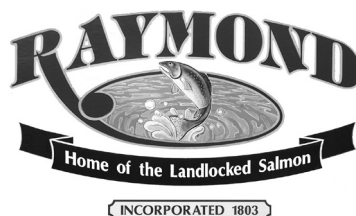
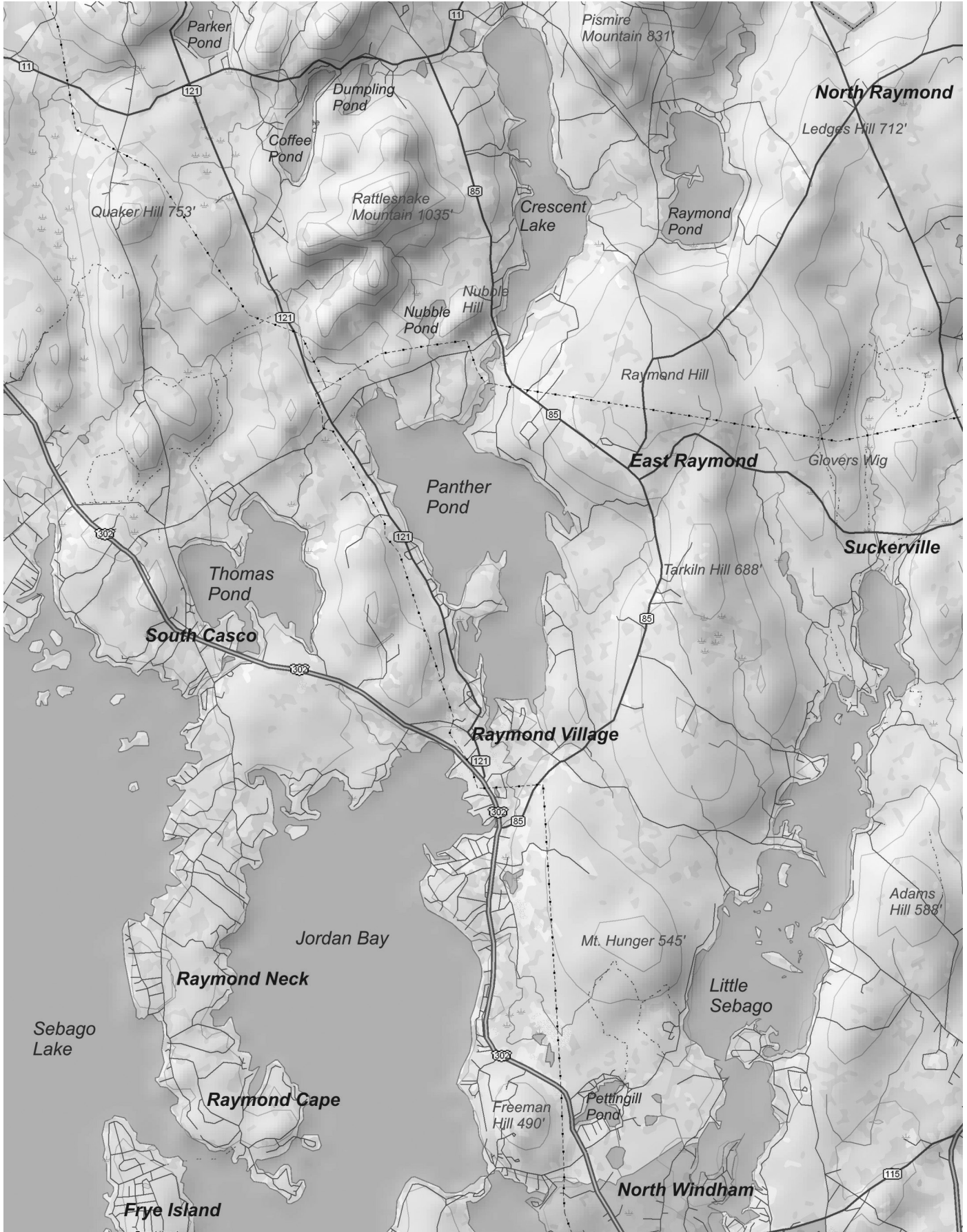

2018 Annual Report Raymond, Maine



Photo courtesy of Crescent Lake Association



Raymond, Maine 04071



Welcome

Annual Report of the Town Officers Raymond, Maine

For the fiscal year ending June 30, 2017



Photo courtesy of Crescent Lake Association

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

TOWN OF RAYMOND

Founded by Joseph Dingley and Dominicus Jordan in 1770

Incorporated June 21, 1803

Town Website: www.raymondmaine.org

Town Office Hours

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

Bulky Waste Disposal Alternatives

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

Important Telephone Numbers

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

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

Important Dates to Remember for 2018-2019

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

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Dedication - Ernest E Allen Sr

Ernest was born in North Yarmouth and attended North Yarmouth Academy where he met his wife, Florence Plummer.

After serving in the Pacific with the US Army, he returned home, attended Maine Vocational Technical Institute and then worked in Raymond at Dielectric for over 30 years.

Ernie and Flossy also ran Plummerville Cottages in Raymond (a business started by Florence's parents).

In his free time, Ernie's passion was flying airplanes.

Mr Allen was also very busy with the Town of Raymond in the following capacities:

- 1960s through 1990s - Moderator of Town Meeting
- 1960s through 1970s - Constable
- 1969 to 1971 - Assistant Fire Chief
- 1970 to 1989 - Budget Committee
- 1970 to 1975 - Planning Board
- 1976 to 1980 - Deputy Forest Fire Warden
- 1977 to 1982 - School Board
- 1992 to 1998 - Select Board
- 2000 to 2003 - Budget - Finance Committee

Ernie was an regular attendee and active participant at Annual Town Meeting for many years. He believed in being involved in the local democratic process.

Justin grew up on Beacon Hill in Boston. He and Sue (originally from Scotland) moved to Raymond in the late 1950s. From 1965 to 1970 Justin was a member of the Budget Committee and then he founded the Raymond Civic League along with a few other families including the Mahoneys and the Taylors. One of their main objectives was to get the school more forward thinking and to expand the opportunities of the students, especially in continuing education.

From 1974 to 1982 Justin was on the School Board and was an advocate for change which was slow in coming, but did come. His favorite phrase at the time was, "How will this change effect the kids?" He was an advocate for encouraging the students to go as far as they could go and to work for their dreams and goals. During this time the Raymond School was involved in State and National Conferences to present some of the unique programs, for example:

- Phone Call Program - This was where a person the students looked up to talked to them via telephone. Henry Winkler was the first caller. Bruce Jenner right after the Olympics participated, as did some of the Red Sox players and a variety of others.

- Boat Building - With the help of Sabre Yachts, the students built 2 dories each year 1 afternoon each week.

"I give Justin a lot of the credit for the changes. He was always willing to stand up for the right thing." Frank McDermott, Principal of Raymond Schools when Justin was on the School Board.

Elizabeth Lapka Stetson

Born on March 21, 1918, in Hatfield, Massachusetts, Elizabeth has been a resident of the Town of Raymond for the past 19 years.

Elizabeth's daughter, Becky, applied to the Town for the Boston Post Cane and it was presented by Selectman Samuel Gifford at Elizabeth's 100th Birthday Party on March 21, 2018.



The Boston Post Cane has been held by a resident of Raymond continuously since 1909. There have been 24 people awarded the cane – 12 men and 12 women, Mrs Stetson will be the 25th.

Mrs Stetson is the oldest recipient at 100 years old.



The Boston Post Cane is kept on display at the Town Office with each recipient's name engraved on a plate.

In 1909 the Boston Post Cane was donated by the Boston, Massachusetts newspaper the BOSTON POST to any New England town that qualified for and requested a cane to be held by the town's oldest citizen.

Originally there were 431 canes throughout New England.

The cane is African ebony with a 14 carat gold head inscribed thus:

Presented by The BOSTON POST to the oldest citizen of Raymond, Maine to be transmitted.



Delinquent Property Taxes

TAX BALANCES AS OF JUNE30,2017
 (* INDICATES PAYMENT AFTER THAT DATE AND PROIR TO SEPTEMBER 1,2017)

REAL ESTATE TAXES

NAME	ACCT	MAP	LOT	SUB	TYPE	16/17	*	15/16	*	PRIOR	*
30 PAPOOSE ASSOCIATES LLC	L4014R	068	017			\$ 7,094.23		\$ 7,006.29			
41 SUNSET CHIMNEYS LLC	P8011R	073	009			\$ 17,157.71					
ANDREWS WALTER	A7005R	060	008			\$ 1,883.97	*				
ARNO PROPERTY REVOCABLE LIVING	A0980R	004	059			\$ 2,074.54					
BBW LLC	B9110R	067	046	A		\$ 1,626.24		\$ 1,606.08		\$ 3,700.16	
BENCHMARK HOMES	D0685R	004	008			\$ 350.29					
BERNIER GERI	B0890R	022	039			\$ 62.92		\$ 385.38			
BLACKBURN THOMAS / MARTHA	B3015R	055	023			\$ 8,036.82					
BOUCHARD BRIAN P/ GENEVIEVE M	B9244R	022	026			\$ 281.15					
BOULLIE ERWIN C	B0865R	006	044			\$ 1,535.49					
BRAGDON ZACHARIAH	B6009R	077	015			\$ 12.95					
BRASSLOW PATRICIA F	M2320R	054	057			\$ 1,066.50					
BRUM WHITNEY A	B6101R	005	014			\$ 1,361.20					
BURKE KEVIN P	B3005R	075	033			\$ 1,020.63					
BURNAM CHRISTINE B/ BRIGGS IRENE	B1980R	050	007			\$ 1,329.79		\$ 1,073.06			
BURNHAM SHILOH M / ERIK B	W0870R	007	010			\$ 7.00					
BUXTON MARK A	D0330R	012	013			\$ 931.55					
CAMPBELL ADAM / JAMIE	B3017R	008	014			\$ 1,295.30					
CARR MATTHEW P / WILLIAM N ET AL	C1050R	076	078			\$ 128.41					
CARROLL JAMES E	C0705R	052	050	I04	B00	\$ 2.10					*
CARROLL JAMES E	C0706R	052	098			\$ 9.74					
CHAPMAN WILLIAM /HOLLY	C5025R	018	027	A		\$ 596.53		\$ 589.14		\$ 1,136.37	
CHARENTE DALE G	C9248R	041	103			\$ 2,171.95		\$ 762.78			
CHRISTIE COLIN, PERSONAL REP	B3009R	008	070			\$ 326.61					
CHUTE DEBORAH	C7030R	018	010			\$ 711.48		\$ 702.66			
COFFIN PAUL	C7048R	069	079			\$ 347.27		\$ 342.97			
COMBS SUSAN L	C1515R	028	018			\$ 5,675.50					
CONLEY ROBERT/ DONNA E	C1580R	015	079			\$ 1,488.30		\$ 1,469.85		\$ 6,480.09	
COX JEFREY L / CYNTHIA A	C7040R	055	003			\$ 5,734.19		\$ 5,663.11		\$ 13,209.14	
CUMMINGS JAMES E	C8031R	040	035	A		\$ 2,029.17	*				
CUNNINGHAM RICHARD C	C2370R	010	124			\$ 1,800.48					
CURTIS FRANK P II / DONNA L	C2470R	015	039			\$ 3,096.39		\$ 219.15			
DANIE VERONICA L	B0435R	047	008			\$ 1,853.72		\$ 1,830.74		\$ 272.80	
DEEP COVE SHORES REALTY	D0360R	060	007			\$ 707.85		\$ 699.08		\$ 690.30	
MICHAEL HUGO											
DEEP COVE SHORES REALTY	D0361R	060	017			\$ 6,842.55		\$ 6,757.73		\$ 36,900.95	
MICHAEL HUGO											
DEEP COVE SHORES REALTY	D6004R	060	006			\$ 208.12		\$ 205.54		\$ 202.96	
DIPIETRO STEVEN	D5114R	069	080			\$ 3,259.74		\$ 3,066.37			
DREW COLLEEN ODUM	O0175R	006	032			\$ 776.82		\$ 823.62			
EMERY DANIEL M	S9307R	026	018			\$ 1,558.48		\$ 709.83			
FARLEY JEANICE M	D0365R	009	020			\$ 860.91					
FARTHING TAMMY L	F6005R	075	031			\$ 152.46					
FCS&T COMPANY	J6007R	009	020	A		\$ 9.83					
FEENSTRA MARK / ROBERGE STELLA E	W5004R	003	005			\$ 59.22					
FLOYD JAMES E	F4011R	008	093	A		\$ 2,515.59		\$ 2,544.16		\$ 2,248.44	
FOLEY JEFFREY A	T1440R	054	046			\$ 11,824.12					
FURLONG WILLIAM H / IRENE L	F1317R	035	017	F		\$ 2,057.00		\$ 2,078.11		\$ 1,687.88	
GARDNER RANDY JAMES	G0543R	009	041	G		\$ 241.40					
GIFFORD CHARLES H HEIRS	G0880R	040	027			\$ 33.88					
GODWIN PAUL R / DEANNA M	G1130R	013	058			\$ 2,540.72					
GOLDING MARK E						\$ 1,857.35		\$ 1,834.33			
GRAF DANIEL / JANET GRAF TRUSTEES	R1050R	067	004			\$ 11.90					
GUIMONT BRIAN	G1766R	076	054			\$ 12.58					
GUIMONT BRIAN	G1765R	076	053			\$ 12.45					
GWENDOLYN ACQUISITIONS LLC	W6011R	002	024	B		\$ 667.92		\$ 659.64		\$ 1,126.40	
HALL TIM W	H6011R	013	007	H		\$ 286.77					
HURD BETH-ANN / CHEVARIE GEORGE E	A0180R	015	092			\$ 1,143.45		\$ 891.14			
IRVIN LINDA K	I0140R	041	094			\$ 2,568.83		\$ 1,298.37			
JOANNE E DOODLEY TRUST	W0490R	077	035			\$ 3,721.96					
JOHNSON BRUCE L	J0017R	076	067			\$ 1,143.45		\$ 111.17			
JONES STEVEN / CAMP CHARLES M	J6005R	021	011			\$ 2,527.69		\$ 2,496.36			
JORDAN BAY PROPERTIES INC	J9101R	046	034			\$ 2,162.27	*				
JORDAN BAY PROPERTIES INC	J9102R	046	008			\$ 3,189.56					

