
2023 Annual Report Raymond, Maine

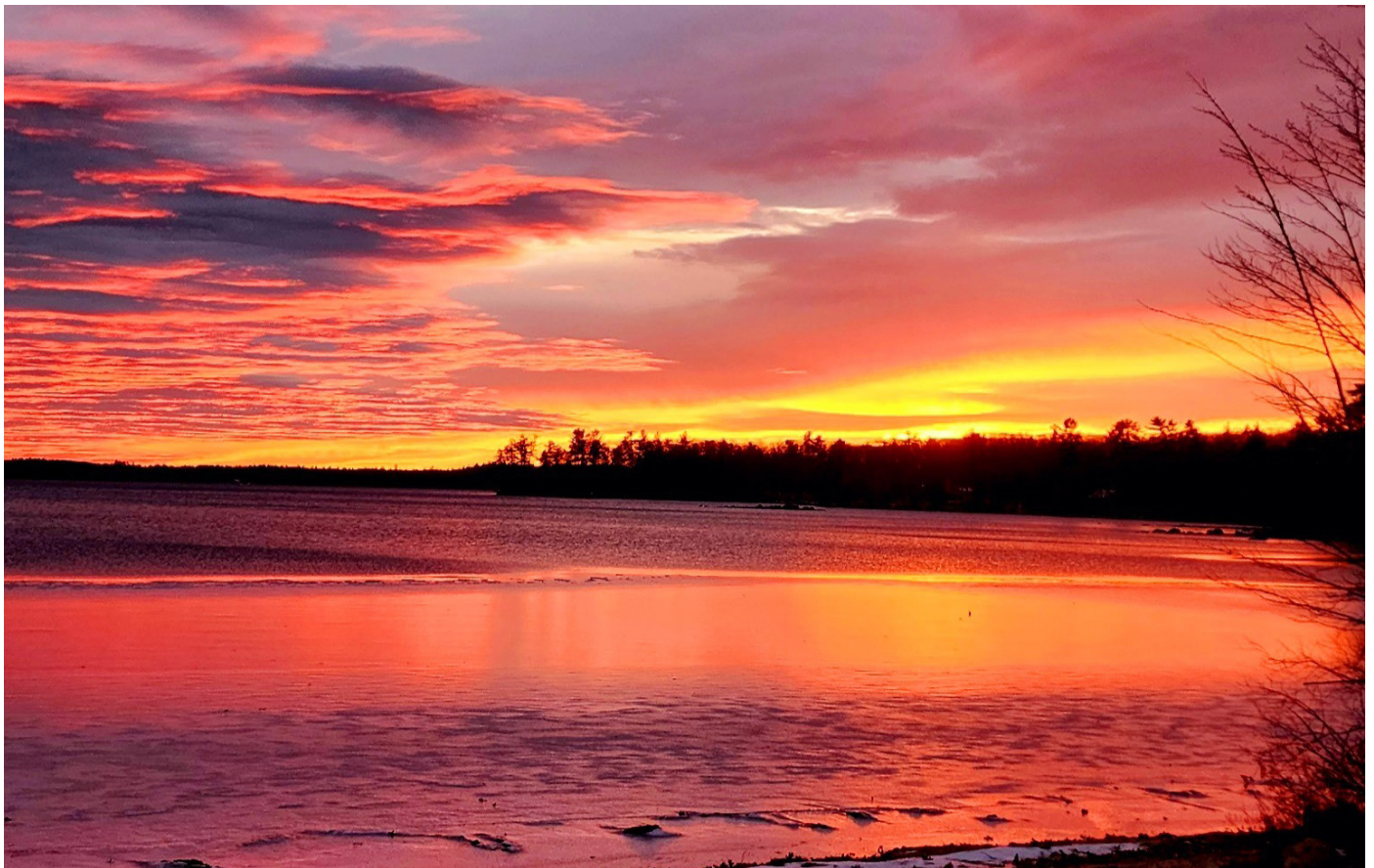
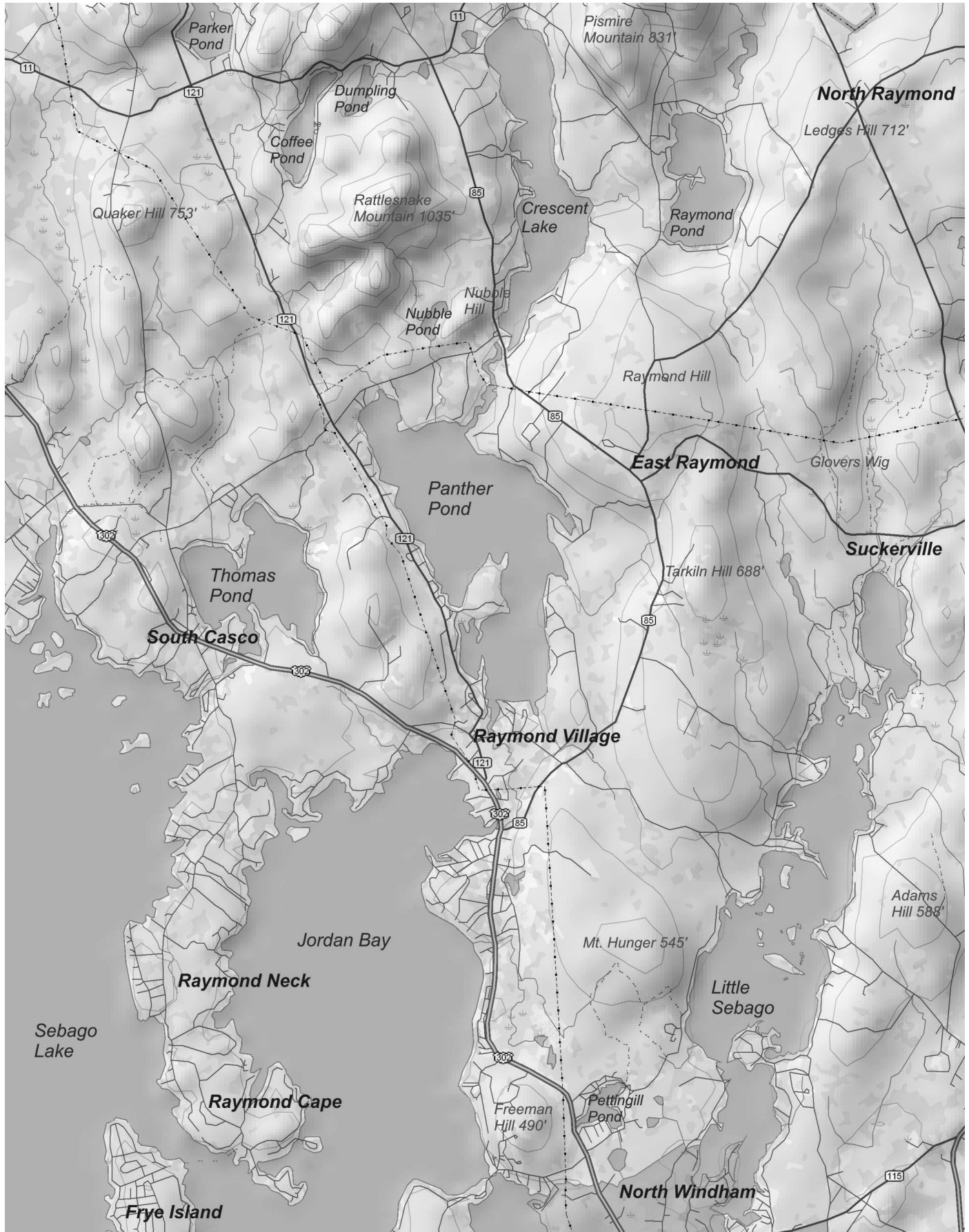


Photo courtesy of Cynthia Davenport



Raymond, Maine 04071



Annual Report of the Town Officers Raymond, Maine

For the fiscal year ending June 30, 2022



Photo courtesy of Nick Pitarys

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.

Non-credited wildlife and “around Raymond” photos are all by courtesy of Cynthia Davenport.

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 Manager	655-4742 ext 131
Town Office – Clerk, Tax Collector, Treasurer.....	655-4742 ext 124
Code Enforcement Office.....	655-4742 ext 161
Assessors Office	655-4742 ext 133
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 2023-2024

July 1	Fiscal Year begins
October 15	Begin to issue Dog Licenses
October 31	First half tax payment due
November 7	Gubernatorial Election Day
December 31	Dog License renewal deadline IF & W Licenses expire Boat Registrations expire
April 1, 2024	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 (tentative)
April 30	Second half tax payment due
June 4, 6:00 pm	Town Meeting (tentative - if Select Board votes to hold Open Town Meeting)
June 11	Municipal Elections
June 30	ATV & Snowmobile Registrations expire Fiscal Year ends

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

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

Y – Yes, this action is required or permitted

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

M – Majority vote required

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

B – Same rank as motion out of which it arises

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

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

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

None of the motions in the table should interrupt a speaker

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

Delinquent Real Estate Taxes

TAX BALANCES AS OF JUNE 30, 2022

(* INDICATES PAYMENT AFTER THAT DATE AND PRIOR TO SEPTEMBER 30,2022)

NAME	ACCT	21/22	*	20/21	*	PRIOR	*
1270 ROOSEVELT TRAIL PROP L	2984	\$16.60	*				
AKELEY LEE B	1937	\$125.01	*				
ALC LLC	2724	\$3,740.02					
ALMSTROM ROBERT E	1247	\$3,556.13					
ANGELL EDMUND A	479	\$1,003.21	*				
BEGIN CHERYL A	996	\$1.01					
BEIRO DEBRA L	3693	\$1,052.97	*				
BENNETT JOHN M	175	\$697.95					
BESSO LLC	3419	\$7,253.04					
BOISSONNEAULT C J M	2353	\$1,861.20	*				
BOISSONNEAULT C J M	2381	\$237.58	*				
BROWN CHRISTOPHER D	2599	\$26.79	*				
BROWN JEFFREY S	1900	\$1,266.88					
BROWN PAUL F	740	\$82.02	*				
BROWN PAUL F	752	\$1,268.29	*				
BROWN PAUL F	1805	\$1,912.02	*				
BROWN PAUL F	1826	\$430.05	*				
BROWN RICHARD	1186			\$723.37			
BRUM WHITNEY A	296	\$3,571.53		\$2,553.88			
BUCKHOFF JANE E	1838	\$461.07	*				
BUNNELL WILLIAM	1469	\$1,098.25	*				
BURNAM CHRISTINE B	2671	\$731.55	*				
BURNELL DARREN PERSONAL R	1208	\$129.01	*				
BURNELL NANCY E	1206	\$2,564.79	*				
BURNHAM JONATHAN N	3176	\$3,015.99	*				
BURNHAM SHOLOH M	432	\$8.87	*				
BUXTON MARK A	964	\$1.63	*				
CAMP WAWENOCK	21	\$63.45	*				
CAMP WAWENOCK	53	\$26.02	*				
CAREY JR WILLIAM MICHAEL	1006	\$638.73					
CHAPMAN WILLIAMS	1612					\$2,559.79	
CHASE CUSTOME HOMES	1506	\$1,092.60					
CHASE CUSTOME HOMES	1510	\$280.96					
CHRISTENSEN PAULA M	3409	\$342.74	*				
CHUTE DEBORAH	1575	\$829.08		\$917.03			
CLARKE KATHLEEN MARIE	3817	\$3,320.55					
COBURN ELIZABETH	1993	\$148.05					
CONLEY ROBERT N PERSON IN	1310	\$1,734.30		\$1,851.78		\$8,232.87	
COOK J RUSSELL	2457	\$1,744.03					
CORRIGAN GREGORY T	2070	\$3,378.95					
COX JEFFREY PERSON IN	3092	\$6,569.19		\$6,844.39		\$18,080.29	
CREASER RICHARD	2267	\$2,824.09	*				
CRESCENT LAKE MEGGISON FAI	2161	\$300.00	*				
CROCKETT GEOFFREY A	848	\$215.73	*				
CROCKETT STEPHEN & DONALD	1269	\$699.79	*				
CULPOVICH ANDREW J	1638	\$319.36					
CUMMINGS JAMES E	257	\$92.35					
CUMMINGS JAMES E	3858	\$783.96					
CURTIS CHASE	3161	\$2.55	*				
CURTIS FRANK P II PIP	1273	\$3,608.19		\$3,786.80		\$2,361.50	
CURTIS SUSAN E	1023	\$549.90					

TAX BALANCES AS OF JUNE 30, 2022

(* INDICATES PAYMENT AFTER THAT DATE AND PRIOR TO SEPTEMBER 30,2022)

NAME	ACCT	21/22	*	20/21	*	PRIOR	*
DANIE VERONICA L	2609	\$1,804.01					
DANIELLE EMERSON	172	\$1,008.15		\$1,101.94		\$810.36	
DAVIS AMY	854	\$1,087.11	*				
DELLINGER MICHAEL R	2753	\$2,395.45	*				
DIPALMA SUSAN	1942	\$3,502.44	*				
DIPIETRO STEVEN	3198	\$3,798.54		\$3,983.36			
DOLLOFF C RICHARD	575	\$2,722.71		\$1,602.42			
DRESSER II DANA W & HEATHER	124	\$9,695.16		\$10,145.14			
DRESSER II DANA W & HEATHER	3857	\$27,369.51		\$10,434.85			
EARLE ENTERPRISES LLC	2431	\$3,560.25	*				
ELOVECKY DAVID	419	\$995.46	*				
ENCHANTED HOMES LLC	900	\$17.13	*				
ENCHANTED HOMES LLC	913	\$7.54	*				
ERKKINEN PORTER LYNNE	1051	\$9,073.25	*				
FALK JOHN JASON	3446	\$2.75	*				
FIELDING SHARI L	3829	\$6.90	*				
FINOCHETTI JOHN V	2991	\$3,448.01	*				
FLAHIVE LINDA C	3378	\$582.33	*				
FLOYD JAMES E	603	\$2,818.59	*	\$2,953.24	*	\$13,096.02	*
FOLLANSBEE PETER E TRUSTEE	235	\$3,877.50	*				
FONSECA CARLOS	693	\$25.31	*				
FUHRMEISTER CARLOS F	3051	\$6.47					
GAGNON THERESA	2407	\$434.28	*				
GAGNON THERESA	3628	\$776.91	*				
GAGNON THERESA M	706	\$107.16	*				
GAGNON THERESA M	2588	\$272.83	*				
GAGNON THERESA M	3632	\$1,276.75	*				
GAGNON THERESA M	3633	\$245.34	*				
GAGNON THERESA M	3827	\$327.12	*				
GALLAGHER RALPH A	2886	\$3.96	*				
GARDNER SCOTT RUSSELL	682	\$327.82					
GEER ABIGAIL	144	\$5,696.40					
GIDEON DEBORAH	1100	\$102.93	*				
GORDON MICHELLE A	1911	\$43.35	*				
GOULDING BERNARD J JR	1886	\$382.58	*				
GRABINSKY ALAN R	3439	\$3,815.84	*				
GROVER GREGORY C	622	\$2,279.97					
GUERRA STEPHEN A TRUSTEE	3511	\$27.15	*				
GUERRA STEPHEN A TRUSTEE	3537	\$349.68					
HAM WILLIAM	3094	\$3,388.23	*				
HAMMON SHIRLEY S	2160	\$1,802.04					
HARTIG WOLF-INGO	2785	\$126.90	*				
HIGHTOWER FAMILY TRUST	137	\$360.00	*				
HINES COMMUNITY PROPERTIES	3094			\$1,774.18	*		
HURD BETH-ANN	1334	\$1,219.65		\$452.80	*		
JAY AND DEE LLC	2674	\$8.81	*				
JERMYN ERIC	151	\$1,026.71					
JODAKE LLC	3629			\$448.67	*		
JORDAN RICHARD D	2861	\$1,823.83	*				
JORDAN WILLIAM J	901	\$676.80	*				
K J BANCROFT LLC/PLUMMER R	335	\$311.61	*	\$218.72	*		

TAX BALANCES AS OF JUNE 30, 2022

(* INDICATES PAYMENT AFTER THAT DATE AND PRIOR TO SEPTEMBER 30,2022)

NAME	ACCT	21/22	*	20/21	*	PRIOR	*
KEYSTONE INVESTMENT GROUP	434	\$21.02	*				
KEYSTONE INVESTMENT GROUP	455	\$1.46	*				
KEYSTONE INVESTMENT GROUP	2480	\$20.15	*				
KEYSTONE INVESTMENT GROUP	281	\$4.77	*				
KITCHENS SHARON	2735	\$546.06					
KNIGHT CHARLES B JR	968	\$1,053.27		\$594.71	*		
KPKV REALTY TRUST	2095	\$1,684.26	*				
LACHANCE GREGORY M	2274	\$1,787.88	*				
LAPIERRE THOMAS M	481	\$121.61	*				
LAWLER JOAN B	1642	\$1,732.75	*				
LEWIS BONNIE L	94	\$11,665.06					
LIBBY SCOTT A	2371	\$1,604.58	*				
LINGWOOD DEBORAH S	1297	\$2,680.41	*				
LIPTON MCKENNA CATHERINE	1674	\$3,438.99		\$3,612.08		\$9,314.44	
LORING HAROLD G	362	\$290.46					
LOUX BARBARA HARDING	1094	\$19.60					
LOVELL BARBARA	3543	\$203.54	*				
LOVELL BARBARA	3469	\$3,857.39	*				
MACPHERSON MICHAEL	311	\$1,531.21	*				
MADIGAN STEPHEN M	3471	\$10.10	*				
MADSEN DAVID	1248			\$2,524.04	*		
MAIETTA NEIL L	3755	\$25.75					
MARIER PIERRE M	825	\$2,002.20					
MARKHAM PROPERTIES LLC	879	\$39.21	*				
MARSTON JARED J PERSON IN	1695	\$2,435.07		\$2,575.42		\$11,242.26	
MARTIN ROBERT	2642	\$1,780.83		\$1,899.82			
MASH NANCY L	3749	\$2,780.52		\$1,575.46			
MASTRANGELO JAMES TRUSTEE	3731	\$1.48	*				
MASTRANGELO JAMES TRUSTEE	3685	\$9.33	*				
MCCATHY JENNY	3629	\$2,365.98	*				
MESERVE NORMA J	1722	\$330.82	*				
MESERVE ROBERTA	1724	\$1,629.92					
MILLER WILLIAM P	1032	\$31.10	*				
MITCHELL ROBERT A	147	\$2.01	*				
MORRIS DEBORAH	1764	\$676.64	*				
MURRAY MARTHA PERSON IN	2929	\$1,669.44		\$1,784.80		\$34.86	*
MURRAY ROBERT F	3785	\$707.82	*	\$791.81	*	\$389.37	*
NAPOLITANO ANTHONY M/ NAPC	1939	\$3,907.11	*				
PARTNERS INC	2723	\$269.61	*				
PAUL F MARTIN REVOCABLE TRU	3313	\$3,406.56	*				
PAYNE ROBERT A JR	1576	\$549.19	*				
PERKINS DONALD M	3649	\$51.03	*				
PERSONAL REPRESENTATIVE O	734	\$1,952.57	*	\$2,054.60	*	\$784.79	*
PETERSON ERIC T	605	\$1,620.09					
PETERSON VICTOR M	1577	\$1,753.33					
PHILLIPS JOSEPH M	3196	\$4,458.42	*				
PIERPONT RICHARD R JR	2687	\$882.37					
PLUMMER ALTON S	1342	\$525.75	*				
PLUMMER CARLTON R	2575	\$4.32					
PLUMMER RICHARD C	1564	\$714.16	*				
POWELL ANDREA D	2444	\$2,877.81					

TAX BALANCES AS OF JUNE 30, 2022

(* INDICATES PAYMENT AFTER THAT DATE AND PRIOR TO SEPTEMBER 30,2022)

NAME	ACCT	21/22	*	20/21	*	PRIOR	*
RAYMOND MARINE & RECREATION	241	\$4,138.35					
RIDEOUT LAWRENCE M	1512	\$1,111.08		\$1,208.23		\$1,858.24	
RINES/THOMPSON SEBAGO REAL ESTATE	3619	\$25.71	*				
ROBERT JASON	3656	\$3,023.04	*				
ROOS HAROLD IRR TRUST	826	\$2,465.38	*				
ROTH THOMAS J	3441	\$1.66	*				
RUMMERY PHILIP A	59	\$423.70	*				
RUSSELL EBEN K	3281	\$5.47	*				
RYALLS MATTHEW J TRUSTEE	3235	\$375.06	*				
SANBORN MATTHEW T	1676	\$184.00	*				
SAVOIE JAMES M	2780	\$279.18					
SCHERMERHORN ROBERT M	3700	\$2,886.27		\$3,039.21	*		
SCHERMERHORN ROBERT M	3718	\$311.61					
SCRIPTURE GERALD	1133	\$3,120.33	*				
SCULLY JAMES	1027	\$293.28	*				
SHARPE RICHARD M	1410	\$4,257.50	*				
SHAY-AK-BEE LODGE LLC	3602	\$9,221.40	*				
SMALL JENNIFER M	967	\$923.55					
SMITH VANESSA N	2021	\$882.66	*				
SORENSEN WALTER F JR	2750	\$3,843.66		\$917.79			
SOUTHERN MAINE CONSTRUCTION	3821	\$776.91		\$750.57			
SOUTHWORTH JENNIFER J	51	\$304.17	*				
SPARROW SHARON L	3056			\$60.58	*		
SPAULDING EARLE	758	\$748.71	*				
SPECIALTY FINANCE INC	201	\$1.65	*				
SPECIALTY FINANCE INC	202	\$1.71	*				
SPECIALTY FINANCE INC	203	\$3.10	*				
SPECIALTY FINANCE INC	204	\$3.05	*				
SPX CORPORATION	337	\$370.29	*				
ST PIERRE RAYMOND	2139	\$4.47	*				
STANLEY SUSAN	1309	\$1,810.44		\$1,912.20		\$2,195.90	
STILES KELSEY P	408	\$1,942.60	*				
STUART CLARK D	832	\$2,555.14					
SUNSET CHIMNEYS LLC	3610	\$38,103.84		\$3,890.76	*		
SURETTE JOINT REVOCABLE TRUST	2893	\$2.29	*				
SURETTE JOINT REVOCABLE TRUST	2961	\$8.75	*				
TANGUARY JAMES C	191	\$1,934.52	*				
TARBOX SEAN J	1910	\$2,597.22		\$63.50			
THORNE SIDNEY A JR PERSONAL	1401	\$5,749.98		\$5,998.46		\$13,344.26	
THORNE SIDNEY A JR PERSONAL	3074	\$862.92		\$951.97		\$2,829.47	
TIBBALS RICHARD G	1785	\$3,004.78	*				
TRIPP ARCHIE L	1544	\$1,066.66	*				
TRIPP ARCHIE L	1545	\$1,341.61	*				
VARNEY RANDI-LYNN	887	\$1,787.94					
VIERLING DONALD	2222	\$530.31	*				
WAITKEVITCH ROBERT R	2829	\$135.36	*				
WALLACE FAMILY LAND TRUST	3704	\$3,599.73	*				
WALLACE FAMILY LAND TRUST	3715	\$1,641.24	*				
WALLACE ROBERT M	250	\$1,436.79	*				
WEEKS RUTH M	2127	\$3,192.24		\$3,357.28		\$12,400.52	
WILLIAMS KAREN A & KENNETH	3550	\$2,951.83					

TAX BALANCES AS OF JUNE 30, 2022
(* INDICATES PAYMENT AFTER THAT DATE AND PRIOR TO SEPTEMBER 30,2022)

NAME	ACCT	21/22	*	20/21	*	PRIOR	*
WILLIAMSON JOHN J	1979	\$2,973.69					
WILSON PETER B TRUSTEE	2257	\$4,793.30	*				
WINDE KATHLEEN A	3137	\$850.23					
ZADE BARBARA J	3247	\$399.03	*				
ZADE BARBARA J	3277	\$12,506.70	*				
ZEPHER ASSOCIATES LLC	2990	\$8.81	*				
Totals		\$ 380,207.16		\$89,355.86		\$99,534.94	



From Pismire Mountain - Photo courtesy of Jackie Sawyer

Delinquent Personal Property Taxes

NAME	ACCT	21/22		20/21		PRIOR
ANGEL NAILS	8	\$39.48		\$5.01		
BATALI HOLDING LLC	182	\$338.40	*			
CARROLL JAMES E	25	\$60.63				
COLARUSSO WILLIAM & KELLY	30	\$74.73		\$78.12		\$404.63
COLBY JANICE	31	\$109.98		\$115.79		
CRAWFORD KATHY	255	\$3.00				
ERLANDSON RICHARD & JANICE	56	\$132.54	*			
GIRARD MALISSA	208	\$229.83				
GRIFFITH NICOLE	80	\$112.80				
IRISH ROBIN	237	\$456.84	*			
JOY DEANNA	259	\$29.70				
LUXTON SCOTT & STATIE	114	\$98.70		\$103.23	*	\$5.40
MAGGIES A FINE HAIR SALON	223	\$32.43				
MOBILE MINI INC	246	\$11.28	*	\$13.95	*	
POULIN MIKE & MELISSA	89	\$117.03		\$122.76		\$122.40
PRETICE FRAN	19	\$74.73		\$78.12		
SHANNON OLIVER	219	\$32.43	*	\$33.48	*	
SURETTE JAMES W	249	\$1.40	*			
THE HEALING TREE	233	\$32.43	*	\$33.48	*	
VERRILL JEFF & SUE	174	\$50.05				
WHITES ENT INC	182			\$184.14	*	
WILKINS RICHARD	238	\$177.66				
WIOHL FRED	79	\$66.27				
Totals		\$2,282.34		\$768.08		\$532.43

Annual Town Meeting Warrant

Town of Raymond
June 13, 2023
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 assemble in the Jordan-Small Middle School Gymnasium of said town on Tuesday, the 13th day of June, A.D. 2023 at seven (7:00) o'clock in the forenoon, then and there to act on the articles listed below.

The polls will open as soon as Article 1 has been acted upon and will remain open to vote on Articles 2 through 32 until eight (8:00) o'clock in the evening.

The Registrar hereby gives notice that the Town Clerk's Office will be open for the purpose of registering voters and correcting the list of voters on Friday, June 2, 2023, from 8:30 a.m. to 4:00 p.m.; Tuesday, June 6, 2023, from 8:30 a.m. to 7:00 p.m.; and Wednesday, June 7, 2023, from 8:30 a.m. to 4:00 p.m.; Thursday, June 8, 2023, from 8:30 a.m. to 5:00 p.m.; and Friday, June 9, 2023, from 8:30 a.m. to 5:00 p.m. The Registrar will be in the Jordan-Small Middle School Gymnasium on Election Day, June 13, 2023, until the closing of the polls to register voters and to correct names and addresses.

ARTICLE 1: To elect a moderator by written ballot.

ARTICLE 2: To elect by secret ballot the following Town Officials, namely two (2) Select Board members, for three-year terms; two (2) members for the Budget-Finance Committee, for three-year terms; and one (1) member for the RSU School Board of Directors, for a three-year term.

ARTICLE 3: Referendum Question A: To see if the Town will vote to:

1. Set the date the 1st half of taxes due to October 31, 2023, and the 2nd half of taxes due to April 30, 2024;
2. Set the interest rate for unpaid balances and for abated taxes at eight percent (8%) for the fiscal year;
3. 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; and
4. Authorize the Select Board on behalf of the Town to sell and dispose of any property acquired by the Town for nonpayment of taxes pursuant to the policy adopted by the Select Board, as may be amended from time to time, the policy to remain consistent with State statutes and laws; in all cases conveyance to be made by municipal quitclaim deed.

Select Board recommends Article 3

Budget-Finance Committee recommends Article 3

ARTICLE 4: Referendum Question B: To see if the Town will vote to raise and appropriate **\$2,396,021** for General Government Services (Administration; Compensation and Training; Insurances, Worker Comp and Benefits; Assessing; Code Enforcement; Recreation; Technology; and General Assistance).

