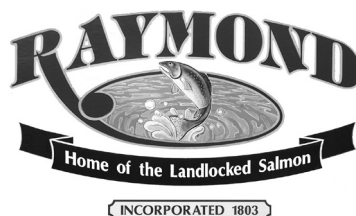
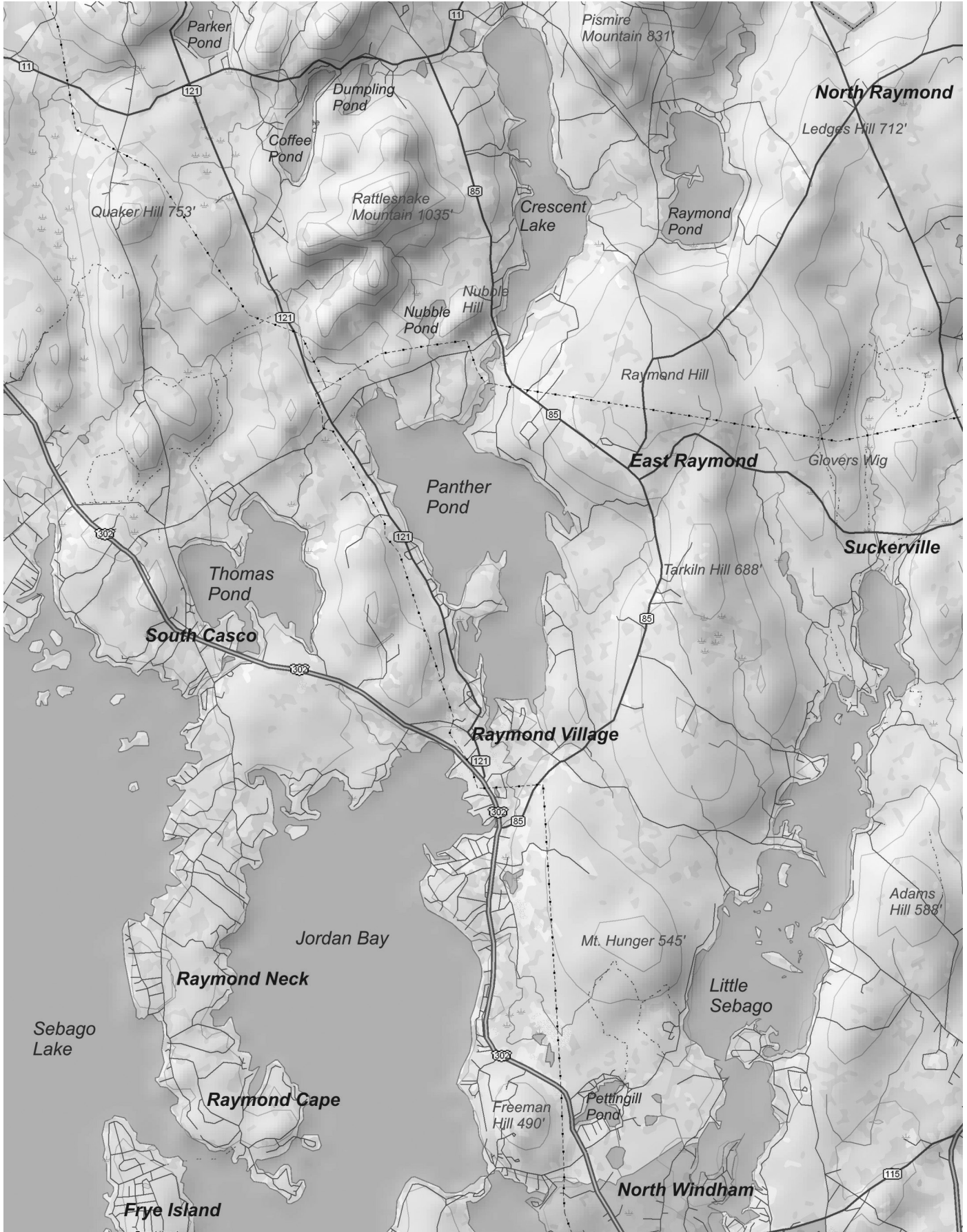

2024 Annual Report Raymond, Maine



Photo courtesy of Camp Wohelo



Raymond, Maine 04071



Welcome

Annual Report of the Town Officers Raymond, Maine

For the fiscal year ending June 30, 2023



Photo courtesy of Panther Pond Lake Association

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

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 2024-2025

July 1	Fiscal Year begins
October 15	Begin to issue Dog Licenses
October 31	First half tax payment due
November 5	Presidential Election Day
December 31	Dog License renewal deadline IF & W Licenses expire Boat Registrations expire
April 1, 2025	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 10	Municipal Elections
June 30	ATV & Snowmobile Registrations expire Fiscal Year ends

Table of Contents

Welcome.....	1
Maine Moderator’s Manual - Rules of Procedure.....	4
Delinquent Real Estate Taxes	5
Delinquent Personal Property Taxes	10
Annual Town Meeting Warrant.....	11
Annual Town Meeting Supplemental Warrant	24
Annual Town Meeting Warrant Addendum	25
Fiscal Year 2022-2023 Budget Details	87
Fiscal Year 2022-2023 Budget Summaries	95
Independent Auditors’ Report.....	97
General Information.....	173
Town Officers.....	179
Elected State Representatives	180
Contact Information	back cover