REAL ESTATE TAXES

NAME	ACCT	MAP	LOT	SUB	TYPE	16/17	*	15/16	*	PRIOR	*
KC MORTON TRUST E/T/D TRUSTEE	A0850R	047	005			\$ 3,909.51		\$ 3,920.80			
KEMP RACHEL	K0371R	046	008			\$ 837.92					
KNIGHT CHARLES B	K9401R	012	014	C		\$ 903.87		\$ 892.67			
KRAFT MARGARET M	K1080R	001	007			\$ 2,970.55		\$ 2,818.61			
LABONTE RAYMOND	L5014R					\$ 72.60	*				
LABONTE RAYMOND	L5013R					\$ 825.82	*				
LABRANCHE ROGER YD/ CELINA	L0050R	052	020	J07		\$ 119.79		\$ 118.31		\$ 116.82	
LAUGHLIN MARK/ PAMELA BRETT	L0400R	041	089			\$ 1,500.40					
LEWIS BONNIE L	T0780R	003	014			\$ 5,322.18					
LIBBY SCOTT A / KEITH A	S0610R	041	035			\$ 1,473.78		\$ 1,515.26		\$ 2,404.96	
LIPTON MCKENNA CATHERINE	L4015R	019	020			\$ 1,453.17					
LOON ACRES TRUST/ HANSON EDWARD R	H0770R	009	021					\$ 2,656.48			
LOWELL CRAIG PERSONAL REP	L1430R	068	003			\$ 2,955.85					
MARIER PIERRE M	M0500R	010	108			\$ 1,815.00		\$ 370.66			
MARTIN JEFFREY / STANTON / MORRILL / BLACK	M0790R	013	030			\$ 961.34					
MARTIN DUSTIN	M0785R	049	001			\$ 9.92	*				
MARTIN GLENN C	M0670R	078	009			\$ 222.64					
MARTIN PETER J / MONICA M	M0735R	069	070			\$ 2,678.94	*				
MARIN ROBERT / DIANA	M7104R	049	001	A		\$ 92.49	*				
MASH NANCY L / NELSON	T0230R	077	021			\$ 1,863.50					
MASON SEAN	M7040R	046	002			\$ 1,700.05					
MCINTYRE RICHARD W / CLAIRE M	M1492R	040	002			\$ 3,473.91		\$ 3,430.85		\$ 3,854.67	
MESERVE ROBERTA	M6004R	019	062	A		\$ 1,129.18	*				
MEYERS MARY M KNIGHT/ROBERT	K0840R	012	014			\$ 586.90					
MILLER FREDERICK S II	M6016R	077	004			\$ 288.58					
MORGAN TIMOTHY I SR	M2620R	017	026			\$ 690.91		\$ 484.10			
MURRAY MARTHA	G0665R	052	052			\$ 1,443.53		\$ 1,425.64		\$ 899.26	
MURRAY ROBERT F	M3290R	078	012			\$ 607.42		\$ 599.89		\$ 296.18	
NOONAN THOMAS F JR / JANE ELLEN	C2140R	054	045			\$ 6,880.06		\$ 6,794.77		\$ 27,888.53	
PAYNE ROBERT A JR	P3011R	018	011			\$ 942.59		\$ 543.08			
PERRY JOHN & PRISCILLA	P0630R	035	011			\$ 4,094.64		\$ 347.94			
PETERSEN TERRI-LEE/ JOHN	F3002R	078	003			\$ 322.20					
PETERSEN TERRI-LEE/ JOHN	P0720R	078	004			\$ 1,037.18					
PLUMMER DANIEL R	P3010R	046	027	B		\$ 486.42		\$ 272.86			
POWELL ANDREA D	P1730R	042	009			\$ 2,469.61		\$ 2,439.00			
PROCTOR JEFFREY L / CATHLEEN M	J6103R	017	024	A		\$ 1,193.06		\$ 1,548.72		\$ 630.43	
R2R LLC	R9105R	067	046			\$ 657.03		\$ 648.89		\$ 946.18	
RUDBALL ANTHONY S / REBECCA M	R1370R	053	036			\$ 639.03					
SANBORN MATTHEW	S0110R	019	022			\$ 157.90					
SANCHEZ ERICA M	S6008R	017	040			\$ 3,591.28		\$ 2,956.43			
SCHERMERHORN ROBERT M TRUSTEE RESIDUARY	S0470R	076	042			\$ 2,595.45		\$ 2,563.28			
SCHERMERHORN ROBERT M TRUSTEE RESIDUARY	S0480R	076	066			\$ 267.41		\$ 264.10			
SHCHNEIDER PETER MAN	S6001R	014	007			\$ 1,493.44					
SCRIPTURE GERALD J/ CANDACE J	S0620R	012	055			\$ 484.82					
SHAW DEBORAH M	M6011R	008	112			\$ 295.08	*				
STANLEY SUSAN	S0925R	015	078			\$ 1,650.44		\$ 844.86			
STETSON LEAH	S5102R	024	001			\$ 2,336.51		\$ 413.14			
STEVENS MARY D	S2250R	051	015			\$ 2,602.71	*	\$ 2,630.20	*		
STROUT RICHARD E	S2530R	019	039			\$ 2,089.67		\$ 2,063.77		\$ 5,626.11	
THOMPSON DAVID L	T0397R	016	002	A		\$ 897.82		\$ 711.84			
THORNE SIDNEY A JR	T0440R	016	018			\$ 4,934.38		\$ 4,873.21		\$ 14,399.16	
THORNE SIDNEY A JR	W0635R	054	060			\$ 740.52		\$ 731.34		\$ 2,268.18	
TOWN OF RAYMOND	S0006R	053	032					\$ 467.25		\$ 1,538.59	
VARNEY RANDALL S	V0110R					\$ 1,470.75	*				
VARNEY RANDALL S	V0009R					\$ 902.05	*				
VARNEY RANDI-LYNN / MCKOY LAVON R	V6122R	011	041	H		\$ 3,363.80		\$ 2,173.24			
WEEKS RUTH M	W0451R	031	008			\$ 2,739.44		\$ 2,705.48		\$ 286.11	
WHITTEN ALAN E / KATHLEEN A	W0790R	056	002			\$ 1,813.79					
WILLIAMSON JOHN J / JOSEPH B ETAL	W0960R	026	024			\$ 2,551.89		\$ 2,520.26			
WILLIS ADMA J	W0970R	002	024			\$ 815.54					
WILLIS ADMA JANE	M1767R	067	044			\$ 2,238.50		\$ 705.79			
WILLIS ADMA JANE	W1030R	067	022			\$ 474.07					

TAX BALANCES AS OF JUNE30,2017
 (* INDICATES PAYMENT AFTER THAT DATE AND PROIR TO SEPTEMBER 1,2017)

REAL ESTATE TAXES

NAME	ACCT	MAP	LOT	SUB	TYPE	16/17	*	15/16	*	PRIOR	*
WILLIS ROBERTA W	W1111R	002	020			\$ 389.01					
WILSON DEAN P	W0999R	017	055	A		\$ 1,478.62		\$ 781.46			
TOTAL						\$ 227,061.45		\$ 104,060.84		\$ 128,810.67	

TAX BALANCES AS OF JUNE 30, 2017
 (* INDICATES PAYMENT AFTER THAT DATE AND PRIOR TO SEPTEMBER 1, 2017)

PERSONAL PROPERTY TAXES

NAME	ACCT	16/17	*	15/16	*	ALL PRIOR	*
CAVANAUGH PATRICK & CHERYL	C6002R	\$ 104.06		\$ 102.77		\$ 503.22	
CHIPCO INTERNATIONAL	C0016P					\$ 18,307.67	
COLARUSSO WILLIAM / KELLY	C0276P	\$ 78.65		\$ 77.68		\$ 243.29	
COLBY JANIS	C0022P	\$ 78.65		\$ 77.68		\$ 77.91	
COLE DANNY & BECKY	C9403P	\$ 93.17		\$ 47.62			
COLLETT LYNN	C3001P	\$ 112.53		\$ 111.14		\$ 627.90	
COMER-WOODS ANNE & SCOTT	C9404P	\$ 62.92					
DANIELLES SEBAGO DINER MATT KAIT INC	D0002P					\$ 71.37	
ENGINE WORKS	P7305P	\$ 148.19					
FAMILY DOLLAR STORE	F6003P	\$ 9.07					
FISHERMANS NET	F0005P	\$ 95.59		\$ 94.41		\$ 523.42	
FOGG JENNIFER & STEVEN	F7077P	\$ 90.75		\$ 89.63		\$ 49.28	
FUTURE BUILDERS INC	F0017P			\$ 17.92			
GILLESPIE JAMES	G0075P	\$ 87.12		\$ 86.04		\$ 531.50	
GOUZIE KIM / JOHN	G6006R	\$ 212.96		\$ 210.32		\$ 1,314.68	
HAMILTON GEORGE	H9400P	\$ 136.73		\$ 135.04		\$ 133.34	
JOY DEANNA & BRIAN	J6002P	\$ 104.06		\$ 102.77		\$ 475.26	
LAND SERVICE INC	L0003P			\$ 37.05		\$ 331.96	
MILLER FLOORING	MF001P	\$ 137.94		\$ 145.79		\$ 152.22	
MOSQUITO / MCCLELLAN OLSON	M8115P	\$ 60.50		\$ 59.75		\$ 59.00	
MURRAY MARTHA	M0250P	\$ 96.80		\$ 95.60		\$ 531.68	
PENNIES LAWN CARE	PLC02P			\$ 90.82		\$ 94.40	
PONGRATZ LAW	P7205P			\$ 59.75		\$ 29.50	
PRIME CUT MEATS	P7223P	\$ 24.20					
RAYMONDSERVICE CENTER/KEN CLARK	R9274P	\$ 59.29		\$ 58.56		\$ 50.10	
RN WILEY & SON EXC INC	R0012P	\$ 580.80		\$ 573.60		\$ 901.49	
SEBAGO DENTAL	S5120P					\$ 3,739.19	
SLOAN JOAN	S0012P	\$ 31.46		\$ 31.07		\$ 60.83	
SOLUTIONS HAIRSTYLING	S0255P	\$ 62.92		\$ 62.14		\$ 61.36	
STILES KEITH & VALERIE	S7070P	\$ 137.94		\$ 262.90		\$ 966.70	
STOVER MIKE	S0017P	\$ 302.50		\$ 298.75		\$ 1,453.49	
VERILL JEFF & SUE/ VERRILL	V0009P	\$ 57.37					
VILLAGE DONUT SHOP	VD002P	\$ 100.43		\$ 106.36		\$ 27.86	
WBLM (TOWNSQUARE MEDIA)	W0004P	\$ 109.34					
WELLINGTON AMY	J0001P	\$ 82.28					
WHITTEN CONSTRUCTION	W7230P	\$ 1,436.27					
Total		\$4,694.49		\$3,035.16		\$31,318.62	

Annual Town Meeting Warrant

Town of Raymond
June 5, 2018
ANNUAL TOWN MEETING WARRANT

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

GREETINGS:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the Town of Raymond, qualified by law to vote in Town affairs, to meet at the Jordan-Small Middle School gymnasium in said town on Tuesday, June 5, 2018 at 6:00 P.M., then and there to act on Articles 1 through 48 as set out below.

The continuation of said meeting will be held at the Jordan-Small Middle School gymnasium in said town on Tuesday, the 12th day of June, A.D. 2018, at seven o'clock in the forenoon, then and there to act upon by secret ballot on Article 49 as set out below, the polling hours thereof to be from seven o'clock in the forenoon until eight o'clock in the evening.

ARTICLE 1: To elect a moderator to preside at said meeting.

BEGINNING OF ORDINANCE CHANGES

ARTICLE 2: Shall Articles 6 and 7 of the Raymond Adult Business Ordinance, as adopted May 15, 1993, be amended by adding the underscored language as shown below?

The Select Board recommends Article 2

DESCRIPTION:

In reviewing the Miscellaneous Ordinances, it was found that the License Fee and the Expiration Date had been left blank when the Adult Business Ordinance was adopted.

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

6. License Fee. A license shall be required for each adult business. The fee for each license shall be \$100.00.
7. Term of License. Licenses issued pursuant to this Ordinance shall be for a term of no more than one year and shall expire annually on December 31st.

ARTICLE 3: Shall the Raymond Barking Dog Ordinance, as adopted May 1984, and amended through March 17, 2001, be further amended by adding the underscored language and removing the language in ~~strikeout~~ text as shown below?

The Select Board recommends Article 3

DESCRIPTION:

Town staff is recommending to remove the fees from the ordinance and place them in the Fee Schedule to make this ordinance consistent with common practice. Also, the Town of Raymond no longer has a Dog Constable.

BARKING DOGS

Adopted May 1984
Amended March 1997
Amended March 17, 2001
Amended June 5, 2018

Definition. No person shall own, possess or harbor within the Town of Raymond any dog which by loud, and frequent and habitual barking, howling, or yelping disturbs the peace of any person.

First Offense. Any person, who shall violate the provisions of this section, shall upon the first occasion thereof be given a written warning which shall include the date and time it was issued.

Subsequent Offense(s). Upon ~~conviction~~ of any subsequent violations within a period of six (6) months from such warning, the person found to be in violation shall be punished by a civil penalty as is set forth annually by the Board of Selectmen in the Town Fee Schedule. ~~according to the following schedule:~~

~~First Offence \$ 50.00
Second Offence 100.00
Third Offence 200.00 [Amended 3/17/01]~~

~~Plus reasonable attorney costs for prosecution. [Amended 3/97]~~

Enforcement. This Ordinance shall be enforced by the Animal Control Officer and any Assistant Animal Control Officer(s) ~~Dog Constable and the other Town Constables~~ of the Town of Raymond.

ARTICLE 4: Shall the Raymond Budget and Finance Committee Ordinance, as adopted May 1980, and amended through March 17, 2001, be further amended by adding the underscored language and removing the language in strikeout text as shown below?

The Select Board recommends Article 4

DESCRIPTION:

The Budget and Finance Committee has proposed these changes. The intent was to bring the ordinance up to date using gender neutral language and more official terms like "must be" rather than "who are", etc. The ex officio position for the School on the committee has been removed because the committee no longer reviews the School Budget. The election of a Vice-Chair has been added to make the current practice official.

BUDGET AND FINANCE COMMITTEE ORDINANCE

Adopted March 1980
Amended May 19, 1995
Amended June 5, 2018

SECTION 1. Title

This Ordinance shall be known as the Town of Raymond Budget and Finance Committee Ordinance.