The budget figures will be assigned as follows:

<i>Administration</i>	<i>\$557,487</i>
<i>Compensation and Training</i>	<i>\$75,000</i>
<i>Insurances, Worker Comp, and Benefits</i>	<i>\$1,049,861</i>
<i>Assessing</i>	<i>\$83,437</i>
<i>Code Enforcement</i>	<i>\$225,892</i>
<i>Recreation</i>	<i>\$163,084</i>
<i>Technology</i>	<i>\$226,260</i>
<i>General Assistance</i>	<i>\$15,000</i>

Select Board recommends Article 4

Budget-Finance Committee recommends Article 4

ARTICLE 5: Referendum Question C: To see if the Town will vote to raise and appropriate **\$1,419,640** for Public Works.

The budget figures will be assigned as follows:

<i>Public Works</i>	<i>\$930,356</i>
<i>Town Buildings</i>	<i>\$46,000</i>
<i>Solid Waste</i>	<i>\$398,100</i>
<i>Cemeteries</i>	<i>\$45,184</i>

Select Board recommends Article 5

Budget-Finance Committee recommends Article 5

ARTICLE 6: Referendum Question D: To see if the Town will vote to raise and appropriate **\$1,281,432** for Public Safety.

The budget figures will be assigned as follows:

<i>Fire/Rescue Department</i>	<i>\$1,239,271</i>
<i>Animal Control</i>	<i>\$42,161</i>

Select Board recommends Article 6

Budget-Finance Committee recommends Article 6

ARTICLE 7: Referendum Question E: To see if the Town will vote to authorize the Select Board to dispose of Town owned personal property with value not to exceed **\$75,000**.

Select Board recommends Article 7
Budget-Finance Committee recommends Article 7

ARTICLE 8: Referendum Question F: To see if the Town will vote to authorize the Select Board to appropriate from undesignated fund balance (surplus) to meet the unanticipated needs of the community that occur during the fiscal year and/or to adjust the tax rate as the Select Board deem advisable, an amount not to exceed **\$75,000**.

Select Board recommends Article 8
Budget-Finance Committee recommends Article 8

ARTICLE 9: Referendum Question G: To see if the Town will vote to authorize the Select Board to transfer funds between appropriation accounts as long as the grand total of all appropriation is not exceeded, any such transfers to be approved only at a properly called public meeting of the Select Board.

Select Board recommends Article 9
Budget-Finance Committee recommends Article 9

ARTICLE 10: Referendum Question H: To see if the Town will vote to authorize the Select Board to:

- Allow Town Staff to make application for and execute any documents related to a grant;
- Accept or reject grants, donations and/or gifts of money to the Town of Raymond; and
- Authorize the expenditure of monies awarded, donated and/or gifted for the purposes specified in the grant, donation, and/or gift.

Select Board recommends Article 10
Budget-Finance Committee recommends Article 10

ARTICLE 11: Referendum Question I: To see if the Town will vote to authorize the Select Board to appropriate from undesignated fund balance (surplus) to reduce the property tax commitment as the Select Board deem advisable an amount not to exceed **\$200,000**.

Select Board recommends Article 11
Budget-Finance Committee recommends Article 11

ARTICLE 12: Referendum Question J: To see if the Town will vote to appropriate **\$319,770** from the tax increment of the Pipeline/RT 302 Tax Increment Financing District for FY 2023-2024 project proposed in the Tax Increment Financing District Development Program (*for details see Addendum 1*).

Select Board recommends Article 12

Budget-Finance Committee recommends Article 12

ARTICLE 13: Referendum Question K: To see if the Town will vote to appropriate from the Tassel Top Park Enterprise fund the amount of **\$153,355** for the administration of activities at the Park, and to allocate all revenues generated by Park operations to be recorded in and retained by the Tassel Top Park Enterprise fund.

Select Board recommends Article 13

Budget-Finance Committee recommends Article 13

ARTICLE 14: Referendum Question L: To see if the town will vote to raise and appropriate **\$341,501** for Debt Services.

The budget figures will be assigned as follows:

<u>2013 Public Works Road Construction Bond</u>	<u>\$207,500</u>
<u>2015 Public Works Sand/Salt Construction and</u>	<u>\$87,550</u>
<u>Public Safety Replacement Engine Bond</u>	
<u>2022 Lease Purchase Rescue Pumper Truck</u>	<u>\$46,451</u>

Select Board recommends Article 14

Budget-Finance Committee recommends Article 14

ARTICLE 15: Referendum Question M: To see if the Town will vote to raise and appropriate **\$161,403** for the Raymond Village Library.

Select Board recommends Article 15

Budget-Finance Committee recommends Article 15

ARTICLE 16: Referendum Question N: To see if the town will vote to raise and appropriate **\$1,010,000** for the Capital Improvement Program.

The budget figures will be assigned as follows:

<i>Public Works Equipment Reserve</i>	<i>\$225,000</i>
<i>Public Works Paving/Road Reserve</i>	<i>\$410,000</i>
<i>Municipal Facilities Improvements</i>	<i>\$85,000</i>
<i>Technology</i>	<i>\$100,000</i>
<i>Revaluation Reserve</i>	<i>\$80,000</i>
<i>Public Safety Fire Apparatus</i>	<i>\$75,000</i>
<i>Playground Improvements</i>	<i>\$35,000</i>

Select Board recommends Article 16

Budget-Finance Committee recommends Article 16

ARTICLE 17: Referendum Question O: 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.), and the Employee Compensation Account.

Select Board recommends Article 17

Budget-Finance Committee recommends Article 17

ARTICLE 18: Referendum Question P: To see if the Town will vote to raise and appropriate **\$974,325** for the County Tax (\$80,574 is the first of five (5) annual, no-interest payments for six (6) months of taxes, January to June 2023, and \$893,751 is for the fiscal year July 2023 to June 2024 taxes, enabling Cumberland County to move from a calendar year to a fiscal year assessment).

Select Board recommends Article 18

Budget-Finance Committee recommends Article 18

ARTICLE 19: Referendum Question Q: To see if the Town will vote to raise and appropriate **\$1,000** for Provider Agencies.

Select Board recommends Article 19

Budget-Finance Committee recommends Article 19

ARTICLE 20: Referendum Question R: To see if the Town will vote to appropriate the total sum of **\$1,837,020** 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.

Select Board recommends Article 20

Budget-Finance Committee recommends Article 20

ARTICLE 21: Referendum Question S: 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, 2023, and any other funds provided by any other entity including 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 (B.E.T.E.) Reimbursement
State Grant or Other Funds

Select Board recommends Article 21

Budget-Finance Committee recommends Article 21

ARTICLE 22: Referendum Question T: 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.

Select Board recommends Article 22

Budget-Finance Committee recommends Article 22

ARTICLE 23: Referendum Question U: LD1: To see if the Town will vote to increase the property tax levy limit of **\$3,630,036.38** established for the Town of Raymond by State law in the event that the municipal budget approved under the preceding articles will result in a tax commitment that is greater than that property tax levy limit.

Select Board recommends Article 23

Budget-Finance Committee recommends Article 23

ARTICLE 24: Referendum Question V: To see if the Town of Raymond will vote to join the Maine Public Employees Retirement System (MainePERS) as a Participating Local District effective September 1, 2023, and:

- a) **To offer** Special Plan 3C to its regular, full-time firefighters and emergency medical services employees who are paid at least 2,080 hours per year between hours worked, paid vacation, paid holiday, and paid sick time; and
- b) **To exclude** all other employees, including all other elected/appointed officials, from participating in MainePERS; and
- c) **To allow** its eligible employees who are currently employed by the Town on September 1, 2023, who elect to join MainePERS, the option to purchase prior service upon the employee's full payment of all associated costs. The Town will not participate in the purchase of prior service and so employees who wish to purchase prior service are responsible for paying the full liability associated with this service; and
- d) **To authorize** the Town Manager to sign the agreement between the Town and the Maine Public Employees Retirement System; and
- e) **To adopt** the provisions of 5 M.R.S. §18252-C as enacted by PL 2021, Chapter 286 as allowed by MainePERS Rule Chapter 803 for non-participating employees with optional membership who declined to participate in MainePERS when first eligible ("eligible employees") and to comply with the following requirements:
 - a. Beginning in 2024, to annually offer eligible employees who have been employed for less than 5 years the opportunity to join MainePERS on a prospective basis during an open enrollment period from September 1st through November 1st and to provide MainePERS with documentation of each election made by eligible employees under this provision: and
 - b. To withhold employee contributions for employees who join under this provision on an after-tax basis and to remit them to MainePERS.

Select Board recommends Article 24

Budget-Finance Committee recommends Article 24

ARTICLE 25: Referendum Question W: Shall the Town of Raymond (the "Town"):

1. **Approve** a capital project including engineering and design costs, transaction costs, and other expenses reasonably related thereto (the "Project") consisting of:
 - a. The design and engineering of a public works garage to be located at 170 Plains Road at an estimated cost of **\$150,000**;
 - b. Recreation improvements to include lighted tennis courts to be located at Shari Gagnon Park on Mill Street at an estimated cost of **\$440,000**; and
 - c. Improvements at Tassel Top Park consisting of a snack shack, bathroom facilities, and a maintenance building at an estimated cost of **\$560,000**.
2. **Appropriate** the sum of **\$1,150,000**, plus any additional premium, to provide for the costs of the Project;
3. **Authorize** the Town Treasurer and the Chair of the Select Board to issue general obligation securities of the Town (including temporary notes in anticipation of the sale thereof) in an aggregate principal amount not to exceed **\$1,150,000**, plus any additional premium, to fund the Project; and
4. **Delegate** to the Town Treasurer and the Chair of the Select Board the authority and discretion to fix the dates, maturities, interest rates, denominations, calls for redemption (with or without premium), form, and other details of said securities, including authority to execute and deliver the securities on behalf of the Town?

FINANCIAL STATEMENT

1. TOTAL BOND INDEBTEDNESS

a. Bonds outstanding and unpaid (will retire in FY2025):	\$ 570,000
b. Bonds authorized and unissued (other than this loan):	\$ -0-
c. Maximum amount to be issued if approved:	\$ 1,150,000

2. COSTS

At an estimated maximum interest rate of 5.59% for a five (5) year maturity, the estimated cost of this government obligation bond will be:

Principal	\$ 1,150,000.00
Interest	\$ 271,572.31
Total:	\$ 1,421,572.31

3. VALIDITY

The validity of the bonds and the voter's ratification of the bonds may not be affected by any error in the above estimates. If the actual amount of the total debt service varies from the estimates, the ratification by the voters is nevertheless conclusive, and the validity of the bond issue is not affected by reason of the variance.



Charisse Keach, Town Treasurer

Select Board recommends Article 25

Budget-Finance Committee recommends Article 25

ARTICLE 26: Referendum Question X: Shall § 350-5.4. – Table Of Land Uses, § 350-6.17. – Timber Harvesting: Statewide Standards, § 350-7-3. – Permit Application, § 350-7.7. B(6) – Appeals, and § 350-8.2. – Terms Defined, of the Shoreland Zoning Ordinance, as adopted May 21, 1994, and amended through December 13, 2022, be further amended by adding the underscored language and removing the language in strikeout text as in Addendum 2?

(A copy of the full text of the proposed change is available for review and inspection at the Town Clerk's Office, on the Town's website at www.raymondmaine.org, or at the polling place prior to voting.)

Planning Board recommends Article 26

Select Board recommends Article 26

Summary of Changes:

This amendment to the Shoreland Zoning Ordinance is mandatory following ORDER #31-2022 from the Maine Department of Environmental Protection. In summary, this amendment is necessary because:

- Currently, in Raymond timber harvesting is enforced by the State of Maine. In order to maintain that enforcement, the proposed amendment is mandatory. Otherwise, Raymond will need to enforce all the timber harvesting standards in the Shoreland Zoning Ordinance.*
- State law (Title 38 §439-A(10) now requires pre-construction and post-construction photos for projects that occur within the shoreland zone.*
- The Department Order requires the single-family setback variance be removed from the ordinance since it is now considered less strict than State minimum standards.*
- The Department Order requires an amendment to the current less strict definitions of Solar Energy System, and Structure.*

ARTICLE 27: Referendum Question Y: Shall § 300-13.3d(4)(C) – Open Space Subdivisions, and § 300-9.21(A)(1) – Lots, of the Land Use Ordinance, as adopted May 21, 1994, and amended through December 13, 2022, be further amended by adding the underscored language and removing the language in strikeout text as in Addendum 3?

(A copy of the full text of the proposed change is available for review and inspection at the Town Clerk's Office, on the Town's website at www.raymondmaine.org, or at the polling place prior to voting.)

Planning Board recommends Article 27

Select Board recommends Article 27

Summary of Changes:

During the codification project, a review of the Land Use Ordinance found the following error: 13.3D(4)(c) points to an ordinance section that does not exist. The proposed amendment will remove that section. Also, § 300-9.21 is unclear and should be amended to provide more specific intent.

ARTICLE 28: Referendum Question Z: Shall § 300-10.5. – Criteria And Standards, of the Land Use Ordinance, as adopted May 21, 1994, and amended through December 13, 2022, be further amended by adding the underscored language and removing the language in ~~strikeout~~ text as in Addendum 4?

(A copy of the full text of the proposed change is available for review and inspection at the Town Clerk's Office, on the Town's website at www.raymondmaine.org, or at the polling place prior to voting.)

Planning Board recommends Article 28
Select Board recommends Article 28

Summary of Changes:

This amendment to the Land Use Ordinance will require special feature areas to meet minimum district setbacks. For example, a dumpster pad or exposed machinery installation will need to meet minimum setbacks. Currently, they are not required to meet the minimum setback as long as they are screened (fence, shrubs, etc.).

ARTICLE 29: Referendum Question AA: Shall § 300-9.22. – Shipping Containers, and § 300-12.2. – Terms Defined, of the Land Use Ordinance, as adopted May 21, 1994, and amended through December 13, 2022, be further amended by adding the underscored language and removing the language in ~~strikeout~~ text as in Addendum 5?

(A copy of the full text of the proposed change is available for review and inspection at the Town Clerk's Office, on the Town's website at www.raymondmaine.org, or at the polling place prior to voting.)

Planning Board recommends Article 29
Select Board recommends Article 29

Summary of Changes:

This proposed amendment to the Land Use Ordinance would allow intermodal shipping containers to be used in residential and nonresidential zoning districts for storage or occupancy. Currently, shipping containers are only allowed in nonresidential districts for temporary storage only.

ARTICLE 30: Referendum Question AB: Shall § 300-2.2. – Land Use Regulation Map, and § 350-2.1. – Districts And Zoning Map, as amended through June 3, 2014, be updated as shown in Addendum 6?

(A copy of the full text of the proposed change is available for review and inspection at the Town Clerk's Office, on the Town's website at www.raymondmaine.org, or at the polling place prior to voting.)

Planning Board recommends Article 30

Select Board recommends Article 30

Summary of Changes:

The current zoning map (amended last in 2014) has an error with the inset, which will be corrected by this amendment. In addition to the correction, we are slightly modifying the style of the map (stream protection color and wetland symbol).

ARTICLE 31: Referendum Question AC: Shall Article 6(4) – Amendments To Previously Approved Subdivision Plan, And Article 7(4) – Amendments To Previously Approved Subdivision Plan, of the Subdivision Ordinance as adopted May 21, 1994, and amended through June 4, 2019, be further amended by adding the underscored language and removing the language in strikeout text as in Addendum 7?

(A copy of the full text of the proposed change is available for review and inspection at the Town Clerk's Office, on the Town's website at www.raymondmaine.org, or at the polling place prior to voting.)

Planning Board recommends Article 31

Select Board recommends Article 31

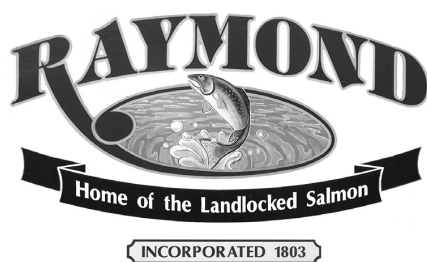
Summary of Changes:

This proposed amendment to the Subdivision Ordinance would require notification to be sent to all lot owners within a subdivision when an amendment to that subdivision has been proposed. Currently, notification is only sent to lot owners within 250' of the properties involved. If this amendment is approved all lot owners, regardless of the distance from the subject property, would be notified.



Photo courtesy of Jodi Carroll

Annual Town Meeting Warrant Addendum



Town of Raymond 2023 Annual Town Meeting Warrant Addendum

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Addendum 1 - TIF

Tax Increment Financing District (TIF)	2024 Proposed Budget
Salaries	\$8,500
Contracted Assessing	\$7,040
Social Security & Medicare (FICA)	\$650
Mapping & GIS	\$15,000
Planning Services	\$30,000
Street Light Fixtures	\$36,500
Advertising	\$4,100
Comprehensive Plan	\$50,000
Historical Society	\$1,800
Raymond Rattlers	\$1,000
RTP Explorer	\$1,000
Raymond Waterways Protective Association (RWPA) Courtesy Boat Inspections	\$7,000
Maine DEP Milfoil Program	\$8,000
Street Flag Replacement	\$1,100
Hawthorne House	\$1,000
Sebago Lakes Chamber	\$1,000
Route 302 Maintenance	\$45,700
Hydrant Rental	\$7,200
Supplies	\$3,000
PS Equipment	\$11,167
Utilities	\$17,400
PS Debt Service	\$11,613
Paving & Roads	\$50,000
Total	\$319,770

Land Use & Shoreland Zoning Ordinance Changes Summary

2023 ZONING AMENDMENTS

23-01

Shoreland Zoning Ordinance § 350-7.7. B(6) – Appeals

Removal of the single-family dwelling variance option

Shoreland Zoning Ordinance § 350-8.2 – Terms Defined

Amendment of the Solar Energy System, and Structure definitions

Shoreland Zoning Ordinance § 350-7-3. – Permit Application

Requirement of pre and post-construction photos for projects within the shoreland zone

Shoreland Zoning Ordinance § 350-5.4. – Table of Land Uses

Shoreland Zoning Ordinance § 350-6.17. – Timber Harvesting: Statewide Standards

Shoreland Zoning Ordinance § 350-8.2. – Terms Defined

Removal of timber harvesting standards within the shoreland zone (now enforced by the State of Maine)

23-02

Land Use Ordinance § 300-13.3D(4)(c) – Open Space Subdivisions

Land Use Ordinance § 300-9-21 – Lots

Correct and clarify ordinance errors

23-03

Land Use Ordinance § 300-10.5 – Criteria and Standards

Amendment to the Special Features Standards

23-04

Land Use Ordinance § 300-9.22. – Shipping Containers

Land Use Ordinance § 300-12.2 – Terms Defined

23-05

Land Use Ordinance § 300-2.2. – Land Use Regulation Map

Shoreland Zoning Ordinance § 350-2.1. – Districts and Zoning Map

An amendment to the Land Use Regulation/Zoning Map to correct minor errors

23-06

Subdivision Ordinance Article 6(4) – Amendments to Previously Approved Subdivision Plan

Subdivision Ordinance Article 7(4) – Amendments to Previously Approved Subdivision Plan

Requiring notification to all lot owners within a subdivision when an amendment is proposed

23-07

Land Use Ordinance § 300-9.26. – Accessory Apartments

Land Use Ordinance § 300-12.2. – Terms Defined

Shoreland Zoning Ordinance § 350-5.4. – Table of land uses

Shoreland Zoning Ordinance § 350-8.2. – Terms Defined

Amendments to maintain consistency with LD 2003, 30-A M.R.S. § 4364-B.

Addendum 2 - MEDEP Mandatory Changes

23-01

PROPOSED AMENDMENT OF

the
**SHORELAND ZONING ORDINANCE
FOR THE TOWN OF RAYMOND, MAINE**

§ 350-5.4. – TABLE OF LAND USES
§ 350-6.17. – TIMBER HARVESTING: STATEWIDE STANDARDS
§ 350-7-3. – PERMIT APPLICATION
§ 350-7.7. B(6) – APPEALS
§ 350-8.2. – TERMS DEFINED

Summary of Changes: This amendment to the Shoreland Zoning Ordinance is mandatory following ORDER #31-2022 from the Maine Department of Environmental Protection. In summary, this amendment is necessary because:

- Currently, in Raymond timber harvesting is enforced by the State of Maine. In order to maintain that enforcement, the proposed amendment is mandatory. Otherwise, Raymond will need to enforce all the timber harvesting standards in the Shoreland Zoning Ordinance.
- State law (Title 38 §439-A(10)) now requires pre-construction and post-construction photos for projects that occur within the shoreland zone.
- The Department Order requires the single-family setback variance be removed from the ordinance since it is now considered less strict than State minimum standards.
- The Department Order requires an amendment to the current less strict definitions of Solar Energy System, and Structure.

The proposed text is shown in red with an underline, and revised or removed language is shown in ~~red with a strikethrough~~.

§ 350-5.4. Table of Land Uses. [Amended 6-14-2022]

Table 1 Land Uses in the Shoreland Zone				
Land Uses		RP	SP	LRR1 LRR2
3.	<u>Forest management activities, except for timber harvesting Reserved</u>	yes ==	yes ==	yes ==
4.	<u>Timber harvesting* Reserved</u>	== CEO +	yes ==	yes ==

1

Notes:

- * There may be additional performance standards in Article 9 of the Raymond Land Use Ordinance beyond those in Article 6 of these shoreland zoning provisions.
 - ** Home occupations are those land uses that conform with the requirements of Article 9. A home occupation that conforms to Article 9 and that is specifically permitted by Article 11 of the Raymond Land Use Ordinance shall be considered a permitted use in the Limited Residential/Recreation I and II Districts. All other home occupations not specifically listed in the definitions of home occupations in Article 12 of the Raymond Land Use Ordinance shall be considered conditional uses that must conform to the standards set forth in Article 9, § 300-9.2, of the Raymond Land Use Ordinance and that must be reviewed and approved by the Appeals Board.
 - *** Allowed single-family structures shall include those units commonly called "modular homes" or "Type 2 manufactured homes" as defined in the definition of "manufactured housing" in Article 12, § 300-12.2, Terms defined; which the manufacturer certifies are constructed in compliance with Title 10, Chapter 975, and rules adopted under that chapter, meaning structures, transportable in one or more sections, which are not constructed on a permanent chassis and are designed to be used as dwellings on foundations when connected to required utilities, including the plumbing, heating, air conditioning or electrical systems contained in the unit.
1. (Reserved)¹
 2. Requires permit from the Code Enforcement Officer if more than 100 square feet of surface area, in total, are disturbed.
 3. In RP not permitted in areas so designated because of wildlife value.
 4. See further restrictions in § 350-6.14B(2).
 5. Except for Panther Run's floodplain, in which case a permit is required from the Planning Board.
 6. Except to provide for permitted uses within the district, or where no reasonable alternative route or location is available outside the RP area, in which case a permit is required from the Planning Board.
 7. Excluding bridges and other crossings not involving earthwork, in which case no permit is required.

§ 350-6.17. – ~~Timber harvesting: statewide standards.~~ Reserved

¹ Editor's Note: Original Note 1 was repealed 6-7-2012.

~~[Effective on effective date established in § 350-1.4B.]~~

- ~~A. Shoreline integrity and sedimentation. Persons conducting timber harvesting and related activities must take reasonable measures to avoid the disruption of shoreline integrity, the occurrence of sedimentation of water and the disturbance of water body and tributary stream banks, water body and tributary stream channels, shorelines and soil lying within water bodies, tributary streams and wetlands. If, despite such precautions, the disruption of shoreline integrity, sedimentation of water or the disturbance of water body and tributary stream banks, water body and tributary stream channels, shorelines, and soil lying within water bodies, tributary streams and wetlands occurs, such conditions must be corrected.~~
- ~~B. Slash treatment. Timber harvesting and related activities shall be conducted such that slash or debris is not left below the normal high water line of any water body or tributary stream, or the upland edge of a wetland. This Subsection B does not apply to minor, incidental amounts of slash that result from timber harvesting and related activities otherwise conducted in compliance with this section.~~
- ~~1) Slash actively used to protect soil from disturbance by equipment or to stabilize exposed soil may be left in place, provided that no part thereof extends more than four feet above the ground.~~
 - ~~2) Adjacent to great ponds, rivers and wetlands:~~
 - ~~(a) No accumulation of slash shall be left within 50 feet, horizontal distance, of the normal high water line or upland edge of a wetland; and~~
 - ~~(b) Between 50 feet and 250 feet, horizontal distance, of the normal high water line or upland edge of a wetland, all slash larger than three inches in diameter must be disposed of in such a manner that no part thereof extends more than four feet above the ground.~~
- ~~C. Timber harvesting and related activities must leave adequate tree cover and shall be conducted so that a well distributed stand of trees is retained.~~
- ~~1) This requirement may be satisfied by following one of the following three options:~~
 - ~~(a) Option 1 (40% volume removal), as follows:~~
 - ~~1. Harvesting of no more than 40% of the total volume on each acre of trees 4.5 inches DBH or greater in any ten year period is allowed. Volume may be considered to be equivalent to basal area;~~

~~2. A well distributed stand of trees which is windfirm, and other vegetation, including existing ground cover, must be maintained; and~~

~~3. Within 75 feet, horizontal distance, of the normal high water line of rivers, streams and great ponds, and within 75 feet, horizontal distance, of the upland edge of a wetland, there must be no cleared openings. At distances greater than 75 feet, horizontal distance, of the normal high water line of a river or great pond or upland edge of a wetland, timber harvesting and related activities must not create single cleared openings greater than 14,000 square feet in the forest canopy. Where such openings exceed 10,000 square feet, they must be at least 100 feet, horizontal distance, apart. Such cleared openings will be included in the calculation of total volume removal. Volume may be considered equivalent to basal area.~~

~~(b) Option 2 (60 square foot basal area retention), as follows:~~

~~1. The residual stand must contain an average basal area of at least 60 square feet per acre of woody vegetation greater than or equal to 1.0 inch DBH, of which 40 square feet per acre must be greater than or equal to 4.5 inches DBH;~~

~~2. A well distributed stand of trees which is windfirm, and other vegetation, including existing ground cover, must be maintained; and~~

~~3. Within 75 feet, horizontal distance, of the normal high water line of water bodies and within 75 feet, horizontal distance, of the upland edge of wetlands, there must be no cleared openings. At distances greater than 75 feet, horizontal distance, of the normal high water line of a river or great pond, or upland edge of a wetland, timber harvesting and related activities must not create single cleared openings greater than 14,000 square feet in the forest canopy. Where such openings exceed 10,000 square feet, they must be at least 100 feet, horizontal distance, apart. Such cleared openings will be included in the calculation of the average basal area. Volume may be considered equivalent to basal area.~~

~~(c) Option 3 (outcome based), which requires: An alternative method proposed in an application, signed by a licensed forester or certified wildlife professional, submitted by the landowner or designated agent to the State of Maine Department of Conservation's Bureau of Forestry (Bureau) for review and approval, which provides equal or better~~

~~protection of the shoreland area than this rule.~~

- ~~2) Landowners must designate on the Forest Operations Notification Form required by 12 M.R.S.A. Chapter 805, Subchapter 5, which option they choose to use. If landowners choose Option 1 or Option 2, compliance will be determined solely on the criteria for the option chosen. If landowners choose Option 3, timber harvesting and related activities may not begin until the Bureau has approved the alternative method.~~
- ~~3) The Bureau may verify that adequate tree cover and a well-distributed stand of trees is retained through a field procedure that uses sample plots that are located randomly or systematically to provide a fair representation of the harvest area.~~

~~D. Skid trails, yards and equipment operation. This requirement applies to the construction, maintenance and use of skid trails and yards in shoreland areas.~~

- ~~1) Equipment used in timber harvesting and related activities shall not use river, stream or tributary stream channels as travel routes except when surface waters are frozen and snow covered, and the activity will not result in any ground disturbance.~~
- ~~2) Skid trails and yards must be designed and constructed to prevent sediment and concentrated water runoff from entering a water body, tributary stream or wetland. Upon termination of their use, skid trails and yards must be stabilized.~~
- ~~3) Setbacks.~~
 - ~~(a) Equipment must be operated to avoid the exposure of mineral soil within 25 feet, horizontal distance, of any water body, tributary stream or wetland. On slopes of 10% or greater, the setback for equipment operation must be increased by 20 feet, horizontal distance, plus an additional 10 feet, horizontal distance, for each 5% increase in slope above 10%. Where slopes fall away from the resource, no increase in the twenty-five foot setback is required.~~
 - ~~(b) Where such setbacks are impracticable, appropriate techniques shall be used to avoid sedimentation of the water body, tributary stream or wetland. Such techniques may include the installation of sump holes or settling basins, and/or the effective use of additional ditch relief culverts and ditch water turnouts placed to avoid sedimentation of the water body, tributary stream or wetland. If, despite such precautions, sedimentation or the disruption of shoreline integrity occurs, such~~

~~conditions must be corrected.~~

~~E. Land management roads. Land management roads, including approaches to crossings of water bodies, tributary stream channels and wetlands, ditches and other related structures, must be designed, constructed and maintained to prevent sediment and concentrated water runoff from directly entering the water body, tributary stream or wetland. Surface water on or adjacent to water crossing approaches must be diverted through vegetative filter strips to avoid sedimentation of the watercourse or wetland. Because roadside ditches may not extend to the resource being crossed, vegetative filter strips must be established in accordance with the setback requirements in Subsection G of this rule.~~

~~1) Land management roads and associated ditches, excavation and fill must be set back at least:~~

~~(a) 100 feet, horizontal distance, from the normal high water line of a great pond, river or wetland;~~

~~(b) 50 feet, horizontal distance, from the normal high water line of streams; and~~

~~(c) 25 feet, horizontal distance, from the normal high water line of tributary streams.~~

~~2) The minimum 100-foot setback specified in Subsection E(1)(a) above may be reduced to no less than 50 feet, horizontal distance, and the 50-foot setback specified in Subsection E(1)(b) above may be reduced to no less than 25 feet, horizontal distance, if, prior to construction, the landowner or the landowner's designated agent demonstrates to the Planning Board's satisfaction that no reasonable alternative exists and that appropriate techniques will be used to prevent sedimentation of the water body, tributary stream or wetland. Such techniques may include, but are not limited to, the installation of settling basins, and/or the effective use of additional ditch relief culverts and turnouts placed to avoid sedimentation of the water body, tributary stream or wetland. If, despite such precautions, sedimentation or the disruption of shoreline integrity occurs, such conditions must be corrected.~~

~~3) On slopes of 10% or greater, the land management road setback must be increased by at least 20 feet, horizontal distance, plus an additional 10 feet, horizontal distance, for each 5% increase in slope above 10%.~~

~~4) New land management roads are not allowed within the shoreland area along significant river segments as identified in 38 M.R.S.A. § 437, nor in a Resource Protection District, unless, prior to construction, the landowner or the landowner's~~

designated agent makes a clear demonstration to the Planning Board's satisfaction that no reasonable alternative route exists outside the Shoreland Zone, and that the new road must be set back as far as practicable from the normal high water line and screened from the river by existing vegetation.