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

TYPE MOTION	SECOND REQUIRED	DEBATABLE	AMENDABLE	VOTE REQUIRED	RECONSIDERABLE	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, 2023

(* INDICATES PAYMENT AFTER THAT DATE AND PRIOR TO SEPTEMBER 1, 2023)

NAME	ACCT	21/22	*	20/21	*	PRIOR	*
1270 ROOSEVELT TRAIL PROP LLC	2984	\$603.15	*				
1270 ROOSEVELT TRAIL PROP LLC	2985	\$1,566.98	*				
27 SHORE ROAD LLC	3782	\$275.56					
AKELEY LEE B	1937	\$675.07					
ANGELL EDMUND A	479	\$1,081.64	*				
ANZELC RICHARD M	3033	\$1,759.50	*				
BACHELDER NANCY	3680	\$1,101.00	*				
BALDI CATHERINE M	2039	\$1,767.75	*				
BECKMAN BRANDON DAVID	2433	\$39.89	*				
BERSCH RAYMOND	1260	\$2,188.17	*				
BESSO LLC	3419	\$7,783.50		\$7,571.27	*		
BOLDUC JAMES E	72	\$394.50	*				
BOLDUC JAMES E	3400	\$6,878.25	*				
BOLDUC KAREN A	984	\$1,605.45					
BOUCHARD KEVIN B	3235	\$399.00	*				
BOYLE JAMES	2469	\$2,041.85	*				
BRADBURY REX A	2076	\$367.50	*				
BRADBURY REX A	2078	\$367.50	*				
BRADBURY REX A	2090	\$1,830.00	*				
BRADLEY STEVEN	1550	\$5.14	*				
BRIDGES JARRED S	2650	\$126.00	*				
BRIDGES JARRED S	2659	\$3,520.41	*				
BROWN DAVID A	3022	\$2,777.57	*				
BROWN JEFFREY S	1900	\$2,112.94					
BROWN PAUL F	740	\$8.55	*				
BRUM WHITNEY A	296	\$3,799.50		\$2,343.25			
BUCKHOFF JANE E	1838	\$490.50	*				
BURNAM CHRISTINE B	2671	\$788.33					
BURNELL DARREN PERSONAL REP	1208	\$274.50					
BURNELL NANCY E	1206	\$2,751.00					
BURNHAM JONATHAN N	3176	\$3,231.00					
CAMP WAWENOCK	53	\$23,152.50					
CAREY JR WILLIAM MICHAEL	1006	\$679.50		\$4.75	*		
CHAPMAN WILLIAMS	1621					\$2,559.79	
CHASE CUSTOME HOMES	1506	\$2,257.50		\$381.34			
CHASE CUSTOME HOMES	1510	\$580.50		\$150.11			
CHASE HOLDINGS LLC	378	\$266.00					
CHASE HOLDINGS LLC	379	\$270.91					
CHASE HOLDINGS LLC	380	\$268.95					
CHASE HOLDINGS LLC	381	\$388.50	*				
CHASE HOLDINGS LLC	382	\$239.50					
CHASE HOLDINGS LLC	383	\$263.06					
CHASE HOLDINGS LLC	387	\$237.53					
CHASE HOLDINGS LLC	390	\$239.50					
CHASE HOLDINGS LLC	392	\$265.02					
CHASE HOLDINGS LLC	393	\$246.36					
CHASE HOLDINGS LLC	394	\$248.33					
CHASE HOLDINGS LLC	397	\$468.00					

TAX BALANCES AS OF JUNE 30, 2023

(* INDICATES PAYMENT AFTER THAT DATE AND PRIOR TO SEPTEMBER 1, 2023)

CHASE HOLDINGS LLC	402	\$255.20			
CHIPMAN FARMS INC	3172	\$1,106.25	*		
CHUTE DEBORAH	1575	\$882.00		\$927.13	
CLARKE KATHLEEN MARIE	3817	\$3,532.50		\$3,503.99	
COBURN ELIZABETH	1993	\$157.50	*	\$222.77	*
COLIN CHRISTIE	574	\$1,264.38	*		
CONLEY ROBERT N PERSON IN	1310	\$1,845.00		\$1,863.38	\$7,265.64
COPPERSMITH ANDREW M	518	\$2,589.75			
CORRIGAN GREGORY T	2070	\$5,151.00			
COWENS MEGHAN	3261	\$1,552.50	*		
COX JEFFREY PERSON IN	3092	\$6,988.50		\$6,863.98	\$13,181.98
CULLENS JEFFREY S	668	\$2,677.50	*		
CURTIS FRANK P II PIP	1273	\$3,838.50		\$3,432.79	
CURTIS SUSAN E	1023	\$585.00		\$638.38	
D & M RANDALL FAMILY TRUST	1791	\$1,918.50	*		
DAIGLE ROGER A	3045	\$4,110.00	*		
DANIE VERONICA L	2609	\$952.65			
DANIELLE EMERSON	172	\$1,072.50	*	\$1,112.35	\$1,646.19 *
DIPIETRO STEVEN	3198	\$4,041.00		\$3,998.37	
DOLLOFF C RICHARD	575	\$2,919.00		\$2,874.56	
DRESSER II DANA W & HEATHER R	124	\$10,314.00		\$10,087.15	*
DRESSER II DANA W & HEATHER R	3857	\$29,919.00		\$28,364.86	*
DREW COLLEEN ODUM	343	\$432.75			
DRUMM BONNIE GARDNER	685	\$815.25	*		
DTMC LLC	1122	\$195.00	*		
DYKE JEFFREY	267	\$3,191.91	*		
DYKE RICHARD E	3107	\$1,110.75			
EDWARDS BENJAMIN S	1566	\$144.53	*		
FALK JOHN JASON	3446	\$6.91	*		
FLAHIVE LINDA C	3378	\$619.50	*		
GALLAGHER RALPH A	2886	\$180.00	*		
GARDNER SCOTT RUSSELL	682	\$697.50		\$403.82	
GARSON W JEFFREY	2524	\$2,061.38	*		
GIDEON DEBORAH	1100	\$100.50			
GIROUX RONALD E SR	2936	\$101.56			
GORDON ROBERT C SR	1096	\$1,656.00	*		
GRIESE KRISTIN D	3604	\$2,235.00	*		
GRIGGS CAROL C	1867	\$1,586.83	*		
GRIGGS CAROL C	1909	\$591.44	*		
GUERRA STEPHEN A TRUSTEE	3537	\$372.00		\$431.30	
GUEYYINGER DEBI	74	\$1,289.75	*		
GURNEY SHAWNA	1644	\$217.50	*		
GUSTAVSON JEAN A	2273	\$3,397.50	*		
HAM WILLIAM	3094	\$3,604.50	*		
HARTEX LAND LLC	2565	\$1,568.59	*		
HILLTOP LAND LLC	243	\$2,488.50	*		
HUNTINGTON ADRIENNE	3596	\$750.42	*		
HURD BETH-ANN	1334	\$838.39			
JOHNSON DONALD	6	\$3,682.50			

