / CRYSTAL M	L0211R	52	50	I17	B	\$66.66	+				
LAMONTAGNE PAUL E / CRYSTAL M	L0216R	52	50	I06	A	\$66.66	+				
LAMONTAGNE PAUL E / CRYSTAL M	L0217R	52	66			\$732.70	+				
LAMSON TAMMY L / LOREN S	L6023R	8	55	A		\$230.53					
LANGLOIS DONNA A	L0375R	31	28			"\$1,148.79"	+				
LAUGHLIN MARK E	L0400R	41	89			"\$1,399.86"	+				
LAVALLEE PAUL F	L9116R	69	57			\$2.10	+				
LEONARD TRACY L / TROY	L4011R	7	32	F		"\$1,290.98"					
LESTER ARTHUR J III	L0740R	63	11			\$837.69	+				
LEWIS JAMES C / DANIEL F	L0880R	21	2			\$247.75		\$240.84			
LIBBY SCOTT A / KEITH A	S0610R	41	35			"\$1,375.42"					
LINDSAY GORDON W / PATRICIA A	L1030R	47	10			"\$2,538.64"	+				
LOCKLEAR LOYD C JR / KAREN S	J0040R	4	53			"\$2,396.43"		"\$2,333.77"		"\$1,372.21"	
LOWELL BEATRICE E	L1430R	68	3			"\$2,385.63"					
MAGUR GARY & COLLEEN	M5040R	15	102	A		\$621.05		\$51.32	+		
MAINS CLAUDE	M6026R	74	12	A		"\$2,455.31"		"\$2,386.80"		"\$2,254.20"	
MAINS SHELDON / GRACE R	M0290R	74	12			"\$9,414.61"		"\$4,575.96"			
MALINIWSKI DOROTHY & STANLEY/											
CHAMPAGNE JEAN	M0320R	59	18			"\$2,228.82"	+				
MARIAN REALTY TRUST ERNEST E ALLEN JR TR	M0170R	41	66			\$797.68					
MARIER PIERRE M	M0500R	10	108			\$331.57	+				
MARTIN CONSTANCE G	M0670R	78	9			\$102.21					
MARTIN CYNTHIA	M9126R	4	17	A		"\$1,051.13"					
MARTIN CYNTHIA F RITTER JESSICA	M9122R	4	18	F		\$364.86					
MARTIN DUSTIN	M0785R	49	1			\$564.90	+				
MARTIN JEFFREY /	M0790R	13	30			\$82.96	+				
STANTON ARTHUR ESTATE											
MARTIN LLOYD F JR / ANNIS M	M0730R	10	53			"\$1,750.36"	+				
MARTIN LLOYD F JR	M6022R	10	52			\$230.41	+				
MARTIN RICHARD / CYNTHIA	M7046R	4	18	E				\$85.82			
MARTIN RICHARD / CYNTHIA	M7048R	4	18	F				\$46.61			
MARTIN RICHARD N / CYNTHIA	M0740R	4	17			"\$3,458.54"		\$330.84	+		
MARTIN RICHARD N / CYNTHIA	M0780R	4	18			\$584.37					
MARTIN RICHARD N / RITTER JESSICA E	M9120R	4	18	E		\$379.56					
MASON SEAN	M7040R	46	2			\$788.27					
MATTHEWS MONA A / ELDRIDGE LINDA M	M0950R	54	58			"\$2,043.13"		\$995.16			
MAYER GREGORY S / RHONDA A	M3037R	17	20	A		"\$3,296.34"		\$145.09	+		

Delinquent Property Taxes

NAME	ACCT	MAP	LOT	SUB	TYPE	10/11	+	09/10	+	ALL PRIOR	+
1270 ROOSEVELT TRAIL PROP LLC	V0260R	53	2			\$2,167.56	+				
1270 ROOSEVELT TRAIL PROP LLC	V3131R	53	1			\$859.68	+				
1995 RICHARD PAUL SHELDON LIV	S3131R	54	38			\$3,370.68					
ALEXANDER DONALD E	A0380R	55	27			\$1,293.84	+				
ALLEN GEORGE T / SUSAN E	A1017R	15	89	A		\$2,506.68		\$2,545.30		\$746.49	+
ANDREWS WALTER R	A7005R	60	8			\$1,681.56		\$1,727.19			
ANGELL EDMUND A / ANNE C	A0855R	8	13			\$768.42	+				
ARMSTRONG JAMES F / DRUSILLA H	A0950R	16	4			\$1,954.80		\$1,799.82			
ARMSTRONG TIMOTHY B	A4005R	76	5			\$2,521.14					
ARSENAULT JOHN W / STEPHANIE F	M2465R	54	39			\$1,847.07	+				
BACHELDER NANCY	B0025R	76	17			\$1,709.64	+				
BAKER DAVID W / KATHLEEN L	B0150R	52	23			\$1,396.44	+				
BARTLETT GEORGE H / JANE W	B0395R	10	8	C		\$237.06	+				
BARTOLOMEO CARL R	B0435R	47	8			\$1,546.56		\$137.29			
BBW LLC	B9110R	67	46	A		\$1,451.52		\$1,097.38			
BEATTIE ANTHONY W	B7008R	42	80			\$1,529.07					
BEDELL HUBBARD / MARGO	H2006R	52	25			\$882.90					
BELL BRUCE E / TINA M	B0002R	11	60			\$844.02	+				
BERNIER GERI	B0890R	22	39			\$367.14					
BERRY DAVID P II / JORDAN ALYSSA M	J0685R	24	11			\$2,667.60					
BISCO PEGGY ANN	B3009R	8	70			\$468.52	+				
BISSON MARICA J	B6005R	11	42			\$3,164.94	+				
BLACKBURN THOMAS / MARTHA	B3015R	55	23			\$7,173.36		\$4,111.03			
BOULLIE ERWIN C	B0865R	6	44			\$1,137.50	+				
BOWDEN ROBYN	D7009R	22	32			\$1,456.92	+				
BRANDT MAX / JEAN	D0001R	16	61			\$1,845.72		\$1,898.70		\$5,356.56	
BRIGGS IRENE M / CHRISTINE M	B1980R	50	7			\$1,240.92					
BROWN CHRISTOPHER D / LAURA L	B6007R	47	1			\$915.84	+				
BROWN MARCIA M LIVING TRUST	B2270R	40	17			\$3,750.83	+				
BUSQUE MICHELLE	W0285R	14	1			\$1,849.20					
BUSQUE PETER	W0290R	6	30			\$601.29					
BUSQUE PETER	B6006R	5	1			\$657.53					
C T CLINTON LLC	C7004R	8	54			\$7,326.72	+				
CANAAN DEVELOPMENT INC	C4025R	11	41	F		\$300.78	+				
CAREY ELIZABETH D	C0250R	31	3			\$627.48		\$645.49		\$627.48	
CAREY ELIZABETH D	C0260R	30	3			\$724.68		\$745.48		\$724.68	
CAREY ELIZABETH D	C0280R	30	16			\$897.48		\$923.24		\$2,436.25	
CAREY LOUIS E HEIRS	C0310R	31	2			\$557.28		\$573.28		\$1,329.37	
CAREY MARK A	C0345R	30	44			\$464.37					
CARVER ENTERPRISES INC	C5030R	46	8							\$2,387.85	
CARVER JOHN L / MICHELLE C	C4008R	46	34							\$768.95	
CHADBOURNE THEODORE S	C0786R	30	11			\$588.60	+				
CHAMBERLAIN CHARLES E III / DONNA L	C0127R	20	2			\$925.56					
CHAPMAN WILLIAM C / MITCHELL HOLLY B	C5025R	18	27	A		\$532.44		\$547.72		\$1,070.56	
CHARETTE DAVID J / MARY K	C6010R	52	20	J14		\$213.84	+				
CHUTE DEBORAH	C7030R	18	10			\$635.04		\$653.27			
COBB DANA G	C1274R	12	64			\$3,182.76					
COFFIN PAUL	C7048R	69	79			\$155.01	+				
COLBURN GARY L / SANDRA U	C1390R	22	3			\$1,086.48	+				

Delinquent Property Taxes

NAME	ACCT	MAP	LOT	SUB	TYPE	10/11	+	09/10	+	ALL PRIOR	+
COLBURN GARY L / SANDRA U	C1400R	15	1			\$2,179.98	+				
COLBURN GARY L	K1170R	24	24			\$291.06	+				
COLBURN GARY L / SANDRA U	C5024R	15	1	B		\$244.62	+				
COLBURN SANDRA / GARY REV TRUST	C5112R	15	121			\$934.20	+				
COLE DENNIS	C1435R	9	6			\$1,651.32	+				
COLE DENNIS	C7045R	13	71	A		\$618.84	+				
COLE DENNIS J	C1440R	13	71			\$1,310.04	+				
COLE DENNIS J	C1455R	10	87	A		\$844.56	+				
COLE PATRICIA	C1475R	14	1	H		\$88.56	+				
CONLEY ROBERT N / DONNA E	C1580R	15	79			\$1,220.40		\$1,222.10		\$1,192.21	
COPPERSMITH WILLIAM / MARYANN	A0315R	52	108			\$639.36		\$657.71		\$118.45	
COPPERSMITH WILLIAM / MARYANN	A0355R	52	50	102	A	\$129.60		\$133.32			
COTONE STEPHEN W	G1640R	24	73			\$935.61	+				
COX JEFREY L / CYNTHIA A	C7040R	55	3			\$4,896.72		\$5,037.27		\$6,915.13	
CROCKETT STEPHEN C / DONALD M	C2211R	15	35			\$795.40	+				
CUMMINGS JAMES E / FLOOR MARK O	B0820R	4	83			\$70.74	+				
CUMMINGS JAMES E / FLOOR MARK O	C8008R	4	15	1		\$31.86	+				
CUMMINGS JAMES E / FLOOR MARK O	C8009R	4	15	2		\$31.86	+				
CUMMINGS JAMES E / FLOOR MARK O	C8010R	4	15	3		\$31.86	+				
CUMMINGS JAMES E / FLOOR MARK O	C8011R	4	15	4		\$31.86	+				
CUMMINGS JAMES E / FLOOR MARK O	C8012R	4	15	5		\$31.86	+				
CUMMINGS JAMES E / FLOOR MARK O	C8013R	4	15	6		\$32.94	+				
CUMMINGS JAMES E / FLOOR MARK O	C8014R	4	15	7		\$32.40	+				
CUMMINGS JAMES E / FLOOR MARK O	C8015R	4	15	8		\$113.40	+				
CUMMINGS JAMES E / FLOOR MARK O	C8016R	4	15	9		\$112.32	+				
CUMMINGS JAMES E / FLOOR MARK O	C8017R	4	15	10		\$31.86	+				
CUMMINGS JAMES E / FLOOR MARK O	C8018R	4	15	11		\$33.48	+				
CUMMINGS JAMES E / FLOOR MARK O	C8019R	4	15	12		\$33.48	+				
CUMMINGS JAMES E / FLOOR MARK O	C8020R	4	15	14		\$42.12	+				
CUMMINGS JAMES E	C8031R	4	35	A		\$227.34	+				
CUMMINGS JAMES E / FLOOR MARK O	C8032R	4	15	13		\$1,121.04	+				
CUNNINGHAM RICHARD C	C2370R	10	124			\$779.97	+				
CURTIS FRANK P II / DONNA L	C2470R	15	39			\$2,727.00		\$2,805.28			
DEEP COVE SHORES REALTY/MICHAEL HUGO	D0360R	60	7			\$631.80		\$649.94			
DEEP COVE SHORES REALTY/MICHAEL HUGO	D0361R	60	17			\$6,107.40		\$6,282.71		\$6,107.40	
DEEP COVE SHORES REALTY	D6004R	60	6			\$185.76		\$191.09			
DELAN HARRY M	D5012R	8	82			\$822.76	+				
DESCHAIINE LORI A / PHILIP	B0930R	24	27			\$253.11	+				
DIBIASE SUZETTE	D0480R	59	27			\$3,089.98	+				
DIPIETRO STEVEN	D5114R	59	4			\$2,661.12					
DOHERTY ROBERT J / JOANNE	D0840R	25	5			\$2,769.12	+				
DOHERTY ROBERT J / JOANNE	J0470R	74	11			\$3,540.97	+				
DOIRON KRISTINE M	D3006R	3	4			\$927.18	+				
DREW COLLEEN ODUM	D0175R	6	32			\$373.68					
DULAC SHARON ANN	D3004R	31	21			\$740.88	+				
DUPUIS ERIC J / NORMAND	D9112R	4	41	A		\$592.92					
EDWARDS BERNICE/ WALLACE J COLBY TRUSTEE	E0120R	17	45			\$1,341.90	+				

Delinquent Property Taxes

NAME	ACCT	MAP	LOT	SUB	TYPE	10/11	+	09/10	+	ALL PRIOR	+
EDWARDS BERNICE/ WALLACE J COLBY TRUSTEE	E0170R	21	9			\$714.42	+				
EDWARDS BERNICE/ WALLACE J COLBY TRUSTEE	E0180R	17	17			\$400.68	+				
EDWARDS BERNICE/ WALLACE J COLBY TRUSTEE	E0130R	17	13			\$2,004.48	+				
EMMONS EVELYN	E0400R	14	5			\$926.10	+				
FARSTAD PAUL R	F0080R	55	48			\$570.78					
FEENSTRA MARK / ROBERGE STELLA	W5004R	3	5			\$2,144.88	+				
FIELDER ERNEST J / SHIRLEY A	F0210R	66	35			\$9,977.04		\$5,115.04			
FIELDER ERNEST J	F0230R	66	36			\$309.96					
FIELDER SHIRLEY A	F4013R	66	38			\$283.50					
FINOCHETTI JOHN V	F0350R					\$41.34	+				
FITZMORRIS KEVIN S	F0470R	62	10			\$5,105.16		\$557.38	+		
FLAHIVE CHARLES W / GLORIA	F0540R	2	7			\$1,198.26	+				
FLOYD JAMES E	F4011R	8	93	A		\$2,299.32		\$2,331.99	+		
FRIEDMAN CAROLE J	F1126R	60	20			\$25.31	+				
FRY LEIGH	F8009R	11	42	2		\$588.06	+				
FURLONG WILLIAM H / IRENE L	F1317R	18	18	F		\$2,050.92	+				
GAGNON KARLA / KEVIN	G2323R	35	17			\$4,338.90	+				
GARDNER SCOTT RUSSELL	G0548R	9	41	B		\$251.10	+				
GARRY DAVID M	G0559R	51	18			\$3,254.04					
GASKELL LISA F	G0609R	41	15			\$2,153.52	+				
GILMAN SEAN W	G0008R	6	35			\$249.63	+				
GIROLAMO JANICE A / FRED E	G3002R	70	9			\$2,761.77	+				
GLEW KERRY E	G1093R	59	4			\$0.00		\$2,737.50			
GLICOS DAVID G	G1102R	30	20			\$596.16		\$613.27			
GODWIN PAUL R / DEANNA M	G1130R	13	58			\$2,651.40	+				
GOSELIN ROBERT R II / CATHERINE J	S1960R	5	16			\$945.00	+				
GRANT RAY W / GRANT PAMELA W	G1390R	55	21			\$1,868.58	+				
GROVER CHARLES	G9103R	52	41			\$1,587.60					
GUIMONT BRIAN J	G1765R	76	53			\$2,094.12					
GUIMONT BRIAN J	G1766R	76	54			\$906.12					
GWENDOLYN ACQUISITIONS LLC	W6011R	2	24	B		\$1,209.43					
HALL DAVID / DEBORAH A	H6011R	13	7	H		\$255.96	+				
HAMM JOAN M	H0485R	41	50			\$291.60		\$299.97		\$1,149.79	
HANCOCK LAND CO INC	H9107R	15	7	1		\$103.14	+				
HANCOCK LAND CO INC	H9108R	15	7	2		\$96.12	+				
HANCOCK LAND CO INC	H9109R	15	7	3		\$99.90	+				
HANCOCK LAND CO INC	H9110R	15	7	4		\$104.76	+				
HANCOCK LAND CO INC	H9111R	15	7	5		\$111.24	+				
HANCOCK LAND CO INC	H9112R	15	7	6		\$115.02	+				
HANCOCK LAND CO INC	H9113R	15	7	7		\$106.38	+				
HANCOCK LAND CO INC	H9114R	15	7	8		\$99.36	+				
HANCOCK LAND CO INC	H9115R	15	7	9		\$101.52	+				
HANCOCK LAND CO INC	H9116R	15	7	10		\$102.06	+				
HANCOCK LAND CO INC	H9117R	15	17	11		\$100.98	+				
HANCOCK LAND CO INC	H9118R	15	17	12		\$99.36	+				
HANCOCK LAND CO INC	H9119R	15	7	13		\$104.76	+				
HARTLEY ENTERPRISES LLC	H0015R	53	10			\$2,278.07					