SECTION 2. Authority

This Ordinance is enacted pursuant to 30-A MRSA §3001.

SECTION 3. Purpose

The purpose of this Ordinance is to merge the Town Finance Committee and the Town Budget Committee.

SECTION 4. Merger

The Town Budget Committee, as previously established and governed by the terms of the March 1980 Ordinances, and the Town Finance Committee, as established by vote of the Town on March 18, 1978, and governed by the terms of the March 1980 Ordinance, shall be combined into a Budget and Finance Committee.

SECTION 5. Powers and Duties

The Budget and Finance Committee shall have the following powers and duties:

- A. To consider each article for raising, appropriating or borrowing monies to be expended by or for the Town, with opportunity for discussion with those persons proposing the same, and to make recommendations on such articles to the Town Meeting for which they were drawn, which shall appear on the Warrant in substantially the following form, "The Town Budget and Finance Committee recommends approval/disapproval."

- B. To discuss with and make recommendations to the ~~Board of Selectmen~~ Select Board on proposals for specific expenditures.
- C. To investigate and recommend to appropriate Town departments the availability of Federal and State and other grants, loans, guarantees and other assistance for the Town and the types, terms, benefits and disadvantages thereof.
- D. To study and make recommendations on the general financial position, policies and practices of the Town and its departments.
- E. To study and make recommendations on any proposal for payment for services or equipment by bond or note. Any such proposal, with the exception of general tax anticipation notes which will be reviewed under Section (5D), will be accompanied by an impact statement and recommendation for rejection or approval.
- F. To develop and maintain, with the input from all other committees and Boards in Town, a five (5) year moving Capital Improvement Plan.
- G. To study and report to the ~~Board of Selectmen~~ Select Board potential revenue raising opportunities that may require actions by the Board or Town Manager.

Section 6. Membership, Quorum, Voting

- A. The Budget and Finance Committee shall consist of ~~nine (9)~~ seven (7) voting members, plus the Chair of the ~~Board of Selectmen~~ Select Board and the Chair of the School Board who shall be a NON-VOTING EXOFFICIO members. The reduction in number from nine (9) to seven (7) will occur due to attrition. Existing members may continue as voting members on the committee and each may petition to be a candidate on upcoming ballots. The first 2 seats vacated by attrition (seat still open after an election, non-acceptance of the position, resignation, death, removal from the municipality, or recall) will not be filled. When a seat is vacated, the term of office for any open seats will be adjusted at the next election to keep the terms staggered. The number of members will be reduced to seven (7) during the June 2020 Election if attrition has not reduced the membership to seven (7).
- B. The Chair and the Vice-Chair of the Budget and Finance Committee shall be elected by a majority of the Budget and Finance Committee voting members at the first meeting after June 30th each year.
- C. ~~Three (3) voting~~ Voting members ~~who are~~ must be residents of the Town of Raymond, and shall be elected annually by the Town via a secret ballot vote at the annual Town Meeting, for a term of three (3) years and have staggered three (3) year terms.
- D. Any vacancy among the voting members shall be filled either via appointment by the Select Board until the next annual Town Meeting secret ballot vote following the creation of that vacancy, or by the Town at the first annual Town Meeting secret ballot vote following the creation of that vacancy.
- E. The Budget and Finance Committee shall officially act only in the presence of a quorum of ~~five (5)~~ four (4) voting members. Official motions will pass only on a majority vote of all voting members of the Budget and Finance Committee, unless the Budget and Finance Committee unanimously votes to adopt other rules at the first meeting of the year after the Annual Meeting and agrees to utilize the revised voting procedure for the full year. No member of the Budget and Finance Committee shall vote on a budget item in which the member has an interest.

F. All members will abide by the rules for Conflict of Interest pursuant to 30-A MRSA §2605.

G. All members will sign upon taking their oath of office and will adhere to the Town of Raymond Code of Ethics for Appointed and Elected Municipal Officials.

Section 7. Non-Attendance

In the event a member of the Budget and Finance Committee fails to attend, without being excused by the Chair of the Budget and Finance Committee, three (3) consecutive regularly scheduled business meetings or two (2) consecutive regularly scheduled Town Budget Review Meetings, the Budget and Finance Committee by unanimous vote of all attending members of that third regularly scheduled business meeting or second regularly scheduled Town Budget Review Meeting may remove the member from office and have the member replaced under the vacancy section of (3 6-D) above.

Section 8. Severability

If any part or parts, section or subsection, sentence, clause or phase of this Ordinance is for any reason declared to be unconstitutional or invalid, such shall not affect the validity or constitutionality of the remaining portions of this Ordinance or any rules or regulations promulgated hereunder.

Section 9. Effective Date

This Ordinance shall become effective upon passage by the legislative body of the Town of Raymond at a duly called Town Meeting.

ARTICLE 5: Shall the Raymond Cemetery Ordinance, as adopted March 18, 2000, and amended through June 5, 2012, be further amended by adding the underscored language and deleting the language in strikethrough type as shown below?

The Select Board recommends Article 5

DESCRIPTION:

Town staff proposed the following changes to make the ordinance easier to use, as well as more comprehensive.

CEMETERY ORDINANCE

Adopted March 18, 2000

Amended June 5, 2012

Amended June 5, 2018

I. PURPOSE

To preserve and protect the Cemeteries as peaceful and beautiful areas that serve as reverent symbols of the citizens' respect for the deceased, and for ~~For the mutual~~ protection of lot owners and the cemeteries as a whole, the following Cemetery Ordinance is hereby established for all Raymond Cemeteries owned or operated by the Town.

In formulating this Ordinance, a balance of the interests of the various stakeholders (purchasers and owners of rights of interment; family, friends, and acquaintances of the deceased buried therein); Raymond citizens and taxpayers; maintenance workers; and commercial providers is taken into consideration. In particular, this Ordinance is based upon a proper fit of the Cemeteries in Raymond, aesthetics of the park-like spaces, the cost of maintaining them, historical preservation, civic pride, and most important of all, safety of all who enter these Cemeteries.

All lot owners and persons visiting the cemeteries shall abide by this Ordinance as herein enacted and as hereafter amended, which is intended to assist in maintaining our cemeteries as peaceful and beautiful areas as well as reverent symbols of respect for the dead.

II. DEFINITIONS

- **Corner Markers** – grade level plot or lot identification object made of stone or stone and bronze
- **Grantee** – the Grantee is the individual who has purchased the plot(s) or has inherited the plot(s) from a deceased predecessor Grantee or has purchased the plot(s) from the previous Grantee
- **Lot** – multiple contiguous plots
- **Marker** (also called flush markers/memorials) – any grade level burial site identification object made of stone or stone and bronze
- **Monument** – any above grade level burial site identification object made of stone, or stone and bronze
- **Plot** – the basic unit of space within the Cemeteries used or intended to be used for the

burial of human remains, approximately four (4) feet by eight (8) feet space for one (1) vault/casket burial or up to eight (8) cremains (each in a two (2) foot by two (2) foot space)

III. CEMETERY RESPONSIBILITIES

1. Cemetery Committee

- a) Survey cemeteries to determine stones that need to be repaired and report to the Cemetery Supervisor
- b) Organize volunteers to clean the stones such that each stone is cleaned at least once in every ten (10) year period
- c) Review Cemetery Ordinance for potential updates/amendments at least once in every five (5) year period

2. Sexton

- a) For new sale of plots
 - Mark corners with temporary stakes and check that there is not already a burial in the plot that is being sold
 - Work with vendors to ensure stones are set in the correct way
 - Check that the corner markers are set in the correct place
- b) Be available to either dig the hole for burials or recommend a qualified grave digger

3. Cemetery Supervisor

- a) Data steward for all Cemetery data
 - Build database from existing maps, spreadsheets, and conveyance documents
 - Maintain data ongoing by selling plots via the purchased software and updating with burial information
- b) Oversee all sales of plots
 - Coordinate with Sexton to be sure that the plot is able to be sold (not already occupied, not ledge, etc.)
 - Record sales in database and issue conveyance to buyer
- c) Coordinate with vendor to repair and/or clean stones each year as budget monies allow
- d) Purchase stakes as corner markers for Sexton
- e) Work with Public Works Director to submit a budget each year
- f) Provide stone cleaning materials for the Cemetery Committee volunteers
- g) Maintain a file of certificates of insurance for vendors and update annually

IV. GENERAL PROVISIONS

1. **Name.** This Ordinance shall be known as the Town of Raymond Cemetery Ordinance.

2. **Authority.** This Ordinance is enacted pursuant to Title 30-A, Sections 3001 and 3002.

49 3. **Liability.** The statement of any employee or agent, unless confirmed in writing by an authorized representative of the Cemeteries or the Town of Raymond shall in no way bind the Cemeteries or the Town of Raymond.

30 4. **Corrections.** The ~~cemeteries~~ Town reserves the right to correct any errors that may be made by them in making interments, dis-interments, or removals or in the description,

transfer, or conveyance of any lot. Such corrections may include cancelling such conveyance and substituting and conveying in lieu thereof other interment property of equal value and similar location as far as possible, or as may be selected by the Sexton or Cemetery Supervisor, or, in the sole discretion of the Town, by refunding the amount of money paid to the Town on account of said conveyance. Errors of lot owners in failing to specify proper interment position, or of monument dealers in failing to clearly specify monument or marker foundation positions will be subject a fair additional charge in the event a change is required.

34 **5. Enforcement.** The Board of Selectmen and its authorized representatives are hereby empowered to enforce this Ordinance and to exclude from the cemeteries any person(s) deliberately violating this Ordinance. The Board of Selectmen and its authorized representatives shall have charge of the grounds and buildings within the Town of Raymond Cemeteries and shall have supervision and control of employees and all persons visiting the Cemeteries, whether lot owners or otherwise.

6. **Damage or Injury.** The Town expressly disclaims responsibility for any property damage or injury sustained by any person.

33 **7. Effective Date.** This Ordinance shall become effective when enacted/amended by the voters at Town Meeting.

34 **8. Validity.** If any part of this Ordinance is declared invalid, the declaration shall not affect the validity of the remaining portions of the Ordinance.

9. **Enforcement.** Any violation of this Ordinance will be treated as a trespass or nuisance, depending on the violation, and will be referred to the Town Manager or Cumberland County Sheriff or Maine State Police accordingly. Violation of this Ordinance may also lead to prosecution for violation of federal or state laws. Improper conduct or violation of this Ordinance by anyone may result in a request to leave the Cemeteries.

10. **Losses.** Reasonable precautions will be taken to protect Grantees from loss or damage, but the Town will not be responsible for loss or damage from causes beyond their reasonable control, and especially from damage caused by the elements, an act of God, common enemy, thieves, vandals, malicious mischief-makers, explosions, unavoidable accidents, invasions insurrections riots, or order of any military or civil authority whether the same be direct or collateral.

11. **Insurance.** All commercial service providers entering the Cemeteries to perform services or deliver commercial products must have liability and workers compensation coverage consistent with the Town's requirements and present proof of insurance to the Cemetery Supervisor. The Cemetery Supervisor shall maintain a file of such proof of insurance and update it annually.

V. HOURS OF OPERATION

3 **1. Open Hours.** The cemeteries will be open from one-half hour prior to sunrise to one-half hour after sunset. 8:00 am until sunset each day, except for November 1st to April 1st when they will be open from 8:00 am to 4:30 pm, with the expanded hours for interments described in Section 21.

6 2. Closed Hours. No person other than a Town employee, the Sexton, or Cemetery Committee member on authorized duties or a person accompanied by an authorized Town employee, the Sexton, or Cemetery Committee member shall enter any cemetery after the hours or times specified.

~~The cemeteries will be open for interments from sunrise to sunset seven days a week.~~

VI. FEES & PURCHASING PLOTS

1. Fees. All fees are set annually by the Board of Selectmen. ~~4~~ All fees or charges for services are payable at the Town Office, except that interment charges may be payable through the Sexton or an approved funeral director, and any foundation charges for monument or marker emplacement may be payable through an approved monument dealer.

5 2. Gratuity. No gratuity shall be accepted by any Town employee.

16 3. Process. Persons desiring to purchase lots should: ~~visit the cemeteries where they wish to purchase lots and make a selection with a designated person from the Town.~~

- a. Go to the Town Office and ask for a list of plots available and a map for the cemetery of their choice.
- b. Visit the cemetery and choose the plot(s).
- c. Contact the Cemetery Supervisor at the Town Office with their choice(s).
- d. The Cemetery Supervisor will request that the Sexton check the site to be sure it is not already occupied, and that it is not ledge, and mark the corners of the plot(s) with stakes.
- e. The Cemetery Supervisor will issue a Conveyance Certificate (right to bury human remains or to bury the ashes of a human being ("cremated remains" or "cremains") or to memorialize the human dead in a plot in a Raymond Cemetery) upon the payment in full of the current price for such Conveyance.
- f. Any special rules relating to such plot(s) will be explained and a copy of this Ordinance will be provided.

4. Payment. Complete payment of the purchase price for the plot(s) must be made to the Town before any burial or marker placement is permitted. No partial payments will be accepted. Upon full payment for the plot(s) the Grantee will be issued a Conveyance Certificate. The purchase price must be paid in full at the time of purchase and receipt for purchase price will be given to the purchaser at the time. A perpetual care bond should be given or sent to the purchaser by the Town. If the Town gives deeds, this should be done within ten (10) days of the giving of the receipt. The Town will give the purchaser a Conveyance Certificate upon payment in full.

32 5. Violations. Any person violating any provisions of this Ordinance shall be subject to a civil penalty of not more than \$100.00, plus attorney's fees and costs, provided that if such violation results in damage to cemetery property, appurtenances, fixtures, or other installations therein, such person(s) shall be subject to a civil penalty of not less than \$100.00

but not more than \$2,500.00, plus attorneys' fees and costs. Each day a violation occurs shall be deemed a separate offense.

6. **Lots.** Any contiguous plots purchased will be considered as 1 lot and will include any identified walkways between plots.

7. **Corner Markers.** Once purchased, the outer corners of a single plot or a lot may be marked with grade level Corner Markers.

VII. OWNERSHIP

29 1. **Descent.** The laws of the State of Maine govern the descent of title to Cemetery lots, as well as other matters relating to their ownership. It is important that, on the death of an owner of a lot, the heirs or devisees of such person should file in the office of the respective Cemetery full proof of ownership for the purpose of correcting the record. Notarized statements as to relationship and certified copies of wills are normally sufficient.