TAX BALANCES AS OF JUNE 30, 2023

(* INDICATES PAYMENT AFTER THAT DATE AND PRIOR TO SEPTEMBER 1, 2023)

JORDAN RICHARD D	2861	\$3,903.00	*			
JORDAN WILLIAM J	901	\$720.00				
K J BANCROFT LLC/PLUMMER RALPH A	335	\$331.50	*			
KEATING THOMAS	1859	\$396.75	*			
KENDALL PENELOPE A	1354	\$965.25				
KISCH KRISTA	2735	\$582.00		\$634.40		
KNIGHT CHARLES B JR	968	\$927.62				
KNIGHTS DAVID M	2621	\$1,359.00	*			
KNIGHTS DAVID M	2623	\$291.75	*			
KNIGHTS TAMMY L	2622	\$527.25	*			
KOLTERMAN ROGER W	2789	\$198.00	*			
KUHN WALTER K	2776	\$306.00	*			
LEAVITT GRACE E	3862	\$17.33				
LEWIS BONNIE L	94	\$13,098.00				
LIBBY SCOTT A	2371	\$1,721.06				
LINDSAY PATRICIA E	2611	\$1,650.00	*			
LIPTON MCKENNA CATHERINE	1674	\$3,658.50		\$3,626.49	\$3,043.83	
LONG JOYCE LOCKWOOD	760	\$27.33	*			
LORING HAROLD G	362	\$309.00				
LOWELLS RETREAT LLC	3428	\$62.78	*			
LYON JASON F	316	\$4,054.50				
MACKAY BARRY	2957	\$404.26	*			
MACPHERSON MICHAEL	311	\$1,673.94				
MARCUS LARRY M	896	\$1,764.79	*			
MARIER PIERRE M	825	\$2,152.50		\$288.90	*	
MARTIN DUSTIN	2641	\$2,043.90	*			
MASH NANCY L	3749	\$2,968.50		\$2,945.46	\$1,578.46	
MASON CAROLINE	1292	\$2,676.31	*			
MCLAUGHLIN ELIZABETH M	2175	\$1.12	*			
MELANSON JACK A	3563	\$7.97	*			
MESERVE NORMA J	1722	\$1,296.00				
MESERVE ROBERTA	1724	\$1,260.29	*			
MESSER JEFFREY AND ALISSA	1032	\$3,402.24	*			
MILLER WILLIAM P	1032	\$1,355.99	*			
MITCHELL ROBERT A	147	\$1.91	*			
MORGAN TIMOTHY I SR	1530	\$435.01				
MORNING GLORY LLC	2484	\$300.00	*			
MORNING GLORY LLC	2496	\$2,619.00	*			
MORRIS DEBORAH	1764	\$470.04	*			
MURRAY ROBERT F	3785	\$3,007.50				
MYATT JOHN P	676	\$777.00				
OBRION JAMES J III	2678	\$1,963.07	*			
OBRION JAMES J III	2679	\$1,028.84	*			
ORSINI MICHAEL R	1667	\$2,080.50	*			
PAYNE ROBERT A JR	1576	\$584.25	*			
PELLETIER ALLEN J	2391	\$1,061.48	*			
PERSONAL REPRESENTATIVE OF KRAUT	734	\$2,105.10				
PETERSON VICTOR M	1577	\$3,753.00		\$148.48		
PGNB HOLDING LLC	419	\$1,059.00				

TAX BALANCES AS OF JUNE 30, 2023

(* INDICATES PAYMENT AFTER THAT DATE AND PRIOR TO SEPTEMBER 1, 2023)