Delinquent Property Taxes

NAME	ACCT	MAP	LOT	SUB	TYPE	10/11	+	09/10	+	ALL PRIOR	+
HARTMAN BRUCE L / CONSTANE L	H5112R	17	43	B		\$2,606.04	+				
HEDGES EVELYN B	N0390R	52	1			\$727.92	+				
HOWARD CAROL E	H1860R	4	74			\$1,329.39	+				
HUNNEWELL FRED E / VICTORIA C	H2155R	13	73	B		\$714.70					
HURD BETH-ANN / CHEVARIE GEORGE E	A0180R	15	92			\$1,074.60	+	\$1,072.12	+		
HURTEAU NATHANIEL	H9128R	48	15			\$922.32					
INCA REALTY GROUP	B2955R	15	88	A		\$233.53					
IOVINO LOUIS A JR	H1640R	8	83			\$950.40	+				
IRVIN LINDA K	I0140R	41	94			\$2,346.84		\$2,314.60			
IRVING ROY S / NAOMI TRUSTEE	I2003R	69	77			\$24.38	+				
JOHNSON BRUCE L	J0015P	76	39			\$441.72		\$908.80			
JOHNSON BRUCE L	J0017R	76	67			\$1,020.60		\$1,049.90			
JORDAN BAY PROPERTIES	J9101R	46	34			\$1,688.04		\$868.24			
JORDAN BAY PROPERTIES INC	J9102R	46	8			\$2,936.52		\$1,813.82			
KARPOE MARY JANE TRUSTEE/REGINALD BROWN	B2180R	4	13			\$300.80	+				
KATHLEEN S BENT IRREVOCABLE TR	B6011R	78	51			\$946.08					
KEMP RACHEL B	K0371R	41	40			\$1,495.80	+				
KING ROBERT C / LAURA J	K0640R	8	12			\$908.45					
KINNELLY THOMAS F/JENNIFER L	K0108R	53	6			\$246.42	+				
KINNELLY THOMAS F III	K0680R	53	7			\$957.32	+				
KINNEY W JEFFREY/MICHELLE	K8004R	11	42	16		\$843.15	+				
KNIGHT GEORGE S	K0840R	12	14			\$761.94					
KNIGHT GEORGE S	K0850R	12	49			\$324.00	+				
KOSTICZAK JOHN / MCQUADE JOANNE	K5107R	46	37			\$935.28					
KRAFT MARGARET M	K1080R	1	7			\$3,220.56		\$3,279.67		\$333.43	
KRAUTER MARTIN / LUCINDA	K1120R	10	17			\$1,784.16					
LAMONTAGNE PAUL E / CRYSTAL M	L0216R	52	50	106	A	\$129.60					
LAMONTAGNE PAUL E / CRYSTAL M	L0217R	52	66			\$1,424.52					
LAUGHLIN MARK E	L0400R	41	89			\$1,393.20	+				
LAYMAN RICHARD K / CONSTANCE G	L4014R	68	17			\$23.68	+				
LEHR RONALD / LETITA	L0640R	54	40			\$17.98	+				
LEWIS JAMES C / DANIEL F	L0880R	21	2			\$240.84		\$247.75		\$240.84	
LIBBY SCOTT A / KEITH A	S0610R	41	35			\$1,369.44		\$164.24			
LOCKLEAR LOYD C JR / KAREN S	J0040R	4	53			\$2,361.96		\$2,396.43		\$3,078.34	
LONG STEPHEN H	L1320R	53	5			\$135.00					
LOWELL BEATRICE E	L1430R	68	3			\$165.07	+				
MAGUR GARY & COLLEEN	M5040R	15	102	A		\$603.72		\$52.66	+		
MALINIWSKI DOROTHY & STANLEY/											
CHAMPAGNE JEAN	M0320R	59	18			\$2,051.93	+				
MANNING BRIAN	M5113R	6	35			\$1,756.08					
MARIAN REALTY TRUST ERNEST E ALLEN JR TR	M0170R	41	66			\$1,758.53	+				
MARIER PIERRE M	M0500R	10	108			\$1,674.00					
MARSH ROBERT E JR / COLEEN E	M0023R	4	28			\$432.54	+				
MARTIN CONSTANCE G	M0670R	78	9			\$99.36	+				
MARTIN CYNTHIA	M9126R	4	17	A		\$1,032.76	+				
MARTIN CYNTHIA F RITTER JESSICA	M9122R	4	18	F		\$465.54	+				
MARTIN JEFFREY / STANTO / MORRILL / BLACK	M0790R	13	30			\$1,024.84	+				

Delinquent Property Taxes

NAME	ACCT	MAP	LOT	SUB	TYPE	10/11	+	09/10	+	ALL PRIOR	+
MARTIN LLOYD F JR / ANNIS M	M0730R	10	53			\$1,663.25	+				
MARTIN LLOYD F JR	M6022R	10	52			\$217.87	+				
MARTIN RICHARD N / CYNTHIA	M0740R	4	17			\$2,181.82	+				
MARTIN RICHARD N / CYNTHIA	M0780R	4	18			\$504.49	+				
MARTIN RICHARD N / RITTER JESSICA E	M9120R	4	18	E		\$487.18	+				
MASON SEAN	M7040R	46	2			\$1,235.54					
MATTHEWS MONA A / ELDRIDGE LINDA M	M0950R	54	58			\$2,018.52		\$1,996.18			
MAYER GREGORY S / RHONDA A	M3037R	17	20	A		\$3,014.90					
MCCOURT JEFFREY S	M1210R	9	39			\$1,425.06	+				
MCGOWEN LANI A	E0285R	49	4			\$1,331.64		\$1,336.53			
MCINTYRE RICHARD W / CLAIRE M	M1492R	40	2			\$6,290.36					
MCLAIN ERIC J / BRUDER JENNIFER M	M6027R	19	2	A		\$1,300.32					
MELLIN PETER R / CHRISTIAN D	M6020R	8	82	A		\$38.51	+				
MENARD MARC / PAQUETTE MELISSA	M6010R	52	85			\$615.60	+				
MENARD MARC / PAQUETTE MELISSA	M6017R	52	50	I21	A	\$129.60	+				
MILLER WILLIAM P	M2190R	12	59			\$2,112.48		\$911.19			
MONTGOMERY JOHN & KRISTIN	M2470R	27	23			\$1,987.20		\$97.53	+		
ANDERSON ALLEN & SUSAN											
MORGAN TIMOTHY I SR	M2620R	17	26			\$616.68	+				
MORRIS DEBORAH D	M2720R	21	18			\$1,352.01					
MURPHY DEBRA A / LEAVITT VICTORIA B	R0150R	33	11			\$902.88		\$1,765.38		\$6,435.45	
MURRAY MARTHA	G0665R	52	52			\$1,288.44		\$1,160.32			
MURRAY MARTHA	G0666R	52	50	I26	A	\$129.60		\$48.56	+		
MURRAY ROBERT F	M3290R	78	12			\$542.16					
MYERS VONNALEE	D1425R	15	88	B		\$506.05					
NAPLES MARINA BOAT SALES LLC	N8005R	4	68	B		\$1,623.24		\$1,669.83			
NAPOLITANO LAWRENCE	N0040R	7	28			\$2,568.24	+				
NOONAN THOMAS F JR / JANE ELLEN	C2140R	54	45			\$6,032.88					
O'BRIEN JAMES J III	O9108R	50	16			\$1,269.00		\$227.36	+		
PACILLO MATTHEW A	P0030R	67	42			\$870.48	+	\$895.47	+		
PANTHER IRREVOCABLE TRUST	T9103R	41	49			\$356.61					
PARADISE HOLDING LLC	P7007R	55	5			\$22.81	+				
PARKER JANE E	P0270R	23	21			\$353.16					
PAYNE ROBERT A JR	P3011R	18	11			\$841.32		\$865.47			
PENROSE JONATHAN L	C1011R	3	44			\$874.80					
PEREZ SERGIO R	P0600R	65	9			\$3,498.12	+				
PERKINS DONALD M	P0185R	75	21			\$42.12	+				
PETERSEN TERRI-LEE / JOHN A	F3002R	78	3			\$396.36		\$407.74			
PETERSEN TERRI-LEE	P0720R	78	4			\$1,247.40		\$1,249.88			
PIKE RANDAL C / DONNA M	P5023R	16	29	1		\$603.72					
PLOUDE FRANCES L	P1025R	30	52			\$2,066.04	+				
PLOURDE SUSAN I	M2060R	52	10			\$3,121.20	+				
PLUMMER DANIEL R	P3010R	46	27	B		\$434.16		\$446.62			
POMERLEAU TIM	P4007R	10	122			\$93.96	+				
POWELL ANDREA D	P1730R	42	9			\$2,204.28		\$2,267.55			
POWERS JOHN E	P1755R	8	9			\$964.44	+				
PRIOR DR SANDRA	P0910R	1	26			\$24.52	+				
PYLE KENNETH F / PETZOLDT VIRGINIA	P2060R	72	9			\$6,970.86					

Delinquent Property Taxes

NAME	ACCT	MAP	LOT	SUB	TYPE	10/11	+	09/10	+	ALL PRIOR	+
R2R LLC	R9105R	67	46			\$1,189.71					
RAMINA JENNIFER H / MARK M	R4015R	77	31			\$194.22	+				
REALI ANITA J	R6003R	78	8			\$1,205.82	+				
REED DIANE CALLOW ERNEST JAQUE DENNIS	R0385R	42	19			\$2,115.72		\$2,176.45		\$3,656.86	
RICHARDSON TINA M	R6007R	50	14			\$3,312.36		\$3,407.44			
RIDLON BRENDA J	R0725R	50	4			\$133.92					
RN WILLEY & SON EXC INC	R4003R	5	27			\$833.76	+				
ROBBINS ELAINE	D0300R	19	58			\$1,541.16					
ROBBINS ELAINE L	D0301R	19	58	B		\$557.43					
ROBEY TIMOTHY	R8007R	68	24			\$4,017.37	+				
ROGERS KEVIN	W1320R	69	8			\$207.36	+				
ROTHROCK CATHY A	R6001R	53	36			\$895.32	+				
RUDBALL ANTHONY S / REBECCA M	P0180R	37	11			\$703.62					
RUTH E DUTTON TRUST OF 2003	P0180R	37	11			\$27.18					
SAHLBERG JON E / LISA C	S0035R	15	43			\$2,470.68	+				
SANBORN MARY	S0100R	17	9			\$1,436.40	+				
SCHERMERHORN ROBERT M											
TRUSTEE RESIDUARY	S0470R	76	42			\$2,734.56		\$2,813.05			
SCHERMERHORN ROBERT M											
TRUSTEE RESIDUARY	S0480R	76	66			\$478.44		\$492.17			
SCHMIDT MICHAEL E / RUTH E	S0527R	55	4			\$999.00	+				
SCHOENHERR DAVID F	S4012R	42	1			\$1,139.40	+				
SCRIPTURE GERALD J / CANDACE J	S0620R	13	55			\$2,530.44					
SIRIOR JOHN F	S5021R	18	29	E		\$1,038.32					
SKILLINGS CARMELLA A / RICHARD H	S7000R	4	34			\$891.00					
SLOCUM WALTER E / CYNTHIA J	S1370R	10	6			\$942.84	+				
SNEE DIANA W / GARY E	F0030R	71	12			\$2,571.48	+				
SNEE GARY E / DIANA W	S3014R	71	11			\$531.36	+				
SORENSEN WALTER F JR	S1740R	52	12			\$5,091.49					
SOUTHARD DALE / PATRICIA	S1760R	39	12			\$603.18	+				
STETSON LEAH	S5102R	24	1			\$1,198.90	+				
STILES KEITH L / VALERIE S	S2316R	52	70			\$679.89	+				
STREETER SIMON / SANDRA E	S0003R	7	24			\$2,398.14					
STROUT RICHARD E	S2530R	19	39			\$1,757.16		\$1,774.27		\$974.38	
SULLIVAN CLAUDIA / TWICE CORP	M1275R	9	55			\$680.40		\$699.93			
TAYLOR C BRENTON	T0080R	37	9			\$47.71	+				
THIRTY-NINE SWANS LANE TRUST	N0370R	24	76			\$464.39	+				
THOMPSON DAVID L	T0397R	16	2	A		\$801.36		\$824.36		\$400.68	
THOREN EMERY F JR / WENDY	T0430R	17	48			\$99.47					
THORNE SIDNEY A JR	T0440R	16	18			\$4,404.24		\$4,530.66		\$4,404.24	
THORNE SIDNEY A JR	W0635R	54	60			\$660.96		\$679.93		\$660.96	
TIMMONS ERLON C	T0690R	52	30			\$102.32	+				
TINDLEY SLOAN MS/ POWERS SUZANNE MS	T0690R	76	26			\$1,016.28	+				
TINDLEY SLOAN MS/ POWERS SUZANNE MS	T0710R	76	26			\$211.68	+				
VALENTE DEANNA L	R0666R	52	20	J03		\$420.67					
VALL ENTERPRISES	V8008R	18	18	C	15	\$111.24					
VALL ENTERPRISES	V8009R	18	18	C	16	\$120.96					
VALL ENTERPRISES	V8010R	18	18	C	17	\$112.32					

Delinquent Property Taxes

NAME	ACCT	MAP	LOT	SUB	TYPE	10/11	+	09/10	+	ALL PRIOR	+
VALL ENTERPRISES	V8011R	18	18	C	18	\$109.08					
VALL ENTERPRISES	V8012R	18	18	C	19	\$116.64					
VALL ENTERPRISES INC	V8005R	18	18	C	12	\$130.68					
VALL ENTERPRISES LLC	V8006R	18	18	C	13	\$116.64					
VALL ENTERPRISES LLC	V8007R	18	18	C	14	\$136.08					
VALL ENTERPRISES INC	V8004R	18	18	C	11	\$113.40					
VANDERMAST ERNEST W III / PRISCILLA	V0070R	68	29			\$20.14	+				
VOZELLA STEPHEN J TRUSTEE	V0375R	10	123	A		\$374.76					
WADE BRANDON	W7004R	13	3			\$1,872.72					
WAGNER ROBERT	W9107R	11	42	7	B	\$575.10	+				
WALKER DEAN E	S2645R	52	50	I19	A	\$42.17					
WALSH DAVID M / PEGGY R	W6010R	24	9			\$1,193.40	+				
WATERMAN AIMEE L / SCOTT T	P0003R	16	52			\$3,949.56	+				
WEEKS RUTH M	W0451R	31	8			\$2,445.12		\$1,688.97	+		
WESCOTT PHILIP	W0540R	52	20	J66		\$103.68	+				
WHITNEY MICHAEL L / JENNIFER M	W7211R	11	17	A		\$975.46					
WILLIAMS JOHN R	M2810R	41	104			\$874.80	+				
WILLIAMSON JOHN J / JOSEPH B ETAL	W0960R	26	24			\$2,277.72		\$2,343.10			
WILLIS ADMA J	W0970R	2	24			\$811.42					
WILLIS ADMA JANE	M1767R	67	44			\$1,235.76					
WILLIS ADMA JANE	W1030R	67	22			\$1,246.91	+				
WISUTSKIE JOHN R / APRIL J	W1340R	19	11			\$1,332.18	+				
WISUTSKIE JOHN R / APRIL J	W1350R	19	10			\$332.20	+				
ZIMMERMAN ROGER S	Z0130R	15	90			\$321.17	+				
ZIMMERMAN ROGER S / MADOLYNNE	Z0131R	15	110			\$309.70	+				
ZORICH LUCY	G0200R	9	50			\$655.72	+				
						\$371,725.79		\$96,983.93			