2. **Change of Ownership.** It shall be the duty of the Grantee (or Grantee's descendants or assigns) to notify the Town of any change of address or ownership by inheritance. Any purported change in ownership must be supported by adequate evidence to the satisfaction of the Cemetery Supervisor.

3. **Grantee.** The Grantee "owns" the rights, but does not own the real property, just the right to use one or more specific burial sites in the Cemeteries subject to this Ordinance as well as applicable laws and ordinances.

4. **Repurchase.** All sales of plots are final. The Town has no obligation to repurchase plot(s) from Grantees.

20 5. **Transfer.** Transfer of lots will not be recognized until the Town of Raymond receives notification and satisfactory proof of the transfer. ~~Transfer receipts or deeds if so given may be obtained from the Town Office. A lost or destroyed receipt or deed will be replaced by the certificate, upon request, upon payment of \$5.00.~~

6. **Exchanges.** The Town may, but is not obligated to, allow exchanges of plot(s) for different burial sites within its Cemeteries.

VIII. RULES OF CONDUCT & PROHIBITIONS

8 1. **Mischief.** No person shall destroy, mutilate, deface, injure or remove any tomb, Monument, gravestone, Marker or other structure placed within any cemetery, or any fence, railing or other work for the protection or ornamentation of any tomb, Monument, gravestone, Marker or other structure aforesaid, or any cemetery lot within any cemetery.

40 2. **Substance.** No person shall be in possession of any alcoholic beverage within any Cemetery. No person shall be in possession of or consume any illegal substance within Cemeteries.

44 3. **Solicitations.** Whether charitable, political or otherwise, solicitations are prohibited in any Cemetery.

- 42 **4. Waste.** Only refuse related to cemetery usage may be deposited in a Cemetery's waste containers. No sewerage may be deposited on cemetery grounds.
- 13 **5. Dignity.** No person shall behave in a loud, indecent or disorderly manner or create any unnecessary disturbance. No person shall conduct or participate in any sport, game or contest in any cemetery. 7 Any person visiting the cemeteries shall use only the walks and roadways provided and shall not walk upon or across plots unless necessary where walks or roadways are not provided.
- 14 **6. Pets.** No person shall permit any animal, including dogs, owned by him, in his custody, or under his control within any cemetery unless attached to a leash not longer than eight (8) feet held by the person. Persons walking dogs in the Cemeteries must pick up any of their droppings and dispose of it outside of the Cemeteries and will be strictly liable for any personal harm or property damage caused by the dog.
7. **Horses.** Horses are prohibited from the Cemeteries except for the purpose of funeral, ceremonial, or memorial functions. Owners are responsible for cleaning up after their horses.
- 45 **8. Firearms.** The bringing of firearms into any cemetery, except by a military escort, is prohibited. The discharging or carrying of weapons of any type, or the hurling of rocks or pellets, or discharging fireworks therein is strictly prohibited. This is not to be construed as prohibiting ceremonial volleys with blank charges by properly supervised honor guards as a tribute to a deceased person if such ceremonial has been previously approved by the Town.
- 23 **9. Prohibited.** No glass jars or breakable flower containers shall be placed on lots. True floral containers, recessed holders and baskets are recommended. No eternal flames or any open flames. No groups organized to protest are allowed with in a twenty five (25) foot radius of Cemetery grounds.
10. **Functions.** The only group functions that are allowed within the Cemeteries are funerals, burials, memorial services, and educational tours. Other types of functions are not permitted unless permission is sought and granted by the Raymond Town Manager or the Raymond Code Enforcement Officer.

IX. VEHICULAR TRAFFIC

- 9 **1. Control.** Motor cars and vehicles must be kept under complete control at all times.
- 2. Funeral Cortège.** When meeting a funeral cortège, they all vehicles must stop until the procession passes. ~~they~~ All vehicles must not pass a funeral cortège, either stopped or in motion.
- 3. Speed.** Maximum speed limit – 10 ~~15~~ miles per hour.
- 4. Cemetery Roads.** No vehicle may be driven or parked upon any grave, lot or lawn. Parking or leaving any vehicle on any road or drive in such a way as to prevent any other vehicle from passing is prohibited.
- 6. Prohibited:**

a. Commercial vehicles that are not directly involved in the business of the Cemeteries are not permitted.

40 b. No snow machines, four wheelers or bicycles shall be allowed in a cemetery. Snowmobiles, unregistered motor vehicles such as dirt bikes and all-terrain vehicles, and bicycles are prohibited within the Cemeteries except as may be in attendance at funerals.

X. MAINTENANCE & PLANTS

1. **General.** The general care of the surface conditions of the Cemeteries is the responsibility of the Town and includes cutting the grass, trimming the bushes and trees, and raking and cleaning the grounds. The Town does not assume the responsibility for caring for or planting flowers or ornamental plants, or repairing or replacing Monuments or Markers.

47 2. **Maintenance.** The Town of Raymond reserves the right to enlarge, reduce, replot or change the boundaries or grading of the cemeteries, or a section or sections thereof, from time to time, including the right to modify or change the location of, or remove or regrade roads, drives or walks, or any part thereof, is hereby reserved.

3. **Access.** The Town Cemeteries reserve to themselves, and to those lawfully entitled thereto, a perpetual right of ingress and egress over lots for the purpose of passing to and from other lots.

~~The substance of this section will appear in the documents conveying cemetery lots.~~

4. **Water.** The Town also reserves the right to lay, maintain and operated, or alter or change, pipe lines or gutters for water systems and drainage purposes and to use cemetery property, but not inconsistent with the rights of the owners of plots already sold.

~~The right to lay, maintain, and operate, or alter or change, pipe lines or gutters for sprinkler systems and drainage purposes is also expressly reserved, as well as is the right to use cemetery property, not sold to Grantees lot owners, for cemetery purposes, including interment of the dead, or for anything necessary, incidental, or convenient thereto.~~

48 5. **Damage.** All reasonable precautions will be taken to protect lot owners and the property right of lot owners within the cemeteries from loss or damage.

22 6. **Plantings.** The cemeteries will undertake to maintain, as may be practicable, the planting of trees and shrubs to preserve its landscape features, but will not undertake to maintain individual plantings, or urns of plants, unless previously arranged under paragraph 24 Section XI. Perpetual Care.

24 7. **Removal.** The cemeteries Town shall have the right to remove all floral designs, vases, urns, decorations, wreaths, plants, flowers, weeds, trees, shrubs, plants, or herbage of any kinds from the Cemeteries as soon as, in their judgment, they become unsightly, dangerous, and other materials placed in Cemeteries that, in their opinion, become unsightly, dangerous, detrimental, or diseased, or when they do not conform to the standard maintained in said Cemeteries.

25 8. **Floral Pieces.** The Cemeteries shall not be responsible for floral pieces, baskets etc. in which or to which floral pieces are placed or attached beyond their acceptance for services

held in the Cemeteries, and shall not be responsible for frozen plants, plants damaged by the elements, thieves, vandals or by other causes beyond their control.

~~26 The cemeteries reserve the right to remove from lots vases or urns damaged or otherwise not cared for or not filled with plants by June 30th.~~

9. **Waste.** Individuals who enter the Cemeteries must carry out all waste that they create while in the Cemeteries. Depositing of waste, rubbish, and debris on the grounds of the Cemeteries, or neighboring/adjacent property, is prohibited.

10. **Plants.** The planting of shrubs (including rose bushes), trees, or any planting of a spreading variety is prohibited.

XI. PERPETUAL CARE

1. **Trust Funds.** The full purchase price of a plot(s) shall be added to the Town's Cemetery Trust Funds. The principal of the Cemetery Trust Funds is nonrefundable and must remain intact in trust in perpetuity for the care of the Cemeteries. It shall be invested and a prudent portion of the net income and appreciation from this Fund shall be applied annually by the Town's Finance Director to the operating costs of the Cemeteries.

~~24~~ 2. **Services Provided.** Perpetual Care includes keeping the turf even and in good condition, the grass properly cut and the present trees and shrubs, as duly authorized, trimmed. The proper care and cleaning of all granite, stone, marble, or bronze structures on the lot at the time care is assumed, as well as any future erections expressly specified, but does not include replacement of any such structures.

~~Lot owners desiring additional care of their lots may arrange for such care with the Town of Raymond who will be glad to give an estimate of the cost of the work desired. This care may be provided for any annual payments made by the lot owner or by the establishment of a Trust Fund under such agreement as may be determined between the said parties.~~

3. **Management.** All Perpetual Care Trust Funds held by the Town of Raymond, ~~whether Trust or Perpetual Care~~ will be invested by the Town of Raymond as provided by law (MRSA Title 13, Section 1223) and will be expended only as provided by the Trust of Perpetual Care Agreement.

XII. BURIAL REQUIREMENTS

1. **Timing.** Cemeteries shall be open for interments at the discretion of the Sexton.

2. **Notification.** Prior to the interment, Grantees or their heirs or representatives are required to provide the Cemetery Supervisor a written communication as to the location of the burial, including the name and date of death of the decedent.

3. **Directors.** A funeral director must be with all funerals entering the cemeteries and the funeral director is responsible for ensuring that the participants of the funeral abide by this Ordinance. The funeral director must present the necessary burial permit from the Town Clerk to the Town employee in charge of the burial.

~~22~~ **4. Grave Liners.** In order to maintain a high standard of care and to eliminate sunken graves caused by the collapse of wooden boxes, all burials must be made in outside containers constructed of natural stone, or of metal, or of reinforced concrete, or approved synthetics. All such containers must be made and installed so as to meet the specifications established by the Board of Selectmen. Outside containers may be procured from any source provided they meet the established specifications.

~~23~~ **5. Limits.** No interment of two (2) or more bodies shall be made in one (1) grave plot, except in the case of a mother or father and a child, or two (2) infants, buried in one casket (or two caskets if small enough to fit within the burial space), or up to eight (8) cremated remains with no full burial, or one (1) full burial and one (1) cremation. Further variation may be made in the case of cremations within family lots subject to the placing of markers and upon prior approval from the Town.

~~24~~ **6. Interment.** When an interment is to be made in a plot, the location shall be designated by the ~~lot owners~~ Grantee or his representative. If this is not done, the Cemeteries reserve the right to make the interment in a location designated by the Town. The Town shall not be responsible for errors from telephone information etc.

~~25~~ **7. Disinterment.** Once an interment has been made, graves will be opened only by officials and employees of the Town assigned to the cemeteries or when the cemetery is directed to make disinterment by an order of the court of competent jurisdiction and a certified copy has been filed with the Town. The Town will be limited to opening of the grave only. Disinterment must be made by the person authorized to do so.

8. Animals. No Animals domestic or wild will be interred in the Cemeteries.

9. Cremains. Each cremain burial will be required to at least have a grade level name Marker placed on top of the site.

XIII. MONUMENTS & MARKERS

~~27~~ **1. Size and Number.** The ~~owner~~ Grantee(s) of any one (1) plot shall have the right to erect thereon any proper ~~stone or~~ Monument or Marker upon authorization by the Town. Only one (1) Monument no larger than a thirty-six (36) inch base shall be permitted on a plot, which must be located in the ~~center or~~ center rear of the plot, unless special permission is granted by the Town for placing otherwise. Only one (1) individual Marker per grave burial is allowed in any of the Cemeteries. ~~In certain areas, however, a monument and individual headstones are permitted.~~ In the case of a Grantee(s) owning multiple contiguous plots, a single Monument no larger than a sixty (60) inch base shall be permitted in the center of the lot and must be approved by the Cemetery Supervisor and Sexton.

~~28~~ **2. Material.** No monument or other structure on a lot above ground shall be constructed of other than cut marble, granite, natural stone, or real bronze. ~~The monument shall not exceed a base size from end to end of sixty percent (60%) of the width of the lot.~~

~~28~~ **3. Foundations.** No stone, Monument, tomb, vault, or other superstructure shall be erected until a suitable foundation is laid. All foundations shall be not less than four (4) feet in depth. All tombs, mausoleums, or vaults constructed after the effective date of this Ordinance shall have such provisions made for perpetual care as is adequate in each case.

4. **Placement.** All monuments must be placed such that they face the same direction as the surrounding stones. In most Cemeteries the stones in a row face the nearest road.
5. **Boundaries.** On and after the effective date of this Ordinance, no lot or grave shall be defined by a fence, rail, curb, hedge, trees, or shrubs, or enclosure of any description for the purpose of defining its ~~corner~~ boundaries. Boundaries that existed prior to the adoption of this rule on March 18, 2000, around burial sites may be maintained as a boundary, but no one is allowed to add to or replace them. Grade level corner markers are permissible.
6. **Repair.** Monuments and Markers erected by Grantees shall be maintained in a safe condition by the Grantee (including heirs and assigns), and the repair and replacement of same, after damage from any cause, shall be at the expense of the Grantee. Notwithstanding the primary maintenance responsibility of the Grantee, the Town may, at its sole discretion, undertake to clean and/or repair Monuments and Markers and to resolve safety concerns.

ARTICLE 6: Shall a new Finance Ordinance be adopted?

The Select Board recommends Article 6

DESCRIPTION:

Town staff is recommending this ordinance be adopted. Currently the Select Board annually approves a policy to allow one (1) member of the Select Board to approve and sign the weekly Payroll Warrant. This ordinance would make this annual policy unnecessary. All other Treasurer Warrants would still require a majority of the Select Board members to approve and sign in order to disperse funds.

FINANCE ORDINANCE

Adopted June 5, 2018

I. Payroll Warrants

- A. Purpose.** To allow at least one (1) of the municipal officers to review, approve, and sign the treasurer's payroll warrants.
- B. Delegation of Authority.** At least one (1) of the municipal officers (selectmen), acting on behalf of the full board of municipal officers, to review, approve, and sign municipal treasurer's disbursement warrants for employee wages and benefits (pursuant to 30-A MRSA § 5603 (2)(A)(1)).
- C. Majority Power.** This ordinance is in addition to, not in lieu of, majority power. Nothing in this ordinance is intended to replace the authority of the full board of municipal officers, acting by majority vote, to act on any treasurer's warrant, including warrants for payroll and for accounts payable.

ARTICLE 7: Shall the Jones Beach 1, Jones Beach 2, and Jones Beach Parking Ordinances be repealed, and a new Raymond Beach Ordinance be adopted in their place?

The Select Board recommends Article 7

DESCRIPTION:

Town staff is recommending the following changes to bring the ordinance up-to-date with current names, use, and practices.