PIERPONT RICHARD R JR	2687	\$1,905.40	*		
PILLSBURY KEVIN D	2837	\$1.12	*		
PLUMMER ALTON S	1342	\$352.25	*		
PLUMMER CARLTON R	2575	\$75.35			
PLUMMER RICHARD C	1564	\$333.13			
POLLARD JR JEFFREY B	1134	\$1,150.50			
POTVIN DIANE G	21333426	\$3,276.00	*		
POWELL ANDREA D	2444	\$1,530.75			
PROCTOR CATHLEEN M	1528	\$1,479.00			
PULLEN NORMAN	25	\$121.56	*		
RAYMOND BRONSON E	2372	\$1,007.25	*		
RAYMOND CAMP LLC	2006	\$126.81	*		
RAYMOND KENDRA WARNER (50%)	3578	\$3,180.06	*		
RAYMOND KENDRA WARNER (50%)	3579	\$249.45	*		
RAYMOND MARINE & RECREATION LLC	241	\$4,402.50		\$18.76	
RICKY DREW	514	\$1,740.00	*		
RIDEOUT LAWRENCE M	1512	\$1,182.00		\$1,218.81	\$1,722.44
ROBBINS ELAINE	1716	\$2,253.00	*		
ROBERTS JONATHAN WHITNEY	1986	\$4.03	*		
ROCKWELL SCOTT B	3106	\$864.49	*		
ROMA TODD D	1107	\$774.92	*		
ROOS HAROLD JR	826	\$3,204.01			
RUSSELL RICHARD & LAROSE WENDY	3278	\$1,610.07	*		
SANBORN MATTHEW T	1676	\$391.50	*		
SAVOIE JAMES M	2780	\$297.00		\$358.39	
SCHERMERHORN ROBERT M	3700	\$1,201.58	*		
SIEGEL JEFF S	3653	\$3,838.50			
SIMON KRISTIN M	19	\$4,163.02	*		
SIMONSEN CHRISTOPHER	71	\$4.00	*		
SIMPSON FAMILY IRREVOCABLE TRUST	1275	\$17.00			
SJULANDER ERYN L	1514	\$11.79			
SKILLINGS JEANINE M	179	\$622.01	*		
SMALL JENNIFER M	967	\$491.25			
SOMERS JOHN F	3331	\$432.72			
SOMERS STUTZMAN ELIZABETH	3310	\$7.81			
SORENSEN WALTER F JR	2750	\$3,962.28			
SOUTHERN MAINE CONSTRUCTION LLC	3821	\$826.50		\$97.19	
SPECIALTY FINANCE INC	201	\$1,249.50	*		
SPINNER WALTER L	2928	\$978.00			
STANLEY SUSAN	1309	\$1,948.50		\$1,942.13	\$4,111.10
STEVENS 2001 REVOCABLE TRUST	1024	\$2,257.50	*		
STEVENS 2001 REVOCABLE TRUST	1025	\$13,897.50	*		
STUART CLARK D	832	\$5,317.50		\$2,674.74	
STUART CLARK D	836	\$130.50			
SUNSET CHIMNEYS LLC	3610	\$4,182.75	*		
TANGUARY JOSHUA J	3859	\$4.90	*		
TATE DAVID	699	\$1.00	*		
TAYLOR CARL	588	\$1,274.25	*		
THE CHANDLER GROOVER FAMILY CAMP	3472	\$3,330.00	*		

TAX BALANCES AS OF JUNE 30, 2023

(* INDICATES PAYMENT AFTER THAT DATE AND PRIOR TO SEPTEMBER 1, 2023)

THE WILLIAM ST JOHN 2021 TRUST	1247	\$4,215.00		\$3,747.60	
THOMAS ANGELICA R	1158	\$441.37	*		
THORNE SIDNEY A JR PERSON IN	1401	\$6,117.00		\$6,016.70	\$9,447.97
THORNE SIDNEY A JR PERSON IN	3074	\$918.00		\$962.14	\$1,846.34
TUBBS SCOTT E	714	\$1,560.75	*		
VARNEY RANDI-LYNN	887	\$1,513.93			
VIERLING DONALD	2222	\$1,192.44	*		
VOZELLA STEPHEN J TRUSTEE	471	\$18.31			
VOZELLA STEPHEN J TRUSTEE	846	\$22.29			
VOZELLA STEPHEN J TRUSTEE 50%	839	\$4.63			
WALLACE FAMILY LAND TRUST	3704	\$3,829.50	*		
WALLACE FAMILY LAND TRUST	3715	\$1,746.00	*		
WAWENOCK ROAD LLC	3582	\$6,803.25	*		
WAWENOCK ROAD LLC	3583	\$6,425.25	*		
WEEKS RUTH M	2127	\$3,396.00		\$3,371.29	\$15,760.80
WEISLIK MICHAEL	3722	\$377.27	*		
WHITCRAFT STEVEN T	2168	\$2,888.25	*		
WHITNEY CHRISTOPHER E	2988	\$1,426.50	*		
WHITTEN KATHLEEN A	3152	\$963.00	*		
WILLIAMS MARGARET B	2846	\$1,740.49	*		
WILLIAMSON JOHN J	1979	\$3,163.50		\$1,206.24	*
WINDE CODY R	3137	\$1,809.00		\$936.36	
WITTNER GARY D	1504	\$1,992.00	*		
WOOD DUCK HOMES LLC	2075	\$741.00			
WOODS & WATER LLC	2180	\$4,356.00	*		
ZADE BARBARA J	3247	\$214.06			
ZADE BARBARA J	3277	\$6,709.37			
ZEPHER ASSOCIATES LLC	2990	\$92.46	*		
LOUX BARBARA HARDING	1094			89.62	
Totals		\$ 427,991.31		\$105,459.25	\$62,164.54