- 5) ~~Ditches, culverts, bridges, dips, water turnouts and other water control installations associated with roads must be maintained on a regular basis to assure effective functioning. Drainage structures shall deliver a dispersed flow of water into an unscarified filter strip no less than the width indicated in the setback requirements in Subsection G. Where such a filter strip is impracticable, appropriate techniques shall be used to avoid sedimentation of the water body, tributary stream or wetland. Such techniques may include the installation of sump holes or settling basins, and/or the effective use of additional ditch relief culverts and ditch water turnouts placed to avoid sedimentation of the water body, tributary stream or wetland. If, despite such precautions, sedimentation or the disruption of shoreline integrity occurs, such conditions must be corrected.~~
- 6) ~~Road closeout and discontinuance. Maintenance of the water control installations required in Subsection E(5) must continue until use of the road is discontinued and the road is put to bed by effective installation of water bars or other adequate road drainage structures at appropriate intervals, constructed to avoid surface water flowing over or under the water bar, and extending a sufficient distance beyond the traveled way so that water does not reenter the road surface.~~
- 7) ~~Upgrading existing roads. Extension or enlargement of presently existing roads must conform to the provisions of this § 350 6.17. Any nonconforming existing road may continue to exist and to be maintained, as long as the nonconforming conditions are not made more nonconforming.~~
- 8) ~~Exception. Extension or enlargement of presently existing roads need not conform to the setback requirements of Subsection E(1) if, prior to extension or enlargement, the landowner or the landowner's designated agent demonstrates to the Planning Board's satisfaction that no reasonable alternative exists and that appropriate techniques will be used to prevent sedimentation of the water body, tributary stream or wetland. Such techniques may include, but are not limited to, the installation of settling basins, and/or the effective use of additional ditch relief culverts and turnouts placed to avoid sedimentation of the water body, tributary stream or wetland. If, despite such precautions, sedimentation or the disruption of shoreline integrity occurs, such conditions must be corrected.~~
- 9) ~~Additional measures. In addition to the foregoing minimum requirements, persons undertaking construction and maintenance of roads and river, stream and tributary stream crossings must take reasonable measures to avoid sedimentation of surface~~

waters:

~~F. Crossings of water bodies. Crossings of rivers, streams and tributary streams must allow for fish passage at all times of the year, must not impound water and must allow for the maintenance of normal flows.~~

- ~~1) Determination of flow. Provided they are properly applied and used for the circumstances for which they are designed, methods including but not limited to the following are acceptable as a means of calculating the ten and twenty five year frequency water flows and thereby determining water crossing sizes as required in this § 350-6.17: The United States Geological Survey (USGS) Methods; specifically: Hodgkins, G. 1999. Estimating the Magnitude of Peak Flows for Streams in Maine for Selected Recurrence Intervals. U.S. Geological Survey. Water Resources Investigations Report 99-4008. 45 pp.~~
- ~~2) Upgrading existing water crossings. Extension or enlargement of presently existing water crossings must conform to the provisions of this § 350-6.17. Any nonconforming existing water crossing may continue to exist and be maintained, as long as the nonconforming conditions are not made more nonconforming; however, any maintenance or repair work done below the normal high water line must conform to the provisions of this § 350-6.17.~~
- ~~3) Other agency permits. Any timber harvesting and related activities involving the design, construction and maintenance of crossings on water bodies other than a river, stream or tributary stream may require a permit from the Land Use Regulation Commission, the Department of Environmental Protection or the U.S. Army Corps of Engineers.~~
- ~~4) Any timber harvesting and related activities involving the design, construction and maintenance of crossings of wetlands identified by the Department of Inland Fisheries and Wildlife as essential wildlife habitat require prior consultation with the Department of Inland Fisheries and Wildlife.~~
- ~~5) Notice to Bureau of Forestry. Written notice of all water crossing construction, maintenance, alteration and replacement activities in shoreland areas must be given to the Bureau prior to the commencement of such activities. Such notice must contain all information required by the Bureau, including:

 - ~~(a) A map showing the location of all proposed permanent crossings;~~
 - ~~(b) The GPS location of all proposed permanent crossings;~~~~

- ~~(e) For any temporary or permanent crossing that requires a permit from state or federal agencies, a copy of the approved permit or permits; and~~
- ~~(d) A statement signed by the responsible party that all temporary and permanent crossings will be constructed, maintained and closed out in accordance with the requirements of this section.~~
- ~~6) Water crossing standards.~~
 - ~~(a) All crossings of rivers require a bridge or culvert sized according to the requirements of Subsection F(7) below. Streams and tributary streams may be crossed using temporary structures that are not bridges or culverts, provided:~~
 - ~~1. Concentrated water runoff does not enter the stream or tributary stream;~~
 - ~~2. Sedimentation of surface waters is reasonably avoided;~~
 - ~~3. There is no substantial disturbance of the bank, or stream or tributary stream channel;~~
 - ~~4. Fish passage is not impeded; and~~
 - ~~5. Water flow is not unreasonably impeded.~~
 - ~~(b) Subject to Subsection F(6)(a)[1] through [5] above, skid trail crossings of streams and tributary streams when channels of such streams and tributary streams are frozen and snow covered or are composed of a hard surface which will not be eroded or otherwise damaged are not required to use permanent or temporary structures.~~
- ~~7) Bridge and culvert sizing. For crossings of river, stream and tributary stream channels with a bridge or culvert, the following requirements apply:~~
 - ~~(a) Bridges and culverts must be installed and maintained to provide an opening sufficient in size and structure to accommodate twenty five-year frequency water flows or with a cross sectional area at least equal to three times the cross sectional area of the river, stream or tributary stream channel.~~
 - ~~(b) Temporary bridge and culvert sizes may be smaller than provided in Subsection F(7)(a)[1] if techniques are effectively employed such that,~~

~~in the event of culvert or bridge failure, the natural course of water flow is maintained and sedimentation of the water body or tributary stream is avoided. Such crossing structures must be at least as wide as the channel and placed above the normal high water line. Techniques may include, but are not limited to, the effective use of any, a combination of or all of the following:~~

- ~~1. Use of temporary skidder bridges;~~
- ~~2. Removing culverts prior to the onset of frozen ground conditions;~~
- ~~3. Using water bars in conjunction with culverts;~~
- ~~4. Using road dips in conjunction with culverts.~~

~~(c) Culverts utilized in river, stream and tributary stream crossings must:~~

- ~~1. Be installed at or below river, stream or tributary stream bed elevation;~~
- ~~2. Be seated on firm ground;~~
- ~~3. Have soil compacted at least halfway up the side of the culvert;~~
- ~~4. Be covered by soil to a minimum depth of one foot or according to the culvert manufacturer's specifications, whichever is greater; and~~
- ~~5. Have a headwall at the inlet end which is adequately stabilized by riprap or other suitable means to reasonably avoid erosion of material around the culvert.~~

~~(d) River, stream and tributary stream crossings allowed under this § 350-6.17, but located in flood hazard areas (i.e., A-zones) as identified on a community's Flood Insurance Rate Map (FIRM) or Flood Hazard Boundary Map (FHBM), must be designed and constructed under the stricter standards contained in that community's National Flood Insurance Program (NFIP). For example, a water crossing may be required to pass a 100 year flood event.~~

~~(e) Exception. Skid trail crossings of tributary streams within shoreland areas and wetlands adjacent to such streams may be undertaken in a manner not in conformity with the requirements of the foregoing subsections, provided persons conducting such activities take reasonable~~

~~measures to avoid the disruption of shoreline integrity, the occurrence of sedimentation of water and the disturbance of stream banks, stream channels, shorelines and soil lying within ponds and wetlands. If, despite such precautions, the disruption of shoreline integrity, sedimentation of water or the disturbance of stream banks, stream channels, shorelines and soil lying within ponds and wetlands occurs, such conditions must be corrected.~~

~~8) Skid trail closeout. Upon completion of timber harvesting and related activities, or upon the expiration of a forest operations notification, whichever is earlier, the following requirements apply:~~

~~(a) Bridges and culverts installed for river, stream and tributary stream crossings by skid trails must either be removed and areas of exposed soil stabilized, or upgraded to comply with the closeout standards for land management roads in Subsection F(9) below:~~

~~(b) Water crossing structures that are not bridges or culverts must either be removed immediately following timber harvesting and related activities, or, if frozen into the river, stream or tributary stream bed or bank, as soon as practical after snowmelt.~~

~~(c) River, stream and tributary stream channels, banks and approaches to crossings of water bodies and tributary streams must be immediately stabilized on completion of harvest, or if the ground is frozen and/or snowcovered, as soon as practical after snowmelt. If, despite such precautions, sedimentation or the disruption of shoreline integrity occurs, such conditions must be corrected.~~

~~9) Land management road closeout. Maintenance of the water control features must continue until use of the road is discontinued and the road is put to bed by taking the following actions:~~

~~(a) Effective installation of water bars or other adequate road drainage structures at appropriate intervals, constructed to reasonably avoid surface water flowing over or under the water bar, and extending sufficient distance beyond the traveled way so that water does not reenter the road surface.~~

~~(b) Water crossing structures must be appropriately sized or dismantled and removed in a manner that reasonably avoids sedimentation of the water body or tributary stream.~~

~~(e) Discontinued roads:~~

- ~~1. Any bridge or water crossing culvert in roads to be discontinued shall satisfy one of the following requirements:~~
 - ~~a. It shall be designed to provide an opening sufficient in size and structure to accommodate twenty-five-year frequency water flows;~~
 - ~~b. It shall be designed to provide an opening with a cross-sectional area at least 3 1/2 times the cross-sectional area of the river, stream or tributary stream channel; or~~
 - ~~c. It shall be dismantled and removed in a fashion to reasonably avoid sedimentation of the river, stream or tributary stream.~~
- ~~2. If, despite such precautions, sedimentation or the disruption of shoreline integrity occurs, such conditions must be corrected.~~

~~G. Slope table. Filter strips, skid trail setbacks and land management road setbacks must be maintained as specified in this § 350-6.17, but in no case shall be less than shown in the following table.~~

Average Slope of Land Between Exposed Mineral soil and Shoreline	Width of Strip Between Exposed Mineral Soil and Shoreline (feet along surface of ground)
0	25
10%	45
20%	65
30%	85
40%	105
50%	125
60%	145
70%	165

~~H. Definitions. Unless otherwise provided herein, this § 350-6.17 incorporates by reference the definitions contained in the Maine Forest Service Rules, Chapter 20, Forest Regeneration and Clearcutting Standards, and Chapter 21, Statewide Standards for Timber Harvesting and Related Activities in Shoreland Areas.~~

§ 350-7.3. Permit application.

- A. Every applicant for a permit shall submit a written application, including a scaled site plan, on a form provided by the municipality, to the appropriate official as indicated in Article 5.
- B. All applications shall be signed by an owner or individual who can show evidence of right, title, or interest in the property or by an agent, representative, tenant, or contractor of the owner with authorization from the owner to apply for a permit hereunder, certifying that the information in the application is complete and correct.
- C. All applications shall be dated, and the Code Enforcement Officer or Planning Board, as appropriate, shall note upon each application the date and time of its receipt.
- D. If the property is not served by a public sewer, a valid plumbing permit or a completed application for a plumbing permit, including the site evaluation approved by the Plumbing Inspector, shall be submitted whenever the nature of the proposed structure would require the installation of a subsurface sewage disposal system.
- E. When an excavation contractor will perform an activity that requires or results in more than one cubic yard of soil disturbance, the person responsible for the management of erosion and sedimentation control practices at the site must be certified in erosion control practices by the Maine Department of Environmental Protection. This person must be present at the site each day earthmoving activity occurs for a duration that is sufficient to ensure that proper erosion and sedimentation control practices are followed. This is required until erosion and sedimentation control measures have been installed, which will either stay in place permanently or stay in place until the area is sufficiently covered with vegetation necessary to prevent soil erosion. The name and certification number of the person who will oversee the activity causing or resulting in soil disturbance shall be included on the permit application. This requirement does not apply to a person or firm engaged in agriculture or timber harvesting if best management practices for erosion and sedimentation control are used; and municipal, state and federal employees engaged in projects associated with that employment.
- F. All applications for development within the shoreland zone must include preconstruction photographs. No later than twenty (20) days after completion of the development, postconstruction photographs of the shoreline vegetation and development site must be submitted to the Code Enforcement Officer.

§ 350-7.7. B(6) – Appeals.

B. Variance appeals. Except as provided in Subsection B(6) below, variances may be granted only under the following conditions: [Amended 7-14-2021; 6-14-2022]

- 1) Variances may be granted only from dimensional requirements, including, but not limited to, lot width, structure height, percent of lot coverage and setback requirements.
- 2) Variances shall not be granted for the establishment of any uses otherwise prohibited by these ordinance provisions.
- 3) The Board shall not grant a variance unless it finds that:
 - a) The proposed structure or use would meet the provisions of Article 6 ~~after~~except for the specific provision which has created the nonconformity and from which relief is sought; and
 - b) The strict application of the terms of these ordinance provisions would result in undue hardship. The term "undue hardship" shall mean:
 1. That the land in question cannot yield a reasonable return unless a variance is granted;
 2. That the need for a variance is due to the unique circumstances of the property and not to the general conditions in the neighborhood;
 3. That the granting of a variance will not alter the essential character of the locality; and
 4. That the hardship is not the result of action taken by the applicant or a prior owner.
- 4) The Board of Appeals shall limit any variances granted as strictly as possible in order to ensure conformance with the purposes and provisions of these ordinance provisions to the greatest extent possible, and in doing so may impose such conditions to a variance as it deems necessary. The party receiving the variance shall comply with any conditions imposed.
- 5) A copy of each variance request, including the application and all supporting information supplied by the applicant, shall be forwarded by the municipal officials to the Commissioner of the Department of Environmental Protection at least 20 days prior to action by the Board of Appeals. Any comments received from the Commissioner prior to the action by the Board of Appeals shall be made

part of the record and shall be taken into consideration by the Board of Appeals.

- 6) ~~Reserved. To grant a setback variance for a single-family dwelling only when strict application of the shoreland zoning provisions to the applicant and the applicant's property would cause undue hardship.~~

a) ~~The term "undue hardship" as used in this subsection means:~~

- ~~1. The need for a variance is due to the unique circumstances of the property and not to the general conditions of the neighborhood;~~
- ~~2. The granting of the variance will not alter the essential character of the locality;~~
- ~~3. The hardship is not the result of action taken by the applicant or a prior owner;~~
- ~~4. The granting of the variance will not substantially reduce or impair the use of abutting property;~~
- ~~5. The granting of the variance is based upon demonstrated need, not convenience, and no other feasible alternative is available.~~
- ~~6. That the land in question cannot yield a reasonable return unless a variance is granted. (Condition imposed by DEP Order #31-2022, July 29, 2022).~~

b) ~~This variance is strictly limited to permitting a variance from a setback requirement for a single-family dwelling that is the primary year-round residence of the petitioner. A variance under this subsection may not exceed 20% of a setback requirement and may not be granted if the variance would cause the area of the dwelling to exceed the maximum permissible lot coverage.~~

- 7) The Code Enforcement Officer may grant a variance to an owner of a residential dwelling for the purpose of making that dwelling accessible to a person with a disability who resides in or regularly uses the dwelling. The CEO shall restrict any variance granted under this subsection solely to the installation of equipment or the construction of structures necessary for access to or egress from the dwelling by the person with the disability. The CEO may impose conditions on the variance, including limiting the variance to the duration of the disability or to the time that the person with the disability lives in the dwelling. The term "structures necessary for access to or egress from the dwelling" shall include

railings, wall or roof systems necessary for the safety or effectiveness of the structure. Any permit issued pursuant to this subsection is subject to Subsections B(5) and C(2)(f).

§ 350-8.2. – Terms defined.

~~CROSS SECTIONAL AREA~~—The cross sectional area of a stream or tributary stream channel is determined by multiplying the stream or tributary stream channel width by the average stream or tributary stream channel depth. The stream or tributary stream channel width is the straight line distance from the normal high water line on one side of the channel to the normal high water line on the opposite side of the channel. The average stream or tributary stream channel depth is the average of the vertical distances from a straight line between the normal high water lines of the stream or tributary stream channel to the bottom of the channel.

~~DISRUPTION OF SHORELINE INTEGRITY~~—The alteration of the physical shape, properties or condition of a shoreline at any location by timber harvesting and related activities. A shoreline where shoreline integrity has been disrupted is recognized by compacted, scarified and/or rutted soil, an abnormal channel or shoreline cross section, and in the case of flowing waters, a profile and character altered from natural conditions.

~~FOREST MANAGEMENT ACTIVITIES~~—Timber cruising and other forest resource evaluation activities, pesticide or fertilizer application, management planning activities, timber stand improvement, pruning, regeneration of forest stands and other similar or associated activities, exclusive of timber harvesting and the construction, creation or maintenance of roads.

~~FOREST STAND~~—A contiguous group of trees sufficiently uniform in age class distribution, composition and structure, and growing on a site of sufficiently uniform quality, to be a distinguishable unit.

~~HARVEST AREA~~—The area where timber harvesting and related activities, including the cutting of trees, skidding, yarding and associated road construction, take place. The area affected by a harvest encompasses the area within the outer boundaries of these activities, except unharvested areas greater than 10 acres within the area affected by a harvest.

~~LAND MANAGEMENT ROAD~~—A route or track consisting of a bed of exposed mineral soil, gravel or other surfacing materials constructed for, or created by, the passage of motorized vehicles and used primarily for timber harvesting and related activities, including associated log yards, but not including skid trails or skid roads.

~~LICENSED FORESTER~~—A forester licensed under 32 M.R.S.A. Chapter 76.

~~RESIDUAL BASAL AREA~~—The average of the basal area of trees remaining on a harvested site.

~~RESIDUAL STAND~~—A stand of trees remaining in the forest following timber harvesting and related activities.

~~SKID ROAD or SKID TRAIL — A route repeatedly used by forwarding machinery or animal to haul or drag forest products from the stump to the yard or landing, the construction of which requires minimal excavation.~~

~~SLASH — The residue, e.g., treetops and branches, left on the ground after a timber harvest.~~

SOLAR ENERGY SYSTEM — A device or structural design feature principally used to capture solar energy and convert it to electrical or ~~thermal power~~ solar power to meet the energy needs of allowed residential uses on a lot with any sale of energy to the power grid, or otherwise, limited to incidental excess power generation. A Solar Energy System consists of one or more free-standing ground-mounted, or building-mounted, solar arrays or modules, or solar-related equipment. [Added 6-14-2022]

SOLAR ENERGY SYSTEM, BUILDING-MOUNTED — A solar energy system that is mounted to the roof or sides of a building. [Added 6-14-2022]

SOLAR ENERGY SYSTEM, GROUND-MOUNTED — A solar energy system that is structurally mounted to the ground and is not attached to a permitted building. [Added 6-14-2022]

STRUCTURE — [Amended 6-14-2022]

A. Anything built for the support, shelter, or enclosure of persons, animals, goods, or property of any kind, together with anything constructed or erected with a fixed location on or in the ground, exclusive of vegetation, ~~boundary walls four feet or less in height, fences, mailboxes, lampposts, birdhouses, doghouses, tree houses designed for children's use, bus shelters,~~ subsurface wastewater disposal systems as defined in Title 30-A, M.R.S.A. § 4201, Subsection 5, geothermal heat exchange wells as defined in Title 32, M.R.S.A. § 4700-E, Subsection 3-C, wells or water wells as defined in Title 32, M.R.S.A. § 4700-E, Subsection 8, or other similar construction. The term includes but is not limited to structures temporarily or permanently located, such as decks, carports, patios, satellite dishes, communications systems, ground-mounted solar energy systems, building-mounted solar energy systems, antennas, pools, etc. Utility poles, wiring, and the aerial equipment normally associated with service drops, including guy wires and guy anchors, shall not be considered structures; however, they must meet the minimum required setbacks from the high-water mark of any pond, lake, stream, or river.

B. Structure terms.

- 1) PRINCIPAL STRUCTURE — The structure in which the primary use of the lot is conducted.
- 2) ACCESSORY STRUCTURE — A structure of a nature customarily incidental or subordinate to that of the principal structure or the primary use to which the premises are devoted. A deck or similar extension of the principal structure or a garage attached to the principal structure by a roof or a common wall is

considered part of the principal structure.

- 3) Temporary piers, docks, wharves, breakwaters, causeways, marinas and uses projecting into water bodies. Structures that remain in the water for less than seven months in any period of 12 consecutive months.
- 4) Permanent piers, docks, wharves, breakwaters, causeways, marinas and uses projecting into water bodies. Structures that are not removed from the water annually.
- 5) SINGLE-FAMILY DWELLING — A structure containing not more than one dwelling unit.
- 6) MULTIFAMILY DWELLING — A structure containing two or more dwelling units.
- 7) In the Shoreland Zone, retaining walls that are not necessary for erosion control shall meet the structure setback requirement, except for low retaining walls and associated fill, provided all of the conditions of § 350-6.3G are met.

~~TIMBER HARVESTING — The cutting and removal of timber for the primary purpose of selling or processing forest products. "Timber harvesting" does not include the cutting or removal of vegetation within the Shoreland Zone when associated with any other land use activities. The cutting or removal of trees in the Shoreland Zone on a lot that has less than two acres within the Shoreland Zone shall not be considered timber harvesting. Such cutting or removal of trees shall be regulated pursuant to § 350-6.18, Clearing or removal of vegetation for activities other than timber harvesting.~~

~~TIMBER HARVESTING AND RELATED ACTIVITIES — Timber harvesting, the construction and maintenance of roads used primarily for timber harvesting and other activities conducted to facilitate timber harvesting.~~

~~WINDFIRM — The ability of a forest stand to withstand strong winds and resist windthrow, wind rocking and major breakage.~~

Addendum 3 - Open Space Subdivision Correction

23-02

PROPOSED AMENDMENT OF

the
**LAND USE ORDINANCE
FOR THE TOWN OF RAYMOND, MAINE**

§ 300-13.3D(4)(c) – OPEN SPACE SUBDIVISIONS
§ 300-9.21(A)(1) – LOTS

Summary of Changes: During the codification project, a review of the Land Use Ordinance found the following error. 13.3D(4)(c) points to an ordinance section that does not exist. The proposed amendment will remove that section. Also, § 300-9.21 is unclear and should be amended to provide more specific intent.

The proposed text is shown in red with an underline, and revised or removed language is shown in ~~red with a strikethrough~~.

§ 300-13.3 – Open Space Subdivisions

D. Space standards.

- 1) Shore frontage and shore setback requirements shall not be reduced below the minimum shore frontage or shore setback required in the zoning district.
- 2) Distances between residential structures in multifamily open space subdivisions shall be a minimum of the height of the tallest structure.
- 3) In areas outside of the LRR1 and LRR2 Districts, the required minimum lot size or minimum land area per dwelling unit for the building envelope may be reduced in open space subdivisions to no less than 20,000 square feet. The required minimum lot size or minimum land area per dwelling unit for the building envelope may be reduced in open space subdivisions within the LRR1 and LRR2 Districts to one acre and 1 1/2 acres, respectively. If the lot area is reduced, the total open space in the development shall equal or exceed the sum of the areas by which the building lots are reduced below the minimum lot area normally required in the zoning district, notwithstanding the net residential density allowed by Subsection B, above, of this performance standard. [Amended 6-14-2022]
- 4) Minimum road frontage requirements of the Land Use Ordinance and Subdivision Regulations may be waived or modified by the Planning Board, provided that:
 - a) Any applicable provisions regarding roads in the Street Ordinance are satisfied.

-
- b) Adequate road curvature design access and turnaround termini, to and from all parcels, for fire trucks, ambulances, police cars, and other emergency vehicles meet minimal safe turning radii requirements over all internal access streets, ways, or driveways. Roads shall consider extension of rights of way to adjoining lands where development is possible in the future, and the Planning Board will promote the offering of such open space subdivision streets and rights-of-way for public acceptance. [Amended 7-14-2021]
 - e) ~~No common driveway shall provide access to more than three lots, except as provided in Article 13, Section C.6.~~
-

§ 300-9.21 – Lots [Added 5-18-2002]

With the exception of lots approved after the effective date of this chapter by the Planning Board under the provisions of the Raymond Subdivision Regulations, any person proposing to create a lot within the Town of Raymond shall, prior to the creation of such lot by any means, including, but not limited to, conveyance, lease, building, development, gift, bequest or otherwise, demonstrate to the satisfaction of the Code Enforcement Officer that the following standards will be complied with. The Code Enforcement Officer shall maintain a file of each such lot, which shall contain documentation as to the manner in which the standards shall be met. Prior to the issuance of a building permit for a principal structure, documentation shall be placed in the property file maintained at the Town Office indicating that any improvements or restrictions required under this section will be complied with.