Delinquent Property Taxes

PERSONAL PROPERTY

NAME	ACCT	10/11	+	09/10	+	ALL PRIOR	+
A C DOCKS / HARTLEY TOM	A0000P	\$26.34		\$27.10		\$14.17	
ARTISAN DECKWORK OF SO MAINE	D0006P	\$25.83					
AUTOWERKE	A0013P	\$98.99					
BARNS SHELTERS & SHEDS	B0004P					\$12.15	
BERNIER STEVE	B7201P			\$12.18			
CARROLL JAMES E	C0010P	\$4.41					
CAVANAUGH PATRICK / CHERYL	C6002P	\$92.60		\$95.26		\$286.40	
CHIPCO INTERNATIONAL	C0016P			\$9,283.35		\$9,024.32	
CHRISTY DONNA / ARTHUR	C0019P					\$44.30	
CIT TECH FINANCING SERVICES	C8103P	\$148.52					
COLARUSSO WILLIAM / KELLY	C0276P	\$81.49		\$5.70			
COLLETT LYNN	C3001P	\$100.75		\$103.65		\$535.27	
COPPERSMITH MARYANN / WILLIAM	C0285P	\$70.42		\$72.44		\$429.82	
COULSTRING JEFFREY / DIANE	C6006P					\$193.80	
D BUZZELL EXCAVATING & LANDSP	D0000P			\$1,666.50		\$3,150.00	
DAIGLE DIANE	D8105P	\$53.12					
DEANDRADE LINDA & GEORGE	D0004P	\$231.37		\$238.01		\$934.04	
DENEHY LORRAINE	D7203P	\$93.96					
ENGINE WORKS	E7305P	\$270.00		\$277.75		\$525.00	
FISHERMANS NET	F0005P	\$84.78		\$87.21		\$244.92	
FLYNN & SON INC	F0006P	\$48.78					
FONTAINE WILLIAM JR & WENDY	F0008P	\$45.79					
GEROSSIE BOB & SUSAN	G6002P	\$82.85		\$85.22		\$255.71	
GEROSSIE JOHN	G0005P					\$286.40	
GEROSSIE WILLIAM	G6003P			\$95.26		\$286.40	
GILBERT JOHN & JESSICA	G8104P			\$190.38		\$185.07	
GILLESPIE JAMES	G0075P	\$95.47		\$98.21		\$275.81	
GOUZIE KIM & JOHN	G6006R	\$243.68		\$250.67		\$232.65	
GRIFFITH LISA & JASON	G6008P	\$51.17					
HAMILTON GEORGE	H8102P	\$121.85		\$125.34		\$121.85	
HIGGINS DAVID / LAURA	H3001P					\$636.42	
HINES DOUG & LAURIE	H0005P	\$105.56					
HOLIVAN JEANNIE & JEFF	H0007P	\$256.50		\$263.86		\$256.50	
JOY DEANNA & BRIAN	J6002P	\$92.60		\$95.26			
LAMONTAGNE PAUL / CHYSTAL	L0002P	\$188.78					
LAND SERVICE INC	L0003P	\$89.20		\$46.55			
LAPPIN ALBERT / DOTTIE	L0004P					\$102.30	
LEMIST ROBERT & JUDY	L0009P	\$2.03					
LEYLAND EDWARD & LISA	L0012P					\$230.90	
MAINE STREAM CRAFTSMEN INC	M7243P					\$37.94	
MARMEN MICHAEL	M0007P					\$48.45	
MARTIN SHARON / SHAWN	M0009P			\$42.86			
MASON ED / DOT	M9402P	\$138.89					

Delinquent Property Taxes

NAME	ACCT	10/11	+	09/10	+	ALL PRIOR	+
MATTHEW MATT & BARBARA	M6002P					\$45.60	
MCGEE GEORGE	M7205P	\$137.76		\$141.72		\$272.94	
MENARD MARK	L0001P	\$239.00					
MUELLER MATT / BARBARA	M9404P			\$76.20			
MURRAY MARTHA	M0250P	\$86.40		\$88.88		\$43.20	
NORTHER LEASING SYSTEMS INC	N6006P	\$4.26					
PARAGON INSTITUTE / HEWSON ROGER	P0003P	\$30.89					
PARKER ALAN	P0004P	\$178.03		\$183.14		\$895.56	
PASQUALI VINCENT	P7203P			\$120.32		\$233.24	
PAYSON PAUL & JOANNE	P0010P	\$132.14	+	\$135.93	+	\$1,053.50	+
PETERSON AUTOMOTIVE	P0008P	\$35.29		\$18.15			
PLANET SUN TANNING & SPA	P0014P	\$115.18					
PRIME CUT MEAT	P7223P	\$54.00		\$3.14			
RAYMOND GAS	R0001P	\$149.27		\$153.55		\$290.24	
RAYMOND LAUNDRY	G0090P	\$1,086.11		\$1,285.63			
RN WILEY & SON EXC INC	R0012P	\$518.40		\$533.28			
SEBAGO BOAT WORKS	S0007P					\$83.75	
SEBAGO DENTAL	S5120P	\$679.99					
SEBAGO SIGNWORKS INC	S0008P	\$64.31		\$66.16		\$185.79	
SHACK JOAN	S0012P						
SMITH CAROL & STEVE	S0013P					\$24.22	
SOLUTIONS HAIRSTYLING	S0255P	\$78.25		\$80.49		\$582.99	
STILES KEITH & VALERIE	S7070P	\$237.60		\$244.42		\$462.00	
STOVER MIKE	S0017P	\$270.00		\$69.74			
THERAPEUTIC MASSAGE	T0006P	\$36.39		\$18.71			
TRI- STATE ATM	T0015P	\$40.50					
TURN-KEY AUTOMATION	T0018P	\$392.47		\$403.74		\$1,133.81	
WINSLOW LARRY & TAMMY	W8101P	\$246.56		\$253.64		\$246.56	
WOODBREY MARY / PETER	W9404P			\$156.01			
		\$7,758.53		\$17,195.61		\$23,903.99	

This page intentionally left blank

TOWN OF RAYMOND

RAYMOND, MAINE

FINANCIAL AUDIT REPORT

JUNE 30, 2011

**TOWN OF RAYMOND
RAYMOND, MAINE
JUNE 30, 2011**

TABLE OF CONTENTS

FINANCIAL SECTION

EXHIBITS

Independent Auditors' Report

Basic Financial Statements

Government-Wide Financial Statements

Statement of Net Assets

Statement of Activities

Exhibit I

Exhibit II

Fund Financial Statements

Governmental Funds:

Balance Sheet

Exhibit III

Reconciliation of the Governmental Funds Balance Sheet
to Statement of Net Assets

Exhibit IV

Exhibit V

Statement of Revenues, Expenditures and Changes in Fund Balance

Reconciliation of the Statement of Revenues, Expenditures and Changes
in Fund Balance of Governmental Funds to the Statement of Activities

Exhibit VI

Proprietary Funds:

Statement of Net Assets

Exhibit VII

Statement of Revenues, Expenses and Changes in Net Assets

Exhibit VIII

Statement of Cash Flows

Exhibit IX

Notes to Financial Statements

Required Supplementary Information

Statement of Revenues, Expenditures and Changes in Fund Balance –
Budget to Actual – General Fund

Exhibit X

Smith & Associates, CPAs

A Professional Association

50 Forest Falls Drive, Suite 3 • 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 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, 2011, as listed in the table of contents. These financial statements are the responsibility of the Town's Management. 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 includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

A substantial portion of the revenues of Tassel Top consists of cash collections. It was not practical to satisfy ourselves with respect to such revenues beyond the amounts recorded as received.

In our opinion, except for the effect on the financial statements of the preceding paragraph, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities and remaining fund information of the Town of Raymond as of June 30, 2011 and the respective changes in financial position and cash flows, where applicable thereof, 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.

The budgetary comparison information is not a required part of the financial statements, but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

The Town of Raymond, Maine has not presented Management's Discussion and Analysis that accounting principles generally accepted in the United States has determined is necessary to supplement, although not required to be part of, the basic financial statements.

Smith & Associates

SMITH & ASSOCIATES, CPAs
A Professional Association

Yarmouth, Maine
September 8, 2011

Smith & Associates, CPAs
A Professional Association

Yarmouth, Maine 04096

**TOWN OF RAYMOND
STATEMENT OF NET ASSETS
JUNE 30, 2011**

	<u>Primary Government</u>		
	Governmental Activities	Business- Type Activities	Total
Assets			
Cash	\$ 2,205,138	\$ 100	\$ 2,205,238
Investments	260,677	0	260,677
Accounts Receivable	40,234	2,194	42,428
Taxes Receivable	415,037	0	415,037
Liens Receivable	162,132	0	162,132
Inventories	7,530	0	7,530
Prepaid Expenses	38,358	0	38,358
Capital Assets, Net of Accumulated Depreciation	<u>3,820,997</u>	<u>0</u>	<u>3,820,997</u>
Total Assets	<u>\$ 6,950,103</u>	<u>\$ 2,294</u>	<u>\$ 6,952,397</u>
Liabilities			
Accounts Payable	\$ 2,194	\$ 0	\$ 2,194
Accrued Expenses	215,801	0	215,801
Non Current Liabilities:			
Due Within One Year	876,924	0	876,924
Due in More Than One Year	<u>5,196,921</u>	<u>0</u>	<u>5,196,921</u>
Total Liabilities	<u>\$ 6,291,840</u>	<u>\$ 0</u>	<u>\$ 6,291,840</u>
Net Assets (Deficit)			
<i>Invested in Capital Assets, Net of Related Debt</i>	\$ (2,252,848)	\$ 0	\$ (2,252,848)
<i>Restricted</i>			
Permanent Funds, Nonexpendable	171,088	0	171,088
Special Revenues	18,082	0	18,082
<i>Unrestricted</i>	<u>2,721,941</u>	<u>2,294</u>	<u>2,724,235</u>
Total Net Assets (Deficit)	<u>\$ 658,263</u>	<u>\$ 2,294</u>	<u>\$ 660,557</u>

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

**TOWN OF RAYMOND
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2011**

<u>Functions/Programs</u>	Net (Expense) Revenue & Changes in Net Assets					
	<u>Expenses</u>	<u>Program Revenues</u>		<u>Primary Government</u>		<u>Total</u>
		<u>Charges for Services</u>	<u>Operating Grants & Contributions</u>	<u>Governmental Activities</u>	<u>Business - Type Activities</u>	
Primary Government						
Governmental Activities						
General Government	\$ 1,238,996	\$ 212,498	\$ 0	\$ (1,026,498)	\$ 0	\$ (1,026,498)
Public Works & Sanitation	1,037,512	17,339	53,656	(966,517)	0	(966,517)
Protection	665,692	149,539	36,044	(480,109)	0	(480,109)
Culture & Recreation	60,574	0	2,251	(58,323)	0	(58,323)
Public Health & Welfare	18,364	0	0	(18,364)	0	(18,364)
Education	7,167,937	0	0	(7,167,937)	0	(7,167,937)
Fixed Charges	557,260	0	0	(557,260)	0	(557,260)
Interest on Long-Term Debt	303,412	0	0	(303,412)	0	(303,412)
Depreciation - Unallocated	<u>226,839</u>	<u>0</u>	<u>0</u>	<u>(226,839)</u>	<u>0</u>	<u>(226,839)</u>
Total Governmental Activities	\$ 11,276,586	\$ 379,376	\$ 91,951	\$ (10,805,259)	\$ 0	\$ (10,805,259)
Business - Type Activities	<u>62,516</u>	<u>63,205</u>	<u>0</u>	<u>0</u>	<u>689</u>	<u>689</u>
Total Primary Government	\$ 11,339,102	\$ 442,581	\$ 91,951	\$ (10,805,259)	\$ 689	\$ (10,804,570)
General Revenues						
Property Taxes				\$ 11,421,104	\$ 0	\$ 11,421,104
Grants & Contributions Not Restricted				283,155	0	283,155
Unrestricted Investment Earnings				<u>86,989</u>	<u>0</u>	<u>86,989</u>
Total General Revenues				\$ 11,791,248	\$ 0	\$ 11,791,248
Changes in Net Assets				\$ 985,989	\$ 689	\$ 986,678
Net Assets (Deficit) – July 1, 2010				<u>(327,726)</u>	<u>1,605</u>	<u>(326,121)</u>
Net Assets – June 30, 2011				<u>\$ 658,263</u>	<u>\$ 2,294</u>	<u>\$ 660,557</u>

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

**TOWN OF RAYMOND
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2011**

	<u>General Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Assets			
Cash	\$ 2,205,138	\$ 0	\$ 2,205,138
Investments	0	260,677	260,677
Taxes Receivable	415,037	0	415,037
Tax Liens Receivable	162,132	0	162,132
Accounts Receivable	40,234	0	40,234
Inventories	7,530	0	7,530
Prepaid Expenses	38,358	0	38,358
Due From Other Funds	<u>14,756</u>	<u>559,709</u>	<u>574,465</u>
Total Assets	<u>\$ 2,883,185</u>	<u>\$ 820,386</u>	<u>\$ 3,703,571</u>
Liabilities & Fund Balance			
Liabilities			
Accounts Payable	\$ 0	\$ 0	\$ 0
Accrued Expenses	49,448	0	49,448
Deferred Revenues	401,322	0	401,322
Due to Other Funds	<u>561,903</u>	<u>14,756</u>	<u>576,659</u>
Total Liabilities	<u>\$ 1,012,673</u>	<u>\$ 14,756</u>	<u>\$ 1,027,429</u>
Fund Balance			
<i>Reserved, Reported In:</i>			
<i>Nonspendable</i>			
Permanent Funds - Nonexpendable	\$ 0	\$ 171,088	\$ 171,088
<i>Restricted</i>			
Tax Incremental Financing	0	18,082	18,082
<i>Committed</i>			
Capital Projects	0	509,294	509,294
<i>Unreserved, Reported In:</i>			
<i>Assigned</i>			
Special Revenue	0	32,331	32,331
Permanent Funds - Expendable	0	74,835	74,835
<i>Unassigned</i>			
General Fund	<u>1,870,512</u>	<u>0</u>	<u>1,870,512</u>
Total Fund Balance	<u>\$ 1,870,512</u>	<u>\$ 805,630</u>	<u>\$ 2,676,142</u>
Total Liabilities & Fund Balance	<u>\$ 2,883,185</u>	<u>\$ 820,386</u>	<u>\$ 3,703,571</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 ASSETS
JUNE 30, 2011**

Total Fund Balance – Total Governmental Funds \$ 2,676,142

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

Capital Assets used in Governmental Activities are not current financial resources and therefore are not reported in the Governmental Funds Balance Sheet. 3,820,997

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. (47,864)

Property Tax Revenues are reported in the Governmental Funds Balance Sheet under NCGA Interpretation-3, Revenue Recognition-Property Taxes. 401,322

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	\$ 876,924	
Due in More Than One Year	5,196,921	
Accrued Compensated Absence Pay	<u>118,489</u>	<u>(6,192,334)</u>