Delinquent Personal Property Taxes

TAX BALANCES AS OF JUNE 30, 2023

(* INDICATES PAYMENT AFTER THAT DATE AND PRIOR TO SEPTEMBER 1, 2023)

NAME	ACCT	22/23		21/22		PRIOR	
BUSINESS							
302 NUTRITION	268	\$111.00	*				
ANGEL NAILS	8	\$39.00		\$39.48		5.01	
CAFÉ SEBAGO	182	\$330.00	*				
HILLTOP MINI MART	86	\$39.00	*				
LAW OFFICE OF TODD H CRAWFORD	169	\$42.00	*				
MAGGIES A FINE HAIR SALON	223	\$33.00		\$32.43			
MIRARBELLA HAIR SALON	93	\$21.00	*				
PRAXAIR DISTRIBUTION INC	266	\$3.00	*				
RAYMOND REDICARE	238	\$23.74	*				
RAYMOND SERVICE CENTER	94	\$63.00	*				
INDIAN POINT							
CARROLL JAMES E	25	\$61.50		\$60.63			
KOKATOSI							
CAVANAUGH PATRICK & CHERYL	26	\$73.50					
COLARUSSO WILLIAM & KELLY	30	\$75.00		\$74.73		\$449.38	
DOYER STEVEN & NICHOLE	80	\$112.50		\$8.14			
JOY DEANNA	259	\$88.50	*	\$29.70			
LUXTON SCOTT & STATIE	114	\$97.50		\$98.70			
POULIN MIKE & MELISSA	89	\$117.00		\$117.03		\$245.16	
PRENTICE FRAN	19	\$37.50					
VOZZELLA BUTCH & TERRI	176	\$1.43	*				
WALZ MARQUERITE	222	\$310.50	*				
WARD YVETTE & BUD	236	\$2.12	*				
Totals		\$1,681.79		\$460.84		\$699.55	

Annual Town Meeting Warrant

Town of Raymond
June 11, 2024
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 11th day of June, A.D. 2024, 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 35 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, May 31, 2024, from 8:30 a.m. to 4:00 p.m.; Tuesday, June 4, 2024, from 8:30 a.m. to 7:00 p.m.; Wednesday, June 5, 2024, from 8:30 a.m. to 4:00 p.m.; Thursday, June 6, 2024, from 8:30 a.m. to 5:00 p.m.; and Friday, June 7, 2024, 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 11, 2024, until the closing of the polls to register voters and to correct names and addresses.

<p>ARTICLE 1: To elect a moderator by written ballot.</p>
<p>ARTICLE 2: To elect by secret ballot the following Town Officials, namely one (1) Select Board member, for a three-year term; three (3) 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.</p>
<p>ARTICLE 3: Referendum Question A: To see if the Town will vote to:</p> <ol style="list-style-type: none">1. Set the date the 1st half of taxes due to October 31, 2024, and the 2nd half of taxes due to April 30, 2025;2. Set the interest rate for unpaid balances and for abated taxes at eight and a half percent (8.5%) 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; and4. 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. <p>Select Board recommends Article 3 Budget-Finance Committee recommends Article 3</p>

ARTICLE 4: Referendum Question B: To see if the Town will vote to raise and appropriate **\$1,803,516** for General Government Services (Administration; Assessing; Code Enforcement; Recreation; Technology; and General Assistance).

The budget figures will be assigned as follows:

<i>Administration</i>	<i>\$836,969</i>
<i>Assessing</i>	<i>\$114,870</i>
<i>Code Enforcement</i>	<i>\$340,034</i>
<i>Recreation</i>	<i>\$268,381</i>
<i>Technology</i>	<i>\$228,262</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 **\$1,757,387** for Public Works.

The budget figures will be assigned as follows:

<i>Public Works</i>	<i>\$1,236,096</i>
<i>Town Buildings</i>	<i>\$51,237</i>
<i>Solid Waste</i>	<i>\$443,624</i>
<i>Cemeteries</i>	<i>\$26,430</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 **\$1,887,305** for Public Safety.

The budget figures will be assigned as follows:

<i>Fire/Rescue Department</i>	<i>\$1,840,162</i>
<i>Animal Control</i>	<i>\$47,143</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 \$700,000.

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 \$341,097 from the tax increment of the Pipeline/RT 302 Tax Increment Financing District for FY 2024-2025 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 **\$121,515** 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 appropriate from the Recreation Programs special revenue fund the amount of **\$130,350** for the administration of activities at the programs, and to allocate all revenues generated by program operations to be recorded in and retained by the Recreation Programs Enterprise fund.

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 **\$613,918** for Debt Services.

The budget figures will be assigned as follows:

<i>2013 Public Works Road Construction Bond</i>	<i>\$202,500</i>
<i>2015 Public Works Sand/Salt Construction and Public Safety Replacement Engine Bond</i>	<i>\$85,850</i>
<i>2022 Lease Purchase Rescue Pumper Truck</i>	<i>\$49,568</i>
<i>2023 Tassel Top Snack Shack & PW Garage Design</i>	<i>\$276,000</i>

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 **\$215,925** for the Raymond Village Library.