A. Lot dimensions and measurements.

- 1) A lot must be dimensioned to contain within its boundaries an area as would be defined by a circle with a minimum diameter equal to the required minimum road frontage in the applicable zoning district. In addition, the minimum width of each lot ~~at the required front setback~~ must equal or exceed the minimum road frontage in the applicable zoning district for the entire area between the front lot line and the required front setback. The requirements in this subsection do not apply to lots approved pursuant to the provisions of Article 13 for single-family cluster subdivisions.
- 2) Depth of a lot shall be considered to be a line perpendicular to the lot frontage and extending from the foremost points of the side lot lines in the front to the rearmost points of the side lot lines in the rear.
- 3) Width of a lot shall be considered to be the distance between the side lot lines measured at right angles to the lot depth at a point midway between the front and rear lot lines.

- 4) Setback measurements shall be measured from the property line, road right-of-way line, or the normal high-water mark to the nearest part of a building on the lot. [Amended 8-7-2007]

Addendum 4 - Special Features Standards

23-03

PROPOSED AMENDMENT OF

the **LAND USE ORDINANCE FOR THE TOWN OF RAYMOND, MAINE**

§ 300-10.5. – CRITERIA AND STANDARDS

Summary of Changes: This amendment to the Land Use Ordinance will require special feature areas to meet minimum district setbacks. For example, a dumpster pad or exposed machinery installation will need to meet minimum setbacks. Currently, they are not required to meet the minimum setback as long as they are screened (fence, shrubs, etc).

The proposed text is shown in red with an underline, and revised or removed language is shown in ~~red with a strikethrough~~.

§ 300-10.5. Criteria and standards.

The following criteria and standards shall be utilized by the Planning Board in reviewing applications for site plan review. These standards are intended to provide a guide for the applicant in the development of site and building plans as well as a method of review for the Board. These standards shall not be regarded as inflexible requirements. They are not intended to discourage creativity, invention, and innovation.

- A. Preservation of landscape. The landscape shall be preserved in its natural state, insofar as practicable, by minimizing tree and soil removal, retaining existing vegetation where desirable, and keeping any grade changes in character with the general appearance of neighboring areas.
 - 1) If a site includes a ridge or ridges which are elevated above the surrounding areas and provide scenic vistas for surrounding areas, special attempts shall be made to preserve the natural environment of the skyline of the ridge. Buildings shall be located so that they are not clearly visible from surrounding areas. Siting away from the skyline, plantings and buffering landscaping are potential methods of preserving the scenic vista.
 - 2) The Planning Board shall consider the comments of the State Historic Preservation Officer, if any, and may require that significant archaeological sites be preserved to the maximum extent possible, both during construction and following completion of the development.
- B. Relation of proposed buildings to the environment. Proposed structures shall be related harmoniously to the terrain and to existing buildings in the vicinity that have a visual relationship to the proposed buildings. Special attention shall be paid to the scale of the

proposed building(s), massing of the structure(s) and such natural features as slope, orientation, soil type, and drainage courses.

- C. Vehicular access. The proposed layout shall ensure that vehicular and pedestrian traffic conditions shall not exceed reasonable limits for the neighborhood. Special consideration shall be given to the location, number, and control of access points, adequacy of adjacent streets, traffic flow, sight distances, turning lanes, and existing or proposed traffic signalization and pedestrian-vehicular contacts.
- D. Parking and circulation. The layout and design of all means of vehicular and pedestrian circulation, including walkways, interior drives, and parking areas, shall consider general interior circulation, separation of pedestrian and vehicular traffic, service traffic, loading areas, and the arrangement and use of parking areas. These facilities shall be safe and convenient and insofar as practicable, shall not detract from the proposed buildings and neighboring properties.
- E. Surface water drainage. Adequate provisions shall be made for surface drainage so that the removal of surface waters will not adversely affect neighboring properties, downstream conditions, or the public storm drainage system. Adequate treatment shall be provided to mitigate potential impacts to receiving wetlands and water bodies from pollutants, excess nutrients, and elevated temperatures in stormwater runoff from developed areas. [Amended 12-2-2008]
- F. Utilities. The site plan shall show what provisions are being proposed for water supply and wastewater disposal. Electric, telephone, and other utility lines shall be installed underground.
- G. Special features. Exposed storage areas, exposed machinery installations, dumpsters, trash receptacles, service areas, truck loading areas, fuel storage areas, utility buildings, similar accessory areas and structures, ~~and similar accessory areas and structures~~ shall be subject to the minimum such setbacks required for the zoning district. Screen plantings or other screening methods ~~as~~ shall ~~reasonably~~ be required as necessary to prevent special features from their being incongruous with the existing or contemplated environment and the surrounding properties.
- H. Exterior lighting. All exterior lighting shall be designed to encourage energy efficiency, to ensure the safe movement of people and vehicles, and to minimize adverse impact on neighboring properties and public ways. Adverse impact is to be judged in terms of hazards to people and vehicular traffic and potential damage to the value of adjacent properties. Lighting shall be arranged to minimize glare and reflection on adjacent properties and the traveling public.

- I. Emergency vehicle access. Provisions shall be made for providing and maintaining convenient and safe emergency vehicle access to all buildings and structures at all times.
- J. Landscaping. Landscaping shall be designed and installed to define, soften, or screen the appearance of off-street parking areas from the public right-of-way and abutting properties to enhance the physical design of the building(s) and site, and to minimize the encroachment of the proposed use on neighboring land uses. Particular attention should be paid to the use of planting to break up parking areas.
- K. The standards and regulations set forth in Article 9 of this chapter shall be adhered to where applicable.

Addendum 5 - Shipping Containers

23-04

PROPOSED AMENDMENT OF
the
**LAND USE ORDINANCE
FOR THE TOWN OF RAYMOND, MAINE**

§ 300-9.22. – SHIPPING CONTAINERS
§ 300-12.2. – TERMS DEFINED

Summary of Changes: This proposed amendment to the Land Use Ordinance would allow intermodal shipping containers to be used in residential and nonresidential zoning districts for storage or occupancy. Currently, shipping containers are only allowed in nonresidential districts for temporary storage only.

The proposed text is shown in red with an underline, and revised or removed language is shown in ~~red with a strikethrough~~.

§ 300-9.22. Intermodal Shipping containers.

A. Storage use~~Residential zoning districts~~.

- 1) ~~Temporary use. Shipping containers are not permitted in a residential zoning district. A property owner may apply for a shipping container permit from the Code Enforcement Officer (CEO) to continue use of not more than one shipping container on a residential lot if he/she can demonstrate to the satisfaction of the CEO that such shipping container was on his/her lot and in active use as of January 1, 2004. The CEO shall not issue such permit unless the property owner has submitted a written application within six months of the effective date of this chapter. The application shall include information on the container's size, type and location on the property. No such container shall be located within a required setback or between the principal structure and the front lot line.~~
 - a) A property owner may apply for a shipping container permit to temporarily locate a single intermodal shipping container on a lot ~~in a residential zoning district~~ for a period not to exceed six (6) months. Use of such intermodal shipping container shall be limited to the temporary storage ~~of residential goods, such as household furniture, appliances, bathroom fixtures, clothing, and similar items, while the residence is being built, remodeled, or being repaired after damage due to fire, flood, or similar event.~~ A one (1) time three-month extension of ~~a shipping container said~~ permit may be granted at the discretion of the CEO~~Code Enforcement Officer~~.

- 2) ~~Permanent use. A property owner may apply for a shipping container permit to temporarily locate a single shipping container on a lot in a residential zoning district for a period not to exceed six months. Use of such shipping container shall be limited to the temporary storage of residential goods, such as household furniture, appliances, bathroom fixtures, clothing and similar items, while the residence is being remodeled or is being repaired after damage due to fire, flood or similar event. A three month extension of a shipping container permit may be granted at the discretion of the CEO.~~

- a) A property owner may apply for a permit to permanently locate an intermodal shipping container on a lot. Use of such intermodal shipping containers shall be limited to storage. The intermodal shipping container must be accessory to an existing principal structure, incidental, and subordinate to the principal structure.

1. Intermodal shipping containers must be screened from view at all property lines. The following are considered acceptable methods of screening:

a. Fencing.

b. Vegetation.

2. Intermodal shipping containers must be setback at least fifty feet (50') from all lot lines.

3. Intermodal shipping containers repurposed for use as buildings or structures shall be designed per the structural provisions in the Maine Uniform Building and Energy Code, as applicable.

4. The total floor area of all intermodal shipping containers on a lot shall not exceed 700 square feet without Planning Board site plan approval.

5. Intermodal shipping containers shall not be located between the principal structure and the front lot line.

6. Intermodal shipping containers must be in either new or single-use condition.

- B. Principal structure or use. ~~Nonresidential zoning districts.~~

-
- 1) Requirements. Use of an intermodal shipping container as a principal structure or use must comply with the applicable district regulations as well as the following standards: Shipping containers are permitted in nonresidential zoning districts subject to site plan review by the Planning Board and issuance of a shipping container permit by the CEO and further subject to the following standards:
- a) Intermodal shipping containers repurposed for use as buildings or structures shall be designed per the structural provisions in the Maine Uniform Building and Energy Code, as applicable. Their use is limited to the temporary storage of goods, products or materials that are manufactured or assembled on the site or used in manufacturing and assembly on the site.
 - b) The total floor area of all shipping containers on a lot shall not exceed 700 square feet. For intermodal shipping containers modified off-site and delivered ready for occupancy use, a permit application shall include structural and architectural plans, and a letter or documentation from the manufacturer confirming the following:
 - 1. Location of where the structure was modified to its current condition.
 - 2. Certification that the structure, as modified, conforms to all applicable codes and standards, and adopted state laws and local ordinances.
 - 3. Documents and plans describing the manufactured structure's design, assembly, and installation, including the quality assurance practices.
 - 4. Manufacturer's certification label will be permanently affixed to the electrical panel, or in a conspicuous location, listing the company name, facility's address, date of issuance, and the applicable building code and year.
 - 5. Manufacturer must provide a one (1) year warranty per State statute.
 - 6. Letters from licensed installers and their associated plumbing, electrical, and HVAC credentials.

7. A Third-Party Inspector must be obtained by the applicant to ensure compliance with the Maine Uniform Building and Energy Code (MUBEC), National Fire Protection Association (NFPA), local ordinances, and other relevant safety standards.
 - c) For partially or unmodified intermodal shipping containers finished on-site, a permit application shall include structural and architectural plans, and all other requirements included on the building permit application. They are located outside of any required setback, parking space or vehicle maneuvering area.
 - d) Permit applications must be approved prior to the commencement of all work. A final inspection and Certificate of Occupancy from the Code Enforcement Officer are required prior to any occupancy of an intermodal shipping container. They do not adversely affect sight distance at any point of access from the site onto a public or private way.
 - e) Intermodal shipping containers must be in either new or single-use condition. They do not adversely affect stormwater flow across the site.
- 2) ~~A property owner may apply for a shipping container permit from the Code Enforcement Officer (CEO) to continue use of shipping containers on a nonresidential lot if he/she can demonstrate to the satisfaction of the CEO that such shipping containers were on his/her lot and in active use as of January 1, 2004. The CEO may not issue such permit unless the property owner has submitted a written application within six months of the effective date of this chapter. The application shall include a site plan that shows the location of all shipping containers in relation to existing improvements and demonstrates compliance with the standards of Subsection B(1)(a) through (e). In the event the site does not comply with one or more of the Subsection B(1) standards, the application shall include a written plan demonstrating how the site will be brought into conformance within three months of issuance of a shipping container permit. If the CEO determines that the site has not been brought into compliance with the Subsection B(1) standards within this time period, he/she may revoke the shipping container permit and order all shipping containers removed from the site.~~
- 3) ~~Shipping containers may be temporarily placed on property in a Commercial or Industrial District where a construction project is occurring and utilized for the storage of construction materials, equipment, tools, etc. without a shipping container permit from the CEO. In all cases, such shipping containers shall not be placed where they will diminish or negatively impact sight distance, cause a hazard to the traveling public or negatively impact existing stormwater flow~~

~~across the site. Such shipping containers shall be removed within 30 days after the completion of the construction project. [Added 5-15-2004]~~

Land Use Ordinance § 300-12.2. – Terms Defined.

INTERMODAL SHIPPING CONTAINER — A six-sided steel unit originally constructed as a general cargo container used for the transport of goods and materials ~~roofed or unroofed container placed outdoors and used for the storage of goods, materials or merchandise, which is utilized in connection with a lawful principal or accessory use of the lot.~~ The term "intermodal storage container" includes, but is not limited to, containers such as boxcars, semi-trailers, roll-off containers, slide-off containers, railroad cars and "piggy-back" containers. The term "storage container" does not include:

- A. A garage, barn or storage structure accessory to a principal use, provided such structure is not of a type designed, equipped or customarily used for over-the-road transport of goods, materials or merchandise.
- B. A "dumpster"-type container that is owned by a licensed waste hauler and is emptied no less than once a month, provided that use of such container is incidental to the principal use of the property. **[Added 5-15-2004]**

Addendum 6 - Map Error Correction

23-05

PROPOSED AMENDMENT OF

the
**LAND USE MAP
FOR THE TOWN OF RAYMOND, MAINE**

§ 300-2.2. – LAND USE REGULATION MAP

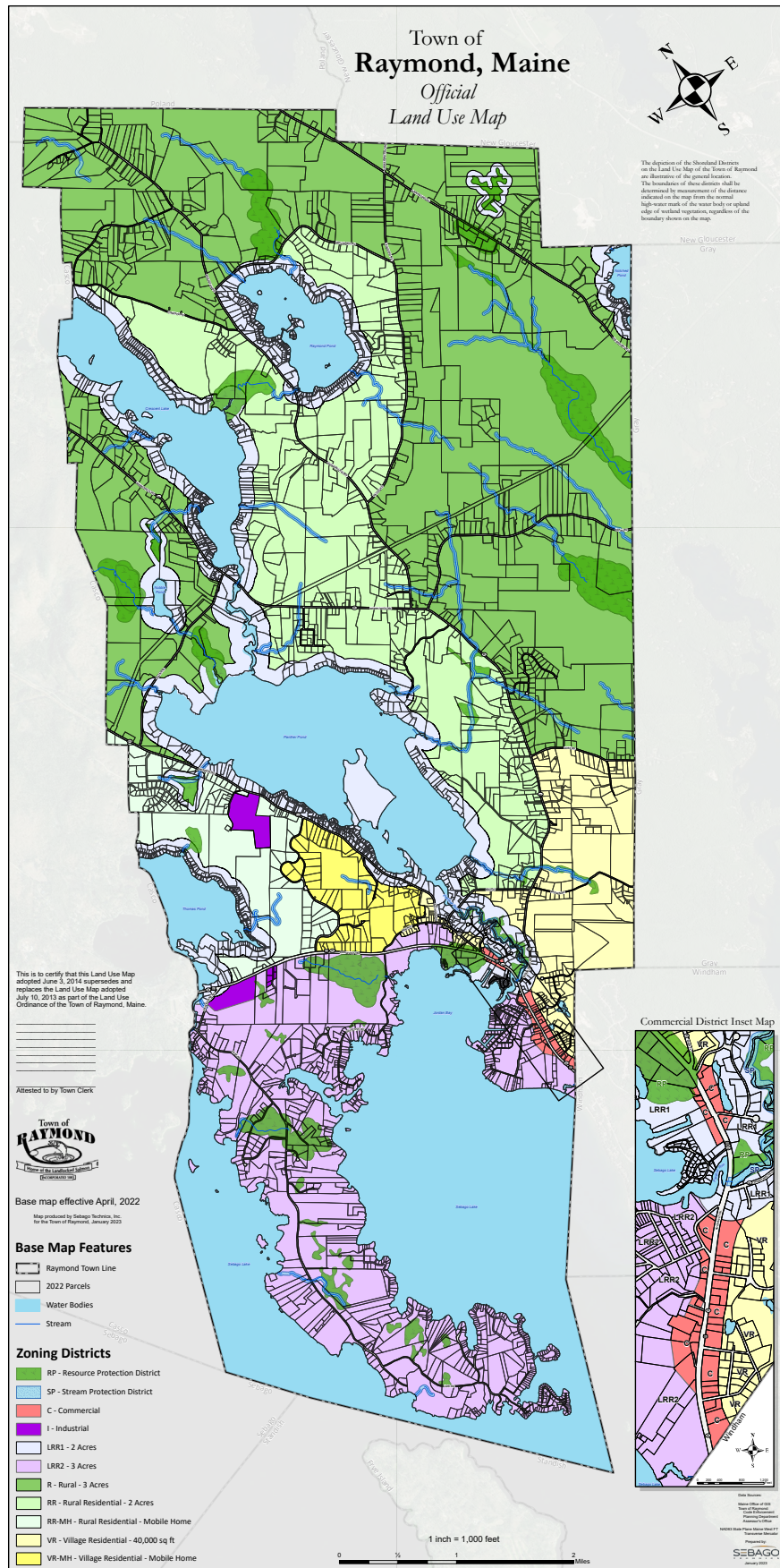
§ 350-2.1. – DISTRICTS AND ZONING MAP

Summary of Changes: The current zoning map (amended last in 2014) has an error with the inset, which will be corrected by this amendment. In addition to the correction, we are slightly modifying the style of the map (stream protection color and wetland symbol).

The proposed text is shown in red with an underline, and revised or removed language is shown in ~~red with a strikethrough~~.

§ 300-2.2. Land Use Regulation Map.

§ 350-2.1. Districts and Zoning Map.



Addendum 7 - Subdivision Notification

23-06

PROPOSED AMENDMENT OF

the

SUBDIVISION ORDINANCE FOR THE TOWN OF RAYMOND, MAINE

Article 6(4) – AMENDMENTS TO PREVIOUSLY APPROVED SUBDIVISION PLAN

Article 7(4) – AMENDMENTS TO PREVIOUSLY APPROVED SUBDIVISION PLAN

Summary of Changes: This proposed amendment to the Subdivision Ordinance would require notification to be sent to all lot owners within a subdivision when an amendment to that subdivision has been proposed. Currently, notification is only sent to lot owners within 250' of the properties involved. If this amendment is approved all lot owners, regardless of the distance from the subject property, would be notified.

The proposed text is shown in red with an underline, and revised or removed language is shown in ~~red with a strikethrough~~.

Article 6

4. Amendments to Previously Approved Subdivision Plan

Prior to making any change, erasure, modification, or revision to a final Major Subdivision Plan which has been approved by the Board and endorsed in writing on the plan, the plan must be resubmitted to the Board for their review and approval of the proposed modifications. Prior to taking final action on any amended Major Subdivision Plan, the Planning Board may hold aA public hearing ~~may be held~~ to afford the public the opportunity to comment on the application concerning a subdivision amendment as prescribed in Article 5, Section 1.F of this Ordinance. Notice of the time, place, and date, of such hearing, shall be sent not less than seven (7) days before the hearing to the owners of all existing lots on the Major Subdivision Plan. Property owners shall be those listed in the most recent tax records of the Town of Raymond. All amended plans must be signed by the Board and recorded in the Registry of Deeds within sixty (60) days of the date the plan is signed. Any amended plan not so filed or recorded within sixty (60) days of the date the plan is signed by the Planning Board shall become null and void; unless the particular circumstances of said applicant warrant the Board to grant an extension which shall not exceed two additional periods of sixty (60) days. The applicant shall provide the Code Enforcement Officer (CEO) with a receipt from the Registry of Deeds within that time limit stating that the plan has been filed and giving the book and page numbers.

Article 7

4. Amendments to Previously Approved Subdivision Plan

Prior to making any change, erasure, modification, or revision to a Minor Subdivision Plan which has been approved by the Board and endorsed in writing on the plan, the plan must be

resubmitted to the Board for their review and approval of the proposed modifications. Prior to taking final action on any amended Minor Subdivision Plan, the Planning Board may hold a public hearing to afford the public the opportunity to comment on the application ~~may be held concerning a subdivision amendment~~ as prescribed in ~~Section~~Article 7 1.F(E) above. Notice of the time, place, and date, of such hearing, shall be sent not less than seven (7) days before the hearing to the owners of all existing lots on the Minor Subdivision Plan. Property owners shall be those listed in the most recent tax records of the Town of Raymond. All amended plans must be signed by the Board and recorded in the Registry of Deeds within sixty (60) days of the date the plan is signed. Any amended plan not so filed or recorded within sixty (60) days of the date the plan is signed by the Planning Board shall become null and void, unless the particular circumstances of said applicant warrant the Board to grant an extension which shall not exceed two additional periods of sixty (60) days. Any extension of the 60-day period must be requested of the Planning Board before the previous 60-day period expires. The applicant shall provide the Code Enforcement Officer (CEO) with a receipt from the Registry of Deeds within that time limit stating that the plan has been filed and giving the book and page numbers.

Addendum 8 - Required for Consistency 30-A MRS § 4364-B

23-07

PROPOSED AMENDMENT OF
the
**LAND USE ORDINANCE
FOR THE TOWN OF RAYMOND, MAINE**

§ 300-9.26. – ACCESSORY APARTMENTS
§ 300-12.2. – TERMS DEFINED

&

The
**SHORELAND ZONING ORDINANCE
FOR THE TOWN OF RAYMOND, MAINE**

§ 350-5.4. – TABLE OF LAND USES
§ 350-8.2. – TERMS DEFINED

Summary of Changes: The proposed amendment is necessary in order to maintain consistency with the new Accessory Dwelling Unit (ADU) law contained within LD 2003, 30-A M.R.S. § 4364-B.

The proposed text is shown in red with an underline, and revised or removed language is shown in ~~red with a strikethrough~~.

§ 300-9.26. Accessory Dwelling Units~~apartments~~. [Added 6-3-2015]

Accessory Dwelling Units~~apartments~~, constructed within an existing dwelling unit on a lot, attached ~~to or sharing a wall with a single-family dwelling unit,~~ or detached, as a new structure on the lot for the primary purpose of creating an accessory dwelling unit, shall be allowed on the same lot as a single-family dwelling unit in any zone where housing is permitted, in a residential zone, provided that ~~the existing structure and accessory apartment shall not cover the lot by more than 15%. The Appeals Board may grant an additional 5%.~~ If the total number of bedrooms or potential bedrooms exceeds by more than one the number of bedrooms the septic system is designed for, a replacement or expanded system shall be designed and installed before occupancy. The accessory ~~apartment~~dwelling unit must be a minimum of 190 s.f. and shall not comprise more than 700 square feet of living space, excluding stairways. Not more than one accessory ~~dwelling unit~~apartment shall be permitted per parcel. No additional parking is required for an accessory dwelling unit beyond the parking requirements of the single-family dwelling unit on the lot where the accessory dwelling unit is located.

§ 300-12.2. Terms defined.

Accessory Dwelling Unit Apartments – A separate dwelling unit ~~of no more than 700 square feet, excluding stairways, either attached or detached, and~~ located on the same parcel with a single-family dwelling. The ~~accessory dwelling unit apartment~~ shall contain a kitchen and bathroom which are separate from and not used in common with the principal dwelling unit.

§ 350-5.4. Table of Land Uses. [Amended 6-14-2022]

Table 1 Land Uses in the Shoreland Zone				
Land Uses		RP	SP	LRR1 LRR2
16A.	Accessory dwelling units apartments	no	no	CEO

Notes:

- * There may be additional performance standards in Article 9 of the Raymond Land Use Ordinance beyond those in Article 6 of these shoreland zoning provisions.
 - ** Home occupations are those land uses that conform with the requirements of Article 9. A home occupation that conforms to Article 9 and that is specifically permitted by Article 11 of the Raymond Land Use Ordinance shall be considered a permitted use in the Limited Residential/Recreation I and II Districts. All other home occupations not specifically listed in the definitions of home occupations in Article 12 of the Raymond Land Use Ordinance shall be considered conditional uses that must conform to the standards set forth in Article 9, § 300-9.2, of the Raymond Land Use Ordinance and that must be reviewed and approved by the Appeals Board.
 - *** Allowed single-family structures shall include those units commonly called "modular homes" or "Type 2 manufactured homes" as defined in the definition of "manufactured housing" in Article 12, § 300-12.2, Terms defined; which the manufacturer certifies are constructed in compliance with Title 10, Chapter 975, and rules adopted under that chapter, meaning structures, transportable in one or more sections, which are not constructed on a permanent chassis and are designed to be used as dwellings on foundations when connected to required utilities, including the plumbing, heating, air conditioning or electrical systems contained in the unit.
1. (Reserved)²
 2. Requires permit from the Code Enforcement Officer if more than 100 square feet of surface area, in total, are disturbed.

² Editor's Note: Original Note 1 was repealed 6-7-2012.

3. In RP not permitted in areas so designated because of wildlife value.
 4. See further restrictions in § 350-6.14B(2).
 5. Except for Panther Run's floodplain, in which case a permit is required from the Planning Board.
 6. Except to provide for permitted uses within the district, or where no reasonable alternative route or location is available outside the RP area, in which case a permit is required from the Planning Board.
 7. Excluding bridges and other crossings not involving earthwork, in which case no permit is required.
-

§ 350-8.2. – Terms defined.

ACCESSORY DWELLING UNIT APARTMENT — A separate dwelling unit ~~of no more than 700 square feet, either attached or detached and~~ located on the same parcel with a single-family dwelling. The accessory dwelling unit apartment shall contain a kitchen and bathroom which are separate from and not used in common with the principal dwelling.