Net Assets of Governmental Activities \$ 658,263

EXHIBIT V

**TOWN OF RAYMOND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2011**

	<u>General Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues			
Taxes	\$ 11,408,710	\$ 0	\$ 11,408,710
Intergovernmental	339,062	36,044	375,106
Licenses, Permits & Fees	72,650	0	72,650
Charges for Services	151,763	10,715	162,478
Investment Income	54,717	32,272	86,989
Miscellaneous	<u>139,848</u>	<u>4,400</u>	<u>144,248</u>
Total Revenues	\$ <u>12,166,750</u>	\$ <u>83,431</u>	\$ <u>12,250,181</u>
Expenditures			
General Government	\$ 1,199,170	\$ 53,172	\$ 1,252,342
Public Works & Sanitation	1,028,947	368,516	1,397,463
Protection	604,588	58,796	663,384
Culture & Recreation	42,182	18,392	60,574
Public Health & Welfare	15,329	3,035	18,364
Education	7,552,444	5,250	7,557,694
Debt Service	308,825	127,503	436,328
Fixed Charges	<u>557,260</u>	<u>0</u>	<u>557,260</u>
Total Expenditures	\$ <u>11,308,745</u>	\$ <u>634,664</u>	\$ <u>11,943,409</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ 858,005	\$ (551,233)	\$ 306,772
Other Financing Sources (Uses)			
Operating Transfers	<u>(568,661)</u>	<u>568,661</u>	<u>0</u>
Net Change in Fund Balance	\$ 289,344	\$ 17,428	\$ 306,772
Fund Balance – July 1, 2010	\$ <u>1,581,168</u>	\$ <u>788,202</u>	\$ <u>2,369,370</u>
Fund Balance – June 30, 2011	\$ <u>1,870,512</u>	\$ <u>805,630</u>	\$ <u>2,676,142</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, 2011**

Net Change in Fund Balance – Total Governmental Funds \$ 306,772

**Amounts Reported for Governmental Activities in the State of Net Assets
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. 0

Depreciation expense on capital assets is reported in the Government-Wide Statement of Activities and changes in net assets, but they do not require the use of current financial resources. Therefore, depreciation expense is not reported as expenditure in Governmental Funds. (226,839)

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 assets. 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. 886,493

Some property tax will not be collected for several months after the Town's fiscal year end; they are not considered "available" revenues in the Governmental Funds. This amount is the net effect of the differences. 12,394

Accrued interest expense on long-term debt is reported in the Government-Wide Statement of Activities and changes in net assets, but does not require the use of current financial resources; Therefore, accrued interest expense is not reported as expenditures in Governmental Funds. 7,169

Change in Net Assets of Governmental Activities \$ 985,989

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

**TOWN OF RAYMOND
STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
JUNE 30, 2011**

	Business-Type Activities Enterprise <u>Funds</u>
Assets	
Current Assets	
Cash	\$ 100
Due From General Fund	<u>2,194</u>
Total Assets	<u>\$ 2,294</u>
Liabilities	
Current Liabilities	
Due To General Fund	\$ 0
Accounts Payable	<u>0</u>
Total Liabilities	<u>\$ 0</u>
Net Assets	
Unrestricted	<u>\$ 2,294</u>
Total Net Assets	<u>\$ 2,294</u>

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

**TOWN OF RAYMOND
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2011**

	Business-Type Activities Enterprise <u>Funds</u>
Operating Revenues	
Charges For Sales & Services:	
User Fees	\$ 63,205
Miscellaneous	<u>0</u>
Total Operating Revenues	<u>\$ 63,205</u>
Operating Expenses	
Culture & Recreation	<u>\$ 62,516</u>
Total Operating Expenses	<u>\$ 62,516</u>
Changes in Net Assets	\$ 689
Net Assets – July 1, 2010	<u>1,605</u>
Net Assets – June 30, 2011	<u><u>\$ 2,294</u></u>

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

**TOWN OF RAYMOND
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2011**

	Business - Type Activities Enterprise Funds
Cash Flows from Operating Activities	
Receipts From Customers	\$ 63,205
Payments to Vendors & Employees	<u>(62,516)</u>
Net Cash Provided by (Used) in Operating Activities	<u>\$ 689</u>
Cash Flows from Noncapital & Related Financing Activities	
Change in Due To/From General Fund	\$ (689)
Intergovernmental Receipts	<u>0</u>
Total Cash Flows from Noncapital & Related Financing Activities	<u>\$ (689)</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	\$ 0
Cash – July 1, 2010	<u>100</u>
Cash – June 30, 2011	<u><u>\$ 100</u></u>
Reconciliation Of Operating Income to Net Cash Provided by (Used) in Operating Activities:	
Change in Net Assets	<u>\$ 689</u>
Adjustments to Reconcile Operating Income to Net Cash Provided by (Used) in Operating Activities	
Depreciation Expense	\$ 0
Increase (Decrease) in Accounts Payable	<u>0</u>
Total Adjustments	<u>\$ 0</u>
Net Cash Provided by (Used) in Operating Activities	<u><u>\$ 689</u></u>

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

TOWN OF RAYMOND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011

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 basic 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). As allowed in Section P80 of GASB's *Codification of Governmental Accounting and Financial Reporting Standards*, the Town has elected not to apply to its proprietary activities Financial Accounting Standards Board Statements and Interpretations, Accounting Principles Board Opinions, and Accounting Research Bulletins of the Committee of Accounting Procedure issued after November 30, 1989. 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. Management of the Town of Raymond has elected to omit the MD&A as indicated in the Independent Auditors' Report as have many other Maine municipalities.
- 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:

TOWN OF RAYMOND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. – Financial Reporting Entity (Continued)

- 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.

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

C. – Basic Financial Statements – Government-Wide Statements

The Town's basic 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 Assets, 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 assets are reported in three parts – invested in capital assets, net of related debt; restricted net assets; and unrestricted net assets. 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. – Basic 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.

TOWN OF RAYMOND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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.

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 assets, 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.

TOWN OF RAYMOND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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 assets 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, 2011

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. – Cash 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 & 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 \$118,489 at June 30, 2011.

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.

TOWN OF RAYMOND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

K. – Equity Classifications

Government-Wide Statements

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

- Invested in capital assets, net of related debt – 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 assets – consists of net assets 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 assets – all other net assets that do not meet the definition of “restricted” or “invested in capital assets, net of related debt.”

Fund Statements

Governmental fund equity is classified as fund balance. In the governmental fund financial statements, fund balances are classified as nonspendable, restricted, or unrestricted (committed, assigned or unassigned). Restricted represents those portions of fund balance where constraints placed on the resources are either externally imposed or imposed by law through constitutional provisions or enabling legislation. Committed fund balance represents amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Board of Selectmen, such as an appropriation. Assigned fund balance is constrained by the Board’s intent to be used for specific purposes by directive. See Note 13 for additional information about fund balances.

L. – 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.

M. – Inventories

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

TOWN OF RAYMOND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011

NOTE 2 – CASH AND CASH EQUIVALENTS

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 such excess funds in checking accounts, savings accounts, certificates of deposit and U.S. government obligations (through an investment group owned by a financial institution).

A. Deposits

The Town's deposits are categorized as follows to give an indication of the level of risk assumed by the Town at year end: Category 1 includes deposits covered by federal depository insurance or by collateral held by the Town or by the Town's agent in the Town's name; Category 2 includes uninsured deposits covered by collateral held by the pledging financial institution's trust department or agent in the Town's name; Category 3 includes uninsured and uncollateralized deposits.

At June 30, 2011, all cash and cash equivalents were categorized as either Category 1 or Category 2.

B. Investments

Government Accounting Standards Board Statement No. 3 requires the investments to be classified into three categories. Category 1 includes investments which are insured or registered or for which the securities are held by the Town or its agent in the Town's name. Category 2 includes uninsured and unregistered investments, investments held by the financial institution's trust department or agent in the Town's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the financial institution's trust department or agent, but not in the Town's name.

At June 30, 2011 all investments were categorized as Category 1.

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, 2010, upon which the levy for the year ended June 30, 2011, was based, amounted to \$993,752,643. The assessment value was 93.5% of the 2010 State valuation of \$1,063,200,000.

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 \$388,293 for the year ended June 30, 2011.

All 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.

TOWN OF RAYMOND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011

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 2010-2011 levy:

Assessed Value	\$ 993,752,643
Less Homestead Exemption	<u>(5,480,000)</u>
Net Assessed Value	\$ 988,272,643
Tax Rate (Per \$1,000)	<u>10.80</u>
Commitment	\$ 10,673,345
Supplemental Taxes Assessed	<u>1,652</u>
Subtotal	\$ 10,674,997
Less: Abatements	(12,314)
Collections	<u>(10,289,826)</u>
 Receivable at Year End	 <u>\$ 372,857</u>
 Collection Rate	 <u>96.4%</u>

Property taxes on real and personal property accounts were due October 31, 2010, and April 30, 2011. 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, 2011, was as follows:

	Beginning Balance <u>7/1/10</u>	Additions/ <u>Completions</u>	Retirements/ <u>Adjustments</u>	Ending Balance <u>6/30/11</u>
Governmental Activities				
Capital Assets Not Being Depreciated:				
Land	\$ <u>229,923</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>229,923</u>
Capital Assets Being Depreciated:				
Buildings & Improvements	\$ 2,438,296	\$ 0	\$ 0	\$ 2,438,296
Machinery & Equipment	443,882	0	0	443,882
Vehicles	1,690,447	0	17,500	1,672,947
Infrastructure	<u>1,507,130</u>	<u>0</u>	<u>0</u>	<u>1,507,130</u>
Total Capital Assets Being Depreciated	\$ <u>6,079,755</u>	\$ <u>0</u>	\$ <u>17,500</u>	\$ <u>6,062,255</u>
Less Accumulated Depreciation for:				
Buildings & Improvements	\$ 912,982	\$ 54,083	\$ 0	\$ 967,065
Machinery & Equipment	210,639	40,313	0	250,952
Vehicles	893,311	94,764	17,500	970,575
Infrastructure	<u>244,910</u>	<u>37,679</u>	<u>0</u>	<u>282,589</u>
Total Accumulated Depreciation	\$ <u>2,261,842</u>	\$ <u>226,839</u>	\$ <u>17,500</u>	\$ <u>2,471,181</u>
Total Capital Assets Being Depreciated, Net	\$ <u>3,817,913</u>	\$ <u>(226,839)</u>	\$ <u>0</u>	\$ <u>3,591,074</u>
Governmental Activities Capital Assets, Net	\$ <u>4,047,836</u>	\$ <u>(226,839)</u>	\$ <u>0</u>	\$ <u>3,820,997</u>

Depreciation expense has not been charged as a direct expense.

TOWN OF RAYMOND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011

NOTE 5 – LONG-TERM DEBT

At June 30, 2011, bonds payable consisted of the following individual issues:

	<u>Governmental Activities</u>
Maine Municipal Bond Bank	
Solid Waste Bonds of 1994 Series D (Non-Taxable), Interest Rate 6.10%, Annual Principal Payments of \$41,536 - \$131,379, Maturity in 2014.	\$ 525,518
1999 School Bond, Interest Rates of 4.04% - 5.24%, Annual Principal Payments of \$389,757, Maturity in 2019.	3,507,818
2002 Consolidated Bond Series F 2002, Interest Rates 2.03% - 4.13%, Annual Principal Payments of \$205,788, Maturity in 2017.	1,440,509
2004 Road Reconstruction Bonds Series D, Interest Rate 3.239%, Annual Principal Payments of \$95,000, Maturity in 2014.	380,000
2004 Consolidated Bond Series D, Interest Rate 3.239%, Annual Principal Payments of \$55,000, Maturity in 2014.	<u>220,000</u>
Total Bonds & Leases Payable	<u>\$ 6,073,845</u>

Changes in Outstanding Debt

Transactions for the year ended June 30, 2011, are summarized as follows:

	<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>
Governmental Activities					
General Obligation Bonds	\$ 6,950,769	\$ 0	\$ 876,924	\$ 6,073,845	\$ 876,924
Compensated Absences	<u>128,058</u>	<u>0</u>	<u>9,569</u>	<u>118,489</u>	<u>0</u>
Total	<u>\$ 7,078,827</u>	<u>\$ 0</u>	<u>\$ 886,493</u>	<u>\$ 6,192,334</u>	<u>\$ 876,924</u>

TOWN OF RAYMOND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011

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, 2011, are as follows:

<u>Year Ending June 30</u>	<u>Governmental Activities</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2011/12	\$ 876,924	\$ 270,917	\$ 1,147,841
2012/13	876,924	230,368	1,107,292
2013/14	876,925	189,458	1,066,383
2014/15	876,926	148,209	1,025,135
2015/16	595,545	112,828	708,373
2016/21	<u>1,970,601</u>	<u>180,250</u>	<u>2,150,851</u>
Total	<u>\$ 6,073,845</u>	<u>\$ 1,132,030</u>	<u>\$ 7,205,875</u>

The amount of debt that can be incurred by a municipality is limited by state statute. Total outstanding term obligations during a year can be no greater than 15% of the assessed value of taxable property as of the beginning of the fiscal year. As of June 30, 2011, the amount of outstanding term debt was equal to 0.61% of property valuation for the year then ended.

NOTE 6 – DEFINED PENSION PLAN

Deferred Compensation Plan

The government offers its employees a deferred compensation plan through ICMA Retirement Corporation, created 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.

The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency. All 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 general creditors 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.

Investments are managed by the plan's trustee under one of four investment options, or a combination thereof. The choice of the investment options is made by the participants.

TOWN OF RAYMOND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011

NOTE 6 – DEFINED PENSION PLAN (CONTINUED)

Deferred Compensation Plan (Continued)

Total wages paid were \$1,146,584 and total eligible pension plan wages were \$630,683 for the year ended June 30, 2011. Total pension expense for the Town was:

<u>Year</u>	<u>Contributions</u>
2009	\$ 39,184
2010	\$ 38,371
2011	\$ 36,956

NOTE 7 – INTERFUND ACTIVITY

Interfund balances at June 30, 2011, consisted of the following:

Due To	
General Fund	\$ 14,756
Enterprise Fund	2,194
Non Major Governmental Funds:	
Special Revenue Funds	50,413
Capital Project Funds	<u>509,296</u>
Total	<u>\$ 576,659</u>
 Due From	
General Fund	\$ 561,903
Non Major Governmental Funds:	
Permanent Funds	<u>14,756</u>
Total	<u>\$ 576,659</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, 2011, consisted of the following:

Transfer To	
Non Major Governmental Funds:	
Special Revenue Funds	\$ 193,823
Capital Project Funds	<u>374,838</u>
Total	<u>\$ 568,661</u>
 Transfer From	
General Fund	<u>\$ 568,661</u>

TOWN OF RAYMOND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011

NOTE 7 – INTERFUND ACTIVITY (CONTINUED)

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, 2011, the Town's share was 2.61% (or \$37,720), of the County's outstanding debt of \$1,445,000.

The Town's proportionate share of the Ecomaine's debt is not recorded in the financial statements of the Town of Raymond. At June 30, 2011, the Town's share was 0.22% (or \$42,370) of the System's outstanding debt of \$19,698,502.

The Town entered into an agreement with Regional Waste Systems, Inc. (RWS) to fund a material recycling facility. The Town's share of the debt will be paid through service charges and tipping fees over the life of the project. The agreement with RWS provides that if certain minimum usage requirements are not met, the Town is required to provide payments to cover the deficiency.

NOTE 10 – FUND BALANCE APPROPRIATIONS

At the Annual Town Meeting held on June 1, 2010, the Townspeople voted appropriations of general fund balance totaling \$134,214, which are reflected as the excess of budgeted expenditures over budgeted revenues as per Exhibit X. These appropriations were for the following purposes:

Reduce Commitment – Town	<u>\$ 134,214</u>
--------------------------	-------------------

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.

TOWN OF RAYMOND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011

NOTE 12 – PERMANENT FUND INVESTMENTS

Trust fund investments are shown in the balance sheet at the fair market value at June 30, 2011, was as follows:

	Pooled Trust
Money Market Funds	\$ 96,772
Common Stock and Bonds in Mutual Funds	<u>163,905</u>
Market Value	<u>\$ 260,677</u>

There were no realized gains or losses. The first-in, first-out (FIFO) method is used to determine the cost of each security at the time of sale.