Select Board recommends Article 16
Budget-Finance Committee recommends Article 16

ARTICLE 17: Referendum Question O: To see if the Town will vote to raise and appropriate **\$1,015,000** 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>\$45,000</i>
<i>Public Safety Fire Apparatus</i>	<i>\$115,000</i>
<i>Playground Improvements</i>	<i>\$35,000</i>

Select Board recommends Article 17

Budget-Finance Committee recommends Article 17

ARTICLE 18: Referendum Question P: 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 18

Budget-Finance Committee recommends Article 18

ARTICLE 19: Referendum Question Q: To see if the Town will vote to raise and appropriate **\$1,017,761** for the County Tax (\$80,574 is the second of five (5) annual, no-interest payments for six (6) months of taxes, January to June 2023, and \$937,187 is for the fiscal year July 2024 to June 2025 taxes, enabling Cumberland County to move from a calendar year to a fiscal year assessment).

Select Board recommends Article 19

Budget-Finance Committee recommends Article 19

ARTICLE 20: Referendum Question R: To see if the Town will vote to raise and appropriate **\$3,000** for Provider Agencies, \$2,000 for Crescent Lake Watershed Association and \$1,000 to be used at the Town Manager's discretion.

Select Board recommends Article 20

Budget-Finance Committee recommends Article 20

ARTICLE 21: Referendum Question S: To see if the Town will vote to appropriate the total sum of **\$2,155,288** 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 21
Budget-Finance Committee recommends Article 21

ARTICLE 22: Referendum Question T: 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, 2024, 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 22
Budget-Finance Committee recommends Article 22

ARTICLE 23: Referendum Question U: 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 23
Budget-Finance Committee recommends Article 23

ARTICLE 24: Referendum Question V: LD1: To see if the Town will vote to increase the property tax levy limit of **\$3,935,385.36** 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 24
Budget-Finance Committee recommends Article 24

ARTICLE 25: Referendum Question W: To see if the Town of Raymond will vote to change its plan with the Maine Public Employees Retirement System (MainePERS) to add coverage for full-time, non-union employees effective September 1, 2024, and:

- a) To offer Regular Plan AC to its regular, full-time, non-union employees who are paid at least 1,664 hours per year between paid vacation, paid holiday, and paid sick time effective September 1, 2024; and
- b) To continue 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 paid vacation, paid holiday, and paid sick time; and
- c) To exclude all other employees, including all other elected/appointed officials, from participating in MainePERS; and
- d) To allow its newly eligible employees who are currently employed by the Town on September 1, 2024, who elect to join MainePERS on September 1, 2024, 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
- e) To authorize the Town Manager or the Select Board Chair to sign the amended agreement between the Town and the Maine Public Employees Retirement System.

Select Board recommends Article 25

Budget-Finance Committee recommends Article 25

ARTICLE 26: Referendum Question X: Shall the Town of Raymond (the "Town"):

1. **Approve** a capital project including engineering and design costs, transaction costs, construction costs, and other expenses reasonably related thereto (the "Project") consisting of the building of a public works garage to be located at 170 Plains Road at an estimated cost of **\$6,200,000**;
2. **Appropriate** the sum of **\$6,200,000**, 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 **\$6,200,000**, 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:	\$	* 1,435,000
b. Bonds authorized and unissued (other than this loan):	\$	0
c. Maximum amount to be issued if approved:	\$	6,200,000

* \$285,000 will retire in FY 2024-2025

2. COSTS

At an estimated maximum interest rate of 3% for a twenty (20) year maturity, the estimated cost of this government obligation bond will be:

Principal	\$	6,200,000.00
Interest	\$	<u>1,910,375.00</u>
Total:	\$	8,110,375.00

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 26
Budget-Finance Committee does not recommend Article 26

ARTICLE 27: Referendum Question Y: Shall the Town of Raymond (the "Town"):

1. **Approve** a capital project including engineering and design costs, transaction costs, construction costs, and other expenses reasonably related thereto (the "Project") consisting of the installation of a municipal fiber ring to connect all municipal buildings at an estimated cost of **\$667,000**;
2. **Appropriate** the sum of **\$667,000**, 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 **\$667,000**, 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

5. **TOTAL BOND INDEBTEDNESS**

a. Bonds outstanding and unpaid:	\$	* 1,435,000
b. Bonds authorized and unissued (other than this loan):	\$	0
c. Maximum amount to be issued if approved:	\$	667,000

* \$285,000 will retire in FY 2024-2025

6. **COSTS**

At an estimated maximum interest rate of 3% for an eight (8) year maturity, the estimated cost of this government obligation bond will be:

Principal	\$	667,000.00
Interest	\$	<u>81,317.50</u>
Total:	\$	748,317.50

7. **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 27
Budget-Finance Committee recommends Article 27

ARTICLE 28: Referendum Question Z: Shall the Building Construction Ordinance be adopted as in Addendum 2?

(A copy of the full text of the proposed new ordinance 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 newly adopted ordinance would organize the existing enforced codes required by State law, with the intent of making the information easier to find for the general public, designers, engineers, etc.

ARTICLE 29: Referendum Question AA: Shall § 300-9.26. – Accessory Dwelling Units, and § 300-9.12.2. – Terms Defined, of the Land Use Ordinance, as adopted May 21, 1994, and amended through June 13, 2023; and § 350-6.27. – Accessory Dwelling Units, and § 350-8.2. – Terms Defined, of the Shoreland Zoning Ordinance, as adopted May 21, 1994, and amended through June 13, 2023, 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 29
Select Board recommends Article 29

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.A. § 4364-B. Additional changes are proposed, which will relax the current rules in place and allow for ADUs in parts of the shoreland zone where they are not currently allowed. Also included is an increase to the allowed square footage for an accessory dwelling unit.