FY2022-2023 Proposed Budget Details by Article

Administration		2023	2024	\$	%
		Budget	Proposed	Change	Change
Article 4 Question B	Salaries	410,464	421,817	11,353	2.77%
	Contract Fees & Services	20,200	31,100	10,900	53.96%
	Legal & Audit	40,000	40,000	0	0.00%
	Travel & Training	7,500	8,000	500	6.67%
	Dues & Publications	9,920	10,600	680	6.85%
	Advertising	5,000	7,000	2,000	40.00%
	Supplies	8,000	8,500	500	6.25%
	Elections	10,370	11,370	1,000	9.64%
	Postage	7,500	9,200	1,700	22.67%
	Printing	1,000	1,000	0	0.00%
	Records Preservation	4,090	0	-4,090	-100.00%
	Equipment Lease	3,410	3,800	390	11.44%
	Phone	5,100	5,100	0	0.00%
Total		532,554	557,487	24,933	4.68%

Compensation & Training		2023	2024	\$	%
		Budget	Proposed	Change	Change
Article 4 Question B	Salaries	52,000	75,000	23,000	44.23%
	Travel & Training	3,000	0	-3,000	-100.00%
	Total	55,000	75,000	20,000	36.36%

Insurances		2023	2024	\$	%
		Budget	Proposed	Change	Change
Article 4 Question B	Liability & Vehicle Insurance	72,325	77,700	5,375	7.43%
	Unemployment Insurance	1,000	2,000	1,000	100.00%
	Workers Compensation Insurance	64,000	74,500	10,500	16.41%
	Total	137,325	154,200	16,875	12.29%

Employee Benefits		2023	2024	\$	%
		Budget	Proposed	Change	Change
Article 4 Question B	Dental Insurance	26,500	26,900	400	1.51%
	Health Insurance	490,000	495,000	5,000	1.02%
	Life Insurance	7,000	4,000	-3,000	-42.86%
	Retirement	94,280	180,600	86,320	91.56%
	Social Security & Medicare (FICA)	176,982	189,161	12,179	6.88%
	Total	794,762	895,661	100,899	12.70%

Assessing		2023	2024	\$	%
		Budget	Proposed	Change	Change
Article 4 Question B	Salaries	24,677	28,593	3,916	15.87%
	Assessing	32,625	28,160	-4,465	-13.69%
	Registry of Deeds	5,500	5,500	0	0.00%
	Software General	11,876	13,334	1,458	12.28%
	Travel & Training	750	750	0	0.00%
	Supplies	1,100	1,500	400	36.36%
	Tax Billing	5,000	5,600	600	12.00%
	Total	81,528	83,437	1,909	2.34%

Code Enforcement		2023	2024	\$	%
		Budget	Proposed	Change	Change
Article 4 Question B	Salaries	203,922	203,922	0	0%
	Contracts	4,995	4,995	0	0%
	Software General	9,466	7,500	-1,966	-21%
	Travel & Training	750	750	0	0%
	Advertising	500	675	175	35%
	Supplies	2,250	2,250	0	0%
	Gas & Diesel	2,750	3,000	250	9%
	Postage	425	850	425	100%
	Phone	1,900	1,950	50	3%
	Total	226,958	225,892	-1,066	0%

Recreation		2023	2024	\$	%
		Budget	Proposed	Change	Change
Article 4 Question B	Salaries	86,309	105,000	18,691	21.66%
	Contract Fees & Services	29,084	25,000	-4,084	-14.04%
	Software General	3,500	3,900	400	11.43%
	Travel & Training	2,500	3,000	500	20.00%
	Dues & Publications	500	1,000	500	100.00%
	Advertising	1,000	1,000	0	0.00%
	Raymond Rattlers Snowmobile Club	2,000	1,000	-1,000	-50.00%
	Raymond Recreation	2,000	2,000	0	0.00%
	Projects & Maintenance	25,000	15,000	-10,000	-40.00%
	Supplies	3,000	4,000	1,000	33.33%
	Gas & Diesel	650	1,000	350	53.85%
	Postage	250	250	0	0.00%
	Phone	850	934	84	9.88%
	Total	156,643	163,084	6,441	4.11%

Technology		2023	2024	\$	%
		Budget	Proposed	Change	Change
Article 4 Question B	Salaries	7,500	7,000	-500	-6.67%
	Contract Fees & Services	21,860	20,060	-1,800	-8.23%
	IT Management	85,000	95,000	10,000	11.76%
	Software Departments	22,000	22,000	0	0.00%
	Software Network	5,000	10,000	5,000	100.00%
	Software Servers	20,000	20,000	0	0.00%
	Department Network	1,600	3,000	1,400	87.50%
	Broadcasting Expenses	13,000	13,000	0	0.00%
	Hardware Department	10,200	10,200	0	0.00%
	Hardware Network	2,500	10,000	7,500	300.00%
	Hardware Server	16,000	16,000	0	0.00%
	Total	204,660	226,260	21,600	10.55%

General Assistance		2023	2024	\$	%
		Budget	Proposed	Change	Change
Article 4 Question B	Client Benefits & Services	10,000	15,000	5,000	50.00%

Article 5 Question C	Public Works	2023	2024	\$	%
		Budget	Proposed	Change	Change
	Salaries	551,433	553,536	2,103	0.38%
	Contract Fees & Services	10,880	10,880	0	0.00%
	Road Striping	27,000	32,440	5,440	20.15%
	Software General	6,000	6,000	0	0.00%
	Travel & Training	500	500	0	0.00%
	Equipment Maintenance	70,000	75,000	5,000	7.14%
	Equipment Rental	3,000	3,000	0	0.00%
	Supplies	5,000	5,000	0	0.00%
	Materials	15,000	15,000	0	0.00%
	Uniforms	8,000	9,800	1,800	22.50%
	Gas & Diesel	60,500	60,500	0	0.00%
	Shop & Safety Equipment	7,500	7,500	0	0.00%
	Street Signs	4,000	5,000	1,000	25.00%
	Salt	88,000	96,000	8,000	9.09%
	Sand	41,200	31,200	-10,000	-24.27%
	Utilities	19,000	19,000	0	0.00%
	Total	917,013	930,356	13,343	1.46%

Article 5 Question C	Town Buildings	2023	2024	\$	%
		Budget	Proposed	Change	Change
	Salaries	6,000	6,000	0	0%
	Contract Fees & Services	5,000	5,000	0	0%
	Building Maintenance	8,000	8,000	0	0%
	Supplies	1,500	1,500	0	0%
	Heating	3,500	3,500	0	0%
	Utilities	13,000	22,000	9,000	69%
	Total	37,000	46,000	9,000	24%

Article 5 Question C	Solid Waste	2023	2024	\$	%
		Budget	Proposed	Change	Change
	Recycling	142,000	146,300	4,300	3.03%
	Trash Pickup	142,000	146,300	4,300	3.03%
	Recycling Tipping	25,000	30,000	5,000	20.00%
	Trash Tipping	72,000	72,000	0	0.00%
	Demo Tipping	0	3,500	3,500	100.00%
	Total	381,000	398,100	17,100	4.49%

Article 5 Question C	Cemeteries	2023	2024	\$	%
		Budget	Proposed	Change	Change
	Contract Fees & Services	39,641	40,434	793	2.00%
	Software General	450	450	0	0.00%
	Repairs & Maintenance	4,300	4,300	0	0.00%
	Total	44,391	45,184	793	1.79%

Fire Department		2023	2024	\$	%
		Budget	Proposed	Change	Change
Article 6 Question D	Salaries	902,523	954,930	52,407	5.81%
	Contract Fees & Services	11,000	12,000	1,000	9.09%
	Dispatch Services	36,425	37,518	1,093	3.00%
	Billing	14,000	17,600	3,600	25.71%
	Health & Safety	8,000	8,000	0	0.00%
	Travel & Training	14,500	13,000	-1,500	-10.34%
	Dues & Publications	3,000	3,500	500	16.67%
	Building Maintenance	13,000	13,000	0	0.00%
	Vehicle Maintenance	37,000	37,000	0	0.00%
	FF Equipment	6,000	6,500	500	8.33%
	Radio Repair & Replacement	11,000	7,600	-3,400	-30.91%
	Uniforms & Clothing	6,500	6,500	0	0.00%
	Gas & Diesel	15,000	25,000	10,000	66.67%
	SCBA-Air Packs	8,000	7,200	-800	-10.00%
	Fire Prevention	1,600	1,700	100	6.25%
	Supplies Operations	12,500	10,000	-2,500	-20.00%
	Supplies Rx	19,000	16,593	-2,407	-12.67%
	Turnout Gear & Equipment	12,000	10,240	-1,760	-14.67%
	Heating	13,000	13,000	0	0.00%
	Utilities	25,300	34,390	9,090	35.93%
	Equipment	6,000	4,000	-2,000	-33.33%
	Total	1,175,348	1,239,271	63,923	5.44%

Animal Control		2023	2024	\$	%
		Budget	Proposed	Change	Change
Article 6 Question D	Animal Welfare	6,487	6,487	0	0.00%
	Assessment (1/3 cost shared with Casco & Naples)	32,058	34,291	2,233	6.97%
	Vehicle Maintenance & Repairs	0	667	667	100.00%
	Gas & Diesel	500	716	216	43.20%
	Total	39,045	42,161	3,116	7.98%

Tax Increment Financing		2023	2024	\$	%
		Budget	Proposed	Change	Change
Article 12 Question J	Salaries	7,700	8,500	800	10.39%
	Contracted Assessing	0	7,040	7,040	100.00%
	Social Security & Medicare (FICA)	0	650	650	100.00%
	Mapping & GIS	15,000	15,000	0	0.00%
	Planning Services	30,000	30,000	0	0.00%
	Street Light Fixtures	6,500	36,500	30,000	461.54%
	Advertising	4,100	4,100	0	0.00%
	Comprehensive Plan	10,000	50,000	40,000	400.00%
	Historical Society	1,800	1,800	0	0.00%
	Raymond Rattlers	0	1,000	1,000	100.00%
	RTP Explorer	0	1,000	1,000	100.00%
	Raymond Waterways Protective Association (RWPA)	15,000	15,000	0	0.00%
	Milfoil				
	Street Flag Replacement	1,100	1,100	0	0.00%
	Hawthorne House	1,000	1,000	0	0.00%
	Undesignated TIF	100,000	0	-100,000	-100.00%
	Sebago Lakes Chamber	0	1,000	1,000	100.00%
	Route 302 Maintenance	37,000	45,700	8,700	23.51%
	Hydrant Rental	7,000	7,200	200	2.86%
	Supplies	3,000	3,000	0	0.00%
	PS Equipment	0	11,167	11,167	100.00%
	Street Lights	4,800	4,800	0	0.00%
	Utilities	0	12,600	12,600	100.00%
	PS Debt Service	0	11,613	11,613	100.00%
	Paving & Roads	60,000	50,000	-10,000	-16.67%
	Technology	100,000	0	-100,000	-100.00%
	Hardware Network	16,000	0	-16,000	-100.00%
	Total	420,000	319,770	-100,230	-23.86%

Tassel Top		2023	2024	\$	%
		Budget	Proposed	Change	Change
Article 13 Question K	Salaries	60,000	70,000	10,000	16.67%
	Social Security & Medicare (FICA)	4,590	5,355	765	16.67%
	Contract Fees & Services	18,000	15,000	-3,000	-16.67%
	Cabin Repairs	3,000	5,000	2,000	66.67%
	Structure Repairs	5,000	30,000	25,000	500.00%
	Grounds Maintenance	2,000	2,000	0	0.00%
	Supplies	6,000	8,000	2,000	33.33%
	Gas & Diesel	2,000	2,000	0	0.00%
	Snack Bar & Retail Items	3,000	10,000	7,000	233.33%
	Utilities	2,620	3,000	380	14.50%
	Equipment	3,000	3,000	0	0.00%
	Total	109,210	153,355	44,145	40.42%

Debt Service		2023	2024	\$	%
		Budget	Proposed	Change	Change
Article 14 Question L	2013 Bond Principal	200,000	200,000	0	0.00%
	2013 Bond Interest	12,000	7,500	-4,500	-37.50%
	2015 Bond Principal	85,000	85,000	0	0.00%
	2015 Bond Interest	2,550	2,550	0	0.00%
	Lease Purchase	58,064	32,722	-25,342	-43.64%
	Lease Purchase Interest	0	13,729	13,729	100.00%
	Total	357,614	341,501	-16,113	-4.51%

Article 15 Question M	Library	2023	2024	\$	%
		Budget	Proposed	Change	Change
	Salaries	116,893	116,893	0	0.00%
	Health	24,170	0	-24,170	-100.00%
	Retirement	2,338	0	-2,338	-100.00%
	FICA	8,942	0	-8,942	-100.00%
	Legal & Audit	500	0	-500	-100.00%
	Software	1,000	2,500	1,500	150.00%
	Travel & Training	1,000	1,000	0	0.00%
	Dues & Publications	250	260	10	4.00%
	Insurance	1,446	0	-1,446	-100.00%
	Unemployment	500	0	-500	-100.00%
	Workers Compensation	187	0	-187	-100.00%
	Building Maintenance	2,000	2,000	0	0.00%
	Supplies	3,000	4,000	1,000	33.33%
	Postage	250	50	-200	-80.00%
	Bank Charges	300	0	-300	-100.00%
	Books & Media	20,000	20,000	0	0.00%
	Library Programs	6,000	5,000	-1,000	-16.67%
	Heating	200	200	0	0.00%
	Phone	1,500	2,000	500	33.33%
	Utilities	3,400	4,500	1,100	32.35%
	Security & Alarm	1,000	1,000	0	0.00%
	Equipment	1,000	2,000	1,000	100.00%
	Total	195,876	161,403	-34,473	-17.60%

Article 16 Question N	Capital Improvements	2023	2024	\$	%
		Budget	Proposed	Change	Change
	Equipment	225,000	225,000	0	0.00%
	Revaluation	100,000	80,000	-20,000	-20.00%
	Municipal Facilities	50,000	85,000	35,000	70.00%
	Paving & Roads	410,000	410,000	0	0.00%
	Technology	30,000	100,000	70,000	233.33%
	Fire CIP	75,000	75,000	0	0.00%
	Playground	0	35,000	35,000	100.00%
	Total	890,000	1,010,000	120,000	13.48%

Article 18 Question P	County Tax	2023	2024	\$	%
		Budget	Proposed	Change	Change
	Assessment	817,347	893,751	76,404	9.35%
	Assessment - 6 month Transitional Budget	0	80,574	80,574	100.00%
	Total	817,347	974,325	156,978	19.21%

Article 19	Provider Agencies	2023	2024	\$	%
		Budget	Proposed	Change	Change
	Provider Agencies	2,000	1,000	-1,000	-50.00%

FY2023-2024 Proposed Budget Summaries

Town of Raymond Other Revenues

Account	% Change	\$ Change	23/24	22/23	21/22	20/21	19/20
Excise Taxes-Auto	5.36%	\$60,000	\$1,180,000	\$1,120,000	\$1,100,000	\$1,080,000	\$1,030,000
Excise Taxes-Boat	5.17%	\$1,500	\$30,500	\$29,000	\$29,000	\$30,000	\$27,000
Excise Taxes-Airplanes	0.00%	\$0	\$0	\$0	\$100	\$100	\$0
Interest Income - Taxes	4.48%	\$1,500	\$35,000	\$33,500	\$35,000	\$30,000	\$40,000
Lien Charges	0.00%	\$0	\$7,800	\$7,800	\$7,000	\$9,000	\$9,000
Payment in lieu of taxes	0.00%	\$0	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Local Road Assistance	1.13%	\$600	\$53,600	\$53,000	\$51,860	\$51,860	\$52,188
Tree Growth	0.00%	\$0	\$8,769	\$8,769	\$6,700	\$6,700	\$7,200
Veterans Exemption	-2.66%	(\$90)	\$3,290	\$3,380	\$3,200	\$3,200	\$3,240
Snowmobile Reimbursements	0.00%	\$0	\$2,350	\$2,350	\$2,200	\$2,100	\$2,100
General Assistance	50.00%	\$3,500	\$10,500	\$7,000	\$5,600	\$5,600	\$4,600
CEO/Planning Board Fees	27.27%	\$30,000	\$140,000	\$110,000	\$87,000	\$85,000	\$85,000
Municipal Fees	4.17%	\$1,000	\$25,000	\$24,000	\$22,000	\$21,500	\$20,000
Vital Statistics Fees	17.65%	\$600	\$4,000	\$3,400	\$3,000	\$3,300	\$3,100
Cable Franchise Agreement	-3.81%	(\$1,600)	\$40,400	\$42,000	\$42,000	\$41,200	\$41,000
Parking Fines	0.00%	\$0	\$0	\$0	\$300	\$500	\$500
Public Safety Income - Town of Frye Island	0.00%	\$0	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
Fire and Rescue Ambulance Collections	25.71%	\$45,000	\$220,000	\$175,000	\$160,000	\$150,000	\$150,000
Animal Control Fees	100.00%	\$500	\$1,000	\$500	\$1,000	\$1,100	\$1,600
Publics Works Revenue	42.31%	\$22,000	\$74,000	\$52,000	\$34,000	\$34,000	\$0
Recreation Field Reservations	100.00%	\$500	\$500	\$0	\$0	\$0	\$0
Solid Waste - Bag Tag Income	0.00%	\$0	\$100	\$100	\$200	\$200	\$200
Investment Income	75.00%	\$6,000	\$14,000	\$8,000	\$16,000	\$20,000	\$15,000
Miscellaneous	180.00%	\$4,500	\$7,000	\$2,500	\$8,000	\$8,600	\$25,000
Perpetual Care	0.00%	\$0	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
Luther Gulick Fund Contribution	0.00%	\$0	\$0	\$0	\$0	\$0	\$1,000
Fire Permits	100.00%	\$3,000	\$3,000	\$0	\$0	\$0	\$0
Library Operating Account Interest	100.00%	\$720	\$720	\$0	\$0	\$0	\$0
Library Investment Transfer to General Fund	100.00%	\$30,000	\$30,000	\$0	\$0	\$0	\$0
State of Maine DEP Milfoil Grant	100.00%	\$24,871	\$24,871	\$0	\$0	\$0	\$0
Fund Balance Contribution	0.00%	\$0	\$200,000	\$200,000	\$300,000	\$300,000	\$300,000

Town of Raymond Budget Expense Summary

	% Change	\$ Change	23/24	22/23	21/22	20/21	19/20
ADMINISTRATION	4.68%	\$24,933	\$557,487	\$532,554	\$529,150	\$522,945	\$491,822
EMPLOYEE COMP & TRAINING	36.36%	\$20,000	\$75,000	\$55,000	\$67,500	\$48,000	\$26,675
ASSESSING	2.34%	\$1,909	\$83,437	\$81,528	\$161,551	\$59,733	\$59,051
CODE ENFORCEMENT	-0.47%	-\$1,066	\$225,892	\$226,958	\$141,739	\$117,514	\$94,886
TOWN BUILDINGS	24.32%	\$9,000	\$46,000	\$37,000	\$35,100	\$36,350	\$32,800
TECHNOLOGY	10.55%	\$21,600	\$226,260	\$204,660	\$188,400	\$172,165	\$174,765
FIRE DEPARTMENT	5.44%	\$63,923	\$1,239,271	\$1,175,348	\$947,988	\$921,955	\$809,774
ANIMAL CONTROL	7.98%	\$3,116	\$42,161	\$39,045	\$73,000	\$34,915	\$32,312
PUBLIC WORKS & SNOW	1.46%	\$13,343	\$930,356	\$917,013	\$884,019	\$847,113	\$771,633
SOLID WASTE	4.49%	\$17,100	\$398,100	\$381,000	\$398,669	\$337,346	\$338,458
CEMETERIES	1.79%	\$793	\$45,184	\$44,391	\$44,645	\$43,645	\$35,643
RECREATION	4.11%	\$6,441	\$163,084	\$156,643	\$145,564	\$94,314	\$19,700
PROVIDER AGENCIES	-66.67%	-\$2,000	\$1,000	\$3,000	\$2,000	\$2,000	\$2,000
RAYMOND VILLAGE LIBRARY	-17.60%	-\$34,473	\$161,403	\$195,876	\$66,000	\$66,000	\$60,000
GENERAL ASSISTANCE	50.00%	\$5,000	\$15,000	\$10,000	\$8,000	\$8,000	\$8,000
EMPLOYEE BENEFITS	12.70%	\$100,899	\$895,661	\$794,762	\$697,000	\$623,437	\$497,000
INSURANCE	12.29%	\$16,875	\$154,200	\$137,325	\$97,250	\$83,500	\$75,661
DEBT SERVICE	-4.51%	-\$16,113	\$341,501	\$357,614	\$312,000	\$317,800	\$323,600
CAPITAL IMPROVEMENT (CIP)	13.48%	\$120,000	\$1,010,000	\$890,000	\$780,000	\$698,000	\$785,000
Total	5.95%	\$371,280	\$6,610,997	\$6,239,717	\$5,579,575	\$5,034,732	\$4,638,780
TIF	-23.86%	-\$100,230	\$319,770	\$420,000	\$283,164	\$283,164	\$249,497
COUNTY TAX	19.21%	\$156,978	\$974,325	\$817,347	\$773,657	\$784,426	\$788,378
EDUCATION	5.01%	\$570,162	\$11,940,729	\$11,370,567	\$10,818,645	\$10,706,354	\$10,391,772
Grand Total	5.30%	\$998,190	\$19,845,821	\$18,847,631	\$17,455,041	\$16,808,676	\$16,068,427

Independent Auditors' Report

Audited Financial Statements
and Other Financial Information

Town of Raymond, Maine

June 30, 2022



Proven Expertise & Integrity

TOWN OF RAYMOND, MAINE

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JUNE 30, 2022

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FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

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INDEPENDENT AUDITOR'S REPORT

Selectboard
Town of Raymond
Raymond, Maine

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, business-type activities, each major fund and the aggregate remaining fund information of the Town of Raymond, Maine as of and for the year ended June 30, 2022 and the related notes to the financial statements, which collectively comprise the Town of Raymond, Maine's basic financial statements as listed in the table of contents.

In our opinion, the accompanying 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 the aggregate remaining fund information of the Town of Raymond, Maine as of June 30, 2022 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town of Raymond, Maine and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for 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.

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In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Raymond, Maine's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatements of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town of Raymond, Maine's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise doubt about the Town of Raymond, Maine's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 5 through 12 and 48 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Raymond, Maine's basic financial statements. The Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund Revenues, Schedule of Departmental Operations - General Fund and combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund Revenues, Schedule of Departmental Operations - General Fund and combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 17, 2023, on our consideration of the Town of Raymond, Maine's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grants agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the Town of Raymond, Maine's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Raymond, Maine's internal control over financial reporting and compliance.

RHR Smith & Company

Buxton, Maine
May 17, 2023

**REQUIRED SUPPLEMENTARY INFORMATION
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2022**

(UNAUDITED)

The following management's discussion and analysis of Town of Raymond, Maine's financial performance provides an overview of the Town's financial activities for the fiscal year ended June 30, 2022. Please read it in conjunction with the Town's financial statements.

Financial Statement Overview

The Town of Raymond's basic financial statements include the following components: 1) government-wide financial statements, 2) fund financial statements and 3) notes to the financial statements. This report also includes required supplementary information which consists of the general fund budgetary comparison schedules and other supplementary information which includes combining and other schedules.

Basic Financial Statements

The basic financial statements include financial information in two differing views: the government-wide financial statements and the fund financial statements. These basic financial statements also include the notes to financial statements that explain in more detail certain information in the financial statements and also provide the user with the accounting policies used in the preparation of the financial statements.

Government-Wide Financial Statements

The government-wide financial statements provide a broad view of the Town's operations in a manner that is similar to private businesses. These statements provide both short-term as well as long-term information in regard to the Town's financial position. These financial statements are prepared using the accrual basis of accounting. This measurement focus takes into account all revenues and expenses associated with the fiscal year regardless of when cash is received or paid. The government-wide financial statements include the following two statements:

The Statement of Net Position - this statement presents *all* of the government's assets, deferred outflows of resources, liabilities and deferred inflows of resources with the difference being reported as net position.

The Statement of Activities - this statement presents information that shows how the government's net position changed during the period. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows.

Both of the above-mentioned financial statements have separate columns for the two different types of Town activities. The types of activities presented for the Town of Raymond are:

- *Governmental activities* - The activities in this section are mostly supported by taxes and intergovernmental revenues (federal and state grants). Most of the Town's basic services are reported in governmental activities, which include general government, public safety, public works, fringe benefits, public health and welfare, community services, education and program expenses.
- *Business-type activities* - These activities are normally intended to recover all or a significant portion of their costs through user fees and/or charges to external users for goods and/or services. These activities for the Town of Raymond include the Tassel Top Park.

Fund Financial Statements

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

Governmental funds: Most of the basic services provided by the Town are financed through governmental funds. Governmental funds are used to account for essentially the same functions reported in governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, the governmental fund financial statements focus on near-term inflows and outflows of spendable resources. They also focus on the balance of spendable resources available at the end of the fiscal year. Such information will be useful in evaluating the government's near-term financing requirements. This approach is known as the current financial resources measurement focus and the modified accrual basis of accounting. Under this approach revenues, are recorded when cash is received or when susceptible to accrual. Expenditures are recorded when liabilities are incurred and due. These statements provide a detailed short-term view of the Town's finances to assist in determining whether there will be adequate financial resources available to meet the current needs of the Town.

Because the focus of governmental funds is narrower than that of government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this

comparison between governmental funds and governmental activities. These reconciliations are presented on the page immediately following each governmental funds financial statement.

The Town of Raymond presents two columns in the governmental funds balance sheet and the governmental funds statement of revenues, expenditures and changes in fund balances. The Town's major governmental fund is the general fund. All other funds are shown as nonmajor and are combined in the "Other Governmental Funds" column on these statements.

The general fund is the only fund for which the Town legally adopted a budget. The Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund provide comparisons of the original and final budget and the actual expenditures for the current year.

Proprietary Funds: The Town of Raymond maintains one proprietary fund, the Tassel Top Park. This fund is used to show activities that operate more like those of commercial enterprises. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. Like the government-wide financial statements, proprietary fund financial statements use the accrual basis of accounting. No reconciliation is needed between the government-wide financial statements for business-type activities and the proprietary fund financial statements.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the Government-Wide and the Fund Financial Statements. The Notes to Financial Statements can be found following the Statement of Cash Flows - Proprietary Funds.

Required Supplementary Information

The basic financial statements are followed by a section of required supplementary information, which includes a Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund.

Other Supplementary Information

Other supplementary information follows the required supplementary information. These combining and other schedules provide information in regard to nonmajor funds and other detailed budgetary information for the general fund.

Government-Wide Financial Analysis

Our analysis below focuses on the net position and changes in net position of the Town's governmental activities. The Town's total net position for governmental activities increased by \$1,377,280 from \$8,198,217 to \$9,575,497. For the business-type activities, total net position decreased by \$21,195 from \$72,283 to \$51,088.

Unrestricted net position - the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation or other legal requirements - decreased to a balance of \$3,521,899 at the end of this year for governmental activities and a balance of \$16,238 for the business-type activities.

Table 1
Town of Raymond, Maine
Net Position
June 30,

	Governmental Activities		Business-type Activities	
	2022	2021	2022	2021
Assets:				
Current Assets	\$ 5,249,294	\$ 4,611,107	\$ 19,788	\$ 50,609
Noncurrent Assets - Capital Assets	5,632,497	5,253,449	34,850	37,734
Total Assets	10,881,791	9,864,556	54,638	88,343
Liabilities:				
Current Liabilities	534,075	232,924	3,550	16,060
Noncurrent Liabilities	740,676	1,356,590	-	-
Total Liabilities	1,274,751	1,589,514	3,550	16,060
Deferred Inflows of Resources:				
Deferred Revenue	1,638	-	-	-
Prepaid Taxes	29,905	76,825	-	-
Total Deferred Inflows of Resources	31,543	76,825	-	-
Net Position:				
Net Investment in Capital Assets	4,777,497	4,070,552	34,850	37,734
Restricted	1,276,101	555,612	-	-
Unrestricted	3,521,899	3,572,053	16,238	34,549
Total Net Position	<u>\$ 9,575,497</u>	<u>\$ 8,198,217</u>	<u>\$ 51,088</u>	<u>\$ 72,283</u>

Revenues and Expenses

Revenues for the Town's governmental activities increased by 5.36%, while total expenses increased by 1.57%. The increase in revenues was primarily due to grants and contributions not restricted to specific programs. The increase in expenses was primarily due to general government.

Revenues increased by 23.28% in the Town's business type activities, while the total expenses increased by 7.81%.

Table 2
Town of Raymond, Maine
Change in Net Position
For the Years Ended June 30,

	Governmental Activities		Business-type Activities	
	2022	2021	2022	2021
Revenues				
<i>Program Revenues:</i>				
Charges for services	\$ 484,430	\$ 438,065	\$ 129,244	\$ 104,833
Operating grants and contributions	64,367	238,481	-	-
<i>General Revenues:</i>				
Taxes	16,055,575	15,813,719	-	-
Grants and contributions not restricted to specific programs	1,278,387	624,852	-	-
Investment income	(42,888)	11,848	-	-
Miscellaneous	191,443	(12,077)	-	-
Total Revenues	<u>18,031,314</u>	<u>17,114,888</u>	<u>129,244</u>	<u>104,833</u>
Expenses				
General government	1,422,916	927,307	-	-
Public safety	944,131	866,989	-	-
Public works	1,037,656	1,540,164	-	-
Fringe benefits	649,723	588,331	-	-
Public health and welfare	15,196	4,485	-	-
Community services	251,385	200,449	-	-
Education	10,789,433	10,706,354	-	-
County tax	773,657	784,426	-	-
Program expenses	300,962	358,475	-	-
Unallocated depreciation (Note 5)*	367,613	391,126	-	-
Interest on long-term debt	22,000	28,767	-	-
Tassel Top Park	-	-	150,439	139,545
Total Expenses	<u>16,654,034</u>	<u>16,396,873</u>	<u>150,439</u>	<u>139,545</u>
Change in Net Position	1,377,280	718,015	(21,195)	(34,712)
Net Position - July 1	<u>8,198,217</u>	<u>7,480,202</u>	<u>72,283</u>	<u>106,995</u>
Net Position - June 30	<u>\$ 9,575,497</u>	<u>\$ 8,198,217</u>	<u>\$ 51,088</u>	<u>\$ 72,283</u>

Financial Analysis of the Town's Fund Statements

Governmental funds: The financial reporting focus of the Town's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information may be useful in assessing the Town's financial requirements. In particular, unassigned fund balance may serve as a useful measure of a government's financial position at the end of the year and the net resources available for spending.