NOTE 13 – GOVERNMENTAL FUND BALANCES

For the fiscal year ended June 30, 2011, the Town implemented the following new accounting standard issued by the Governmental Accounting Standards Board (GASB):

- GASB Statement 54, Fund Balance Reporting and Governmental Fund Type Definitions.

GASB Statement 54 clarifies the existing governmental fund type definitions and provides clearer fund balance categories and classifications. The new 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.

The Town's fund balances represent: **(1) Nonspendable Fund Balance**, resources that cannot be spent because of legal or contractual provisions that require they 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. 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.

As per Exhibit III, a summary of the nature and purpose of these reserves by fund type at June 30, 2011 follows.

**TOWN OF RAYMOND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011**

NOTE 13 – GOVERNMENTAL FUND BALANCES (CONTINUED)

Restricted

Special Revenues

Tax Incremental Financing	\$ <u>18,082</u>
---------------------------	------------------

Assigned

Special Revenues

Community Assistance Fund	\$ 19,069
Veteran's Memorial	7,772
Panther Pond Phase 2	3,250
Panther Pond Project Grant	1,906
Fire Dept Energy Match	<u>334</u>

Total	\$ <u>32,331</u>
--------------	-------------------------

Committed

Capital Projects

Fire Dept Reserve	\$ 217,081
Assessing Reserve	70,000
Public Works Paving Reserve	66,028
Open Space Reserve	49,307
Public Works Equipment Reserve	43,056
Municipal Facilities Maintenance	23,284
Water Watch Account	10,556
Fire Dept Review Fees	7,493
Voting Machine Reserve	6,500
Sheri Gagnon Park	5,330
Assessing Software Reserve	5,000
Hazardous Waste Reserve	2,971
Town Hall Feasibility Study	1,029
Fire Truck Typhoon 2004	944
Public Safety Building Reserve	<u>715</u>

Total	\$ <u>509,294</u>
--------------	--------------------------

Unassigned

General Fund	\$ <u>1,870,512</u>
--------------	---------------------

Principal Fund Balance on a cost basis of the permanent funds at June 30, 2011 consisted of the following:

Nonspendable and Assigned

Cemetery Funds

	<u>Principal</u>	<u>Income</u>	<u>Total</u>
Cemetery Trusts	\$ 46,863	\$ 18,468	\$ 65,331
Riverside Cemetery	24,061	3,271	27,332
Laurette Files Account	3,781	6,093	9,874
North Raymond Cemetery	<u>2,489</u>	<u>722</u>	<u>3,211</u>
Total	\$ <u>77,194</u>	\$ <u>28,554</u>	\$ <u>105,748</u>

TOWN OF RAYMOND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011

NOTE 13 – GOVERNMENTAL FUND BALANCES (CONTINUED)

Nonspendable and Assigned (Continued)

Scholarship Funds

George Woods	\$ 19,585	\$ 4,978	\$ 24,563
Carleton E. Edwards	15,852	4,305	20,157
Collins – Day	13,580	4,248	17,828
Alva Clough	4,722	2,011	6,733
Torstein Johannas Lund	<u>2,930</u>	<u>1,417</u>	<u>4,347</u>
Total	<u>\$ 56,669</u>	<u>\$ 16,959</u>	<u>\$ 73,628</u>

Ministerial Trust \$ 2,175 \$ 14,253 \$ 16,428

Recreation Fund \$ 10,050 \$ 13,471 \$ 23,521

Spiegel Fund \$ 25,000 \$ 1,598 \$ 26,598

Total Permanent Funds **\$ 171,088** **\$ 74,835** **\$ 245,923**

NOTE 14 – BUSINESS-TYPE ACTIVITIES – ENTERPRISE FUNDS

Unrestricted Net Assets per Exhibit VII at June 30, 2011 consisted of amounts which the Town of Raymond intends to use for the following purposes:

Tassel Top	<u>\$ 2,294</u>
------------	-----------------

NOTE 15 – 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 16 – DATE OF MANAGEMENT’S REVIEW

Management has evaluated subsequent events through September 8, 2011, the date on which the financial statements were available to be issued.

**TOWN OF RAYMOND
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2011**

	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
Revenues				
Taxes	\$ 11,424,063	\$ 11,424,063	\$ 11,408,710	\$ (15,353)
Intergovernmental	323,284	323,284	339,062	15,778
Licenses, Permits & Fees	82,700	82,700	72,650	(10,050)
Charges for Services	180,150	180,150	151,763	(28,387)
Investment Income	50,000	50,000	54,717	4,717
Other	<u>129,984</u>	<u>129,984</u>	<u>139,848</u>	<u>9,864</u>
Total Revenues	<u>\$ 12,190,181</u>	<u>\$ 12,190,181</u>	<u>\$ 12,166,750</u>	<u>\$ (23,431)</u>
Expenditures				
General Government	\$ 1,232,644	\$ 1,232,644	\$ 1,199,170	\$ 33,474
Public Works & Sanitation	1,077,166	1,077,166	1,028,947	48,219
Protection	612,897	612,897	604,588	8,309
Culture & Recreation	42,597	42,597	42,182	415
Public Health & Welfare	4,000	4,000	15,329	(11,329)
Education	7,544,364	7,544,364	7,552,444	(8,080)
Debt Service	308,827	308,827	308,825	2
Fixed Charges	<u>933,239</u>	<u>933,239</u>	<u>557,260</u>	<u>375,979</u>
Total Expenditures	<u>\$ 11,755,734</u>	<u>\$ 11,755,734</u>	<u>\$ 11,308,745</u>	<u>\$ 446,989</u>
Excess (Deficiency) of Revenue Over (Under) Expenditures	<u>\$ 434,447</u>	<u>\$ 434,447</u>	<u>\$ 858,005</u>	<u>\$ 423,558</u>
Other Financing Sources (Uses)				
Transfers (Out)	<u>(568,661)</u>	<u>(568,661)</u>	<u>(568,661)</u>	<u>0</u>
Net Change In Fund Balance	<u>\$ (134,214)</u>	<u>\$ (134,214)</u>	<u>\$ 289,344</u>	<u>\$ 423,558</u>
Fund Balance – July 1, 2010	<u>1,581,168</u>	<u>1,581,168</u>	<u>1,581,168</u>	<u>0</u>
Fund Balance – June 30, 2011	<u>\$ 1,446,954</u>	<u>\$ 1,446,954</u>	<u>\$ 1,870,512</u>	<u>\$ 423,558</u>

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

Public Safety

Report of the Animal Control Officer

The Animal Control Officers handled 224 complaints. They were 21 barking dogs; 12 dogs running at large; 53 dogs lost, deceased, howling in woods, chasing chickens, stray, hit by vehicle and found; 33 cats lost, injured, took to vet, scratches, bites, and deceased; 21 trips to the Animal Refuge League with stray dogs and cats; 5 dog bites of which 3 were quarantined; 2 horse complaints; 2 bats in house; 5 skunks; 1 hedgehog in garden; 1 cat fight with raccoon; 2 loose chickens; 1 turtle in road; 5 inspections; 1 rabies clinic; 1 trip to Augusta Lab with possible rabid bat, which came back negative; 16 tickets and verbal warnings ; 9 cards left for unlicensed dogs; a fire ant call; 2 cruelty or neglect complaints; and 8 administrative events consisting of updated classes, conferences and meetings. We also set one trap and loaned traps out 5 times, and made 3 calls to the Raymond Beach for dogs in distress.

We had numerous calls on sightings of coy dogs, foxes, coyotes, and bobcat; and we have 5 missing cats that have not returned home.

All beaches, parks and cemeteries were posted again this year with NO DOGS ALLOWED.

Please license your dogs and display the rabies tags. This helps locate you, the owner, and may save your pet a trip to the Animal Refuge League. A name and phone number on the collar would also help.

Don Alexander
Animal Control Officer

Sue Fielder
Assistant Animal Control Officer

Report of the Raymond Fire/Rescue Department

Dear Citizens Of Raymond:

This will be my last annual report, as I will be winding down my career this year. It has been a privilege and honor to service in the capacity of your Chief for the past 13 years, and stepping down is a very difficult but necessary decision to make. Personal needs continue to be pressing and take away from the department, and as such I have turned more and more of the leadership role over to Assistant Chief Bruce Tupper, Deputy Chief Cathy Gosselin and the Board of Officers. Their total dedication, energy, and foresight are and will continue to be the real guiding light to our town's public safety. If not for this, I would surely have burnt out and been gone long ago. I thank our members, the many past and present Board of Selectmen and Budget Committee members, and you, the citizens, who year after year have supported our budget, our requested ordinances changes, and the new direction.



Over the past 13 years we have witnessed many changes within our beautiful town and within our public safety department—many that go unseen by the general public and perhaps not celebrated in the same way as the physical infrastructure additions: the building, the hydrant system, or the long-term equipment replacement program needed to modernize our department.

Complete computerization, with web-based capabilities, for all aspects of the department; the transfer of dispatch services from in-house to the Cumberland County Regional Dispatch Center; full time medic services (24 hours a day); as well as a full time Assistant Chief have resulted in a consistent level of EMS and a reduced arrival time for getting apparatus on scene. The sharing of leadership within the complete officers' ranks allows for a progressive transition of every aspect of our mission and will no doubt continue.

Perhaps the single most important aspect is the stabilization of the top management team led by Bruce and Cathy. Asst. Chief Tupper left the Chief's position in the Town of New Gloucester to take our full time position over eight years ago and has quietly taken on more and more roles and responsibilities. His commitment to our town led him to sell his home and move his family here. He has great command and a calming presence at emergency calls, which is a pleasure to witness. While I step away, he continues to step forward, making my personal departure much easier—if that is possible.

Each year we write this annual report to state our new assets, stats, accomplishments, and past year's history. It is written for you and the future citizens who look to see where we were and where we should be going. The fact is our number one asset is and will continue to be the members who leave their homes and families to help you in your time of need.



This past year we said goodbye to five long time members who retired from the department due to family, work and life commitments. Our heartfelt thanks go to Capt. Bob Yates, Lt. John McFarland, Marc and Joni Fecteau, and Lindley Deering, who together had given over 90 years of service to the Fire and EMS ranks! Their dedication and service to Raymond will be hard to replace.

Sadly, we also lost Capt. Bill Bell, who died in February. Bill had served as Captain for our Fire Police and was instrumental in training members on Marine 1. Captain Billy will be sadly missed.

Our live-in student program continues to thrive and provide a direct benefit to our citizens with needed manpower for getting apparatus on the scene quickly and with having young, enthusiastic members serving on the

Continued on Page 66

Report of the Raymond Fire/Rescue Department

Continued from Page 65

department. We have three students who live at District 1 and are enrolled in the Fire Science and/or Paramedicine program at SMCC, and who respond to calls when available in town.

Our mutual aid agreements with our surrounding towns are working well for all. We assist Gray, Frye Island, Windham, Casco, Naples and Poland, as well as having them respond to our calls when we need resources. This helps all the communities handle the calls for service, with our limited manpower. Raymond is currently involved with a feasibility study with the towns of Casco and Naples to look at the possibility of regionalizing aspects of public safety. I will be actively involved with the process.

Our 911 call volume remains steady, with 62% being for medical services, while 38% are on the fire side. Of the EMS calls, 64% of our patients receive advanced life support care while in the Rescue. This past year our buildings involved with fires had an assessed value of \$1,546,100, with losses at only \$78,450.

I close by saying many thanks to all who have made my job easier, fulfilling and unbelievably enjoyable.

Respectfully,
Chief Denis Morse
Raymond Fire Rescue

Report of the Forest Warden

Dear Citizens of Raymond:

The overall fire occurrence in Maine has been effectively reduced by having open burning take place after 5PM, when there is a greatly reduced risk of fire escape because of increasing humidity and lower wind conditions. Availability of trained firefighting staff is also a concern, with the majority of departments including Raymond comprising predominantly volunteer or call members. The volunteer and call members work daytime and are mostly not available to respond during the weekday incidents. Paid staff is limited and when committed to an emergency call such as a medical emergency—a very common occurrence—they are not available to handle an escaped permit fire.

Raymond is unique in terms of burning conditions. It is heavily wooded, and the majority of homes and camps are built in the woods on narrow private roads. There simply are not enough resources to park a truck, accommodate a crew and establish a water supply for every building in the path of a fire. The NFPA Firewise Community Program can help you to protect your home. This program is based on extensive research and proven theory. Your home can be made more defensible in the event of a fire. The Firewise Program can provide cost effective, even free, actions that homeowners can take to protect their investment from fire. Please contact Raymond Fire Rescue at 655-1187 or go to www.maine.gov/doc/mfs/fpd/pages/wui/firewise.html for more information on this easy-to-implement program.

Raymond issues permits using the same guidelines as the State of Maine. To simplify the process and maintain continuity, any permitted burning is for after 5PM on Class 1 and 2 (Low and Moderate) fire danger days. The exception is if the ground is covered with lasting snow, or it is actively raining; then daytime burning may be permitted. These are the same conditions for a state permit purchased online. A permit is required by law for any fire other than a small camp/cooking fire.

It is illegal to burn roofing, pressure treated wood, tires, plastics, trash, vehicles, carpet, mattresses or other bulky waste. The only materials permissible for burning are brush, leaves, wood debris, and non-treated wood. Permits can be obtained online from the Forest Service for a fee www.maine.gov/burnpermit or for free at the Fire Station, 1443 Roosevelt Trail. Please call first: 655-1187.

Thank you,
Bruce Tupper, Forest Warden

Public Works

Report of the Road Commissioner

Dear Citizens of Raymond:

Looking back on the winter of 2010/2011, we completed the third year of a five-year contract with the town's long-time contractor P&K Sand & Gravel. As usual, they did a great job, as did the town crew. The Public Works Department then started with spring clean up, getting street sweeping out of the way by mid-spring.

The rest of the spring was spent on a small ditching jobs and sign maintenance throughout the town. The Public Works crew continued culvert work on several roads, as well as continuing efforts to protect our lakes and ponds from milfoil in conjunction with Raymond Waterways. Also, the Public Works crew, with help from the Maine Department of Transportation (MDOT) and Glidden Paving, worked on replacing an 18-inch cross culvert at 200 Meadow Road as part of a Raymond Waterways project. The MDOT supplied dump trucks and traffic control. We also would like to thank our subcontractors Rodney Knights and F.R. Carroll, Inc.

Paving is planned in the 2011/2012 fiscal year for Mountain Road and 900 feet of Tenney Hill Road. This will include drainage improvements and tree removal, and the existing pavement will be ground up to a gravel-like material, which will then be returned to the proper road profile. At that point, two inches of base pavement will be placed on the road.

As always, the Public Works Department makes customer satisfaction its highest priority. We enjoy calling Raymond our home and serving such a fine community of residents. Thank you again to my crew, Peter Carlin, Jason Larrabee, Scott Picavet and Shep Stults, for continuing to do a great job.

Respectfully Submitted,
Nathan White
Public Works Director



Education

Report of the Raymond Schools

To the Citizens of Raymond,

I am pleased to have this opportunity to report some of the accomplishments and initiatives occurring at the Jordan–Small Middle School and Raymond Elementary School. Each year, we focus our energy on areas of our program that need to be improved to maintain the high quality of public education that the citizens of Raymond expect. This work is accomplished within the parameters and direction of the RSU 14 Strategic Plan.

Both the Raymond schools have increased student achievement levels consistently over the last four years. This improvement has been accomplished by the outstanding efforts of our teachers and a systemic refinement of learning targets, analysis of student growth and redistribution of resources. We have clear evidence from many data sources that many of our students are reaching state proficiency levels in math, reading and science, and that those who have not reached grade level expectations are making excellent growth that will close that gap. I believe it is commendable that our schools have been able to demonstrate greater student achievement rates while simultaneously dealing with shrinking resources caused by declining enrollment and reductions in state funding. Thankfully, the voters of Raymond and Windham have supported the RSU 14 budgets of the last two years!