ARTICLE 30: Referendum Question AB: Shall § 300-13.3. – General Requirements, and § 300-12.2. – Terms Defined, of the Land Use Ordinance, as adopted May 21, 1994, and amended through June 13, 2023, 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 30
Select Board recommends Article 30

Summary of Changes:

The proposed amendment would allow higher density development for Affordable Housing Development within an Open Space Subdivision.

ARTICLE 31: Referendum Question AC: Shall § 300-9.27. – Solar Energy Systems, of the Land Use Ordinance, as adopted May 21, 1994, and amended through June 13, 2023, 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 31
Select Board recommends Article 31

Summary of Changes:

This amendment to the Land Use Ordinance would amend the existing solar energy systems section of the Land Use Ordinance to include specific buffering requirements from abutting residential uses.

ARTICLE 32: Referendum Question AD: Shall § 300-3 – Conformance with Ordinance, and § 300-12.2. – Terms Defined, of the Land Use Ordinance, as adopted May 21, 1994, and amended through June 13, 2023, be further amended by adding the underscored language and removing the language in strikeout text as 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 32
Select Board recommends Article 32

Summary of Changes:

This amendment to the Land Use Ordinance would amend sections in Article 9 that were found to be inconsistent or lacking clarity following a legal analysis performed by an independent contractor hired by the Town.

ARTICLE 33: Referendum Question AE: Shall the Town of Raymond vote to repeal the "Building Code of the Town of Raymond for Flood Damage Prevention Requirements" adopted March 31, 1981, and amended through March 15, 1997, and replace with a new Floodplain Management Ordinance 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 33
Select Board recommends Article 33

Summary of Changes:

Repeal and replace the existing outdated ordinance to maintain mandatory compliance.

ARTICLE 34: Referendum Question AF: Shall the Business License Ordinance, as adopted July 14, 2020, be amended by adding the underscored language and removing the language in ~~strikeout text~~ as in Addendum 8?

(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 34
Select Board recommends Article 34

Summary of Changes:

The proposed changes makes the license application one-time, removing the language for renewing the license.

ARTICLE 35: Referendum Question AG: Shall § 300-2.2. – Land Use Regulation Map, and § 350-2.1. – Districts And Zoning Map, as amended through June 13, 2023, be updated as shown in Addendum 9?

(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 35
Select Board recommends Article 35

Summary of Changes:

Change the zone from LRR2 to VR for a section of Main Street.


Given under our hands on the 8th day of April AD 2024.



Joe Bruno, Chair



Rolf Olsen, Vice Chair



Teresa Sadak

Samuel Gifford



Derek Ray

Annual Town Meeting Supplemental Warrant

Town of Raymond

June 11, 2024

SUPPLEMENTAL 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 11th day of June, A.D. 2024, at seven (7:00) o'clock in the forenoon, then and there to act on the article to wit.

ARTICLE 36: Referendum Question AH: Shall the Fire Protection Ordinance adopted May 19, 1995, and amended through June 8, 2021, be further amended to amend Article VIII New Building Construction and to add Article XV Appeals as shown in Addendum 10?

(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.)

Select Board recommends Article 36

Summary of Changes:

Updating the ordinance to more closely align with the State Fire Code for sprinkler system requirements and to allow the installation of fire walls to compartmentalize spaces used for load calculations.

NOTE: This article was omitted from the Town meeting warrant already posted due to a storm related cancellation of a meeting. This supplemental warrant adds the article to the agenda for the meeting called for June 11, 2024.

Given under our hands on the 7th day of May AD 2024.



Joe Bruno, Chair



Rolf Olsen, Vice Chair



Teresa Sadak



Samuel Gifford



Derek Ray

Annual Town Meeting Warrant Addendum



Town of Raymond Annual Town Meeting Warrant Addendum

(Click on item to go to that page)

Addendum 1 - TIF.....	2
Land Use & Shoreland Zoning Ordinance Changes Summary.....	3
Addendum 2 - Building Construction Ordinance	4
Addendum 3 - Accessory Dwelling Units.....	9
Addendum 4 - Affordable Housing Density - Subdivisions	12
Addendum 5 - Solar Energy Systems	19
Addendum 6 - Administrative Correction.....	25
Addendum 7 - Updated Floodplain Ordinance	29
Addendum 8 - Business License Ordinance	50
Addendum 9 - Main Street Zoning Change.....	54
Addendum 10 - Fire Protection Ordinance	55

Addendum 1 - TIF

Tax Increment Financing District (TIF)	2025 Proposed Budget
Salaries	\$36,650
Contracted Assessing	\$7,200
Social Security & Medicare (FICA)	\$2,804
Mapping & GIS	\$15,000
Planning Services	\$30,000
Street Light Fixtures	\$36,500
Advertising	\$4,100
Comprehensive Plan	\$33,200
Historical Society	\$1,800
Raymond Rattlers	\$1,000
Raymond Waterways Protective Association (RWPA) Courtesy Boat Inspections	\$7,000
Street Flag Replacement	\$1,100
Hawthorne House	\$1,000
Sebago Lakes Chamber	\$750
Insurances	\$350
Workers Comp	\$787
PS Equipment	\$11,600
Route 302 Maintenance	\$45,700
Milfoil Removal	\$8,800
Hydrant Rental	\$8,143
Supplies	\$3,000
Utilities	\$23,000
PS Debt Service	\$11,613
Paving & Roads	\$50,000
Total	\$319,770

Land Use & Shoreland Zoning Ordinance Changes Summary

2024 ZONING AMENDMENTS

24-01

Building Construction Ordinance – Chapter 400

Creation of an ordinance clarifying the town's adopted codes. No substantial changes are proposed.