Table 3
Town of Raymond, Maine
Fund Balances - Governmental Funds
June 30,

	<u>2022</u>	<u>2021</u>	<u>Increase/ (Decrease)</u>
Major Funds:			
General Fund:			
Nonspendable	\$ 240,680	\$ -	\$ 240,680
Committed	-	186,034	(186,034)
Assigned	310,695	300,000	10,695
Unassigned	2,015,216	2,080,699	(65,483)
Total Major Funds	<u>\$ 2,566,591</u>	<u>\$ 2,566,733</u>	<u>\$ (142)</u>
Nonmajor Funds:			
Special Revenue Funds:			
Restricted	\$ 867,843	\$ 330,826	\$ 537,017
Unassigned	(2,268)	(2,268)	-
Capital Projects Funds:			
Committed	830,101	618,393	211,708
Unassigned	(27,702)	-	(27,702)
Permanent Funds:			
Nonspendable	224,786	224,786	-
Restricted	183,472	243,097	(59,625)
Total Nonmajor Funds	<u>\$ 2,076,232</u>	<u>\$ 1,414,834</u>	<u>\$ 661,398</u>

The changes to total fund balances for the general fund and aggregate nonmajor funds occurred due to the regular activity of operations.

Proprietary funds: The Town's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

The Tassel Top Park had a decrease in net position of \$21,195.

Budgetary Highlights

There were no differences between the original and final budget for the general fund.

The general fund actual revenues exceeded budgeted amounts by \$341,875. This was due to all revenue categories being receipted in excess of budgeted amounts with the exception of investment income.

The general fund actual expenditures were expended over budgeted amounts by \$42,017. Most expenditure categories were expended within or under budgeted amounts with the exception of general government and public health and welfare.

Capital Asset and Debt Administration

Capital Assets

As of June 30, 2022, the net book value of capital assets recorded by the Town increased by \$376,164. This increase is a result of capital additions of \$783,130 less net disposals of \$36,469 and current year depreciation expense of \$370,497. Refer to Note 5 of Notes to Financial Statements for additional information.

Table 4
Town of Raymond, Maine
Capital Assets (Net of Depreciation)
June 30,

	<u>2022</u>	<u>2021</u>
Land	\$ 326,423	\$ 298,923
Construction in progress	19,150	-
Buildings and improvements	2,081,612	1,954,981
Machinery, equipment and vehicles	2,286,028	2,114,032
Infrastructure	954,134	923,247
Total	<u>\$ 5,667,347</u>	<u>\$ 5,291,183</u>

Debt

At June 30, 2022, the Town had \$855,000 in bonds versus \$1,182,897 last year. Refer to Note 6 of Notes to Financial Statements for more detailed information.

Currently Known Facts, Decisions or Conditions

Economic Factors and Next Year's Budgets and Rates

The Town is working toward maintaining a sufficient unassigned fund balance to sustain government operations for a period of approximately three months. The Town maintains significant reserve accounts.

Contacting the Town's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers and investors and creditors with a general overview of the Town's finances and to show the Town's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Town Finance Department at 401 Webbs Mills Road, Raymond, Maine 04071.

STATEMENT A

TOWN OF RAYMOND, MAINE

STATEMENT OF NET POSITION
JUNE 30, 2022

	Governmental Activities	Business-type Activities	Total
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 4,082,286	\$ 600	\$ 4,082,886
Investments	397,202	-	397,202
Accounts receivable (net of allowance for uncollectibles):			
Taxes	378,163	-	378,163
Other	170,151	-	170,151
Prepaid items	55,581	-	55,581
Tax acquired property	185,099	-	185,099
Internal balances	(19,188)	19,188	-
Total current assets	5,249,294	19,788	5,269,082
Noncurrent assets:			
Capital assets:			
Land and other assets not being depreciated	345,573	-	345,573
Buildings and vehicles net of accumulated depreciation	5,286,924	34,850	5,321,774
Total noncurrent assets	5,632,497	34,850	5,667,347
TOTAL ASSETS	\$ 10,881,791	\$ 54,638	\$ 10,936,429
LIABILITIES			
Current liabilities:			
Accounts payable	\$ 190,096	\$ 3,550	\$ 193,646
Accrued expenses	40,015	-	40,015
Current portion of long-term obligations	303,964	-	303,964
Total current liabilities	534,075	3,550	537,625
Noncurrent liabilities:			
Noncurrent portion of long-term obligations:			
Bonds payable	570,000	-	570,000
Accrued compensated absences	170,676	-	170,676
Total noncurrent liabilities	740,676	-	740,676
TOTAL LIABILITIES	1,274,751	3,550	1,278,301
DEFERRED INFLOWS OF RESOURCES			
Deferred revenue	1,638	-	1,638
Prepaid taxes	29,905	-	29,905
TOTAL DEFERRED INFLOWS OF RESOURCES	31,543	-	31,543
NET POSITION			
Net investment in capital assets	4,777,497	34,850	4,812,347
Restricted	1,276,101	-	1,276,101
Unrestricted	3,521,899	16,238	3,538,137
TOTAL NET POSITION	9,575,497	51,088	9,626,585
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	\$ 10,881,791	\$ 54,638	\$ 10,936,429

See accompanying independent auditor's report and notes to financial statements.

STATEMENT B

TOWN OF RAYMOND, MAINE

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business- type Activities	Total
<u>Governmental activities:</u>							
General government	\$ 1,422,916	\$ 159,558	\$ 10,751	\$ -	\$ (1,252,607)	\$ -	\$ (1,252,607)
Public safety	944,131	241,445	-	-	(702,686)	-	(702,686)
Public works	1,037,656	58,867	53,616	-	(925,173)	-	(925,173)
Fringe benefits	649,723	-	-	-	(649,723)	-	(649,723)
Public health and welfare	15,196	-	-	-	(15,196)	-	(15,196)
Community services	251,385	24,560	-	-	(226,825)	-	(226,825)
Education	10,789,433	-	-	-	(10,789,433)	-	(10,789,433)
County tax	773,657	-	-	-	(773,657)	-	(773,657)
Program expenses	300,962	-	-	-	(300,962)	-	(300,962)
Unallocated depreciation (Note 5)*	367,613	-	-	-	(367,613)	-	(367,613)
Interest on long-term debt	22,000	-	-	-	(22,000)	-	(22,000)
Total governmental activities	16,654,034	484,430	64,367	-	(16,105,237)	-	(16,105,237)
<u>Business-type activities:</u>							
Tassel top	150,439	129,244	-	-	-	(21,195)	(21,195)
Total business-type activities	150,439	129,244	-	-	-	(21,195)	(21,195)
Total government	\$ 16,804,473	\$ 613,674	\$ 64,367	\$ -	(16,105,237)	(21,195)	(16,126,432)

*This amount excludes the depreciation that is included in the direct expenses of the various programs.

STATEMENT B (CONTINUED)
TOWN OF RAYMOND, MAINE

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022

	Governmental Activities	Business- type Activities	Total
Changes in net position:			
Net (expense) revenue	(16,105,237)	(21,195)	(16,126,432)
General revenues:			
Taxes:			
Property taxes, levied for general purposes	14,830,174	-	14,830,174
Excise taxes	1,225,401	-	1,225,401
Grants and contributions not restricted to specific programs	1,278,387	-	1,278,387
Investment income, net of unrealized gains/(losses)	(42,888)	-	(42,888)
Miscellaneous	191,443	-	191,443
Total general revenues	17,482,517	-	17,482,517
Change in net position	1,377,280	(21,195)	1,356,085
NET POSITION - JULY 1	8,198,217	72,283	8,270,500
NET POSITION - JUNE 30	\$ 9,575,497	\$ 51,088	\$ 9,626,585

See accompanying independent auditor's report and notes to financial statements.

TOWN OF RAYMOND, MAINE

BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2022

	General Fund	Other Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 3,780,209	\$ 302,077	\$ 4,082,286
Investments	-	397,202	397,202
Accounts receivables (net of allowance for uncollectibles):			
Taxes/liens	378,163	-	378,163
Other	170,151	-	170,151
Prepaid items	55,581	-	55,581
Tax acquired property	185,099	-	185,099
Due from other funds	32,989	1,416,713	1,449,702
TOTAL ASSETS	\$ 4,602,192	\$ 2,115,992	\$ 6,718,184
LIABILITIES			
Accounts payable	\$ 184,963	\$ 5,133	\$ 190,096
Accrued expenses	40,015	-	40,015
Due to other funds	1,435,901	32,989	1,468,890
TOTAL LIABILITIES	1,660,879	38,122	1,699,001
DEFERRED INFLOWS OF RESOURCES			
Deferred revenues	-	1,638	1,638
Prepaid taxes	29,905	-	29,905
Deferred tax revenues	344,817	-	344,817
TOTAL DEFERRED INFLOWS OF RESOURCES	374,722	1,638	376,360
FUND BALANCES			
Nonspendable	240,680	224,786	465,466
Restricted	-	1,051,315	1,051,315
Committed	-	830,101	830,101
Assigned	310,695	-	310,695
Unassigned	2,015,216	(29,970)	1,985,246
TOTAL FUND BALANCES	2,566,591	2,076,232	4,642,823
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 4,602,192	\$ 2,115,992	\$ 6,718,184

See accompanying independent auditor's report and notes to financial statements.

TOWN OF RAYMOND, MAINE

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2022

	Total Governmental Funds
Total Fund Balances	\$ 4,642,823
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds, net of accumulated depreciation	5,632,497
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds shown above:	
Taxes and liens receivable	344,817
Long-term obligations are not due and payable in the current period and therefore are not reported in the funds:	
Bonds payable	(855,000)
Accrued compensated absences	(189,640)
Net position of governmental activities	<u>\$ 9,575,497</u>

See accompanying independent auditor's report and notes to financial statements.

TOWN OF RAYMOND, MAINE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

	General Fund	Other Governmental Funds	Total Governmental Funds
REVENUES			
General tax revenue	\$ 16,030,549	\$ -	\$ 16,030,549
Intergovernmental revenue	864,499	478,255	1,342,754
Charges for services	484,430	-	484,430
Investment income, net of unrealized gains/(losses)	7,637	(50,525)	(42,888)
Other revenue	90,627	100,816	191,443
TOTAL REVENUES	17,477,742	528,546	18,006,288
EXPENDITURES			
Current:			
General government	1,406,969	-	1,406,969
Public safety	982,028	-	982,028
Public works	1,178,946	-	1,178,946
Fringe benefits	649,723	-	649,723
Public health and welfare	15,196	-	15,196
Community services	251,385	-	251,385
Education	10,789,433	-	10,789,433
County tax	773,657	-	773,657
Program expenses	-	300,962	300,962
Debt service:			
Principal	290,000	-	290,000
Interest	22,000	-	22,000
Capital outlay	-	684,733	684,733
TOTAL EXPENDITURES	16,359,337	985,695	17,345,032
EXCESS REVENUES OVER (UNDER) EXPENDITURES	1,118,405	(457,149)	661,256
OTHER FINANCING SOURCES			
Transfers in	4,000	1,122,547	1,126,547
Transfers (out)	(1,122,547)	(4,000)	(1,126,547)
TOTAL OTHER FINANCING SOURCES (USES)	(1,118,547)	1,118,547	-
NET CHANGE IN FUND BALANCES	(142)	661,398	661,256
FUND BALANCES - JULY 1, RESTATED	2,566,733	1,414,834	3,981,567
FUND BALANCES - JUNE 30	\$ 2,566,591	\$ 2,076,232	\$ 4,642,823

See accompanying independent auditor's report and notes to financial statements.

TOWN OF RAYMOND, MAINE

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022

Net change in fund balances - total governmental funds (Statement E)	<u>\$ 661,256</u>
Amounts reported for governmental activities in the Statement of Activities (Statement B) are different because:	
Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense allocated to those expenditures over the life of the assets:	
Capital asset acquisitions	783,130
Capital asset disposals	(36,469)
Depreciation expense	<u>(367,613)</u>
	<u>379,048</u>
Revenues in the Statement of Activities that do not provide current financial resources are not reported:	
Taxes and liens receivable	<u>25,026</u>
Repayment of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term obligations in the Statement of Net Position	
	<u>327,897</u>
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds:	
Accrued compensated absences	<u>(15,947)</u>
Change in net position of governmental activities (Statement B)	<u><u>\$ 1,377,280</u></u>

See accompanying independent auditor's report and notes to financial statements.

TOWN OF RAYMOND, MAINE

STATEMENT OF NET POSITION - PROPRIETARY FUNDS
JUNE 30, 2022

	<u>Enterprise Fund</u> <u>Tassel</u> <u>Top Park</u>
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 600
Due from other funds	19,188
Total current assets	<u>19,788</u>
Noncurrent assets:	
Capital assets:	
Buildings and improvements	24,800
Infrastructure	<u>16,438</u>
Total capital assets	41,238
Less: accumulated depreciation	<u>(6,388)</u>
Total noncurrent assets	<u>34,850</u>
TOTAL ASSETS	<u>\$ 54,638</u>
LIABILITIES	
Current liabilities:	
Accounts payable	\$ 3,550
Total current liabilities	<u>3,550</u>
TOTAL LIABILITIES	<u>3,550</u>
NET POSITION	
Net investment in capital assets	34,850
Unrestricted	<u>16,238</u>
TOTAL NET POSITION	<u>51,088</u>
TOTAL LIABILITIES AND NET POSITION	<u>\$ 54,638</u>

See accompanying independent auditor's report and notes to financial statements.

TOWN OF RAYMOND, MAINE

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
 PROPRIETARY FUNDS
 FOR THE YEAR ENDED JUNE 30, 2022

	<u>Enterprise Fund</u>
	Tassel
	<u>Top Park</u>
OPERATING REVENUES	
Charges for services	\$ 129,244
TOTAL OPERATING REVENUES	<u>129,244</u>
OPERATING EXPENSES	
Salaries and wages	70,360
Contracted services	15,835
Utilities	3,223
Repairs, maintenance and equipment	29,875
Supplies and office	28,081
Depreciation	2,884
Other	181
TOTAL OPERATING EXPENSES	<u>150,439</u>
OPERATING INCOME (LOSS)	<u>(21,195)</u>
CHANGE IN NET POSITION	(21,195)
NET POSITION - JULY 1	<u>72,283</u>
NET POSITION - JUNE 30	<u><u>\$ 51,088</u></u>

See accompanying independent auditor's report and notes to financial statements.

TOWN OF RAYMOND, MAINE

STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

	Enterprise Fund Tassel Top Park
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers	\$ 179,253
Internal activity - receipts (payments) from/to other funds	(19,188)
Payments to employees	(70,360)
Payments to suppliers	(89,705)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>-</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	-
CASH AND CASH EQUIVALENTS - JULY 1	<u>600</u>
CASH AND CASH EQUIVALENTS - JUNE 30	<u><u>\$ 600</u></u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:	
Operating income (loss)	\$ (21,195)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:	
Depreciation and amortization expense	2,884
Changes in operating assets, deferred outflows of resources, liabilities and deferred inflows of resources:	
(Increase) decrease in accounts receivable	50,009
(Increase) decrease in due from other funds	(19,188)
(Decrease) increase in accounts payable	(12,510)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u><u>\$ -</u></u>

See accompanying independent auditor's report and notes to financial statements.

TOWN OF RAYMOND, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The Town of Raymond was incorporated under the laws of the State of Maine. The Town operates under Selectboard-manager form of government and provides the following services: general government, public safety, public works, fringe benefits, public health and welfare, community services, education and program expenses.

The Town's financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). Governments are also required to follow the pronouncements of the Financial Accounting Standards Board (FASB) issued through November 30, 1989 (when applicable) that do not conflict with or contradict GASB pronouncements. Although the Town has the option to apply FASB pronouncements issued after that date to its business-type activities and enterprise funds, the Town has chosen not to do so.

The Town's combined financial statements include all accounts and all operations of the Town. We have determined that the Town has no component units as described in GASB Statement No. 14 and amended by GASB Statements No. 39 and No. 61.

Implementation of New Accounting Standards

During the year ended June 30, 2022, the following statements of financial accounting standards issued by the Governmental Accounting Standards Board became effective:

Statement No. 87 "Leases". The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. Management has determined the impact of this Statement is not material to the financial statements.

TOWN OF RAYMOND, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Statement No. 89 "Accounting for Interest Cost Incurred before the End of a Construction Period". This Statement establishes accounting requirements for interest cost incurred before the end of a construction period. Such interest cost includes all interest that previously was accounted for in accordance with the requirements of paragraphs 5–22 of Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*, which are superseded by this Statement. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity or enterprise fund. Management has determined the impact of this Statement is not material to the financial statements.

Statement No. 91 "Conduit Debt Obligations". The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations and improving required note disclosures. Management has determined the impact of this Statement is not material to the financial statements.

Statement No. 92 "Omnibus 2020". The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. Management has determined the impact of this Statement is not material to the financial statements.

Statement No. 93 "Replacement of Interbank Offered Rates (paragraphs 13-14)". The primary objectives of paragraphs 13-14 concern provisions of lease contracts that are amended while the contract is in effect. Management has determined the impact of this Statement is not material to the financial statements.

TOWN OF RAYMOND, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Statement No. 97 "*Certain Component Unit Criteria and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*". The primary objectives of this Statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements and (3) enhance the relevance, consistency and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans. Management has determined the impact of this Statement is not material to the financial statements.

Government-Wide and Fund Financial Statements

The Town's basic financial statements include both government-wide (reporting the Town as a whole) and fund financial statements (reporting the Town's major funds).

Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type. The Town's tassel top fund is categorized as a business-type activity. All other activities of the Town are categorized as governmental.

In the government-wide Statement of Net Position, both the governmental and business-type activities columns are (a) presented on a consolidated basis by column and (b) are reported on a full accrual, economic resources basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The Town's net position is 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 and business-type activities (general government, public safety, etc.) excluding fiduciary activities. The functions are also supported by general government revenues (property taxes, certain intergovernmental revenues, miscellaneous revenues, 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 (either operating

TOWN OF RAYMOND, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

or capital) grants while the capital grants column reflects capital-specific grants. For the most part, the interfund activity has been eliminated from these government-wide financial statements.

The net costs (by function) are normally covered by general revenue (taxes, certain intergovernmental revenues and charges for services, etc.).

The Town does not allocate indirect costs. All costs are charged directly to the corresponding department.

The government-wide focus is more on the sustainability of the Town as an entity and the change in the Town's net position resulting from the current year's activities.

Measurement Focus - Basic Financial Statements and Fund Financial Statements

The financial transactions of the Town are reported in the individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund balances, 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:

1. Governmental Funds:

The focus of the governmental funds' measurement (in the fund statements) is upon determination of 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:

Major Funds

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

Nonmajor Funds

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

TOWN OF RAYMOND, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

- c. Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities, infrastructure and/or equipment.
- d. Permanent Funds are used to account for assets held by the Town that are legally restricted pursuant to Title 30-A, §5653 of the Maine State Statutes, as amended and unless otherwise specified, only earnings and not principal, may be used for purposes that benefit the Town or its citizenry. The Town's policy for authorizing and spending investment income follows State statutes.

2. 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. Operating revenues include charges for services, intergovernmental reimbursements and other miscellaneous fees which are a direct result of the proprietary activity. Nonoperating revenues are any revenues which are generated outside of the general proprietary activity, i.e. interest income. The following is a description of the proprietary funds of the Town:

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

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, GASB Statement No. 34 sets forth minimum criteria (percentage of the assets, deferred outflows of resources, liabilities, deferred inflows of resources, revenues or expenses of either the fund category or the governmental and enterprise combined) for the determination of major funds. The nonmajor funds are combined in a column in the fund financial statements.

TOWN OF RAYMOND, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

1. Accrual

Governmental activities in the government-wide financial statements and fiduciary fund financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

2. Modified Accrual

The governmental fund financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term debt, if any, is recognized when due.

Budget

The Town'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 year the Town prepares a budget for the fiscal year beginning July 1. The operating budget includes proposed expenditures and the means of financing them.
2. A meeting of the Selectboard was called for the purpose of adopting the proposed budget after public notice of the meeting was given.
3. The budget was adopted Secret Ballot Referendum.

TOWN OF RAYMOND, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Deposits and Investments

The Town's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

It is the Town's policy to value investments at fair value. None of the Town's investments are reported at amortized cost. For purposes of the statement of cash flows, all highly liquid investments with a maturity of three months or less when purchased are considered to be a cash equivalent. The Town Treasurer is authorized by State Statutes to invest all excess funds in the following:

- Obligations of the U.S. Government, its agencies and instrumentalities
- Certificates of deposit and other evidence of deposits at banks, savings and loan associations
- Repurchase agreements whose underlying collateral consist of the foregoing
- Money market mutual funds whose portfolios consist of the foregoing

It is the policy of the Town of Raymond, Maine to invest public funds in a manner in which will provide safety of principal with a market rate of return while meeting the daily cash flow demands of the Town and conforming to all state and local statutes governing the investment of public funds.

Receivables

Receivables include amounts due from governmental agencies. All receivables are current and therefore due within one year. Receivables are reported net of an allowance for uncollectible accounts and revenues net of uncollectibles. Allowances are reported when accounts are proven to be uncollectible. The allowance for uncollectible accounts is estimated to be \$0 as of June 30, 2022. Accounts receivable netted with allowances for uncollectibles were \$170,151 for the year ended June 30, 2022.

Prepaid items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

TOWN OF RAYMOND, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Tax Acquired Property

Real property becomes tax acquired when tax liens placed on property and associated costs remain unpaid eighteen months after the filing of the tax lien in accordance with 36 M.R.S.A. § 943. The amount of the taxes and associated costs become assets classified as tax acquired property receivables that are secured by the real property that foreclosed.

After real property becomes tax acquired the Selectboard is responsible for the property and any disposition procedures allowed under the direction of the inhabitants of the Town as authorized by the provisions of the Town Policy.

Interfund Receivables and Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds". While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Any residual balances outstanding between governmental activities and business-type activities are reported in the governmental-wide financial statements as "internal balances".

Transactions Between Funds

Legally authorized transfers are treated as interfund transfers and are included in the results of operations of both Governmental and Proprietary Funds.

Capital Assets

Capital assets purchased or acquired with an original cost of \$5,000 or more are reported at historical cost or estimated historical cost. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Infrastructure such as streets, traffic signals and signs 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 estimated useful lives.

The assets are valued at historical cost when available and estimated historical cost where actual invoices or budgetary data was unavailable. Donated capital assets are reported at their estimated fair market value on the date received. All retirements have been recorded by eliminating the net carrying values.

TOWN OF RAYMOND, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Infrastructure assets include roads, bridges, underground pipe (other than related to independently owned utilities), traffic signals, etc. These infrastructure assets are likely to be the largest asset class of the Town. The Town has not retroactively recorded infrastructure.

Estimated useful lives are as follows:

Buildings and land improvements	20 - 50 years
Infrastructure	50 - 100 years
Machinery and equipment	3 - 50 years
Vehicles	3 - 25 years

Long-term Obligations

The accounting treatment of long-term obligations depend on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

All long-term obligations to be repaid from governmental and business-type resources are reported as liabilities in government-wide statements. The long-term obligations consist of bonds payable and accrued compensated absences.

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as expenditures. The accounting for proprietary funds is the same in the fund statements as it is in the government-wide statements.

Net Position

Net position represents the difference between all other elements in a statement of financial position. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for those assets and adding back unspent proceeds. Net position is reported as restricted when there are limitations imposed on its use either through enabling legislations adopted by the Town or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Unrestricted net position is the net amount of the assets, deferred outflows of resources, liabilities and deferred inflows of resources that are not included in the determination of net investment in capital assets or restricted net position.

TOWN OF RAYMOND, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Balance

In the fund financial statements, fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the Town is bound to honor constraints on the specific purpose for which amounts in the funds can be spent. Fund balance is reported in five components - nonspendable, restricted, committed, assigned and unassigned.

Nonspendable - This includes amounts that cannot be spent either because they are not in spendable form or because they are legally or contractually required to be maintained intact.

Restricted - This includes amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors or the laws or regulations of other governments.

Committed - This includes amounts that can be used only for specific purposes determined by a formal action of the inhabitants of the Town or the Selectboard in accordance with its charter. The inhabitants of the Town, through Town meetings, are the highest level of decision-making authority of the Town. Commitments may be modified or rescinded in the same manner they were established.

Assigned - This includes amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. The authority for assigning fund balance is given by the taxpayers and is expressed by the Selectboard.

Unassigned - This includes all other spendable amounts. The general fund is the only fund that reports a positive unassigned fund balance amount. Other governmental funds besides the general fund can only report a negative unassigned fund balance amount.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balances are available, the Town considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned or unassigned fund balances are available, the Town considers amounts to have been spent first out of committed funds, then assigned funds and finally unassigned funds, as needed, unless the Town meeting vote has provided otherwise in its commitment or assignment actions.

TOWN OF RAYMOND, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Deferred Outflows and Inflows of Resources

In addition to assets, the statement of financial position and/or balance sheet will at times report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The Town has no deferred outflows of resources.

In addition to liabilities, the statement of financial position and or balance sheet will at times report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. Deferred tax revenues, which arises only under a modified accrual basis of accounting qualifies for reporting in this category. Accordingly, this item is reported in the governmental funds balance sheet. Prepaid taxes and deferred revenue also qualify for reporting in this category. These items are reported in both the statements of net position and governmental funds balance sheet. All items in this category are deferred and recognized as an inflow of resources in the period that the amounts become available.

Revenue Recognition - Property Taxes - Modified Accrual Basis

The Town's property tax for the current year was levied September 15, 2021 on the assessed value listed as of April 1, 2021, for all real and personal property located in the Town. Taxes were due on October 31, 2021 and April 30, 2022. Interest on unpaid taxes commenced on November 1, 2021 and May 1, 2022, at 6% per annum.

Property tax revenues are recognized when they become available. Available includes those property tax receivables expected to be collected within sixty days after year end. The remaining receivables have been recorded as deferred revenues.

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 \$24,443 for the year ended June 30, 2022.

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.

TOWN OF RAYMOND, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Program Revenues

Program revenues include all directly related income items applicable to a particular program (charges to customers or applicants for goods, services or privileges provided, operating or capital grants and contributions, including special assessments).

Operating/Nonoperating Proprietary Fund Revenues

Operating revenues consist mainly of direct revenue sources and/or charges for services applicable to that fund's ongoing operations. All revenue and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Encumbrance Accounting

Encumbrances are not liabilities and, therefore, are not recorded as expenditures until receipt of material or service. For budgetary purposes, appropriations lapse at fiscal year-end. The Town does not utilize encumbrance accounting for its general fund.

Use of Estimates

During the preparation of the Town's financial statements, management is required to make estimates and assumptions that affect the reported amounts of assets, liabilities and disclosure of contingent items as of the date of the financial statements and the reported amounts of revenues and expenses/expenditures during the reporting period. Actual results may differ from these estimates.

NOTE 2 - DEPOSITS AND INVESTMENTS

The Town's investment policies, which follow state statutes, require that all investments be made considering the safe and sound investment of principal and preservation of capital in the overall portfolio, maintenance of sufficient liquidity to meet day-to-day operations and other cash requirements and maximization of income, within established investment risk guidelines, with consistent cash flows throughout the budgetary cycle. These investment policies apply to all Town funds under the Treasurer's control.