~~JONES BEACH 1~~

~~March 1970~~

~~Accept the use of Jones Beach for use by the Town's people and the Raymond Recreation Swim Program providing the Town have insurance coverage. A curfew is to be as follows: The Beach will be closed from 10:00 p.m. to 6:00 a.m.~~

~~JONES BEACH 2~~

~~May 1984~~

- ~~1. Raymond Residents only—enforced.~~
- ~~2. A responsible adult will be hired to monitor Beach during peak hours of 10:00 a.m. to 4:00 p.m. Person will also maintain Beach.~~
- ~~3. Beach area and restrooms will be properly maintained daily.~~
 - ~~a. Rake Beach;~~
 - ~~b. Dispose of rubbish;~~
 - ~~c. * Clean restrooms, replace supplies.~~
- ~~4. Permits to be checked. Vehicles will be towed when necessary.~~
- ~~5. No vendors allowed on Beach or in area.~~
- ~~6. Non-resident groups strictly forbidden on Beach and areas surrounding.~~
- ~~7. No dogs allowed in Beach area.~~
- ~~8. Alcoholic beverages and any other intoxicating influences strictly forbidden.~~
- ~~9. No lifeguard on duty.~~
- ~~10. No water craft on the Beach.~~
- ~~11. Closed at 10:00 p.m.~~
- ~~12. Non-residents may have use of ramp at Crescent Beach if vehicles and trailers are removed from Beach area.~~

~~*Not available at Crescent Beach.~~

~~JONES BEACH PARKING~~

~~May 1984~~

~~Restrict parking within ten feet (10') of tarred roadway and declare an area two hundred feet (200') on both sides of Route 302 from the Jones Beach (to include the Jones Beach area) area which is to be closed to parking and no parking signs shall be posted accordingly.~~

Raymond Beach Ordinance

Adopted June 5, 2018

HISTORY

- March 14, 1970, Town Meeting Article 51, the Town of Raymond voted to accept the use of “Jones Beach”.
- May 19, 1984, Town Meeting Article 23, the Town of Raymond voted to adopt rules for use of “Jones Beach” and Crescent Beach. Also, in Article 24, the Town voted on parking restrictions.
- March 18, 2000, Town Meeting Articles 11 and 12, the Town of Raymond voted to execute a long-term agreement and a license agreement with Maine Department of Transportation and Maine Department of Inland Fisheries and Wildlife for the “Jordan Bay boat launch and beach area” which includes the responsibility for ongoing management and operation of the facility.
- June 6, 2000, the Board of Selectmen voted to change the name of the beach facility to “Raymond Beach.”
- August 2000, the parking area and boat launch opened, but the beach was not opened until the Summer of 2001.
- 2002, Lighting was added to the parking lot.

OWNERSHIP & MANAGEMENT

- Maine Department of Inland Fisheries and Wildlife – Owner
- Town of Raymond – Ongoing management and operation of the facility

RULES

- The Town Manager shall be responsible for setting the rules for the use of the facility.
- The rules shall be posted at Raymond Beach.

PARKING

- Restrict parking within ten feet (10’) of paved roadway and declare an area two hundred feet (200’) along Route 302 on both sides of the road which is to be closed to parking and marked with signage.

ARTICLE 8: Shall Articles 6 and 7 of the Raymond Massage Establishment Ordinance, as adopted May 15, 1993, be amended by adding the underscored language as shown below?

The Select Board recommends Article 8

DESCRIPTION:

In reviewing the Miscellaneous Ordinances, it was found that the Expiration Date and "on or after" date had been left blank when the Massage Establishment Ordinance was adopted.

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

ARTICLE II
LICENSES

Section 12. Term of License.

Licenses issued pursuant to this Ordinance shall be for a term of no more than one year and shall expire annually on December 31st.

Section 14. Applicability to Pending Applications.

Notwithstanding anything to the contrary in 1 M.R.S.A. §302, the provisions of this Ordinance shall apply to any application or request to operate a massage establishment submitted to the Town of Raymond or to any of its officers or employees on or after May 15, 1993.

ARTICLE 9: Shall Section VI, Subsections D and F of the Raymond Peddler's Ordinance, as adopted May 21, 1994, and amended through June 4, 2013, be further amended by adding the underscored language and deleting the strikethrough text as shown below?

The Select Board recommends Article 9

DESCRIPTION:

These changes are simply to correct typographical errors.

Section VI. Application:

- D. No peddler's license shall be issued for the sale of goods on private property located ~~withing~~ within sixty-five feet (65') of any fixed-based retail establishment offering the same substantially similar good, unless the owner of the fixed-base retail establishment is also the peddler's license applicant.
- F. Licenses shall be issued annually on May 1st, or the first business day thereafter. Applications shall be submitted no later ~~that~~ than April 1st. If there are more than two qualified applicants, licenses shall be selected by ~~by~~ staff through a lottery, prior to recommending license approvals to the Board of Selectmen.

ARTICLE 10: Shall the Raymond Racing Boat Ordinance be repealed?

The Select Board recommends Article 10

DESCRIPTION:

This ordinance is outside the jurisdiction of the Town of Raymond.

~~RACING BOATS~~

~~Prohibit, within the Town boundaries the use of outboard racing motors; also outboard motors on which exhaust manifolds have been altered from the manufacturers basic design; also inboard motors not exhausted through water muffled tubes to reduce exhaust noise.~~

ARTICLE 11: Shall Article II, Section 11 of the Raymond Regulating Persons and Establishments Providing Services Similar to Massage Therapy Ordinance be amended by adding the underscored language as shown below?

The Select Board recommends Article 11

DESCRIPTION:

In reviewing the Miscellaneous Ordinances, it was found that the Expiration Date had been left blank when the Regulating Persons and Establishments Providing Services Similar to Massage Therapy Ordinance was adopted.

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

ARTICLE II. LICENSES

Section 11. Term of License.

Licenses issued pursuant to this Ordinance shall be for a term of no more than one year and shall expire annually on December 31st.

ARTICLE 12: Shall Article II, Section 2.1 of the Raymond Special Amusement Ordinance as adopted May 15, 1993, be amended by adding the underscored language and deleting the strikethrough text as shown below?

The Select Board recommends Article 12

DESCRIPTION:

This change is simply to correct a typographical error.

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

ARTICLE II
GENERAL

Section 2.1 Permit Required.

No licensee for the sale of liquor to be consumed on his licensed premises shall permit, on his licensed premises, any music, except, radio or other mechanical device, any dancing or entertainment of any sort unless the licensee shall have first obtained ~~from~~ from the municipality in which the licensed premises are situated a special amusement permit signed by at least a majority of the municipal officers.

ARTICLE 13: Shall the Raymond Town Bodies Ordinance as adopted March 1980, and amended through March 1982, be further amended by adding the underscored language and deleting the strikethrough text as shown below?

The Select Board recommends Article 13

DESCRIPTION:

The following changes are to bring the ordinance up-to-date with current labels and practices.

TOWN BODIES BOARDS, COMMITTEES, & COMMISSIONS MEMBERSHIP

Adopted March 1980
Amended March 1982
Amended June 5, 2018

Purpose. This Ordinance shall govern the membership of the boards, committees and commissions of the Town of Raymond specified herein.

Elected Officials. No person shall hold more than one elective office of the Town, i.e. as a member of the Board of Selectmen, the ~~School Board~~ RSU #14 Board of Directors or the Budget and Finance Committee, ~~and no~~ No person holding one such elective office shall be a voting or associate member of the Zoning Board of Appeals, or the Planning Board ~~or the Finance Committee~~ of the Town of Raymond. However, a person holding an elective office may serve as a non-voting, ex-officio member of any body as otherwise specifically provided by ordinance ^{***} and may serve as the moderator at any Town Meeting. ^{***}

~~*** – Added by vote of Town Meeting March 1982.~~

Membership on Multiple Appointed Bodies. No person shall be a voting or associate member of more than one of the following Town bodies: the Zoning Board of Appeals, or the Planning Board ~~or the Finance Committee~~, but a member of any such body may be a member of any other appointed body of the Town.

Conflict of Interest. All members will abide by the rules for Conflict of Interest pursuant to 30-A MRSA §2605. ~~No member of any board, committee, or other such body of the Town shall vote upon any matter in which he has a personal interest or other conflict of interest.~~

END OF ORDINANCE CHANGES

ARTICLE 14: To see if the Town will vote, pursuant to 23 M.R.S.A. §2953, that orders of the municipal officers with respect to the closing of roads to winter maintenance shall be a final determination.

The Select Board recommends Article 14

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

ARTICLE 15: To see if the Town will vote to authorize the Selectmen on behalf of the Town to sell and dispose of any property acquired by the Town for nonpayment of taxes pursuant to the policy adopted by the Selectmen, as may be amended from time to time, the policy to remain consistent with State statutes and laws. In all cases conveyance to be made by municipal quitclaim deed.

The Select Board recommends Article 15.
The Budget-Finance Committee recommends Article 15 (7-0).

ARTICLE 16: To see what date taxes will be due and to set an interest rate for unpaid amounts.

The Select Board recommends 1st half to be due October 31, 2018 and 2nd half to be due April 30, 2019 with interest at eight percent (**8%**) on any unpaid balances.

The Select Board recommends Article 16.
The Budget-Finance Committee recommends Article 16 (7-0).

ARTICLE 17: To see if the Town will vote to set the interest rate to be paid by the Town on abated taxes at eight percent (**8%**) for the fiscal year.

The Select Board recommends Article 17.
The Budget-Finance Committee recommends Article 17 (7-0).

ARTICLE 18: To see if the Town will vote to authorize the Board of Selectmen to dispose of Town owned personal property with value not to exceed **\$35,000**.

The Select Board recommends Article 18.
The Budget-Finance Committee recommends Article 18 (7-0).

ARTICLE 19: To see if the Town will vote to authorize the Selectmen to appropriate from undesignated fund balance (surplus) as they deem advisable to meet the unanticipated needs of the community that occur during the fiscal year and/or to adjust the tax rate as the Selectmen deem advisable an amount not to exceed **\$75,000**.

The Select Board recommends Article 19.

The Budget-Finance Committee recommends Article 19 (5-2).

ARTICLE 20: To see if the Town will authorize the Selectmen, for the fiscal year 2018 - 2019, to transfer funds between appropriation accounts as long as the grand total of all appropriations is not exceeded. Any such transfers to be approved only at a properly called public meeting of the Selectmen.

The Select Board recommends Article 20.

The Budget-Finance Committee recommends Article 20 (7-0).

ARTICLE 21: To see if the Town will vote to authorize the use of Town employees and/or Town owned equipment or independent contractor(s) hired by the Town for maintenance on private roads in special and certain circumstances where in the public's interest.

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

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

The Select Board recommends Article 21.

The Budget-Finance Committee recommends Article 21 (5-0-2).

ARTICLE 22: To see if the Town will vote to authorize the Tax Collector or Treasurer to accept prepayments of taxes not yet committed pursuant to 36 M.R.S.A. §506, with no interest.

The Select Board recommends Article 22.

The Budget-Finance Committee recommends Article 22 (7-0).

ARTICLE 23: To see if the Town will vote to appropriate **\$251,412** from the tax increment of the Pipeline/RT 302 Tax Increment Financing District for FY 2018 - 2019 projects proposed in the Tax Increment Financing District Development Program.

The Select Board recommends Article 23.

The Budget-Finance Committee recommends Article 23 (7-0).

ARTICLE 24: To see if the Town will vote to raise and appropriate **\$470,852** for the Administration account.

The Select Board recommends Article 24.

The Budget-Finance Committee recommends Article 24 (7-0).

ARTICLE 25: To see if the Town will vote to raise and appropriate **\$36,419** for the Employee Compensation and Training account.

The Select Board recommends Article 25.

The Budget-Finance Committee recommends Article 25 (5-0-2).

ARTICLE 26: To see if the Town will vote to raise and appropriate **\$73,540** for the Assessing account.

The Select Board recommends Article 26.

The Budget-Finance Committee recommends Article 26 (7-0).

ARTICLE 27: To see if the Town will vote to raise and appropriate **\$93,900** for the Code Enforcement Department account.

The Select Board recommends Article 27.

The Budget-Finance Committee recommends Article 27 (7-0).

ARTICLE 28: To see if the Town will vote to raise and appropriate **\$21,820** for the Town Hall account.

The Select Board recommends Article 28.

The Budget-Finance Committee recommends Article 28 (7-0).

ARTICLE 29: To see if the Town will vote to raise and appropriate **\$179,271** for the Technology Department account.

The Select Board recommends Article 29.

The Budget-Finance Committee recommends Article 29 (7-0).

ARTICLE 30: To see if the Town will vote to raise and appropriate **\$1,000** for the Community Development account.

The Select Board recommends Article 30.

The Budget-Finance Committee recommends Article 30 (6-1).

ARTICLE 31: To see if the Town will vote to raise and appropriate \$790,210 for the Fire/Rescue Department account.

The Select Board recommends Article 31.
The Budget-Finance Committee recommends Article 31 (6-0-1).

ARTICLE 32: To see if the Town will vote to raise and appropriate \$19,229 for the Animal Control account.

The Select Board recommends Article 32.
The Budget-Finance Committee recommends Article 32 (7-0).

ARTICLE 33: To see if the Town will vote to raise and appropriate \$757,873 for the Public Works account.

The Select Board recommends Article 33.
The Budget-Finance Committee recommends Article 33 (5-1-1).

ARTICLE 34: To see if the Town will vote to raise and appropriate \$332,008 for the Solid Waste account.

The Select Board recommends Article 34.
The Budget-Finance Committee recommends Article 34 (7-0).

ARTICLE 35: To see if the Town will vote to raise and appropriate \$35,345 for the Cemeteries account.

The Select Board recommends Article 35.
The Budget-Finance Committee recommends Article 35 (6-1).

ARTICLE 36: To see if the Town will vote to raise and appropriate \$17,000 for the Parks & Recreation account.

The Select Board recommends Article 36.
The Budget-Finance Committee recommends Article 36 (7-0).

ARTICLE 37: To see if the Town will vote to raise and appropriate \$60,500 for the Raymond Village Library.

The Select Board recommends Article 37.
The Budget-Finance Committee recommends Article 37 (7-0).

ARTICLE 38: To see if the Town will vote to raise and appropriate **\$8,000** for the General Assistance account.

The Select Board recommends Article 38.