As we move into the 2011-2012 school year, building goals have been established to focus our energy for maximum growth. Our goals for RES and JSMS are:

- To ensure that all teachers and students are clear on the learning standards for every subject, at every grade level, in every unit of study;
- to have a student reporting system that gives direct feedback to students and parents on the degree to which each standard has been achieved;
- to have teachers expand their ability to engage students in their learning to the greatest degree possible using innovative and revolutionary methods;
- to improve our professional development system so that we will provide the highest level of professional staff possible in all our schools.

For more details on these goals, please go to

<https://sites.google.com/a/grsu14.org/mr-crockett-s-page/home>

Please consider this Town Report submission your invitation to visit our schools! I am also happy to receive your emails, letters and phone calls to answer questions and talk about all the great learning opportunities that happen every day in the Raymond schools. We think we have made some great improvements over the past few years and are eager to share our enthusiasm with all of you. Thank you for your continued support of the RSU 14 schools.

Sincerely,

Randy Crockett

Principal, Raymond Elementary and Jordan-Small Middle Schools

Report of 2011 Scholarships Awarded

The Board of Selectmen awarded \$500 scholarships to the following students:

Cassandra Gordan from the *Collins-Day Scholarship*

Mollissa Keane-Dreyer from the *George E. Wood Scholarship*

Elizabeth Shively from the *Collins-Day Scholarship*

Dyland Taylor from the *George E. Wood Scholarship*

Deanna Weeks from the *Carleton E. Edwards Scholarship*

Tyler Winde from the *Alva E. Clough Scholarship*



This page intentionally left blank

Town Boards and Committees

Report of the Beautification Committee

Dear Citizens of Raymond,

The Raymond Beautification Committee came together eight years ago to look at ways to maintain and refine the landscaping put in place during Raymond's Route 302 Improvement Project of 2003. The committee works with town government, local businesses, other committees, clubs and volunteers to enhance the atmosphere of the busy Route 302 corridor through the use of gardens, landscaping and seasonal decorations. At this mid-September 2011 report date volunteers have recorded over 425 hours of pruning, planting, cleaning, weeding and watering. There is still much work ahead for the fall and winter seasons.

Walk & Weeders meet each Friday from April to November at the Veterans' Memorial Park to perfect the gardens there and move on to work at several of the other 70+ planted areas. Volunteers can participate once or twice a season, or every week if they choose. Everyone is welcome to help at any time.

Through the **Adopt a Garden** program, individuals, businesses and clubs maintain gardens on their own schedules. Gardens contain a variety of perennial flowering plants, shrubs and trees. The committee's goal is to find adopters to weed and prune all 70 planted locations. Adopters can add bulbs and other plants if they choose, but most gardens do not need any embellishment. Small signs recognizing the adopters serve as advertising as well as incentive for others to participate.

The Beautification Committee participates in the Maine Women's Cancer Foundation's **Pink Tulip Project** and has planted 650 tulips in the Panther Run turn-out garden at the center of Raymond's Route 302 corridor. The pink tulips provide a spectacular show in May, and pink geraniums adorn the garden in summer and fall.

The Beautification Committee requests tax deductible donations to plant annual flowers and seasonal decorations in community areas. This is a great way for citizens to contribute to the project, even if they cannot weed and prune.

A new objective for the Raymond Beautification Committee is the visual enhancement of the business corridor throughout the year, not just during the growing



Walk & Weeders: Shirley Bloom, Sharon Dodson, Elissa Gifford, Eileen Stiles, Elaine Keith

season. We plan to increase **seasonal decorating** to make the area more appealing into the winter months, enticing drive-through traffic to become regular customers. Extending the "busy season" for our retail and service businesses is critical to revitalizing the commercial district.

The long term viability of the Route 302 Improvement Project depends on participation of the businesses, as well as volunteers and groups. If more people take part in the routine care of the corridor, its visual impact will be more effective—charming both residents and visitors with a welcoming sense of community.

Respectfully submitted,

Raymond Beautification Committee,

Sharon Dodson, Mary Lentine, Mary McIntire, Eileen Stiles,
Christine McClellan, Fran Gagne and Elissa Gifford

Report of the Cemetery Committee

The Cemetery Committee checked all cemeteries for damage and found that stones needed to be repaired in the Village, Raymond Hill and North Raymond Cemeteries, as they have fallen over.

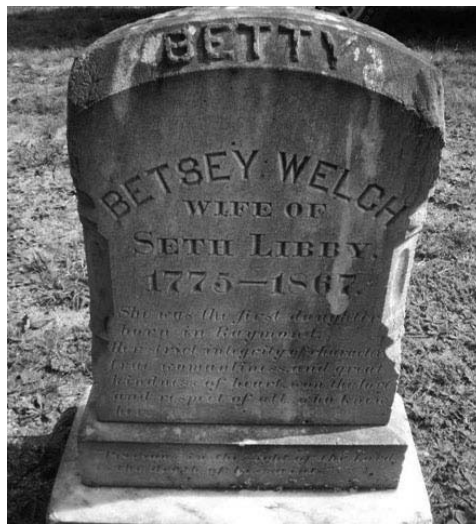
The town crew will be putting the road in at the Daily Annex of the North Raymond Cemetery this fall.

We continue to answer questions on genealogy that are available to us.

Our meetings will be the fourth Thursdays in March and October. We will be posting work days on the town website. We invite anyone who would like to come to our work days just to drop by and bring a rake, shovel, clippers and gloves for working.

If anyone would like to join the Cemetery Committee, please call the Town Office and leave your name and phone number, and one of the committee members will call you. Work days are canceled when we have inclement weather.

Linda Alexander, Chairperson



First-born daughter in Raymond

Report of the Conservation Commission

Dear Citizens of Raymond,

During the municipal year of July 1, 2010, through June 30, 2011, the Raymond Conservation Commission continued its work on land conservation, educating the public about invasive wood boring insects and staying abreast of environmental issues in Raymond and across the state and across our borders.

In July, October and November 2010 and January 2011 we continued our participation in stakeholder meetings for the Greenprint project. Initiated by Loon Echo Land Trust and assisted by the Trust for Public Lands, the Greenprint project was undertaken to prioritize conservation efforts and resources. Founded on the premise that our relatively unspoiled natural resources contribute substantially to our economy, the two-year project gathered input from seven neighboring towns (Raymond, Casco, Harrison, Naples, Bridgton, Sebago and Denmark) and created a conservation vision for our Lake Region. One of the final products was a web-based mapping tool that allows users to create maps of high-value natural resources, which will help focus protection efforts and guide development. We look forward to working with our town boards and citizens to familiarize them with this valuable planning tool. Participating in this project will improve Raymond's opportunities for receiving land protection funding. For more information, including the final report with action strategies, visit <http://loonecholandtrust.org>.

Members of the RCC continued their distribution of educational material about the Asian Longhorn Beetle and the Emerald Ash Borer, which are invasive insects. Local infestations have been found in southern New England states and eastern Canada and pose a real threat to Maine's forests. The insects can be transported in firewood, timber and nursery stock. The RCC provided updates on these invasives during our monthly meetings and distributed numerous fliers at the Chipman Farm Stand.

In November 2010, we participated in the public hearing on the proposed zoning change for the communications tower on Raymond Hill. At this meeting and on our monthly broadcast meetings we urged citizens to familiarize themselves with the impacts and benefits of the project so they could make an informed decision on the vote at the Town Meeting in June 2011.

We also provided updates on proposed legislation changes relating to environmental laws including the shoreland zone, wetlands and energy conservation. Many of the proposed changes reduced environmental protections for our waterways. In most cases the proposed laws did not pass, as Mainers traveled to Augusta to voice their concerns.

The Open Space Reserve Fund balance as of September 28, 2011, was \$49,307. During the municipal year July 1, 2009, through June 30, 2010, the fund provided \$10,000 to support the 19-acre addition to Morgan Meadow, a project that was lead by Maine Inland Fisheries and Wildlife. In 2005 the fund provided \$25,000 to support the Files parcel purchase, a 70-acre parcel that included the old town landfill. The fund, which receives proceeds from penalties when land is removed from Tree Growth, was created to provide the town match that is required for state and federally funded land protection projects. The RCC encourages the town to protect its natural resources, which support the local economy and ensure that future generations can enjoy some of what surrounds us today.

For information on any of the above activities, contact the Town Office or attend our RCC meetings on the last Tuesday of each month (September through May) in the Broadcast Studio at 7 PM.

Respectfully submitted,

John Rand, Chair

Bill Fraser, Mark Gendron, Elissa Gifford, Russ Hutchinson,
Elizabeth Rand, Jim Ross, Kimberly Rowe, Ben Severn,
Leah Stetson



Report of the Recycling Committee

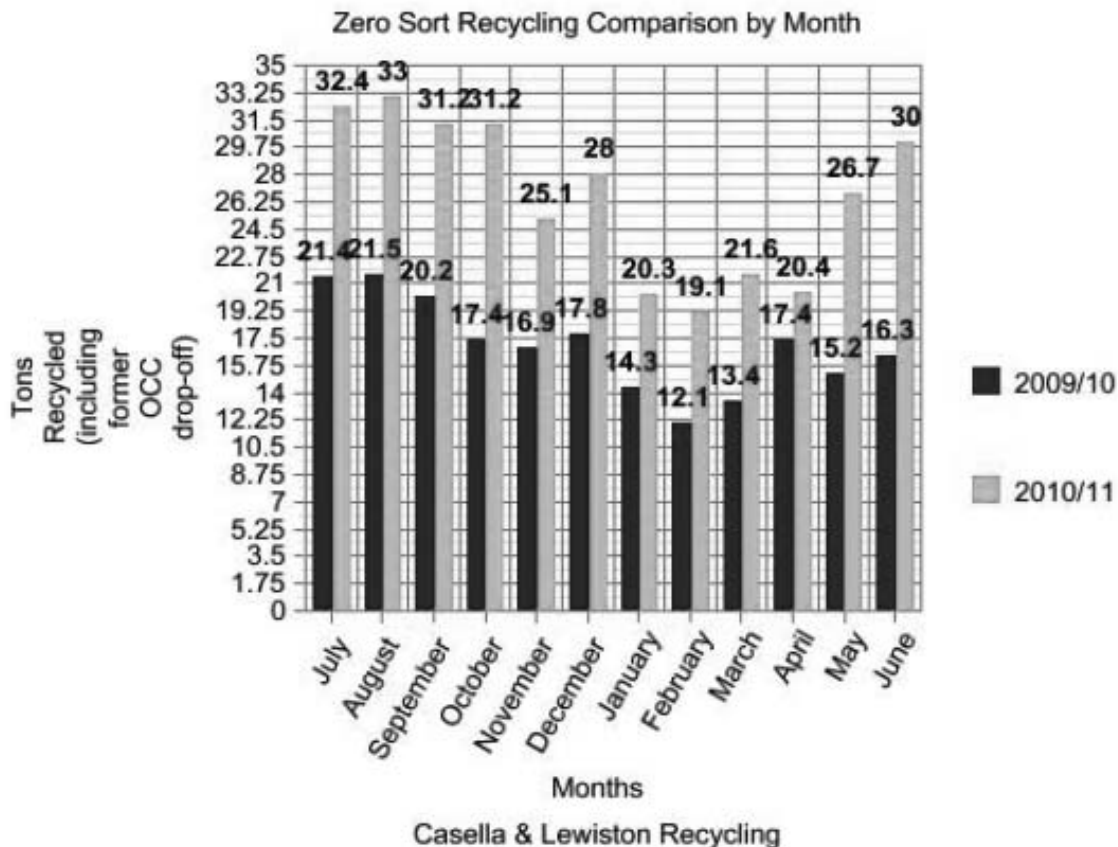
After a full year of the Zero-Sort program, we have a better picture of its impact on our recycling rate. The attached graph shows month-by-month, from July 2010 through June 2011, compared with the previous fiscal year, when we were using the 5-sort program and the corrugated cardboard drop-off. Starting off with a 51% increase in July, the most impressive month was October, showing a 79% increase, and over the year a total increase of 56%!

In addition to saving energy and pollution through the Zero-Sort recycling program, the arrangement worked out by the Nathan White and Pine Tree Waste for reducing the total mileage driven by collection vehicles further reduces our carbon footprint. We should also recognize the other positive impacts of recycling. The new Zero-Sort recycling rates represent approximately 3900 trees saved, and 440,000 kWh of electricity saved! Also, the new plastics that we are now recycling are especially helpful in reducing harmful fumes, and they save two to three times the energy versus trash-to-energy incineration.

This year the Recycling Committee has initiated a classroom recycling weighing project to help induce competition between classrooms. This will help us keep track of what promotions improve our recycling participation and help students learn more about math and statistics. We are working on re-initiating the milk carton program at RES and will have various promotions for Maine Recycles Week in November.

Sincerely submitted,

Phil Hammett and Eileen Stiles, Recycling Co-chairs



Report of the Technology Committee

Dear Citizens of Raymond,

This past year the Technology Committee has become involved in a number of interesting and diverse projects in support of the town's objectives. Besides ongoing maintenance of the items listed below, we continue to study and distill the myriad of technology trends in order to identify specific technologies that will have the most impact in terms of reducing costs and improving services for the Town of Raymond.

One example of this is availing ourselves of software versions that large commercial vendors may offer for free in order to introduce clients to certain solutions and concepts. We've successfully implemented programs and services from vendors such as VMWare, where we use their virtualization software to reduce server-related infrastructure without impacting services. "Virtualization" makes use of the idle computing power often found in servers by allowing one physical server to support a number of virtual equivalents. Virtualization is one of the fastest growing areas of technology in the commercial arena, and the Technology Committee is pleased to report that we have been leveraging this technology to reduce our own municipality's hardware costs and complexity.

Now more than ever, it has been rewarding to improve technology services while keeping expenses in check. This is why we've also zeroed in on "open source" technologies, where the open source solution provides a compelling alternative to a commercially equivalent product that can cost hundreds or thousands of dollars more, both to acquire and then to maintain. The open source software market has matured to the point where there are a growing number of enterprise-capable software solutions that allow us to enhance technology-dependent services with far less investment than a commercial equivalent but with the same—or even better—stability and support.

We have demonstrated that open source alternatives, coupled with a dash of ingenuity and a bit of up-front effort, will allow us to improve services without the corresponding exponential increase in technology expenses that is typically found in the commercial approach to technology software and services. We are excited to report that many of the same open source back-end technologies used by Facebook, Google, Amazon and Yahoo are powering our technology infrastructure right here in Raymond.

Another example of creatively doing more with less involves reaching out to neighboring communities to share information and resources, wherever practical. To this end, we are representing the Town of Raymond on a committee that is studying cable franchise options and opportunities. Other committee members hail from Casco, Naples, Bridgton, Harrison and Windham; and the committee has discussed approaching other towns as well. We're determining what's available and what's on the horizon for cable TV technology, services and providers to start, but are also on the lookout for the best choices of data delivery in general, not just TV.

And then there's our GIS partnership with Windham, which has produced impressive results and which was just renewed for another year. We focused last year on clean-up and catch-up, now both accomplished, and are moving into actually using and promoting the use of this powerful set of tools. Follow the links at the town Web site to try it out for yourself.

Looking ahead, a big project now in the works is replacing the Town Office's phone system with one that will include all municipal facilities. The present system is antiquated, which was challenging enough to maintain, but a recent lightning strike has moved this effort up to first place on our project list. We are implementing the open source phone system called Asterisk, which will eliminate any licensing fees and give us an unprecedented degree of control over our telephony services. We see the future of voice services merging into what the commercial world refers to as "converged services," which simply translates into additional capabilities with minimal additional long term overhead. Open source technologies and the universally accepted SIP and VoIP standards pave the way for alternate and less expensive telephony options while still keeping costs in check.