Deposits:

Custodial credit risk for deposits is the risk that, in the event of a failure of a depository financial institution, the Town will not be able to recover its deposits. The Town does not have a policy covering custodial credit risk for deposits. However, the Town

TOWN OF RAYMOND, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

maintains deposits in qualifying financial institutions that are a member of the FDIC or NCUSIF as defined in Title 30-A, Section 5706 of the Maine Revised Statutes.

At June 30, 2022, the Town's cash and cash equivalents balance of \$4,082,886 was comprised of bank deposits and cash equivalents amounting to \$4,425,302. Bank deposits and cash equivalents are adjusted primarily by outstanding checks and deposits in transit to reconcile to the Town's cash and cash equivalents balance. Of these bank deposits, \$257,156 was insured by federal depository insurance and consequently was not exposed to custodial credit risk. The remaining bank deposits of \$4,168,146 were collateralized with securities held by the financial institution in the Town's name.

<u>Account Type</u>	<u>Bank Balance</u>
Sweep accounts	\$ 4,418,146
Cash and cash equivalents	7,156
	<u>\$ 4,425,302</u>

Investments:

Custodial credit risk for investments is 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 possession of an outside party. Currently, the Town does not have a policy for custodial credit risk for investments. However, in accordance with its investment policy, the Town seeks to minimize custodial credit risk by doing business with authorized institutions, depositories and broker/dealers. Of the Town's investments, \$397,202 were covered by the Securities Investor Protection Corporation (SIPC) and consequently were not exposed to custodial credit risk.

Interest rate risk - is the risk that changes in interest rates will adversely affect the fair value of an investment. The Town does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from fluctuations in interest rates.

TOWN OF RAYMOND, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

At June 30, 2022, the Town had the following investments and maturities:

Investment Type	Fair Value	N/A	< 1 Year	1 - 5 Years	>5 Years
Equity securities:					
Mutual funds - equities	253,867	253,867	-	-	-
Mutual funds - fixed income	143,335	143,335	-	-	-
	<u>\$ 397,202</u>	<u>\$ 397,202</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Fair Value Hierarchy

The Town categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The Town has the following recurring fair value measurements as June 30, 2022:

	June 30, 2022 Total	Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets (Level I)	Significant Other Observable Inputs (Level II)	Significant Unobservable Inputs (Level III)
<u>Investments by fair value level</u>				
Equity securities:				
Mutual funds - equity	\$ 253,867	\$ 253,867	\$ -	\$ -
Mutual funds - fixed income	143,335	143,335	-	-
Total equity securities	<u>397,202</u>	<u>397,202</u>	<u>-</u>	<u>-</u>
Total investments by fair value level	<u>\$ 397,202</u>	<u>\$ 397,202</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Cash equivalents measured at the net asset value (NAV)</u>				
Money market mutual funds	7,156			
Total cash equivalents measured at the NAV	<u>7,156</u>			
Total investments and cash equivalents measured at fair value	<u>\$ 404,358</u>			

Equity securities classified in Level I of the fair value hierarchy are valued using prices quoted in active markets for those securities. The Town has no Level II or III investments.

TOWN OF RAYMOND, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

Credit risk - Statutes for the State of Maine authorize the Town to invest in obligations of the U.S. Treasury, agencies and instrumentalities, other states and Canada, provided such securities are rated within the three highest grades by an approved rating service of the State of Maine, corporate stocks and bonds within statutory limits, financial institutions, mutual funds and repurchase agreements. The Town does not have an investment policy on credit risk. Generally, the Town invests excess funds in repurchase agreements and various insured certificates of deposit.

NOTE 3 - INTERFUND RECEIVABLES AND PAYABLES

Interfund balances at June 30, 2022 consisted of the following individual fund receivables and payables:

	Receivables (Due from)	Payables (Due to)
General fund	\$ 32,989	\$ 1,435,901
Nonmajor special revenue funds	579,693	2,268
Nonmajor capital projects funds	830,101	27,702
Nonmajor permanent funds	6,919	3,019
Proprietary funds	19,188	-
	<u>\$ 1,468,890</u>	<u>\$ 1,468,890</u>

The result of amounts owed between funds are considered to be in the course of normal operations by the Town. Reconciliation of the amounts owed between funds may or may not be expected to be repaid within one year in their entirety due to the recurring nature of these transactions during operations.

NOTE 4 - INTERFUND TRANSFERS

At June 30, 2022, the Town had the following interfund transfers:

	Transfers In	Transfers Out
General fund	\$ 4,000	\$ 1,122,547
Nonmajor special revenue funds	342,547	-
Nonmajor capital projects funds	780,000	-
	<u>\$ 1,126,547</u>	<u>\$ 1,122,547</u>

Interfund transfers are the results of legally authorized activity and are considered to be in the course of normal operations.

TOWN OF RAYMOND, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 5 - CAPITAL ASSETS

The following is a summary of changes in capital assets for the year ended June 30, 2022:

	Balance, 7/1/21	Additions	Disposals	Balance, 6/30/22
<u>Governmental activities</u>				
Non-depreciated assets:				
Land	\$ 298,923	\$ 27,500	\$ -	\$ 326,423
Construction in progress	-	19,150	-	19,150
	<u>298,923</u>	<u>46,650</u>	<u>-</u>	<u>345,573</u>
Depreciated assets:				
Buildings and improvements	3,630,291	225,300	-	3,855,591
Machinery, equipment and vehicles	4,358,399	425,691	(90,400)	4,693,690
Infrastructure	1,571,018	85,489	-	1,656,507
	<u>9,559,708</u>	<u>736,480</u>	<u>(90,400)</u>	<u>10,205,788</u>
Less: accumulated depreciation	<u>(4,605,182)</u>	<u>(367,613)</u>	<u>53,931</u>	<u>(4,918,864)</u>
	<u>4,954,526</u>	<u>368,867</u>	<u>(36,469)</u>	<u>5,286,924</u>
Net capital assets	<u>\$ 5,253,449</u>	<u>\$ 415,517</u>	<u>\$ (36,469)</u>	<u>\$ 5,632,497</u>
<u>Business-type activities</u>				
Depreciated assets:				
Buildings and improvements	\$ 24,800	\$ -	\$ -	\$ 24,800
Infrastructure	16,438	-	-	16,438
	<u>41,238</u>	<u>-</u>	<u>-</u>	<u>41,238</u>
Less: accumulated depreciation	<u>(3,504)</u>	<u>(2,884)</u>	<u>-</u>	<u>(6,388)</u>
	<u>37,734</u>	<u>(2,884)</u>	<u>-</u>	<u>34,850</u>
Net capital assets	<u>\$ 37,734</u>	<u>\$ (2,884)</u>	<u>\$ -</u>	<u>\$ 34,850</u>
<u>Current year depreciation expense:</u>				
Town-wide				<u>367,613</u>
Subtotal governmental				<u>367,613</u>
Tassel top				<u>2,884</u>
Subtotal business-type				<u>2,884</u>
Total depreciation expense				<u>\$ 370,497</u>

TOWN OF RAYMOND, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 6 - LONG-TERM DEBT

The following is a summary of changes in the long-term debt for the year ended June 30, 2022:

	Balance, 7/1/21	Additions	Deletions	Balance, 6/30/22	Current Portion
<u>Governmental activities:</u>					
Bonds payable	\$ 1,145,000	\$ -	\$ (290,000)	\$ 855,000	\$ 285,000
Note from direct borrowings payable	37,897	-	(37,897)	-	-
Total governmental activities	<u>\$ 1,182,897</u>	<u>\$ -</u>	<u>\$ (327,897)</u>	<u>\$ 855,000</u>	<u>\$ 285,000</u>

The following is a summary of the outstanding bonds payable:

	<u>Governmental</u>
<u>Bonds:</u>	
2013 General Obligation Bond due in semi-annual principal installments of \$200,000. Interest is charged at fixed rate of 2.0% to 2.5% per annum. Maturity in November of 2024.	\$ 600,000
2015 General Obligation Bond due in semi-annual principal installments of \$85,000. Interest is charged at fixed rate of 2.0% to 2.5% per annum. Maturity in November of 2024.	<u>255,000</u>
Total bonds payable	<u>\$ 855,000</u>

The following is a summary of outstanding bond principal and interest requirements for the following fiscal years ending June 30:

	<u>Governmental Activities</u>		
	<u>Bonds Payable</u>		<u>Total</u>
	<u>Principal</u>	<u>Interest</u>	<u>Debt Service</u>
2023	\$ 285,000	\$ 16,250	\$ 301,250
2024	285,000	10,050	295,050
2025	285,000	3,350	288,350
	<u>\$ 855,000</u>	<u>\$ 29,650</u>	<u>\$ 884,650</u>

TOWN OF RAYMOND, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 6 - LONG-TERM DEBT (CONTINUED)

All bonds payable are direct obligations of the Town, for which its full faith and credit are pledged. The Town is not obligated for any special assessment debt. All debt is payable from taxes levied on all taxable property within the Town.

NOTE 7 - OTHER LONG-TERM OBLIGATIONS

The following is a summary of changes in other long-term obligations for the year ended June 30, 2022:

	Balance, 7/1/21	Additions	Deletions	Balance, 6/30/22	Current Portion
<u>Governmental activities:</u>					
Accrued compensated absences	\$ 173,693	\$ 15,947	\$ -	\$ 189,640	\$ 18,964

Refer to Note 8 for more detailed information regarding other long-term obligations.

NOTE 8 - ACCRUED COMPENSATED ABSENCES

The Town's policies regarding vacation and sick time do permit employees to accumulate earned but unused vacation and sick leave. The liability for these compensated absences is recorded as long-term obligations in the government-wide financial statements. In the fund financial statements, governmental funds report only the compensated absence liability payable from expendable available financial resources, while the proprietary funds report the liability as it is incurred. As of June 30, 2022, the Town's liability for compensated absences is \$189,640.

NOTE 9 - NET INVESTMENT IN CAPITAL ASSETS

The following is the calculation of the net investment in capital assets for the Town at June 30, 2022:

	Governmental activities	Business-type activities
Invested in capital assets	\$ 10,551,361	\$ 41,238
Accumulated depreciation	(4,918,864)	(6,388)
Outstanding capital related debt	(855,000)	-
	<u>\$ 4,777,497</u>	<u>\$ 34,850</u>

TOWN OF RAYMOND, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 10 - RESTRICTED NET POSITION

At June 30, 2022, the Town had the following restricted net position:

Nonmajor special revenue funds (Schedule E):	
Grant unrestricted	\$ 1,505
ARPA	294,921
Community assistance fund	42,975
Veteran's memorial	4,658
Beautification committee	2,173
Panther Pond projects	1,268
Conservation commissions	1,640
Economic development	1,240
Forestry grant	500
Revaluation	100,000
Age friendly Raymond	1,018
Community celebration	264
Fire department donations	100
Tax increment financing	415,581
Nonmajor permanent funds (Schedule I):	
Nonexpedable principal:	
Cemetery funds	83,363
Riverside Cemetery	38,461
Laurette Files account	3,781
North Raymond Cemetery	4,889
Carlton E. Edwards scholarship	15,852
George Woods scholarship	19,585
Collins-Day scholarship	13,580
Alva Clough scholarship	5,122
Torstein Johannas Lund scholarship	2,928
Ministerial fund	2,175
Recreation fund	10,050
Spiegel fund	25,000

TOWN OF RAYMOND, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 10 - RESTRICTED NET POSITION (CONTINUED)

Expendable principal:	
Cemetery funds	56,831
Riverside Cemetery	24,706
Laurette Files account	14,468
North Raymond Cemetery	4,177
Carlton E. Edwards scholarship	10,831
George Woods scholarship	3,947
Collins-Day scholarship	684
Alva Clough scholarship	100
Torstein Johannaas Lund scholarship	4,611
Ministerial fund	30,749
Recreation fund	5,152
Spiegel fund	27,216
	<u>\$ 1,276,101</u>

NOTE 11 - NONSPENDABLE FUND BALANCES

At June 30, 2022, the Town had the following nonspendable fund balances:

General fund:	
Prepaid items	\$ 55,581
Tax acquired property	185,099
Nonmajor permanent funds (Schedule I)	224,786
	<u>\$ 465,466</u>

NOTE 12 - RESTRICTED FUND BALANCES

At June 30, 2022, the Town had the following restricted fund balances:

Nonmajor special revenue funds (Schedule E)	\$ 867,843
Nonmajor permanent funds (Schedule I)	183,472
	<u>\$ 1,051,315</u>

NOTE 13 - COMMITTED FUND BALANCES

At June 30, 2022, the Town had the following committed fund balances:

Nonmajor capital projects funds (Schedule G)	<u>\$ 830,101</u>
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TOWN OF RAYMOND, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 14 - ASSIGNED FUND BALANCES

At June 30, 2022, the Town had the following assigned fund balances:

General fund:	
FY23	\$ 200,000
Health insurance reserve	10,380
RSU withdrawal committee	10,315
Selectmen's contingent	90,000
	<u>\$ 310,695</u>

NOTE 15 - DEFICIT FUND BALANCES

At June 30, 2022, the Town had the following deficit fund balances:

Backpack program	\$ 618
Keep Maine healthy	1,650
Public works equipment	27,702
	<u>\$ 29,970</u>

NOTE 16 - OVERLAPPING DEBT

The Town is responsible for its proportionate share of County and Portland Water District debt. As of June 30, 2022, the Town's share was.

	<u>Outstanding Debt</u>	<u>Town's Percentage</u>	<u>Total Share</u>
County of Cumberland	\$ 30,856,174	2.31%	\$ 712,734
Portland Water District	\$ 103,402,982	3.41%	\$ 1,999,319

NOTE 17 - DEFERRED COMPENSATION

MissionSquare Retirement

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

The government offers its employees a deferred compensation plan created on November 17, 1992 in accordance with Internal Revenue Code Section 457. The plan, available to all government employees, permits them to defer a portion of their salary until

TOWN OF RAYMOND, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 17 - DEFERRED COMPENSATION (CONTINUED)

future years. Participation in the plan is optional. Currently, nineteen employees participate in the International City/County Management Association Retirement Corporation (ICMA-RC) (now known as Mission Square) 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.

The Town of Raymond, under ICMA 457 Deferred Compensation Plan (now known as Mission Square), contributes 0.50% - 6% of the employee's annual salary for regular full-time employees, after six months of employment for employees who contribute as least as much as the Town contributes. Contributions by the town are based on length 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 (up to a dollar value of \$3,454 family or \$2,413 two person) of the difference in cost between the family plan and the single subscriber plan. This benefit will be paid in the form of an increased retirement contribution to qualified programs outlined in personnel policy or utilized toward the cost of Town sponsored life insurance premiums. Currently, five employees receive an additional match to their deferred compensation plan. Investments are managed by the plan's trustee under several different investment options. The choice of the investment options is made by the participants. Total eligible pension plan wages were \$1,134,142 for the year ended June 30, 2022. Total contributions on behalf of the Town amounted to \$75,971. Eligible wages and employer contributions for the current and past five years are as follows:

Year	Employer contribution rate	Employer contributions	Eligible wages
2022	0.50%-6.00%	\$ 75,971	\$ 1,134,142
2021	0.50%-6.00%	71,643	1,072,935
2020	0.50%-5.00%	53,446	864,640
2019	0.50%-5.00%	48,403	758,395
2018	0.50%-5.00%	42,750	679,852

TOWN OF RAYMOND, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 18 - EXPENDITURES OVER APPROPRIATIONS

At June 30, 2022, the Town had the following overspent appropriations:

General government (Article 3)	\$ 234,303
Public health and welfare (Article 17)	<u>7,196</u>
	<u>\$ 241,499</u>

NOTE 19 - JOINT VENTURES

The Town is a member of an interlocal solid waste agreement with 11 other participating municipalities. Maine Waste to Energy 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 Maine Waste to Energy on June 30, 2022, was approximately 6.75% which amounted to \$578,034. 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 Maine Waste to Energy at 110 Goldthwaite Road, Auburn, ME 04211-1750 or calling 207-783-8805.

NOTE 20 - 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 21 - CONTINGENCIES

With regard to pending legal claims or any unasserted claims, it is not feasible at this time to predict or determine their outcome. Management believes, however, that settlement amounts, if any, will not have a material adverse effect on the Town's financial position.

TOWN OF RAYMOND, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 21 - CONTINGENCIES (CONTINUED)

The Town participates in various intergovernmental grant programs which may be subject to future program compliance audits by the grantors or their representatives. Accordingly, the Town's compliance with applicable grant requirement may be established at some future date. The amount, if any, of any liabilities arising from the disallowance of expenditures or ineligibility of grant revenues cannot be determined at this time.

NOTE 22 - 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.

Based on the coverage provided by the insurance purchased, the Town is not aware of any material actual or potential claim liabilities which should be recorded as of June 30, 2022. There were no significant reductions in insurance coverage from that of the prior year and amounts of settlements have not exceeded insurance coverage in the past three years.

NOTE 23 - COMPARATIVE DATA/RECLASSIFICATIONS

Comparative total data for the prior year have been presented in selected sections of the accompanying financial statements in order to provide an understanding of the changes in the Town's financial position and operations. Also, certain amounts presented in the prior year's data have been reclassified to be consistent with the current year's presentation.

NOTE 24 - RESTATEMENT

The Town determined that certain transactions were recorded incorrectly. Therefore, a restatement was required between the nonmajor tax increment financing fund and the revaluation fund. The revaluation fund total fund balance was reduced by \$200,000 and the tax increment financing fund was increased by the same amount.

Required Supplementary Information

Required supplementary information includes financial information and disclosures that are required by the Governmental Accounting Standards Board but are not considered a part of the basic financial statements. Such information includes:

- Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund

TOWN OF RAYMOND, MAINE

BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
 BUDGET AND ACTUAL - GENERAL FUND
 FOR THE YEAR ENDED JUNE 30, 2022

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	Positive (Negative)
Budgetary Fund Balance, July 1	\$ 2,566,733	\$ 2,566,733	\$ 2,566,733	\$ -
Resources (Inflows):				
General tax revenue	15,950,737	15,950,737	16,030,549	79,812
Intergovernmental revenue	749,630	749,630	864,499	114,869
Charges for services	322,500	322,500	484,430	161,930
Investment income	16,000	16,000	7,637	(8,363)
Other revenue	97,000	97,000	90,627	(6,373)
Amounts Available for Appropriation	19,706,600	19,706,600	20,048,475	341,875
Charges to Appropriations (Outflows):				
General government	1,120,690	1,120,690	1,406,969	(286,279)
Public safety	1,020,988	1,020,988	982,028	38,960
Public works	1,282,688	1,282,688	1,178,946	103,742
Fringe benefits	697,000	697,000	649,723	47,277
Public health and welfare	8,000	8,000	15,196	(7,196)
Community services	259,209	259,209	251,385	7,824
County tax	773,657	773,657	773,657	-
Debt service:				
Principal	290,000	290,000	290,000	-
Interest	22,000	22,000	22,000	-
Overlay	24,443	24,443	-	24,443
Transfers to other funds	1,122,547	1,122,547	1,122,547	-
Total Charges to Appropriations	17,439,867	17,439,867	17,481,884	(42,017)
Budgetary Fund Balance, June 30	\$ 2,266,733	\$ 2,266,733	\$ 2,566,591	\$ 299,858
Utilization of assigned fund balance	\$ 300,000	\$ 300,000	\$ -	\$ (300,000)

See accompanying independent auditor's report and notes to financial statements.

Other Supplementary Information

Other supplementary information includes financial statements and schedules not required by the Governmental Accounting Standards Board, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

- Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund Revenues
- Schedule of Departmental Operations - General Fund
- Combining Balance Sheet - Nonmajor Governmental Funds
- Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds
- Combining Balance Sheet - Nonmajor Special Revenue Funds
- Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Special Revenue Funds
- Combining Balance Sheet - Nonmajor Capital Projects Funds
- Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Capital Projects Funds
- Combining Balance Sheet - Nonmajor Permanent Funds
- Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Permanent Funds

TOWN OF RAYMOND, MAINE

**BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
BUDGET AND ACTUAL - GENERAL FUND REVENUES
FOR THE YEAR ENDED JUNE 30, 2022**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
General tax revenues:				
Property taxes	\$ 14,821,637	\$ 14,821,637	\$ 14,805,138	\$ (16,499)
Vehicle excise taxes	1,100,000	1,100,000	1,193,320	93,320
Boat excise taxes	29,000	29,000	32,081	3,081
Airplane excise taxes	100	100	10	(90)
Intergovernmental revenues:				
Homestead exemption	236,090	236,090	236,090	-
State revenue sharing	396,768	396,768	502,328	105,560
BETE	47,212	47,212	47,256	44
Tree growth	6,700	6,700	8,769	2,069
Veterans	3,200	3,200	3,293	93
LRAP	51,860	51,860	53,616	1,756
General assistance	5,600	5,600	10,751	5,151
Snowmobile	2,200	2,200	2,396	196
Charges for services:				
Recreation fees	-	-	24,560	24,560
Town clerk fees	25,000	25,000	32,235	7,235
CEO/planning fees	87,000	87,000	127,323	40,323
Solid waste/recycling	200	200	94	(106)
Fire/rescue collections	160,000	160,000	222,914	62,914
Public safety	15,300	15,300	16,125	825
Animal control	1,000	1,000	1,307	307
Public works	34,000	34,000	58,773	24,773
Fire permits	-	-	1,099	1,099
Investment income:				
Investment income	16,000	16,000	7,637	(8,363)
Other income:				
Interest/fees on taxes	42,000	42,000	41,891	(109)
Payment in lieu of taxes	5,000	5,000	5,000	-
Cable franchise fees	42,000	42,000	40,430	(1,570)
Other	8,000	8,000	3,306	(4,694)
Transfers from other funds:				
Permanent funds	4,000	4,000	4,000	-
TOTAL REVENUES	\$ 17,139,867	\$ 17,139,867	\$ 17,481,742	\$ 341,875

See accompanying independent auditor's report and notes to financial statements.

TOWN OF RAYMOND, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2022

	Budget	Budget Adjustments	Final Available	Actual	Variance Positive (Negative)
General government					
Administration	\$ 529,150	\$ -	\$ 529,150	\$ 746,317	\$ (217,167)
Compensation and training	67,500	-	67,500	63,836	3,664
Insurance	97,250	-	97,250	121,856	(24,606)
Assessing	61,551	-	61,551	73,562	(12,011)
Municipal building	35,100	-	35,100	26,631	8,469
Technology	188,400	-	188,400	187,413	987
Code enforcement	141,739	-	141,739	187,354	(45,615)
	<u>1,120,690</u>	<u>-</u>	<u>1,120,690</u>	<u>1,406,969</u>	<u>(286,279)</u>
Public safety					
Fire department	947,988	-	947,988	941,816	6,172
Animal control	73,000	-	73,000	40,212	32,788
	<u>1,020,988</u>	<u>-</u>	<u>1,020,988</u>	<u>982,028</u>	<u>38,960</u>
Public works					
Public works	884,019	-	884,019	817,530	66,489
Solid waste	398,669	-	398,669	361,416	37,253
	<u>1,282,688</u>	<u>-</u>	<u>1,282,688</u>	<u>1,178,946</u>	<u>103,742</u>
Fringe benefits	<u>697,000</u>	<u>-</u>	<u>697,000</u>	<u>649,723</u>	<u>47,277</u>
Public health and welfare	<u>8,000</u>	<u>-</u>	<u>8,000</u>	<u>15,196</u>	<u>(7,196)</u>
Community services					
Provider agencies	2,000	-	2,000	1,550	450
Raymond Village library	66,000	-	66,000	66,000	-
Cemetery	44,645	-	44,645	50,439	(5,794)
Recreation	145,564	-	145,564	132,396	13,168
Lake Region bus	1,000	-	1,000	1,000	-
	<u>259,209</u>	<u>-</u>	<u>259,209</u>	<u>251,385</u>	<u>7,824</u>
Education	<u>10,818,645</u>	<u>-</u>	<u>10,818,645</u>	<u>10,789,433</u>	<u>29,212</u>
County tax	<u>773,657</u>	<u>-</u>	<u>773,657</u>	<u>773,657</u>	<u>-</u>
Debt service					
Principal	290,000	-	290,000	290,000	-
Interest	22,000	-	22,000	22,000	-
	<u>312,000</u>	<u>-</u>	<u>312,000</u>	<u>312,000</u>	<u>-</u>
Overlay	<u>24,443</u>	<u>-</u>	<u>24,443</u>	<u>-</u>	<u>24,443</u>
Transfers to other funds					
Special revenue funds	342,547	-	342,547	342,547	-
Capital projects funds	780,000	-	780,000	780,000	-
	<u>1,122,547</u>	<u>-</u>	<u>1,122,547</u>	<u>1,122,547</u>	<u>-</u>
Total Departmental Operations	<u>\$ 17,439,867</u>	<u>\$ -</u>	<u>\$ 17,439,867</u>	<u>\$ 17,481,884</u>	<u>\$ (42,017)</u>

See accompanying independent auditor's report and notes to financial statements.

TOWN OF RAYMOND, MAINE

COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2022

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 294,921	\$ -	\$ 7,156	\$ 302,077
Investments	-	-	397,202	397,202
Due from other funds	579,693	830,101	6,919	1,416,713
TOTAL ASSETS	<u>\$ 874,614</u>	<u>\$ 830,101</u>	<u>\$ 411,277</u>	<u>\$ 2,115,992</u>
LIABILITIES				
Accounts payable	\$ 5,133	\$ -	\$ -	\$ 5,133
Due to other funds	2,268	27,702	3,019	32,989
TOTAL LIABILITIES	<u>7,401</u>	<u>27,702</u>	<u>3,019</u>	<u>38,122</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred revenue	1,638	-	-	1,638
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>1,638</u>	<u>-</u>	<u>-</u>	<u>1,638</u>
FUND BALANCES				
Nonspendable	-	-	224,786	224,786
Restricted	867,843	-	183,472	1,051,315
Committed	-	830,101	-	830,101
Assigned	-	-	-	-
Unassigned (deficits)	(2,268)	(27,702)	-	(29,970)
TOTAL FUND BALANCES	<u>865,575</u>	<u>802,399</u>	<u>408,258</u>	<u>2,076,232</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 874,614</u>	<u>\$ 830,101</u>	<u>\$ 411,277</u>	<u>\$ 2,115,992</u>

See accompanying independent auditor's report and notes to financial statements.

TOWN OF RAYMOND, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCES - NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
REVENUES				
Intergovernmental revenues	\$ 478,255	\$ -	\$ -	\$ 478,255
Investment income, net of unrealized gains/(losses)	-	-	(50,525)	(50,525)
Other income	12,077	88,739	-	100,816
TOTAL REVENUES	<u>490,332</u>	<u>88,739</u>	<u>(50,525)</u>	<u>528,546</u>
EXPENDITURES				
Capital outlay	-	684,733	-	684,733
Other	295,862	-	5,100	300,962
TOTAL EXPENDITURES	<u>295,862</u>	<u>684,733</u>	<u>5,100</u>	<u>985,695</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>194,470</u>	<u>(595,994)</u>	<u>(55,625)</u>	<u>(457,149)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	342,547	780,000	-	1,122,547
Transfers (out)	-	-	(4,000)	(4,000)
TOTAL OTHER FINANCING SOURCES (USES)	<u>342,547</u>	<u>780,000</u>	<u>(4,000)</u>	<u>1,118,547</u>
NET CHANGE IN FUND BALANCES	537,017	184,006	(59,625)	661,398
FUND BALANCES, JULY 1, RESTATED	<u>328,558</u>	<u>618,393</u>	<u>467,883</u>	<u>1,414,834</u>
FUND BALANCES, JUNE 30	<u>\$ 865,575</u>	<u>\$ 802,399</u>	<u>\$ 408,258</u>	<u>\$ 2,076,232</u>

See accompanying independent auditor's report and notes to financial statements.