The Budget-Finance Committee recommends Article 38 (7-0).

ARTICLE 39: To see if the Town will vote to raise and appropriate **\$525,057** for the Insurance and Employee Benefits accounts.

The Select Board recommends Article 39.

The Budget-Finance Committee recommends Article 39 (5-0-2).

ARTICLE 40: To see if the Town will vote to raise and appropriate **\$329,400** for Debt Services.

Included are:

2013 Public Works Road Construction Bond Payment	\$	228,000
2015 Bond Payment	\$	101,400

The Select Board recommends Article 40.

The Budget-Finance Committee recommends Article 40 (7-0).

ARTICLE 41: To see if the Town will vote to raise and appropriate **\$570,000** for the Capital Improvement Program.

Included are:

Public Works Equipment Reserve	\$	215,000
Public Works Paving/Road Reserve	\$	245,000
Municipal Facilities Improvements	\$	35,000
Fire Department Equipment/Facilities	\$	75,000

The Select Board recommends Article 41.

The Budget-Finance Committee recommends Article 41 (6-1).

ARTICLE 42: To see if the Town will vote to appropriate the money received from the State for snowmobile registrations, not to exceed \$2,000, to the Raymond Rattlers Snowmobile Club for the maintenance of their network of snowmobile trails, on condition that those trails be open in snow season to the public for outdoor recreation purposes at no charge, and to authorize the municipal officers to enter into an agreement with the Club, under such terms and conditions as the municipal officers may deem advisable, for that purpose.

The Select Board recommends Article 42.

The Budget-Finance Committee recommends Article 42 (6-1).

ARTICLE 43: To see whether the Town will vote to carry forward any existing fund balance in the Capital Improvement Program (C.I.P.) accounts, the Healthcare Reimbursement Accounts (H.R.A.), the Employee Compensation Account, and the Technology salary line.

The Select Board recommends Article 43.

The Budget-Finance Committee recommends Article 43 (7-0).

ARTICLE 44: To see if the Town will vote to raise and appropriate **\$741,881** for the County Tax account.

The Select Board recommends Article 44.

The Budget-Finance Committee recommends Article 44 (6-1).

ARTICLE 45: To see if the Town will vote to appropriate the total sum of **\$1,526,596** from estimated non-property tax revenues to reduce the property tax commitment, together with all categories of funds, which may be available from the federal government, and any other sources.

The Select Board recommends Article 45.

The Budget-Finance Committee recommends Article 45 (7-0).

ARTICLE 46: To see if the Town will vote to accept certain State Funds as provided by the Maine State Legislature during the fiscal year beginning July 1, 2018 and any other funds provided by any other entity included but not limited to:

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

The Select Board recommends Article 46.

The Budget-Finance Committee recommends Article 46 (7-0).

ARTICLE 47: To see if the Town will vote to authorize Town Staff to make application for and execute any documents related to a grant; and to authorize the Select Board to accept or reject grants, donations and/or gifts of money to the Town of Raymond; and to authorize the expenditure of monies awarded, donated and/or gifted for the purposes specified in the grant, donation, and/or gift.

The Select Board recommends Article 47.
The Budget-Finance Committee recommends Article 47 (7-0).

ARTICLE 48: To see if the Town will vote to appropriate from undesignated fund balance (surplus) a sum not to exceed \$470,000 for the purchase of plow trucks.

The Select Board recommends Article 48.
The Budget-Finance Committee recommends Article 48 (6-1).

ARTICLE 49: To elect one (1) Selectman, for a three-year term; three (3) members for the Budget-Finance Committee, for three-year terms; one (1) member of the Budget-Finance Committee, for a two-year term; and one (1) member for the RSU School Board of Directors, for a three-year term.

Given under our hands this 10th day of April AD 2018.



Teresa Sadak, Chairman



Rolf Olsen, Vice Chair



Joe Bruno, Parliamentarian



Samuel Gifford

Lawrence Taylor III

Independent Auditors' Report

FINANCIAL AUDIT REPORT

JUNE 30, 2016

**TOWN OF RAYMOND
RAYMOND, MAINE
JUNE 30, 2016**

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Smith & Associates, CPAs
A Professional Association

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

REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditors' Report

Board of Selectmen and Manager
TOWN OF RAYMOND
Raymond, Maine

We have audited the accompanying financial statements of the governmental activities, business-type activities, each major fund, and remaining fund information, which collectively comprise the financial statements, of the Town of Raymond, Maine as of and for the year ended June 30, 2016, as listed in the table of contents, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund, and remaining fund information of the Town of Raymond, as of June 30, 2016, and the changes in financial position and cash flows, where applicable, of those activities and funds and the budgetary comparison for the general fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matter

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 financial statements.



SMITH & ASSOCIATES, CPAs
A Professional Association

Yarmouth, Maine
October 3, 2016

EXHIBIT I

**TOWN OF RAYMOND
STATEMENT OF NET POSITION
JUNE 30, 2016**

	<u>Primary Government</u>		
	Governmental	Business-	
	<u>Activities</u>	Type	
		<u>Activities</u>	<u>Total</u>
Assets			
Cash and Cash Equivalents	\$ 3,267,478	\$ 0	\$ 3,267,478
Investments	336,560	0	336,560
Accounts Receivable	62,275	31,844	94,119
Taxes Receivable	351,595	0	351,595
Tax Liens Receivable	216,057	0	216,057
Inventories	4,980	0	4,980
Prepaid Expenses	29,633	0	29,633
Capital Assets, Net of Accumulated Depreciation	<u>4,626,127</u>	<u>0</u>	<u>4,626,127</u>
Total Assets	\$ 8,894,705	\$ 31,844	\$ 8,926,549
Deferred Outflows of Resources	\$ 0	\$ 0	\$ 0
Liabilities			
Accounts Payable	\$ 184,891	\$ 0	\$ 184,891
Accrued Expenses	209,525	0	209,525
Non Current Liabilities			
Due Within One Year	925,379	0	925,379
Due in More Than One Year	<u>3,759,730</u>	<u>0</u>	<u>3,759,730</u>
Total Liabilities	\$ 5,079,525	\$ 0	\$ 5,079,525
Deferred Inflows of Resources – Prepaid Taxes	\$ 18,012	\$ 0	\$ 18,012
Net Position (Deficit)			
<i>Net Investment in Capital Assets</i>	\$ (58,982)	\$ 0	\$ (58,982)
<i>Restricted</i>			
Permanent Funds, Non-Expendable	177,586	0	177,586
Tax Incremental Financing	46,178	0	46,178
Capital Projects	827,223	0	827,223
<i>Unrestricted</i>	<u>2,805,163</u>	<u>31,844</u>	<u>2,837,007</u>
Total Net Position (Deficit)	\$ 3,797,168	\$ 31,844	\$ 3,829,012

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

EXHIBIT II

**TOWN OF RAYMOND
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2016**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position Primary Government	
		Charges for Services	Operating Grants and Contributions	Governmental Activities	Business - Type Activities	Total
Primary Government						
Governmental Activities						
General Government	\$ 1,372,177	\$ 184,790	\$ 0	\$ (1,187,387)	\$ 0	\$ (1,187,387)
Public Works and Sanitation	1,994,159	36,487	51,596	(1,906,076)	0	(1,906,076)
Protection	703,089	157,807	0	(545,282)	0	(545,282)
Culture and Recreation	97,427	0	2,324	(95,103)	0	(95,103)
Public Health and Welfare	19,039	0	0	(19,039)	0	(19,039)
Education	8,202,129	36,346	0	(8,165,783)	0	(8,165,783)
Fixed Charges	649,598	0	0	(649,598)	0	(649,598)
Interest on Long-Term Debt	104,104	0	0	(104,104)	0	(104,104)
Depreciation - Unallocated	283,142	0	0	(283,142)	0	(283,142)
Total Governmental Activities	\$13,424,864	\$ 415,430	\$ 53,920	\$ (12,955,514)	\$ 0	\$ (12,955,514)
Business - Type Activities	64,697	77,846	0	0	13,149	13,149
Total Primary Government	\$13,489,561	\$ 493,276	\$ 53,920	\$ (12,955,514)	\$ 13,149	\$ (12,942,365)
General Revenues						
Property and Other Taxes				\$ 12,963,118	\$ 0	\$ 12,963,118
Grants and Contributions Not Restricted to Special Programs				211,660	0	211,660
Unrestricted Investment Earnings				54,071	0	54,071
Miscellaneous				21,820	0	21,820
Total General Revenues				\$ 13,250,669	\$ 0	\$ 13,250,669
Changes in Net Position				\$ 295,155	\$ 13,149	\$ 308,304
Net Position – July 1, 2015				\$ 3,261,881	\$ 18,695	\$ 3,280,576
Prior Period Adjustment				\$ 240,132	0	240,132
Restated Net Position – July 1, 2015				\$ 3,502,013	\$ 18,695	\$ 3,520,708
Net Position – June 30, 2016				\$ 3,797,168	\$ 31,844	\$ 3,829,012

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

EXHIBIT III

**TOWN OF RAYMOND
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2016**

	General <u>Fund</u>	Other Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
Assets			
Cash and Cash Equivalents	\$ 3,267,478	\$ 0	\$ 3,267,478
Investments	0	336,560	336,560
Taxes Receivable	351,595	0	351,595
Tax Liens Receivable	216,057	0	216,057
Accounts Receivable	62,275	0	62,275
Inventories	4,980	0	4,980
Prepaid Expenses	29,633	0	29,633
Due From Other Funds	<u>34,610</u>	<u>907,525</u>	<u>942,135</u>
Total Assets	\$ 3,966,628	\$ 1,244,085	\$ 5,210,713
Deferred Outflows of Resources	<u>0</u>	<u>0</u>	<u>0</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 3,966,628</u>	<u>\$ 1,244,085</u>	<u>\$ 5,210,713</u>
Liabilities, Deferred Inflows of Resources, and Fund Balance			
Liabilities			
Accounts Payable	\$ 153,047	\$ 0	\$ 153,047
Accrued Expenses	36,421	0	36,421
Due to Other Funds	<u>939,369</u>	<u>34,610</u>	<u>973,979</u>
Total Liabilities	<u>\$ 1,128,837</u>	<u>\$ 34,610</u>	<u>\$ 1,163,447</u>
Deferred Inflows of Resources			
Unavailable Revenue – Property Taxes	<u>\$ 435,012</u>	<u>\$ 0</u>	<u>\$ 435,012</u>
Fund Balance			
<i>Nonspendable</i>			
Permanent Funds – Non-Expendable	\$ 0	\$ 177,586	\$ 177,586
<i>Restricted</i>			
Tax Incremental Financing	0	46,178	46,178
Capital Projects	0	827,223	827,223
<i>Assigned</i>			
General Funds	1,640	0	1,640
Special Revenue	0	34,124	34,124
Permanent Funds - Expendable	0	124,364	124,364
<i>Unassigned</i>			
General Funds	<u>2,401,139</u>	<u>0</u>	<u>2,401,139</u>
Total Fund Balance	<u>\$ 2,402,779</u>	<u>\$ 1,209,475</u>	<u>\$ 3,612,254</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balance	<u>\$ 3,966,628</u>	<u>\$ 1,244,085</u>	<u>\$ 5,210,713</u>

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

EXHIBIT IV

**TOWN OF RAYMOND
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO
STATEMENT OF NET POSITION
JUNE 30, 2016**

Total Fund Balance – Total Governmental Funds \$ 3,612,254

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

Capital Assets used in Governmental Activities are not current financial resources and therefore are not reported in the Governmental Funds Balance Sheet. 4,626,127

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. (26,267)

Unavailable Property Tax Revenues are Not Available to Pay for Current Period Expenditures and, Therefore, are Deferred Inflows of Resources. 417,000

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

Due in One Year	\$ 925,379	
Due in More Than One Year	3,759,730	
Accrued Compensated Absence Pay	<u>146,837</u>	<u>(4,831,946)</u>

Net Position of Governmental Activities \$ 3,797,168

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

EXHIBIT V

**TOWN OF RAYMOND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2016**

	General <u>Fund</u>	Other Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
Revenues			
Property and Other Taxes	\$ 12,989,207	\$ 0	\$ 12,989,207
Intergovernmental	265,580	0	265,580
Licenses, Permits and Fees	118,638	0	118,638
Charges for Services	186,408	1,462	187,870
Investment Income	39,831	14,240	54,071
Miscellaneous	<u>121,245</u>	<u>9,140</u>	<u>130,385</u>
Total Revenues	\$ 13,720,909	\$ 24,842	\$ 13,745,751
Expenditures			
<i>Current</i>			
General Government	\$ 1,288,651	\$ 116,265	\$ 1,404,916
Public Works and Sanitation	1,003,479	1,795,331	2,798,810
Protection	692,679	90,627	783,306
Culture and Recreation	68,812	28,615	97,427
Public Health and Welfare	18,413	626	19,039
Education	8,523,009	5,000	8,528,009
Debt Service	461,937	107,640	569,577
Fixed Charges	<u>649,598</u>	<u>0</u>	<u>649,598</u>
Total Expenditures	\$ 12,706,578	\$ (2,144,104)	\$ 14,850,682
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ 1,014,331	\$ (2,119,262)	\$ (1,104,931)
Other Financing Sources (Uses)			
Operating Transfers	\$ (741,084)	\$ 741,084	\$ 0
Net Change in Fund Balance	\$ 273,247	\$ (1,378,178)	\$ (1,104,931)
Fund Balance – July 1, 2015	<u>2,129,532</u>	<u>2,587,653</u>	<u>4,717,185</u>
Fund Balance – June 30, 2016	\$ <u>2,402,779</u>	\$ <u>1,209,475</u>	\$ <u>3,612,254</u>

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

EXHIBIT VI

**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, 2016**

Net Change in Fund Balance – Total Governmental Funds \$(1,104,931)

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

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

911,765

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

(283,141)

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

792,444

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

(26,089)