Report of the Technology Committee

At present, the Technology Department is responsible for:

- strategic direction of the technology systems supporting the objectives, present and future, of the Town of Raymond;
- office inter-connectivity utilizing VPN technologies to link the various municipal locations;
- tech support for the Geographic Information System (GIS) and Global Positioning System (GPS), which produce many kinds of data and maps, including information about or for taxes/property, wetlands, trails, public works, roads, zoning and emergency services;
- e-mail for over 100 town users;
- desktop computer support for all town employees and for the village library;
- server maintenance in support of all of the above, as well as licensing and upgrades of all peripheral equipment and software;
- production of the town's annual report and, separately, the warrant for Town Meeting;
- the calendar system for all town entities, which can be used to automate facilities and staff scheduling, as well as to advertise upcoming events and meetings and to post past meetings' minutes;
- the town's website, including its ongoing upgrade and redesign;
- the cable broadcast station, including cameras, recording, editing, playback and archiving;
- design and implementation of a safe and secure network comprising all of the above and including upgrades, back-ups and threat analysis;
- numerous ad hoc requests for help, recommendations and consultations.

Technology Committee Looking for Volunteers

We're always looking for skilled technical people who are willing to donate some time or equipment to support the technological infrastructure of the Town of Raymond (see list above), which includes all municipal buildings and the village library. If you have any such skills and are willing to provide consistent support to or on the committee, please contact me at laurie.forbes@raymondmaine.org

Respectfully submitted,
Laurie Forbes, Chair

Committee members:

Shaun Dudley, Dominic Dymond, Thomas Golebiewski, John Hanley, Kevin Woodbrey

<p>Mission: The promotion of democracy and community through understanding, knowledge and equity based on complete, accurate, accessible and timely information delivered by a variety of well-managed and cost-effective technology solutions.</p>
--

Report of the Zoning Board of Appeals

Dear Citizens of Raymond:

The Town of Raymond Zoning Board of Appeals (ZBA) was created as a consequence of the 1971 Revised Statutes of Maine. This statute mandated that all state municipalities develop and implement a Land Use Ordinance and Shoreland Zoning Ordinance in compliance with the minimum standards established by state law. The stated purpose of the Raymond Land Use Ordinance is “to promote the health, safety, and general welfare of the community by regulating the use of land and the use and construction of new buildings and premises.” The purpose of the Shoreland Zoning Ordinance is to safeguard the shoreland areas of our town from the impact of development.

The ZBA derives its authority from Article VI of the Land Use Ordinance, which in turn has been approved and is modified periodically by the citizens of Raymond. The board comprises five regular members and one alternate member. All members are volunteers appointed by the Board of Selectmen. The ZBA meets the last Monday of each month at 7 pm at the Town Office to consider requests for setback reductions, variances to zoning provisions, and proposed conditional uses, as well as administrative appeals from decisions of the Code Enforcement Officer (CEO). Board members, in the company of the CEO, may conduct site visits to an applicant’s property for the purpose of inspection and fact finding prior to acting on an application. All ZBA meetings are announced in advance and open to the public. Public attendance and input is encouraged at all ZBA meetings.

ZBA members during the period July 2010 to June 2011 included:

Matthew Schaefer (Chair)	Elden Lingwood
Peter Leavitt	Mary Picavet
Lawrence Murch	Sheila Philpot (Alternate)

The responsibility of the ZBA is to hear and grant or deny applications for variances to criteria set forth in the Land Use Ordinance and Shoreland Zoning Ordinance, as well as to consider appeals that challenge the CEO’s interpretation of these ordinances. During the period July 2010 to June 2011, the ZBA heard only 5 applications, including two setback reduction requests, two administrative appeals (one also seeking a variance), and one request solely for a variance. One of the denials of an administrative appeal was subsequently taken-up by the Board of Selectmen. The following is a summary of the relevant ZBA decisions:

- Administrative appeals approved: 0
- Administrative appeals denied: 2
- Lot setback reductions approved: 2 (each with conditions)
- Lot setback reductions denied: 0
- Conditional use approved: 0
- Variance approved: 0
- Variance denied: 2

The mission of the ZBA is to act on the behalf of the citizens of Raymond in enforcing both the letter and the intent of the Land Use Ordinance and Shoreland Zoning Ordinance. As the language of any statute is subject to interpretation, it is the responsibility of the ZBA to bring to the attention of the Planning Board, the Selectmen, and the community those provisions of each ordinance that may require revision in order clearly to reflect the intent of the voters of the town.

Respectfully submitted,
Matthew P. Schaefer

Town Organizations

Report of the Raymond-Casco Historical Society

Dear Citizens of Raymond;

The year 2011 marks our fourth year of operation. At our annual meeting, the following officers were elected for 2011-2012:

President - Pamela Grant
Vice President - Paul Edes
Treasurer - Betty McDermott
Secretary - Linda Alexander
Assistant Treasurer - Wayne Holmquist
Historian - Betty Glassford
Corresponding Secretary - Craig Sharkey

The museum is open to the public from the end of May until the middle of October on Wednesdays and Sundays from 1PM to 3PM and on Saturdays from 10AM to 3PM.

New members are always welcome. Annual membership is \$15 for individuals and \$20 for families. Dues are payable in January, and \$5 of each member's dues goes directly into the society's endowment fund.

Dues and donations can be mailed directly to

RCHS
PO Box 1055
Raymond, Maine 04071

Upcoming events and other information can be found online at www.raymondmaine.org under Community Resources, and you can also reach us by e-mail at info@raymondcascohistory.org.

We would like to acknowledge and thank all of our members, officers, volunteers and friends of the society, as well as the towns of Raymond and Casco for their support and involvement.

Respectfully submitted,
Pamela Grant, President



The museum has a magnificent mural depicting the Raymond steamboat dropping off passengers at the boat landing, where the Casco stagecoach picks them up.

Report of the Raymond Parent-Teacher Organization

Dear Citizens of Raymond,

Raymond PTO's mission is to advocate for children, enrich educational programs, support faculty and staff in the work they do and collaborate with community organizations.

Our organization is one-hundred percent member and fundraiser supported, all of which stays within our organization and town. Some of the fundraisers we had during the school year were collecting Box Tops for Education; Hannaford Dollars; Tyson labels; ink cartridge and old cell phone recycling; and the Holiday and Scholastic Book Fairs. Additionally, due to a much higher financial demand for the PTO, we have sought new ideas for fundraising. Some of the new fundraisers the PTO was proud to offer the community were refreshment stands at local sports games; reusable tote bags for sale with original art from some Raymond students; and a Raymond Car Show. These fundraisers are not possible without ALL of our volunteers, who donate time all year round. Finally, our ultimate lifeline continues to be community support through membership dues, donations, and volunteer time.

This year the PTO not only funded the programs and services related to educational enrichment and community collaboration as it has in years past, but there were increases in funding requests as well. A few of the programs the PTO is proud to have been able to continue to fund this year are the Chewonki Owl visit for the sixth grade; a traveling planetarium visit for RES students; JSMS athletics by assisting in the purchase of uniforms and trophies; and a 6th grade field trip to Funtown for Physics Day. Additionally, the PTO supported JSMS drama by purchasing dinner for volunteers; continued to fund the Sparks Ark visit for first graders; and provided snacks and water for both RES and JSMS field days. The PTO continues to support the schools by helping with supplies and more than \$3,000 in field trip funds. The PTO is very proud to have either fully funded or supported these programs and items, as well as the many other projects and programs it has supported.

We also continued to award two \$1,000 scholarships to graduating Raymond high school seniors. The PTO awards two scholarships based on academic excellence and the students' involvement in academic activities and community service. This year's recipients were Cassandra Gordan and Molly Keane-Dreyer. Both students were involved in extra-curricular activities and work in the community, while maintaining exceptional academic levels. Every year the PTO is amazed to see the levels of accomplishment and amazing growth not only in our scholarship recipients but in all of our students.

The PTO created a third scholarship, in memory and celebration of the life of Julie Orsini, who was a mother, wife, daughter, treasured colleague and dedicated member of the Raymond PTO. She worked as an educational technician in the Raymond Elementary School. This \$1000 scholarship is a tribute to Julie's incredible dedication, enthusiasm, humor and understanding, and was created to provide financial support to a student who might not meet the criteria of our other PTO scholarships, but who has overcome significant barriers in his or her personal life and has sought to further his or her education. This year's recipient of the Julie Orsini Memorial Scholarship is Jennifer Cobb.

As we remind ourselves that our children are indeed our future, we are proud to assist, plan, and continue to create programs that support the staff, parents and in turn the children of this community as they grow, thrive, and achieve excellence. We look forward to continuing this work in the year ahead.

Respectfully submitted,
Michelle Bolen, PTO Senior Co-Chair



Report of the Raymond Recreation Association

Mission: Raymond Recreation Association (RRA) is dedicated to promoting recreational programs for the benefit of the children of the Town of Raymond by engaging exclusively in activities for charitable and educational purposes.

Philosophy: The volunteer board of directors believes in the value of active recreation and basic sports instruction for all children. Our program emphasis is on lifetime sports as well as recreational participation in team sports.

History: Parents and educators founded RRA in 1966 as a private, not for profit organization. In 1976 the organization was granted 501(c)(3) federal tax status. The Wednesday afternoon alpine ski program and the American Red Cross summer swim programs have been offered to Raymond children since the RRA began.

Growth: Through the years, RRA has responded to ideas and efforts of parents by beginning, discontinuing or refining operating programs. Currently RRA offers opportunities in 11 programs to children in Kindergarten through high school with most opportunities for children up to 6th grade. Volunteers are needed to assist with all programs as well as administrative work. Call Pat at 655-4657 to offer your assistance.

Funding: Funding of programs is primarily dependent upon participant fees. With the goal of "Every Child a Swimmer," RRA sponsors and greatly subsidizes the expenses for a Summer Red Cross Learn to Swim Program. Through our Christmas citrus fruit sale we netted over \$1000 for the 2011 summer swim program. With strong partnerships with the school department and town government, with all volunteer leadership and with very little overhead expense, our board of directors strives to keep the program fees reasonable and affordable for all. The intent is to give access to recreational activities for many who might not afford participation in other programs. Monetary donations are gratefully received.

Programs 2011	# Participants	Dates	Leadership
WED AFTERNOON SKIING @RES	45.....	Jan – Mar	Beth Clark
WED AFTERNOON SKIING@JSMS	45.....	Jan – Mar	Brenda Olsen, Lori DiBiase
FRIDAY NIGHT SKIING	54.....	Jan – Feb	Peter Walgreen, Lorna Dunn
KARATE	40.....	Weds thru school year....	Bushido Karate Dojo Center
TENNIS		not offered.....	Pat Smith
BASKETBALL.....	90.....	Dec – March	Kevin MacDonald
SNOWSHOEING.....		not offered.....	Pat Smith
SOCCER	120 approx.....	Sept – Oct.....	Stacy Richmond
BABYSITTING.....		as requested.....	Position Open
CROSS COUNTRY RUNNING	30.....	Spring	Bob Payne
SUMMER SWIM PROGRAM	56.....	July	Kim Plummer, Coordinator
Four Week Program			Sarah Knights, WSI
Saturday Program			Tucker Olsen, Lifeguard

Officers for 2010 - 2011

President: Pat Smith

Secretary: Christine Koza

Treasurer: Leigh Walker

Program Directors are listed above. Look for information about 2011 – 2012 programs at www.raymondmaine.org/community-resources/raymond-rec-assn

Submitted by,
Pat Smith

Report of the Veterans' Memorial Committee



Dear Citizens of Raymond,

Once again the Veterans' Memorial Committee would like to thank the residents of Raymond for their continued generous support of the Veterans' Memorial Park.

If you wish to order a paver, and have computer access, you can go to the Town of Raymond website and pull down the menu under Community Resources and scroll down to the bottom and find the link to the Veterans' Memorial Park. Once there you can print out a Paver Request Form. Help is also available at the Town Office, or you can contact Howard Stiles at 655-4193.

All year the ladies of the Hawthorne Garden Club and the 302 Beautification Committee work diligently to maintain the flowers. A special thanks goes to those individuals. During the summer months people are enjoying the park on a daily basis.

Our work is ongoing. We will soon have a new bench for sitting and relaxing to enjoy the beauty of the site.

Contributions are always welcome and are a wonderful way to honor a loved one. We continually have to buy flowers each season, and the flags have to be replaced periodically.

Anyone interested in helping the Veterans' Memorial Committee should call Howard Stiles at 655-4193

Submitted by Howard Stiles

Report of the Raymond Village Library

Dear Citizens of Raymond,

The Raymond Village Library serves all segments of the community: young children, families, seniors, working adults, teens and 'tweens, year-round residents, second homeowners and visitors. The library is free, and our doors are open to everyone. Many consider the library to be "an amazing place for a town this size."



Serving the community

- Hours of Operation

Schedule	Sunday	Monday	Wednesday
Regular Hours	10am - 7pm	10am - 7pm	10am - 7pm
Baby Time	-	10am	-
Toddler Time	-	-	10am & 11am
Preschool Story Time	-	11am	-

Individual Visits: 14,647 visitors throughout the fiscal year, including 130 new patrons.

Something for everyone:

- The library holds approximately 17,500 items in the collection;
- Walk-In Wireless: free wireless internet access, indoors or out;
- Public computer;
- Audiobook downloads from your home computer;
- Monthly electronic newsletter distributed to over 600 patrons. Contact us if you wish to be added.

Managing the Collection

- Annual resources circulated: 24,913 books, recordings and magazines; an average of 168 items each day the library was open;
- During the year, 1,225 new items were readied for public use, and 1,647 outdated or damaged items were withdrawn.

Promoting Reading

- 45 children completed our summer reading program. Thanks to Gail Cole for her leadership and coordination of this event.
- We continued our popular annual children's programming, such as Dr. Seuss Night, Jodi Fein's Pajama Storytime and the April Vacation Nature Program

Fiscal Creativity

- We do a lot with a little; the annual budget is under \$70,000. We maintain an updated collection including many current NY Times bestsellers.
- The Raymond Village Library is your community resource. We are grateful for the support we receive from the town, the response to our Annual Appeal, and to the customers of our annual book sales, plant sale and bake sale.

Moving forward

- Completion of the automation process to allow patrons remote access to our collection;
- And for those tracing family genealogy, the library now offers free "in house" access to Ancestry.com.

We would like to take this opportunity to express our gratitude for your continued support, and we look forward to serving you in the upcoming year.

Respectfully submitted,

Brenda Stevenson – Co-president; Leigh Walker – Co-president

Cheryl Laz – Secretary; Carol Meader – Treasurer

Trustees: Christine Franz, Elissa Gifford, Norma Richard

RAYMOND WATERWAYS PROTECTIVE ASSOCIATION

P.O. Box 1243, Raymond, Maine 04071

lakes@raymondmaine.org

207-650-3138



"To protect and improve pond and lake water quality and foster watershed stewardship"

Dear Citizens of Raymond,

We sincerely appreciate your support of our Raymond Waterways Protective Association. We are 100% dedicated to protecting and enhancing the beauty and health of our shared waterways in Raymond. We couldn't exist without the financial support of the town, state and federal grant funding, and generous donations from individuals like you.

2011 Season Accomplishments: We want you to know what we have accomplished this past year. Below are some examples from the 2011 season.

- The Courtesy Boat Inspector (CBI) program allowed us to inspect watercraft for plants as they entered or exited our waterways and to educate boaters on the importance of removing all plants at all times. This season, several Courtesy Boat Inspectors identified and removed invasive plants from boats or trailers entering or leaving Raymond waterways. This is our first line of defense against the spread of invasive plants!
- The Diver-Assisted Suction Harvester (DASH) team removed over 1600 cubic feet of milfoil from Sebago Lake and the Jordan River. This 1600 cubic feet of wet compressed milfoil would fill an 8-foot tall room that is 10 feet wide by 20 feet long in size. In other words, we made great progress this year in reducing the amount of milfoil in Sebago Lake and the Jordan River. We will continue this activity for as long as our funds allow.
- The Maine Volunteer Lake Monitoring Program (VLMP) volunteers continue to survey for new invasive plant infestations so that if and when they occur, we can address them immediately. This season we partnered with the Crescent Lake Watershed Association and the Panther Pond Association to host a VLMP plant-monitoring training workshop, which resulted in the highest turnout (25 volunteers) in their history.
- The Maine DEP 319 Grant program, which we support by working through the local lake and pond associations as they implement projects to reduce runoff and erosion around our waterways. In 2011, we have active projects under way on Crescent Lake and Panther Pond.
- Water Quality Monitoring provides the data we need to track and report on the health of our waterways from year to year. This data gives us the feedback we need regarding the effectiveness of our program efforts and will provide an early warning for threats to our waterways. The quality of our shared waterways is excellent, and we intend to keep it that way!