Special Revenue Funds

Special revenue funds are established to account for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are legally restricted to expenditures for specific purposes.

TOWN OF RAYMOND, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2022

	Grant Unrestricted	ARPA	Community Assistance Fund	Veteran's Memorial	Beautification Committee	Panther Pond Projects	Conservation Commissions	Economic Development
ASSETS								
Cash and cash equivalents	\$ -	\$ 294,921	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due from other funds	1,505	-	44,613	4,658	2,173	1,268	1,640	1,240
TOTAL ASSETS	<u>\$ 1,505</u>	<u>\$ 294,921</u>	<u>\$ 44,613</u>	<u>\$ 4,658</u>	<u>\$ 2,173</u>	<u>\$ 1,268</u>	<u>\$ 1,640</u>	<u>\$ 1,240</u>
LIABILITIES								
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-	-	-
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES								
Deferred revenue	-	-	1,638	-	-	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>-</u>	<u>-</u>	<u>1,638</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICITS)								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	1,505	294,921	42,975	4,658	2,173	1,268	1,640	1,240
Committed	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
TOTAL FUND BALANCES (DEFICITS)	<u>1,505</u>	<u>294,921</u>	<u>42,975</u>	<u>4,658</u>	<u>2,173</u>	<u>1,268</u>	<u>1,640</u>	<u>1,240</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES (DEFICITS)	<u>\$ 1,505</u>	<u>\$ 294,921</u>	<u>\$ 44,613</u>	<u>\$ 4,658</u>	<u>\$ 2,173</u>	<u>\$ 1,268</u>	<u>\$ 1,640</u>	<u>\$ 1,240</u>

SCHEDULE E (CONTINUED)

TOWN OF RAYMOND, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2022

	Forestry Grant	Revaluation	Age Friendly Raymond	Community Celebration	Fire Department Donations	Tax Increment Financing	Backpack Program	Keep Maine Healthy	Total
ASSETS									
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 294,921
Due from other funds	500	100,000	1,018	264	100	420,714	-	-	579,693
TOTAL ASSETS	<u>\$ 500</u>	<u>\$ 100,000</u>	<u>\$ 1,018</u>	<u>\$ 264</u>	<u>\$ 100</u>	<u>\$ 420,714</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 874,614</u>
LIABILITIES									
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,133	\$ -	\$ -	\$ 5,133
Due to other funds	-	-	-	-	-	-	618	1,650	2,268
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,133</u>	<u>618</u>	<u>1,650</u>	<u>7,401</u>
DEFERRED INFLOWS OF RESOURCES									
Deferred revenue	-	-	-	-	-	-	-	-	1,638
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,638</u>
FUND BALANCES (DEFICITS)									
Nonspendable	-	-	-	-	-	-	-	-	-
Restricted	500	100,000	1,018	264	100	415,581	-	-	867,843
Committed	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	(618)	(1,650)	(2,268)
TOTAL FUND BALANCES (DEFICITS)	<u>500</u>	<u>100,000</u>	<u>1,018</u>	<u>264</u>	<u>100</u>	<u>415,581</u>	<u>(618)</u>	<u>(1,650)</u>	<u>865,575</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES (DEFICITS)	<u>\$ 500</u>	<u>\$ 100,000</u>	<u>\$ 1,018</u>	<u>\$ 264</u>	<u>\$ 100</u>	<u>\$ 420,714</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 874,614</u>

See accompanying independent auditor's report and notes to financial statements.

TOWN OF RAYMOND, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED JUNE 30, 2022

	Grant Unrestricted	ARPA	Community Assistance Fund	Veteran's Memorial	Beautification Committee	Panther Pond Projects	Conservation Commissions	Economic Development
REVENUES								
Intergovernmental revenue	\$ -	\$ 478,255	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other income	-	263	9,589	160	2,065	-	-	-
TOTAL REVENUES	-	478,518	9,589	160	2,065	-	-	-
EXPENDITURES								
Other	495	183,597	9,534	610	1,521	-	-	-
TOTAL EXPENDITURES	495	183,597	9,534	610	1,521	-	-	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(495)	294,921	55	(450)	544	-	-	-
OTHER FINANCING SOURCES (USES)								
Transfers in	-	-	-	-	-	-	-	-
Transfers (out)	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES (DEFICITS)	(495)	294,921	55	(450)	544	-	-	-
FUND BALANCES (DEFICITS), JULY 1, RESTATED	2,000	-	42,920	5,108	1,629	1,268	1,640	1,240
FUND BALANCES (DEFICITS), JUNE 30	\$ 1,505	\$ 294,921	\$ 42,975	\$ 4,658	\$ 2,173	\$ 1,268	\$ 1,640	\$ 1,240

SCHEDULE F (CONTINUED)

TOWN OF RAYMOND, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

	Forestry Grant	Revaluation	Age Friendly Raymond	Community Celebration	Fire Department Donations	Tax Increment Financing	Backpack Program	Keep Maine Healthy	Total
REVENUES									
Intergovernmental revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 478,255
Other income	-	-	-	-	-	-	-	-	12,077
TOTAL REVENUES	-	-	-	-	-	-	-	-	490,332
EXPENDITURES									
Other	-	-	-	-	-	100,105	-	-	295,862
TOTAL EXPENDITURES	-	-	-	-	-	100,105	-	-	295,862
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-	-	(100,105)	-	-	194,470
OTHER FINANCING SOURCES (USES)									
Transfers in	-	100,000	-	-	-	242,547	-	-	342,547
Transfers (out)	-	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	100,000	-	-	-	242,547	-	-	342,547
NET CHANGE IN FUND BALANCES (DEFICITS)	-	100,000	-	-	-	142,442	-	-	537,017
FUND BALANCES (DEFICITS), JULY 1, RESTATED	500	-	1,018	264	100	273,139	(618)	(1,650)	328,558
FUND BALANCES (DEFICITS), JUNE 30	\$ 500	\$ 100,000	\$ 1,018	\$ 264	\$ 100	\$ 415,581	\$ (618)	\$ (1,650)	\$ 865,575

See accompanying independent auditor's report and notes to financial statements.

Capital Projects Funds

Capital projects funds are established to account for financial resources to be used for the acquisition or construction of major capital facilities, other than those financed by proprietary or trust funds.

See accompanying independent auditor's report and notes to financial statements.

TOWN OF RAYMOND, MAINE

COMBINING BALANCE SHEET - NONMAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2022

	Fire Department Reserve	Public Works Paving Reserve	Sidewalk Match	Patricia Ave. Recreational Facilities	Technology	Public Works Snow Equipment
ASSETS						
Due from other funds	\$ 225,286	\$ 175,560	\$ 48,916	\$ 21,138	\$ 194,666	\$ 1,972
TOTAL ASSETS	<u>\$ 225,286</u>	<u>\$ 175,560</u>	<u>\$ 48,916</u>	<u>\$ 21,138</u>	<u>\$ 194,666</u>	<u>\$ 1,972</u>
LIABILITIES						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICITS)						
Nonspendable	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Committed	225,286	175,560	48,916	21,138	194,666	1,972
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
TOTAL FUND BALANCES (DEFICITS)	<u>225,286</u>	<u>175,560</u>	<u>48,916</u>	<u>21,138</u>	<u>194,666</u>	<u>1,972</u>
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	<u>\$ 225,286</u>	<u>\$ 175,560</u>	<u>\$ 48,916</u>	<u>\$ 21,138</u>	<u>\$ 194,666</u>	<u>\$ 1,972</u>

SCHEDULE G (CONTINUED)

TOWN OF RAYMOND, MAINE

COMBINING BALANCE SHEET - NONMAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2022

	Public Works Equipment	Fire Department Review Fees	Fire Department IRT Projects	Assessing Software Reserve	Water Watch Account	Sheri Gagnon Park
ASSETS						
Due from other funds	\$ -	\$ 13,255	\$ 6,456	\$ 5,000	\$ 4,161	\$ 16
TOTAL ASSETS	<u>\$ -</u>	<u>\$ 13,255</u>	<u>\$ 6,456</u>	<u>\$ 5,000</u>	<u>\$ 4,161</u>	<u>\$ 16</u>
LIABILITIES						
Due to other funds	\$ 27,702	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL LIABILITIES	<u>27,702</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICITS)						
Nonspendable	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Committed	-	13,255	6,456	5,000	4,161	16
Assigned	-	-	-	-	-	-
Unassigned	(27,702)	-	-	-	-	-
TOTAL FUND BALANCES (DEFICITS)	<u>(27,702)</u>	<u>13,255</u>	<u>6,456</u>	<u>5,000</u>	<u>4,161</u>	<u>16</u>
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	<u>\$ -</u>	<u>\$ 13,255</u>	<u>\$ 6,456</u>	<u>\$ 5,000</u>	<u>\$ 4,161</u>	<u>\$ 16</u>

SCHEDULE G (CONTINUED)

TOWN OF RAYMOND, MAINE

COMBINING BALANCE SHEET - NONMAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2022

	Hazardous Waste Reserve	Municipal Facilities	Town Hall Feasibility Study	Playground	Land Improvements	Open Space Reserve	Total
ASSETS							
Due from other funds	\$ 2,971	\$ 19,832	\$ 213	\$ 71,952	\$ 10,000	\$ 28,707	\$ 830,101
TOTAL ASSETS	<u>\$ 2,971</u>	<u>\$ 19,832</u>	<u>\$ 213</u>	<u>\$ 71,952</u>	<u>\$ 10,000</u>	<u>\$ 28,707</u>	<u>\$ 830,101</u>
LIABILITIES							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>27,702</u>
FUND BALANCES (DEFICITS)							
Nonspendable	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-
Committed	2,971	19,832	213	71,952	10,000	28,707	830,101
Assigned	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	(27,702)
TOTAL FUND BALANCES (DEFICITS)	<u>2,971</u>	<u>19,832</u>	<u>213</u>	<u>71,952</u>	<u>10,000</u>	<u>28,707</u>	<u>802,399</u>
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	<u>\$ 2,971</u>	<u>\$ 19,832</u>	<u>\$ 213</u>	<u>\$ 71,952</u>	<u>\$ 10,000</u>	<u>\$ 28,707</u>	<u>\$ 830,101</u>

See accompanying independent auditor's report and notes to financial statements.

SCHEDULE H

TOWN OF RAYMOND, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

	Fire Department Reserve	Public Works Paving Reserve	Sidewalk Match	Patricia Ave. Recreational Facilities	Technology	Public Works Snow Equipment
REVENUES						
Other income	\$ 17,500	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	<u>17,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES						
Capital outlay	9,866	144,910	8,551	-	70,334	-
TOTAL EXPENDITURES	<u>9,866</u>	<u>144,910</u>	<u>8,551</u>	<u>-</u>	<u>70,334</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>7,634</u>	<u>(144,910)</u>	<u>(8,551)</u>	<u>-</u>	<u>(70,334)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	75,000	310,000	-	-	110,000	-
Transfers (out)	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>75,000</u>	<u>310,000</u>	<u>-</u>	<u>-</u>	<u>110,000</u>	<u>-</u>
NET CHANGE IN FUND BALANCES (DEFICITS)	82,634	165,090	(8,551)	-	39,666	-
FUND BALANCES (DEFICITS) - JULY 1	<u>142,652</u>	<u>10,470</u>	<u>57,467</u>	<u>21,138</u>	<u>155,000</u>	<u>1,972</u>
FUND BALANCES (DEFICITS) - JUNE 30	<u>\$ 225,286</u>	<u>\$ 175,560</u>	<u>\$ 48,916</u>	<u>\$ 21,138</u>	<u>\$ 194,666</u>	<u>\$ 1,972</u>

SCHEDULE H (CONTINUED)

TOWN OF RAYMOND, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR CAPITAL PROJECTS FUNDS
 FOR THE YEAR ENDED JUNE 30, 2022

	Public Works Equipment	Fire Department Review Fees	Fire Department IRT Projects	Assessing Software Reserve	Water Watch Account	Sheri Gagnon Park
REVENUES						
Other income	\$ 69,239	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	<u>69,239</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES						
Capital outlay	422,490	-	-	-	-	-
TOTAL EXPENDITURES	<u>422,490</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(353,251)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	215,000	-	-	-	-	-
Transfers (out)	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>215,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES (DEFICITS)	<u>(138,251)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICITS) - JULY 1	<u>110,549</u>	<u>13,255</u>	<u>6,456</u>	<u>5,000</u>	<u>4,161</u>	<u>16</u>
FUND BALANCES (DEFICITS) - JUNE 30	<u>\$ (27,702)</u>	<u>\$ 13,255</u>	<u>\$ 6,456</u>	<u>\$ 5,000</u>	<u>\$ 4,161</u>	<u>\$ 16</u>

SCHEDULE H (CONTINUED)

TOWN OF RAYMOND, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR CAPITAL PROJECTS FUNDS
 FOR THE YEAR ENDED JUNE 30, 2022

	Hazardous Waste Reserve	Municipal Facilities	Town Hall Feasibility Study	Playground	Land Improvements	Open Space Reserve	Total
REVENUES							
Other income	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ -	\$ 88,739
TOTAL REVENUES	-	-	-	2,000	-	-	88,739
EXPENDITURES							
Capital outlay	-	21,714	-	6,868	-	-	684,733
TOTAL EXPENDITURES	-	21,714	-	6,868	-	-	684,733
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	(21,714)	-	(4,868)	-	-	(595,994)
OTHER FINANCING SOURCES (USES)							
Transfers in	-	35,000	-	35,000	-	-	780,000
Transfers (out)	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	35,000	-	35,000	-	-	780,000
NET CHANGE IN FUND BALANCES (DEFICITS)	-	13,286	-	30,132	-	-	184,006
FUND BALANCES (DEFICITS) - JULY 1	2,971	6,546	213	41,820	10,000	28,707	618,393
FUND BALANCES (DEFICITS) - JUNE 30	\$ 2,971	\$ 19,832	\$ 213	\$ 71,952	\$ 10,000	\$ 28,707	\$ 802,399

See accompanying independent auditor's report and notes to financial statements.

Permanent Funds

Permanent funds are used to account for assets held by the Town of Raymond, Maine that are legally restricted pursuant to Title 30-A, §5653 of the Maine State Statutes, as amended and unless otherwise specified, only earnings and not principal, may be used for purposes that benefit the Town or its citizenry. These funds have been established for various purposes including the preservation and/or maintenance of cemeteries.



TOWN OF RAYMOND, MAINE

COMBINING BALANCE SHEET - NONMAJOR PERMANENT FUNDS
JUNE 30, 2022

	Cemetery Funds	Riverside Cemetery	Laurette Files Account	North Raymond Cemetery	Carlton E. Edwards Scholarship	George Woods Scholarship
ASSETS						
Cash and cash equivalents	\$ 2,472	\$ 1,083	\$ 313	\$ 155	\$ 466	\$ 429
Investments	137,230	60,116	17,368	8,628	25,870	23,823
Due from other funds	492	1,968	568	283	347	-
TOTAL ASSETS	<u>\$ 140,194</u>	<u>\$ 63,167</u>	<u>\$ 18,249</u>	<u>\$ 9,066</u>	<u>\$ 26,683</u>	<u>\$ 24,252</u>
LIABILITIES						
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 720
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>720</u>
FUND BALANCES						
Nonspendable	83,363	38,461	3,781	4,889	15,852	19,585
Restricted	56,831	24,706	14,468	4,177	10,831	3,947
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
TOTAL FUND BALANCES	<u>140,194</u>	<u>63,167</u>	<u>18,249</u>	<u>9,066</u>	<u>26,683</u>	<u>23,532</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 140,194</u>	<u>\$ 63,167</u>	<u>\$ 18,249</u>	<u>\$ 9,066</u>	<u>\$ 26,683</u>	<u>\$ 24,252</u>

SCHEDULE I (CONTINUED)

TOWN OF RAYMOND, MAINE

COMBINING BALANCE SHEET - NONMAJOR PERMANENT FUNDS
JUNE 30, 2022

	Collins-Day Scholarship	Alva Clough Scholarship	Torstein Johannas Lund Scholarship	Ministerial Fund	Recreation Fund	Spiegel Fund	Total
ASSETS							
Cash and cash equivalents	\$ 270	\$ 115	\$ 131	\$ 565	\$ 261	\$ 896	\$ 7,156
Investments	15,002	6,398	7,270	31,334	14,468	49,695	397,202
Due from other funds	-	-	138	1,025	473	1,625	6,919
TOTAL ASSETS	<u>\$ 15,272</u>	<u>\$ 6,513</u>	<u>\$ 7,539</u>	<u>\$ 32,924</u>	<u>\$ 15,202</u>	<u>\$ 52,216</u>	<u>\$ 411,277</u>
LIABILITIES							
Due to other funds	\$ 1,008	\$ 1,291	\$ -	\$ -	\$ -	\$ -	\$ 3,019
TOTAL LIABILITIES	<u>1,008</u>	<u>1,291</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,019</u>
FUND BALANCES							
Nonspendable	13,580	5,122	2,928	2,175	10,050	25,000	224,786
Restricted	684	100	4,611	30,749	5,152	27,216	183,472
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
TOTAL FUND BALANCES	<u>14,264</u>	<u>5,222</u>	<u>7,539</u>	<u>32,924</u>	<u>15,202</u>	<u>52,216</u>	<u>408,258</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 15,272</u>	<u>\$ 6,513</u>	<u>\$ 7,539</u>	<u>\$ 32,924</u>	<u>\$ 15,202</u>	<u>\$ 52,216</u>	<u>\$ 411,277</u>

TOWN OF RAYMOND, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES, CHANGES IN FUND BALANCES - NONMAJOR
PERMANENT FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

	Cemetery Funds	Riverside Cemetery	Laurette Files Account	North Raymond Cemetery	Carlton E. Edwards Scholarship	George Woods Scholarship
REVENUES						
Investment income, net of unrealized gains/(losses)	\$ (17,456)	\$ (7,647)	\$ (2,209)	\$ (1,097)	\$ (3,291)	\$ (3,030)
TOTAL REVENUES	<u>(17,456)</u>	<u>(7,647)</u>	<u>(2,209)</u>	<u>(1,097)</u>	<u>(3,291)</u>	<u>(3,030)</u>
EXPENDITURES						
Other	-	-	-	-	500	1,500
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>500</u>	<u>1,500</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(17,456)</u>	<u>(7,647)</u>	<u>(2,209)</u>	<u>(1,097)</u>	<u>(3,791)</u>	<u>(4,530)</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers (out)	(4,000)	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(4,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(21,456)	(7,647)	(2,209)	(1,097)	(3,791)	(4,530)
FUND BALANCES, JULY 1	<u>161,650</u>	<u>70,814</u>	<u>20,458</u>	<u>10,163</u>	<u>30,474</u>	<u>28,062</u>
FUND BALANCES, JUNE 30	<u>\$ 140,194</u>	<u>\$ 63,167</u>	<u>\$ 18,249</u>	<u>\$ 9,066</u>	<u>\$ 26,683</u>	<u>\$ 23,532</u>

SCHEDULE J (CONTINUED)

TOWN OF RAYMOND, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES, CHANGES IN FUND BALANCES - NONMAJOR
PERMANENT FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

	Collins-Day Scholarship	Alva Clough Scholarship	Torstein Johannas Lund Scholarship	Ministerial Fund	Recreation Fund	Spiegel Fund	Total
REVENUES							
Investment income, net of unrealized gains/(losses)	\$ (1,908)	\$ (814)	\$ (925)	\$ (3,986)	\$ (1,840)	\$ (6,322)	\$ (50,525)
TOTAL REVENUES	<u>(1,908)</u>	<u>(814)</u>	<u>(925)</u>	<u>(3,986)</u>	<u>(1,840)</u>	<u>(6,322)</u>	<u>(50,525)</u>
EXPENDITURES							
Other	1,500	1,500	100	-	-	-	5,100
TOTAL EXPENDITURES	<u>1,500</u>	<u>1,500</u>	<u>100</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,100</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(3,408)</u>	<u>(2,314)</u>	<u>(1,025)</u>	<u>(3,986)</u>	<u>(1,840)</u>	<u>(6,322)</u>	<u>(55,625)</u>
OTHER FINANCING SOURCES (USES)							
Transfers in	-	-	-	-	-	-	-
Transfers (out)	-	-	-	-	-	-	(4,000)
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(4,000)</u>
NET CHANGE IN FUND BALANCES	(3,408)	(2,314)	(1,025)	(3,986)	(1,840)	(6,322)	(59,625)
FUND BALANCES, JULY 1	<u>17,672</u>	<u>7,536</u>	<u>8,564</u>	<u>36,910</u>	<u>17,042</u>	<u>58,538</u>	<u>467,883</u>
FUND BALANCES, JUNE 30	<u>\$ 14,264</u>	<u>\$ 5,222</u>	<u>\$ 7,539</u>	<u>\$ 32,924</u>	<u>\$ 15,202</u>	<u>\$ 52,216</u>	<u>\$ 408,258</u>

See accompanying independent auditor's report and notes to financial statements.



INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Selectboard
Town of Raymond
Raymond, Maine

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, business-type activities, each major fund and the aggregate remaining fund information of the Town of Raymond, Maine as of and for the year ended June 30, 2022 and the related notes to the financial statements, which collectively comprise the Town of Raymond, Maine's basic financial statements and have issued our report thereon dated May 17, 2023.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town of Raymond, Maine's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of Raymond, Maine's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Raymond, Maine's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

3 Old Orchard Road, Buxton, Maine 04093
Tel: (800) 300-7708 (207) 929-4606 Fax: (207) 929-4609
www.rhrsmith.com

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town of Raymond, Maine's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*. We noted certain other matters that we reported to the management of the Town of Raymond in a separate letter dated May 17, 2023.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Buxton, Maine
May 17, 2023

General Information



Photo courtesy of John Lynch

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).

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 by appointment; the rest of the time an assistant assessor is available.

Information about your property valuation, exemptions, and abatements is found online at www.raymondmaine.org.

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 inspections for 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 Spectrum (formerly Time Warner Cable).

- Municipal: Channel 1301
- School: Channel 1302

Certified Copies – Birth, Marriage or Death

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

Code Enforcement Office

Permits, Building and Septic, Etc:

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

Fire & Rescue Department

Burning Permits:

Burning permits are required for anyone burning approved materials 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, as 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 Gary Bibeau. Phone 207-655-4334.

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 one hour and for photocopies for information found.

General Assistance

Application:

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

Town of Raymond Information

Licensing

Dog – Single Dog:

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

Dog – Kennel License:

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

Fishing and Hunting Licenses Etc.

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

Liquor License Annual:

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

Catering License:

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

Marriage License:

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

Passports

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

Post Office, U.S.

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

Public Works Department

Street Signs:

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

Road Conditions:

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

Selectmen Agenda

Agenda Item Submission:

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

Town of Raymond Information

Registrations

New Boats, ATVs and Snowmobiles:

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

Dealer Sale: green Dealer's Use Tax sheet.

Motor Vehicle Registration – New registrations:

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

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

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

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

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

Motor Vehicle Registration – Re-Registration:

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

Trailers: old registration

Schools

RSU #14 (Windham, Raymond) Schools:

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

Taxes

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

Town Office

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

Veterans' Memorial Park

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

Town of Raymond Information

Voter Registration

New Raymond Resident:

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

Change of Name or Address:

Name change: certified marriage license or other official documentation

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

Voting

Location:

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

Annual Town Meeting:

The first Tuesday in June at 6:00pm.

Annual Municipal Election:

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

Primary Elections:

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

State and Federal Elections:

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

Website

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

Town Officers as of June 30, 2022

Selectmen, Assessors, and Overseers of the Poor

Joe Bruno, Chair, 2024
Rolf Olsen, Vice-Chair, 2025
Teresa Sadak, 2025
Samuel Gifford, 2023
Lawrence Taylor, 2023

Town Manager [655-4742 x131]

Don Willard

Finance Director [655-4742 x132]

Charisse Keach

Town Clerk & Voter Registrar [655-4742 x121]

Susan L. Look

Tax Collector [655-4742 x122]

Suzanne Carr

GA Administrator [655-4742 x124]

Jennie Silverblade

Superintendent - RSU #14 [892-1800]

Christopher Howell

Principal - Raymond Jordan Small Middle School [655-4743]

Michelle Brann

Principal - Raymond Elementary School [655-8672]

Elizabeth Peavey

Fire Chief [655-1187]

Bruce D. Tupper

Deputy Chief [EMS] [655-1187]

Lee O'Connor

Road Commissioner and Public Works Director [653-3641]

Nathan L. White

Emergency Management Agency

Bruce D. Tupper, Director

Health Officer

Catherine Gosselin

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

Jessica Jackson

Code Enforcement Officer/Building Inspector [655-4742 x161]

Alex Sirois

Registrar of Voters [655-4742 x 121]

Susan L. Look

Town Attorney

Phil Saucier, Esq - Bernstein, Shur, Sawyer & Nelson

RSU #14 School Committee [Raymond]

Jodi Carroll, 2023

Char Jewell, 2025

Katie Leveille, 2024

Budget/Finance Committee

Robert Gosselin, 2024, Chairman

Denis Morse, 2024

Karen Lockwood, 2025

Robert Jones, 2023

Abigail Geer, 2023

Deanna Lee, 2025

Shawn McKillop, 2025

Planning Board

Robert O'Neill, Chair, 2023

Edward Kranich, Vice Chair, 2022

Mike Richmond, 2024

Michael D'Arcangelo, 2024

Greg Foster, 2023

Mark Childs, 2025

Kevin Woodbrey, 2025

Town Planner

James Seymour, Sebago Technics

Zoning Board of Appeals (ZBA)

David Murch, Chair, 2024

Thomas Hennessey, 2024

Greg Dean, 2025

Fred Miller, 2023

Pete Lockwood, 2023

Vacant, Alternate

Sen. Tim Nangle (D-Cumberland)

Senate District 26: *In Cumberland County: Casco; Frye Island; Raymond; Windham; and part of Westbrook.*



Address: 20 Tanglewood Lane, Windham, ME 04062

Cell: (207) 650-4407

State House: (207) 287-1515

Email: timothy.nangle@legislature.maine.gov

Website: www.mainesenate.org

Legislative Service: Senate 131.

Committee Assignments:

State and Local Government (Chair)

Transportation

Representative Jessica L. Fay



D – Representing: Poland (part), Casco, Frye Island & Raymond
District #86

Committees:

Appropriations and Financial Affairs
Government Oversight Committee - Chair

Contact:

Jessica.Fay@legislature.maine.gov

141 Spiller Hill Rd, Raymond ME 04071
(207) 655-5020

When the Legislature is in session, you can leave a message for me by calling the State House Message Phone (800) 423-2900 or the Stat House TTD Line: Relay 711.

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 9am-6pm

Tue 9am-12pm - Seniors Only

Wed 9am-7pm

Sat 9am-4pm

Baby/Toddler Storytime: Mon at 10:30am

Preschool Storytime: Wed at 10:30am

SCHOOLS

Raymond Elementary School (K-4) 655-8672

Jordan-Small Middle School (5-8) 655-4743

RSU #14 School Department 892-1800

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-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 – Matthew Witten 233-5060

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 Gary Bibeau 655-4334

2nd & 4th Thurs from 4pm to 6pm

General Assistance – Jennie Silverblade 655-4742 x129

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 894-4327

- free public beach, free boat launch

Raymond Beach, Route 302 894-4327

- free public beach, free boat launch

Tassel Top Beach, Route 302 894-4327

- beach, swimming, picnicking, cabin rentals

- fees charged

Jordan-Small Middle School 655-4743

- fields, basketball court, wooded trails, playground

Raymond Elementary School

- fields, playground, wooded trails

Morgan Meadow, FL 268, 1 Egypt Rd 894-4327

- 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 894-4327

- playing fields, playground, picnic