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

5,107

Change in Net Position of Governmental Activities

\$295,155

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

EXHIBIT VII

**TOWN OF RAYMOND
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2016**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Property and Other Taxes	\$ 12,881,265	\$ 12,881,265	\$ 12,989,207	\$ 107,942
Intergovernmental	254,277	254,277	265,580	11,303
Licenses, Permits and Fees	89,500	89,500	118,638	29,138
Charges for Services	198,250	198,250	186,408	(11,842)
Investment Income	40,000	40,000	39,831	(169)
Miscellaneous	<u>74,000</u>	<u>74,000</u>	<u>121,245</u>	<u>47,245</u>
Total Revenues	<u>\$ 13,537,292</u>	<u>\$ 13,537,292</u>	<u>\$ 13,720,909</u>	<u>\$ 183,617</u>
Expenditures				
<i>Current</i>				
General Government	\$ 1,345,747	\$ 1,345,747	\$ 1,288,651	\$ 57,096
Public Works and Sanitation Protection	1,022,208	1,022,208	1,003,479	18,729
	704,515	704,515	692,679	11,836
Culture and Recreation	69,838	69,838	68,812	1,026
Public Health and Welfare	6,000	6,000	18,413	(12,413)
Education	8,523,009	8,523,009	8,523,009	0
Debt Service	460,137	460,137	461,937	(1,800)
Fixed Charges	<u>664,754</u>	<u>664,754</u>	<u>649,598</u>	<u>15,156</u>
Total Expenditures	<u>\$ 12,796,208</u>	<u>\$ 12,796,208</u>	<u>\$ 12,706,578</u>	<u>\$ 89,630</u>
Excess (Deficiency) of Revenue Over (Under) Expenditures	\$ 741,084	\$ 741,084	\$ 1,014,331	\$ 273,247
Other Financing Sources (Uses)				
Transfers (Out)	<u>(741,084)</u>	<u>(741,084)</u>	<u>(741,084)</u>	<u>0</u>
Net Change In Fund Balance	\$ 0	\$ 0	\$ 273,247	\$ 273,247
Fund Balance – July 1, 2015	<u>2,129,532</u>	<u>2,129,532</u>	<u>2,129,532</u>	<u>0</u>
Fund Balance – June 30, 2016	<u>\$ 2,129,532</u>	<u>\$ 2,129,532</u>	<u>\$ 2,402,779</u>	<u>\$ 273,247</u>

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

EXHIBIT VIII

**TOWN OF RAYMOND
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2016**

	Business-Type Activities Enterprise Funds
Assets	
Current Assets	
Cash and Cash Equivalents	\$ 0
Due From General Fund	<u>31,844</u>
Total Assets	\$ 31,844
Liabilities	
Current Liabilities	
Due To General Fund	\$ 0
Accounts Payable	<u>0</u>
Total Liabilities	\$ 0
Net Position	
Unrestricted	<u>\$ 31,844</u>
Total Net Position	<u>\$ 31,844</u>

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

EXHIBIT IX

**TOWN OF RAYMOND
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2016**

	Business-Type Activities Enterprise Funds
Operating Revenues	
Charges For Sales and Services:	
User Fees	\$ 77,846
Miscellaneous	<u>0</u>
Total Operating Revenues	\$ 77,846
Operating Expenses	
Culture and Recreation	<u>\$ 64,697</u>
Total Operating Expenses	\$ 64,697
Changes in Net Position	\$ 13,149
Net Position – July 1, 2015	<u>18,695</u>
Net Position – June 30, 2016	<u>\$ 31,844</u>

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

EXHIBIT X

**TOWN OF RAYMOND
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2016**

	Business - Type Activities Enterprise Funds
Cash Flows from Operating Activities	
Receipts From Customers	\$ 77,846
Payments to Vendors and Employees	<u>(64,697)</u>
Net Cash Provided by (Used) in Operating Activities	\$ 13,149
Cash Flows from Noncapital and Related Financing Activities	
Change in Due To/From General Fund	\$ (13,249)
Intergovernmental Receipts	<u>0</u>
Total Cash Flows from Noncapital and Related Financing Activities	\$ (13,249)
Cash Flows from Investing Activities	
Investment Income Received	\$ 0
Total Cash Flows from Investing Activities	\$ 0
Net Increase (Decrease) in Cash	\$ (100)
Cash – July 1, 2015	<u>100</u>
Cash – June 30, 2016	<u><u>\$ 0</u></u>
Reconciliation Of Operating Income to Net Cash Provided by (Used) in Operating Activities	
Changes in Net Position	\$ 13,149
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	\$ 0
Net Cash Provided by (Used) in Operating Activities	\$ 13,149

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

TOWN OF RAYMOND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. – General Statement

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

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

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

The financial statements include:

- A Management Discussion and Analysis (MD&A) section providing an analysis of the Town's overall financial position and results of operations. 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:

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

**TOWN OF RAYMOND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. – Financial Reporting Entity (Continued)

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

C. – Financial Statements – Government-Wide Statements

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

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

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

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

D. – Financial Statements – Fund Financial Statements

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

Governmental Funds

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

General Fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund.

TOWN OF RAYMOND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Governmental Funds

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

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

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

Proprietary Funds

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

Enterprise Funds are required to be used to account for operations for which a fee is charged to external users for goods or services and the activity (a) is financed with debt that is solely secured by a pledge of the net revenues, (b) has a third party requirement that the cost of providing services, including capital costs, be recovered with fees and charges or (c) establishes fees and charges based on a pricing policy designed to recover similar costs. The Tassel Top program operates in a manner similar to private business enterprises. The intent is that costs for these services provided to the general public on a continuing basis be recovered or financed primarily through charges to users.

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

E. – Measurement Focus/Basis of Accounting

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

TOWN OF RAYMOND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

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

F. – Budgetary Control

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

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

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

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

G. – Cash, Cash Equivalents and Investments

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

**TOWN OF RAYMOND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. – Cash, Cash Equivalents and Investments (Continued)

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

H. – Capital Assets

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

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

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

I. – Compensated Absences

The Town of Raymond recognizes accumulated sick leave compensation during the period in which the related liability is incurred. In compliance with Town personnel policies the liability for accrued compensated absence pay was \$146,837 at June 30, 2016.

J. – Interfund Activity

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

K. – Deferred Outflows and Inflows of Resources

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

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

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

**TOWN OF RAYMOND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

The deferred inflows of resources listed at June 30, 2016 in Exhibit I amounted to \$18,012, with no deferred outflows per Exhibit I. Per Exhibit III, the deferred inflows of resources listed at June 30, 2016 for the Town of Raymond amounted to \$435,012, and there was no deferred outflow of resources at June 30, 2016.

L. – Equity Classifications

Government-Wide Statements

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

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

Fund Financial Statements

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 12 for additional information about fund balances.

M. – Use of Estimates

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

**TOWN OF RAYMOND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

N. – Inventories

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

O. – Accounts Receivable

Accounts Receivable at June 30, 2016, primarily consist of miscellaneous intergovernmental and rescue receivables. There is no allowance for doubtful accounts for receivables for the Town as they are all deemed to be collectible.

NOTE 2 – CASH, CASH EQUIVALENTS AND INVESTMENTS

Deposits

Custodial Credit Risk – Deposits – Custodial credit risk is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. The Town's policy is to invest in only financial institutions that are insured by the F.D.I.C. or additional insurance. As of June 30, 2016, the Town reported deposits of \$3,267,478 with a bank balance of \$3,474,757. The Town's bank balances were covered by the F.D.I.C. or by additional insurance purchased on behalf of the Town by the respective banking institutions. The Town's deposits have been reported as follows:

Reported in Governmental Funds	<u>\$ 3,267,478</u>
--------------------------------	---------------------

Investments

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

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

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

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

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

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

**TOWN OF RAYMOND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

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

The Town does not have a formal investment policy covering these areas of risk. At June 30, 2016, the Town’s investment balances were as follows:

	<u>Fair Value</u>	<u>Less Than One Year</u>	<u>1-5 Years</u>	<u>More Than 5 Years</u>
Cash and Cash Equivalents				
Federal Obligations (Dreyfus Inst. Treasury Prime Cash Management)	\$ 79,118	\$ 79,118	\$ 0	\$ 0
Equities				
Mutual Funds - Equity	234,058	N/A	N/A	N/A
Fixed Income				
Mutual Funds – Fixed, Nonrated	<u>23,384</u>	<u>N/A</u>	<u>0</u>	<u>0</u>
Total Investments	<u>\$ 336,560</u>	<u>\$ 79,118</u>	<u>\$ 0</u>	<u>\$ 0</u>

Investments have been reported in governmental funds as follows: \$ 336,560

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

NOTE 3 – PROPERTY TAXES

The Town is responsible for assessing, collecting and distributing property taxes in accordance with enabling state legislation. The Town of Raymond’s property tax is levied on the assessed value listed as of the prior April 1st for all taxable real and personal property located in the Town. Assessed values are periodically established by the Board of Assessors at 100% of assumed market value. The assessed value for the list of April 1, 2015, upon which the levy for the year ended June 30, 2016, was based, amounted to \$1,015,034,500. The assessment value 101.68% of the 2016 State valuation of \$998,250,000.

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 \$16,789 for the year ended June 30, 2016.

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

TOWN OF RAYMOND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

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 2015-2016 levy:

Assessed Value	\$ 1,015,034,500
Less: BETE	(1,639,300)
Less Homestead Exemption	<u>(5,055,000)</u>
Net Assessed Value	\$ 1,008,340,200
Tax Rate (Per \$1,000)	<u>11.95</u>
Commitment	\$ 12,049,665
Supplemental Taxes Assessed	<u>14,898</u>
Subtotal	\$ 12,064,563
Less: Abatements	(1,634)
Collections	<u>(11,739,274)</u>
 Receivable at Year End	 <u>\$ 323,655</u>
 Collection Rate	 <u>97.3%</u>

Property taxes on real and personal property accounts were due October 31, 2015, and April 30, 2016. 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, 2016, was as follows:

	Restated Beginning Balance July 1	Additions/ Completions	Retirements/ Adjustments	Ending Balance June 30
Governmental Activities				
<i>Capital Assets Not Being Depreciated</i>				
Land	\$ 298,923	\$ 0	\$ 0	\$ 298,923
<i>Capital Assets Being Depreciated</i>				
Buildings and Improvements	\$ 2,503,427	\$ 703,720	\$ 0	\$ 3,207,147
Machinery and Equipment	472,645	0	0	472,645
Vehicles	2,354,615	208,045	(145,000)	2,417,660
Infrastructure	<u>1,507,130</u>	<u>0</u>	<u>0</u>	<u>1,507,130</u>
Total Capital Assets Being Depreciated	\$ 6,837,817	\$ 911,765	\$ (145,000)	\$ 7,604,582
<i>Less Accumulated Depreciation for</i>				
Buildings and Improvements	\$ 1,183,393	\$ 58,719	\$ 0	\$ 1,242,112
Machinery and Equipment	414,027	30,774	0	444,801
Vehicles	1,108,517	155,970	(145,000)	1,119,487
Infrastructure	<u>433,301</u>	<u>37,678</u>	<u>0</u>	<u>470,979</u>
Total Accumulated Depreciation	\$ 3,139,238	\$ 283,141	\$ (145,000)	\$ 3,277,379
Total Capital Assets Being Depreciated, Net	\$ 3,698,579	\$ 628,624	\$ 0	\$ 4,327,203
Governmental Activities Capital Assets, Net	<u>\$ 3,997,502</u>	<u>\$ 628,624</u>	<u>\$ 0</u>	<u>\$ 4,626,126</u>

**TOWN OF RAYMOND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

NOTE 4 – CAPITAL ASSETS (CONTINUED)

Depreciation expense has not been charged as a direct expense.

NOTE 5 – LONG-TERM DEBT

At June 30, 2016, bonds and leases payable consisted of the following individual issues:

	<u>Governmental Activities</u>
Maine Municipal Bond Bank	
1999 School Bond, Interest Rates of 4.04% - 5.24%, Annual Principal Payments of \$389,757, Maturity in 2019.	1,559,032
2002 Consolidated Bond Series F 2002, Interest Rates 2.03% - 4.13%, Annual Principal Payments of \$205,788, Maturity in 2017.	411,572
Gorham Savings Bank	
General Obligation Bond of 2013, Interest Rate 2.0% - 2.5%, Annual Principal Payments of \$200,000 Plus Interest, Maturity in 2024.	1,800,000
General Obligation Bond of 2015, Interest Rate 1.92%, Dated May 6, 2016, Annual Principal Payments of \$85,000 - \$90,000 Plus Interest, Maturity in 2024.	795,000
Lease Purchase Agreement for a 2015 International Dated July 10, 2015, Amount Financed \$160,000, Annual Payments of \$42,021, Maturity in 2019.	<u>119,505</u>
Total Bonds and Leases Payable	<u>\$ 4,685,109</u>

Changes in Outstanding Debt

Transactions for the year ended June 30, 2016, are summarized as follows:

	Balance <u>July 1</u>	Issues or <u>Additions</u>	Payments or <u>Expenditures</u>	Balance <u>June 30</u>	Due Within <u>One Year</u>
Governmental Activities					
General Obligation Bonds	\$ 5,451,149	\$ 0	\$ 885,545	\$ 4,565,604	\$ 885,544
Leases Payable	20,206	160,000	60,701	119,505	39,835
Compensated Absences	<u>152,678</u>	<u>0</u>	<u>5,841</u>	<u>146,837</u>	<u>0</u>
Total	<u>\$ 5,624,033</u>	<u>\$ 160,000</u>	<u>\$ 952,087</u>	<u>\$ 4,831,946</u>	<u>\$ 925,379</u>

**TOWN OF RAYMOND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

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, 2016, are as follows:

<u>Year Ending June 30</u>	<u>Governmental Activities</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2016/17	\$ 885,544	\$ 135,116	\$ 1,020,660
2017/18	885,544	100,498	986,042
2018/19	679,758	70,028	749,786
2019/20	679,758	43,810	723,568
2020/21	290,000	27,800	317,800
2021/26	<u>1,145,000</u>	<u>51,650</u>	<u>1,196,650</u>
Total	<u>\$ 4,565,604</u>	<u>\$ 428,902</u>	<u>\$ 4,994,506</u>

The following is a schedule of future minimum lease payments for the capital leases together with the present value of net minimum lease payments as of June 30, 2016:

<u>Year Ending June 30</u>	<u>Total</u>
2016/17	\$ 42,021
2017/18	42,021
2018/19	<u>42,021</u>
Total Minimum Lease Payments	\$ 126,063
Less: Amount Representing Interest	<u>(6,558)</u>
Present Value of Future Minimum Lease Payment	<u>\$ 119,505</u>

In accordance with 30-A MRSA, Section 5702, as amended, the amount of long-term debt that can be incurred by the Municipality is limited by state statute. Total outstanding long-term obligations during a year can be no greater than 7.5%, with certain exceptions, of the state valuation of taxable property as of the beginning of the fiscal year. As of June 30, 2016, the amount of outstanding long-term debt was equal to 0.46% of property valuation for the year then ended.