RWPA would especially like to thank the volunteers, local lake and road associations, and the Town of Raymond for the financial support, time, and effort given to protect our lakes. Again, their support is essential to the success of all of our projects.

For more information on RWPA and any of our projects, visit our website at www.raymondwaterways.org, where you can also read our 2011 newsletter. If you have any further questions or would like to volunteer, please contact us via email at lakes@raymondmaine.org.

Respectfully Submitted,
Steve McCormick, RWPA President

Continued on Page 88

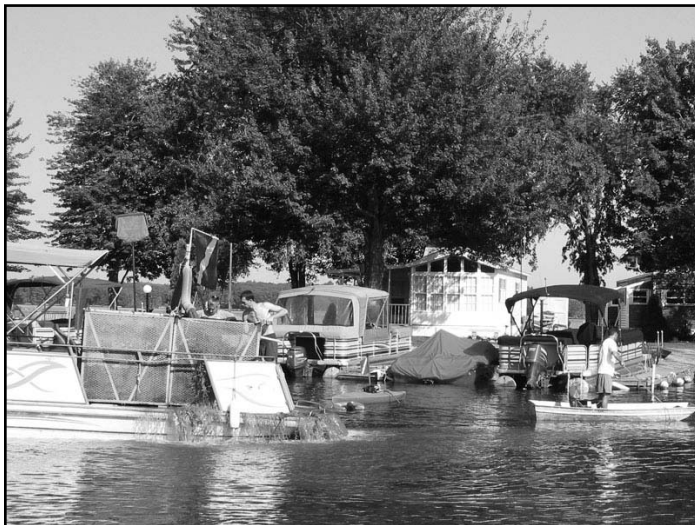
Continued from Page 87



RWPA Board of Directors (left to right)

Vice President/Treasurer Ben Severn, Panther Pond
President Steve McCormick, Crescent Lake;
Charlie Chapman, Raymond Pond
Environmental Coordinator Charlie Turner, Panther Pond
Secretary Connie Cross, Panther Pond
Elden Lingwood, Crescent Lake
Jim Chapman, Sebago Lake (not pictured)
Peter Wilson, Panther Pond (not pictured)

Charlie Turner accepts a gift of appreciation for over 30 years of service.



2011 DASH and CBI Team Members

Mary McCormick, CBI, Crew Leader DASH
Sean Bilodeau, CBI, Diver/Crew Member DASH
Joe Wolanski, CBI, Diver/Crew Member DASH
Ben Algeo, CBI, Crew Member DASH
James Plummer, CBI, Crew Member DASH Peter
Walgreen, Lead CBI
Scott MacKechnie, CBI

The Diver-Assisted Suction Harvester (DASH) team removes milfoil from an area of Sebago Lake.

Report of the Tassel Top Board of Directors

Dear Citizens of Raymond,

Although we didn't have the exceptional good weather for our start-up that we had in 2010, we were able to get everything ready for the opening of our season. July was awesome but was followed by a mixed month in August. All in all, we still had a successful season, and though we were behind in numbers from last year's participation of 18,100 guests, we once again had people from all over the world here—and some locals finding us for the first time. There were many of our loyal regulars along with many wonderful new families. One thing we did find this year, more so than in the past, was the fact that many of our regular beach users were getting very protective of the beach and park and were very likely to report misuse to the offenders themselves and tell them what they were doing was wrong, and if a ranger caught them they would be asked to leave.



Improvements made this year included new awnings put over the two sunny windows in the gate house; the driveway was landscaped with mulch; and the cabins' steps were replaced with ramps making them easier to access, especially for the handicapped. Changing rooms for men and women received new doors on the stalls, and five new 6' and two 8' picnic tables were added to the park. New rope for the swim lines using blue, white, and orange buoys made them easier to see, and three new area marker tanks were installed. A new map/information board was installed at the Nature Trail main entrance. We had to replace the

fence on the upper parking lot, and delineations for cars were marked with reflective numbers. Parking was made easier, and the capacity was increased.

The cabins were rented for the season, with only one week canceled. In all, the cabins were rented for seven weeks and two days.

Once again we can't thank Barry Alden enough for all that he does for the park. He is truly amazing. Thanks also to Elliot LaMarre, a long time member of the staff. Thank you to Doreen Nicoli, Erin Sullivan, Blake Edwards, Mary Jo Stanton, Kim Palumbo, Kyle Hanson and Marilee Jackson. Of course none of the success we have had these past years would be possible without our unbelievable Head Park Ranger, Sue LaMarre. Thank you very much!



The board also appreciates the help from Don Willard, Nathan White and his staff, Nancy Yates, Louise Lester, Rita Theriault and Danielle Loring for their work from the town.



Respectfully submitted,
The Tassel Top Board of Directors

Bob Metz, Chairman
Phyllis Burnham
Steven Crockett
Wendy Thoren
Shauna Peffer, and from the
Board of Selectmen, Charles Leavitt

This page intentionally left blank

State Elected Officials



HOUSE OF REPRESENTATIVES
2 STATE HOUSE STATION
AUGUSTA, MAINE 04333-0002
(207) 287-1440
TTY: (207) 287-4469

Michael D. McClellan

27 Pismire Mountain Road
Raymond, ME 04071
Residence: (207) 655-4438
E-mail:

RepMichael.McClellan@legislature.maine.gov

September 2011

Dear Friends and Neighbors:

As a first-term Legislator, I was honored to serve on the Joint Select Committee on Regulatory Fairness and Reform. As a result of several public forums held throughout the State, we were able to propose and pass legislation that targeted unnecessary government regulations.

L.D. 1, "An Act To Ensure Regulatory Fairness and Reform," streamlines government regulations and eliminates "red tape," while maintaining Maine's pristine environment and quality of life. Specifically, it creates incentives through reduced penalties for businesses to voluntarily disclose and correct environmental violations, allows legislative committees to direct agencies to review specific rules for relevancy, clarity, and appropriateness, creates a stakeholder group to review options for paperwork reductions for businesses, establishes a new business ombudsman program to help business owners comply with State regulations, and creates the office of "Special Advocate" within the Secretary of State's office to assist small businesses in seeking resolutions to agency actions that may result in the closure of the business or termination of employees.

In addition to my work on the regulatory committee, I also serve on the Joint Standing Committee on Education and Cultural Affairs. We were able to pass several education bills during the first half of the 125th Legislature. I am proud to have worked on the law that now makes Maine the 41st state to allow public charter schools. Public charter schools will give students who may not be able to thrive in a traditional public school setting more options for their education. Though more flexible than traditional public schools in terms of governance structures, class schedules, and hiring practices, public charter schools are still accountable to federal requirements and state assessments.

Please do not hesitate to contact me with questions or comments you may have concerning state government. Thank you for allowing me the pleasure to represent you in Augusta.

Sincerely,

A handwritten signature in black ink, appearing to read "Michael D. McClellan".

Michael D. McClellan
State Representative

Report of State Senator Bill Diamond



Senator Bill Diamond
3 State House Station
Augusta, ME 04333-0003
(207) 287-1515

10 Crown Point
Windham, ME 04062
Home (207) 892-8941

Dear Residents of Raymond,

It is my great pleasure and honor to serve as your State Senator in Augusta during this 125th session of the Maine State Legislature. Like the rest of the nation, Maine's economy seems to be finally getting out of the recession, but the recovery is moving very slowly. We in the Legislature are working hard to increase the efficiency of state government while protecting essential services to those who need them. We especially need to continue our investment in Maine's educational structure and in job development to insure a bright and promising future for our state. While we face many challenges, we also have many opportunities, and I am very confident about Maine's potential.

As your State Senator, I am your connection to all the various state agencies. From the Maine Department of Human Services to the Bureau of Motor Vehicles, I am available to assist you, and act as a liaison between you and the State government. I can be reached by phone at the State Capital at 287-1515. Please feel free to contact me with your questions or concerns.

I am honored and grateful for the opportunity to serve you.

Sincerely,

A handwritten signature in cursive script that reads "Bill Diamond".

Bill Diamond
Senator, District 12

Fax: (207) 287-1585 * TTY (207) 287-1583 * Message Service 1-800-423-6900 * Web Site:
legislature.maine.gov/senate

State Elected Officials – Contact Info

State Senator

William Diamond

Senate Chamber
3 State House Station
Augusta, Maine 04333-0003
(207)287-1505
1-800-423-6900

Home:

261 Windham Center Road
Windham, Maine 04062
207-892-8941
SenBill.Diamond@legislature.maine.gov

Representative To The Legislature

Michael McClellan

House of Representatives
2 State House Station
Augusta, Maine 04333-0002
(207)287-1400 (Voice)
(207)287-4469 (TTY)
1-800-423-2900
<http://janus.state.me.us/legis>
RepMichael.McClellan@legislature.maine.gov

Home:

27 Pismire Mountain Road
Raymond, Maine 04071
207-655-4438
mmcclell@maine.rr.com

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 Friday. 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 are found in this office.

BEACH, PUBLIC

TASSEL TOP PARK: [Roosevelt Trail]

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.

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]

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

BIRTH, MARRIAGE OR DEATH CERTIFIED COPIES

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 the mother/father. You will also need a note from that parent (your daughter/son) giving permission for you to obtain that record of your grandchild.

BOAT, ATV SNOWMOBILE REGISTRATION

NEW VEHICLES:

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.

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 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

Town Of Raymond Information

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 Association.

CABLE ACCESS CHANNELS

MUNICIPAL: Channel 2

SCHOOL: Channel 3

CODE ENFORCEMENT OFFICE

PERMITS, BUILDING & SEPTIC, ETC: Raymond's Code Enforcement Office is open during regular Town Office hours. Inspections are provided by appointment (655-4742 ext. 42) The Planning Board and Zoning Board of Appeals meetings are scheduled through this office.

DOG LICENSING

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 revaccinated.

KENNEL LICENSE: A kennel license is for up to 10 dogs that are kept for hunting, showing, breeding, 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.

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 ground snow cover. 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.

FISHING AND HUNTING LICENSES ETC.

RESIDENT: Current Maine photo ID (driver's license)

NON-RESIDENT: Current photo ID

FOOD PANTRY

The Raymond Food Pantry is hosted by the Lake Region Baptist Church, 111 Roosevelt Trail, with hours on the first and third 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 Clerk after 1 hour and for photocopies for information found.

GENERAL ASSISTANCE

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

Continued on Page 98

Town Of Raymond Information

Continued from Page 97

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. Notice of that meeting may be required in a newspaper of general circulation for which the applicant must pay.

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 Clerk 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 married before, a certified copy of how that marriage ended, written in English (divorce decree or death certificate).

MOTOR VEHICLE REGISTRATION

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) signature(s) and dated), current insurance card.

Dealer Used Sale: green Dealer's Use Tax sheet, blue Title Application form, current insurance card.

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

Trailer (utility, boat, snowmobile): bill of sale, over 3,000 lbs. capacity - title or MCO form.

Trailer (RV, horse with living quarters): bill of sale, over 3,000 lbs. capacity – title or MCO form.

RE-REGISTRATION OF VEHICLES: Car/truck/trailer: old registration, and insurance card for other than trailers.

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/>

POPULATION

4,666 year round residents (2005).

POST OFFICE, U.S.

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

PUBLIC WORKS DEPARTMENT

STREET SIGNS: Street signs are maintained by Public Works. For a request for a sign, please call the Town Clerk's Office (207-655-4742) or email nathan.white@raymondmaine.org

ROAD CONDITIONS: For questions about the town's roads, please call the Town Clerk's Office (207-655-4742) or email nathan.white@raymondmaine.org

Town of Raymond Information

SCHOOLS

RSU #14 (WINDHAM, RAYMOND) SCHOOLS: Raymond has two schools in the RSU
Jordan-Small Middle School, 423 Webbs Mills Road, which has grades 5 through 8 (655-4743).
Raymond Elementary School, 434 Webbs Mills Road, which has grades K through 4 (655-8672).
Superintendent's office is in Windham at 228 Windham Center Road, 892-1800.
Raymond Principal's office is at Jordan-Small Middle School, 655-4743.

SELECTMEN AGENDA

AGENDA ITEM SUBMISSION: If you would like a subject to be added to the Selectmen's agenda for discussion, contact the Town Manager's office not less than 14 days prior to a scheduled meeting (655-4742, ext 31 or 33) and ask that it be included.

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 will accrue interest beginning November 1st and the second half May 1st. Raymond does not provide for a prepayment discount on taxes.

TOWN OFFICE

LOCATION: 401 Webbs Mills Road

HOURS: Monday – closed
Tuesday – 12:00 PM [noon] 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
Saturday – 8:30 AM to 12:00 PM [noon]

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

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.

Continued on Page 100

Town of Raymond Information

Continued from Page 99

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 7:00 PM.

ANNUAL MUNICIPAL ELECTION: The second Tuesday in June from 7:00 AM to 8:00 PM.

PRIMARY ELECTIONS: The second Tuesday in June from 7:00 AM to 8:00 PM.

STATE AND FEDERAL ELECTIONS: The Tuesday after the first Monday in November from 7:00 AM to 8:00 PM

WEBSITE

The Raymond municipal website is www.raymondmaine.org

Check here first for the latest town news, downloadable forms and other town information.

Town Officers as of June 30, 2011

Selectmen, Assessors, and Overseers of the Poor

Joseph Bruno, Chairman, 2012
Dana Desjardins, 2011 [resigned 11/2010]
Samuel Gifford, 2011
Charles Leavitt, 2010 [replaced Desjardins]
Michael Reynolds, Chairman, 2010
Lawrence Taylor, 2011

Town Manager, Tax Collector, GA Administrator

Donald Willard

Finance Director

Nancy L. Yates

Town Clerk

Louise H. Lester

Superintendent RSU #14

Sanford J. Prince

**Principal, Raymond Elementary and
Jordan-Small Middle Schools**

Randy Crockett

Fire Chief

Denis A. Morse

Assistant Fire Chief

Bruce D. Tupper

Deputy Chief [EMS]

Cathleen Gosselin

Road Commissioner and Public Works Foreman

Nathan L. White

Emergency Management Agency

Bruce D. Tupper, Director

Health Officer

Cathleen Gosselin, EMS Director

Animal Control Officer

Donald E. Alexander

Susan Fielder

Code Enforcement Officer/Building Inspector

John L. Cooper

Registrar of Voters

Louise B. Murray

Town Attorney

Bernstein, Shur, Sawyer & Nelson

RSU #14 School Committee [Raymond]

Jeraldine Keane 2010
Catriona Sangster 2011
Alizah Shriver 2012

Budget/Finance Committee

Rolf Olsen, 2011, Chairman
Susan Accardi, 2012
Ralph Bartholomew, 2011
Marshall Bullock 2010
Jean Carter, 2010
William C. Chapman 2011
Dennis Cole, 2010
Peter Dunn, 2012
Robert Gosselin, 2012

Planning Board

Patrick Clark, 2012 Chairman
Robert O'Neill, 2013 Vice Chair
Samuel Gifford, 2012 [Resigned]
Greg Foster, 2011
William Priest, 2011
Bruce Sanborn, 2012
Kathryn Wallace, 2010 [Resigned]

Town Planner

Hugh Coxe

Appeals Board

Matthew Schaefer, 2010 Chairman
Michael Higgins, 2011
Peter Leavitt 2012
Elden Lingwood, 2012
Lawrence Murch, 2010
Mary Picavet, Alternate, 2012