NOTE 6 – DEFERRED COMPENSATION

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

I. ICMA-RC

A. Description of the Plan

The government offers its employees a deferred compensation plan created on November 17, 1992 in accordance with Internal Revenue Code Section 457.

**TOWN OF RAYMOND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

NOTE 6 – RETIREMENT PLAN (CONTINUED)

I. ICMA-RC (Continued)

A. Description of the Plan (Continued)

The plan, available to all government employees, permits them to defer a portion of their salary until future years. Participation in the plan is optional. Currently, two employees participate in the International City/County Management Association Retirement Corporation (ICMA-RC) plan.

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

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

B. Funding Policy

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

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

Investments are managed by the plan's trustee under one of five investment options, or a combination thereof. The choice of the investment options is made by the participants. Total eligible pension plan wages were \$691,809 for the year ended June 30, 2016. Total contributions on behalf of the Town were:

<u>Year</u>	<u>Employer Contribution Rate</u>	<u>Employer Contributions</u>	<u>Eligible Wages</u>
2016	2 - 5%	\$ 43,341	\$ 678,688
2015	2 - 5%	\$ 44,809	\$ 691,809
2014	1 - 5%	\$ 42,098	\$ 656,328

TOWN OF RAYMOND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 7 – INTERFUND ACTIVITY

Interfund balances at June 30, 2016, consisted of the following:

Due To	
General Fund	\$ 34,610
Major Fund	
Enterprise Fund	31,844
Non Major Governmental Funds	
Special Revenue Funds	80,301
Capital Project Funds	<u>827,224</u>
Total	<u>\$ 973,979</u>
 Due From	
General Fund	\$ 939,369
Non Major Governmental Funds	
Permanent Funds	<u>34,610</u>
Total	<u>\$ 973,979</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, 2016, consisted of the following:

Transfer To	
Non Major Governmental Funds	
Special Revenue Funds	\$ 214,335
Capital Project Funds	<u>526,749</u>
Total	<u>\$ 741,084</u>
 Transfer From	
General Fund	<u>\$ 741,084</u>

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

NOTE 8 – RISK MANAGEMENT

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

TOWN OF RAYMOND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

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, 2016, the Town's share was 2.45% (or \$874,179), of the County's outstanding debt of \$35,735,000.

NOTE 10 – FUND BALANCE APPROPRIATIONS

At the Annual Town Meeting held on June 3, 2015 the Townspeople voted appropriations of \$0 of general fund balance reflecting excess of budgeted expenditures over budgeted revenues as per Exhibit VII.

NOTE 11 – TAX INCREMENT FINANCING DISTRICT

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

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

NOTE 12 – GOVERNMENTAL FUND BALANCES

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

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

A positive amount of unassigned fund balance will never be reported in a governmental fund other than the general fund, because GASB Statement 54 prohibits reporting resources in another fund unless they are at least assigned to the purpose of that fund. However, funds other than the general fund could report a negative amount of unassigned fund balance should the total of nonspendable, restricted and committed fund balance exceeds the total net resources of the fund. The Town of Raymond has the responsibility for committing fund balance amounts and likewise would be required to modify or rescind those commitments.

TOWN OF RAYMOND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 12 – GOVERNMENTAL FUND BALANCES (CONTINUED)

The General Fund unassigned fund balance total of \$2,401,139 represents fund balance that has not been assigned to other funds and that has not been restricted, committed or assigned to specific purposes within the General Fund.

As per Exhibit III, a summary of the nature and purpose of these reserves by fund type at June 30, 2016 follows.

Restricted

Special Revenues

Tax Incremental Financing	<u>\$ 46,178</u>
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Capital Projects

Fire Department Reserve	324,577
Public Works Paving Reserve	260,732
Pole Barn Reserve	62,078
Technology CIP Reserve	41,749
Sidewalk Grant	31,786
Municipal Facilities Maintenance	27,696
Public Works Equipment Reserve	23,587
Patricia Avenue Recreation	21,138
Fire Department IRT Projects	10,800
Fire Department Review Fees	6,701
Assessing Software Reserve	5,000
Water Watch Account	4,161
Sheri Gagnon Park	4,016
Hazardous Waste Reserve	2,971
Town Hall Feasibility Study	213
Public Safety Building Reserve	12
Open Space Reserve	<u>6</u>

Total	<u>\$ 827,223</u>
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Assigned

Special Revenues

Community Assistance Fund	\$ 24,172
Veteran's Memorial	6,456
Panther Pond Project	1,906
Economic Development	<u>1,590</u>

Total	<u>\$ 34,124</u>
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Assigned

General Fund

Conservation Committee	<u>\$ 1,640</u>
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**TOWN OF RAYMOND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

NOTE 12 – GOVERNMENTAL FUND BALANCES (CONTINUED)

Unassigned
General Fund \$ 2,401,139

Principal Fund Balance on a cost basis of the permanent funds at June 30, 2016 consisted of the following:

Nonspendable and Assigned

Cemetery Funds

	<u>Principal</u>	<u>Income</u>	<u>Total</u>
Cemetery Trusts	\$ 52,163	\$ 37,376	\$ 89,539
Riverside Cemetery	24,061	13,869	37,930
Laurette Files Account	3,781	10,010	13,791
North Raymond Cemetery	<u>3,289</u>	<u>2,834</u>	<u>6,123</u>

Total \$ 83,294 \$ 64,089 \$ 147,383

Scholarship Funds

Carleton E. Edwards	\$ 15,852	\$ 7,859	\$ 23,711
George Woods	19,583	2,690	22,273
Collins - Day	13,580	5,035	18,615
Alva Clough	5,122	1,554	6,676
Torstein Johannas Lund	<u>2,930</u>	<u>2,777</u>	<u>5,707</u>

Total \$ 57,067 \$ 19,915 \$ 76,892

Ministerial Trust \$ 2,175 \$ 20,771 \$ 22,946

Recreation Fund \$ 10,050 \$ 8,198 \$ 18,248

Spiegel Fund \$ 25,000 \$ 11,391 \$ 36,391

Total Permanent Funds \$ 177,586 \$ 124,364 \$ 301,950

NOTE 13 – BUSINESS-TYPE ACTIVITIES – ENTERPRISE FUNDS

Unrestricted Net Position per Exhibit VIII at June 30, 2016 consisted of amounts which the Town of Raymond intends to use for the following purposes:

Tassel Top \$ 31,844

NOTE 14 – COMMITMENTS AND CONTINGENCIES

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

**TOWN OF RAYMOND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

NOTE 15 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. - Budgetary Accounting

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

B. - Excess of Expenditures over Appropriations

For the year ended June 30, 2016, expenditures did exceed appropriations in one category. However, in total the Town's expenditures did not exceed appropriations. Exhibit VII shows the following overdraft and comments:

<u>Category</u>	<u>Amount</u>	<u>Comment</u>
Public Health and Welfare	\$ (12,413)	Due to Increased Demand in General Assistance
Debt Service	\$ (1,800)	Due to Error in Budgeting

C. - Deficit Balances

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

As of June 30, 2016, no individual funds held a deficit balance.

NOTE 16 – JOINT VENTURES

Mid-Maine Waste Action Corporation

The Town is a member of an interlocal solid waste agreement with 11 other participating municipalities. MMWAC, or the Mid-Maine Waste Action Corporation, is a quasi-governmental organization, created as a not-for-profit corporation by twelve area municipalities in 1986. The Town of Raymond's proportionate interest in the net position of MMWAC on June 30, 2016, the date of MMWAC's most recent audited financial statements, was approximately 6.42% which amounted to \$792,131. As this interest does not constitute an explicit measurable equity interest, however, it is not recorded as an asset by the Town. Complete financial statements may be obtained from MMWAC at 110 Goldthwaite Road, Auburn, ME 04211-1750 or calling 207-783-8805.

NOTE 17 – PRIOR PERIOD ADJUSTMENT

Net position oat July 1, 2015 was restated for a prior period adjustment of \$240,132 which represented prior year capital assets that were not capitalized as follows:

Down Payment of Fire Truck	\$ 175,000
Communications Tower Construction	<u>65,132</u>
Total	<u>\$ 240,132</u>

This adjustment did not impact the fund financial statements.

TOWN OF RAYMOND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 18 – DATE OF MANAGEMENT’S REVIEW

Management has evaluated subsequent events through October 3, 2016, the date on which the financial statements were available to be issued.

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

General Information

Town of Raymond Information

Animal Control

Lost Pets:

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

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

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

Assessing Office

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

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

Beach, Public

Tassel Top Park: [Roosevelt Trail/Route 302]

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

Park/Beach Hours (weather permitting):

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

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

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

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

Raymond Beach: [Roosevelt Trail/Route 302]

Boat Haul Outs

Jordan Bay on Sebago Lake:

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

Crescent Lake:

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

Town of Raymond Information

Cable Access Channels

Raymond's cable franchise is with Time Warner Cable.

- Municipal: Channel 2
- School: Channel 3

Certified Copies – Birth, Marriage or Death

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

Code Enforcement Office

Permits, Building and Septic, Etc:

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

Fire & Rescue Department

Burning Permits:

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

Call 911:

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

Food Pantry

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

Genealogy Research

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

General Assistance

Application:

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

Town of Raymond Information

Licensing

Dog – Single Dog:

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

Dog – Kennel License:

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

Fishing and Hunting Licenses Etc.

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

Liquor License

Annual:

Licenses for restaurants serving liquor are handled through the state in the Department of Public Safety, Liquor Licensing & Inspection (207-624-7220). Once a liquor license is applied for, the applicant must come before the Board of Selectmen, after having been added to a regular Selectmen's meeting agenda. Notice of that meeting, if required, must be 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 Town Manager has signed the application, it then goes back to the Liquor Licensing & Inspection Division.

Marriage License:

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

Passports

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

Post Office, U.S.

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

Public Works Department

Street Signs:

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

Road Conditions:

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

Town of Raymond Information

Registrations

New Boats, ATVs and Snowmobiles:

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

Dealer Sale: green Dealer's Use Tax sheet.

Motor Vehicle Registration – New registrations:

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

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

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

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

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

Motor Vehicle Registration – Re-Registration:

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

Trailers: old registration

Schools

RSU #14 (Windham, Raymond) Schools:

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

Selectmen Agenda

Agenda Item Submission:

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

Taxes

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

Town Office

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

Town of Raymond Information

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.

Voting

Location:

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

Annual Town Meeting:

The first Tuesday in June at 6:00pm.

Annual Municipal Election:

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

Primary Elections:

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

State and Federal Elections:

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

Website

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

Town Officers as of June 30, 2017

Selectmen, Assessors, and Overseers of the Poor

Teresa Sadak, Chair, 2019
Rolf Olsen, Vice-Chair, 2019
Joseph Bruno, Parliamentarian, 2018
Samuel Gifford, 2020
Lawrence Taylor, 2020

Town Manager [655-4742 x131]

Donald Willard

Finance Director [655-4742 x132]

Cathy Ricker

Town Clerk & Voter Registrar [655-4742 x121]

Susan L. Look

Tax Collector [655-4742 x122]

Suzanne Carr

GA Administrator [655-4742 x124]

Alice Hamilton

Superintendent - RSU #14 [892-1800]

Sanford J. Prince

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

Randy Crockett

Fire Chief [655-1187]

Bruce D. Tupper

Deputy Chief [EMS] [655-1187]

Cathleen Gosselin

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

Nathan L. White

Emergency Management Agency

Bruce D. Tupper, Director

Health Officer

Cathleen Gosselin, EMS Director

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

Jessica Jackson

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

Chris Hanson

Registrar of Voters [655-4742 x 121]

Susan L. Look

Town Attorney

Bernstein, Shur, Sawyer & Nelson

RSU #14 School Committee [Raymond]

Diana Froisland, 2018
Janis Cummings, 2019
Anna Keeney, 2020

Budget/Finance Committee

Marshall Bullock, 2020, Chairman
Dana DesJardins, 2020
Deborah Duchaine, 2018
Robert Gosselin, 2018
Barry Moores, 2019
Diana Picavet, 2019
Brien Richards, 2018
Brian Walker, 2019
1 Vacancy

Planning Board

Robert O'Neill, Chair, 2019
Sheila Bourque, 2018
Greg Foster, 2020
William Priest, 2019
Bruce Sanford, Vice-Chair, 2018
2 Vacancies

Town Planner

James Seymour, Sebago Technics

Zoning Board of Appeals (ZBA)

Lawrence Murch, Chair, 2019
Elden Lingwood, 2018
Joseph Sousa, 2019
Joanne Stinson, 2020
Steve Warshaw, 2018
1 Vacancy (alternate)

Elected State Representatives

Senator Bill Diamond

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



Address: 10 Crown Point, Windham, ME 04062

Home Phone: (207) 892-8941

Cel Phone: (207) 650-4713

Contact Information: Senate Democratic Office (207) 287-1515

Email: diamondhollyd@aol.com

Legislative Website: <http://www.mainesenate.org>

Committee Membership: Transportation; Government Oversight Committee

Term Limited: 2022

Representative Jessica Fay

Representing House District 66, which includes part of Casco, part of Poland, and part of Raymond.



Address: 141 Spiller Hill Road, Raymond, ME 04071

Cell Phone: (207) 415-4218

Business Telephone: (207) 329-6148

E-Mail: Jessica.Fay@legislature.maine.gov

State House Message Phone: (800) 423-2900

State House TTY Line: (207) 287-4469

Committee: Joint Standing Committee on Environment and Natural Resources

Representative Susan M. W. Austin

Representing House District 67, which includes part of Casco, Frye Island, part of Gray, and part of Raymond.



Address: 136 Yarmouth Road, Gray, ME 04039

Home Telephone: (207) 657-4100

E-Mail: Sue.Austin@legislature.maine.gov

State House Message Phone: (800) 423-2900

State House TTY Line: (207) 287-4469

Committees: Labor, Commerce, Research and Economic Development

Town of Raymond, ME

04071

Maine Area Code is 207

EMERGENCY

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

UTILITIES

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

TOWN OFFICE

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

RAYMOND VILLAGE LIBRARY

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

SCHOOLS

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

COMMUNITY MEETING LOCATIONS

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

COMMUNITY ORGANIZATIONS

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

COMMUNITY SERVICES

Family Services:

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

Senior Services:

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

OUTDOOR LOCATIONS (no supervision implied)

Beaches:

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