24-02

Land Use Ordinance § 300-9.26. – Accessory Dwelling Units

Land Use Ordinance § 300-12.2. – Terms Defined

Shoreland Zoning Ordinance § 350-6.27. – Accessory Dwelling Units

Shoreland Zoning Ordinance § 350-8.2. – Terms Defined

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

24-04

Land Use Ordinance § 300-13.3 – General Requirements

Land Use Ordinance § 300-12.2. – Terms Defined

Creation of an affordable housing density bonus within Open Space Subdivisions

24-05

Land Use Ordinance § 300-9.27 – Solar Energy Systems

Amendment to provide additional buffering from abutting residential uses.

24-06

Land Use Ordinance § 300-3 – Conformance with ordinance

Land Use Ordinance § 300-12.2 – Terms defined

Minor amendments to clarify and correct the ordinance.

24-07

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 rezone one specific area in town.

24-08

Floodplain Management Ordinance for the Town of Raymond, Maine

Repeal and replace the existing outdated ordinance to maintain mandatory compliance.

24-09

Business License Ordinance

Amendments to existing Business License Ordinance

Addendum 2 - Building Construction Ordinance

24-01

PROPOSED ORDINANCE

the
**BUILDING CONSTRUCTION ORDINANCE
FOR THE TOWN OF RAYMOND, MAINE**

Chapter 400

Summary of Changes: This newly adopted ordinance would organize the existing enforced codes required by State law, with the intent of making the information easier to find for the general public, designers, engineers, etc. No new code adoptions or substantial changes are proposed.

The proposed text is shown in red with an underline.

Chapter 400. Building Construction Ordinance

A. Purpose.

The Town of Raymond adopts and enforces the Maine Uniform Building and Energy Code (“M.U.B.E.C.”), as required by Title 10 M.R.S.A. § 9724 and the appendix to the Maine Uniform Building and Energy Code. The Code Enforcement Officer of the Town of Raymond shall serve as the Building Official as defined in 25 M.R.S.A. §2371 and shall be responsible for issuing building permits and certificates of occupancy. The Code Enforcement Officer shall be responsible for inspecting all permitted construction for compliance with the following components of the M.U.B.E.C and the appendix to M.U.B.E.C. as such components may be revised from time to time by the Technical Building Codes and Standards Board:

- 1) The International Residential Code (IRC)
- 2) The International Building Code (IBC)
- 3) The International Existing Building Code (IEBC)
- 4) The International Energy Conservation Code (IECC)
- 5) The International Mechanical Code (IMC)
- 6) The American Society of Heating, Refrigerating and Air- Conditioning Engineers, Standards (ASHRAE) 62.1-2016 (Ventilation for Acceptable Indoor Air Quality), 62.2-2016 (Ventilation and Acceptable Indoor Air Quality in Low-Rise

1

Residential Buildings) and 90.1-2016 (Energy Standard for Buildings except Low-Rise Residential Buildings), editions without addenda.

- 7) The American Society for Testing and Materials (ASTM), E-1465- 2008, Standard Practice for Radon Control Options for Design and Construction of New Low-Rise Residential Buildings.

B. Codes Adopted in Conjunction with the Building Code Standards:

- 1) State of Maine International Plumbing Rules based on the 2021 Uniform Plumbing Code
- 2) State of Maine Subsurface Wastewater Disposal Rule, last amended version
- 3) 2021 NFPA 70 (National Electric Code)

C. Climatic and Geographic Design Criteria

- 1) Ground Snow Load: 70 PSF
- 2) Wind Speed: 115
- 3) Seismic Category: C
- 4) Weathering: Severe
- 5) Frost Line Depth: 48"
- 6) Termite: None to slight
- 7) Decay: None to slight
- 8) Winter Design Temperature: 40° F
- 9) Flood Hazards: 1981

D. Permits.

- 1) Required. Any owner or authorized agent who intends to construct, enlarge, alter, repair, move, demolish, or change the occupancy of a building or structure, or to erect, install, enlarge, alter, repair, remove, convert, or replace any electrical or plumbing system, the installation of which is regulated by this code, or to cause any such work to be done, shall first make application to the Building Official and

obtain the required permit where required by municipal ordinance.

- 2) The application shall be made on a form provided by the Code Enforcement Officer, and the applicant shall present their license to the Code Enforcement Officer when the application and fee are tendered.
- 3) Work exempt from permit. Permits shall not be required for the following. Exemption from permit requirements of this code shall not be deemed to grant authorization for any work to be done in any manner in violation of the provisions of this code or any other laws or ordinances of this jurisdiction. Structures exempt from permits shall be located in compliance with zoning and floodplain regulations.
 - a. Fences six feet (6') or less in height.
 - b. Cosmetic work such as painting, papering, tiling, carpeting, cabinets, siding, roofing, countertops, and similar finish work.
- 4) Public service agencies. A permit shall not be required for the installation, alteration, or repair of generation, transmission, distribution, metering, or other related equipment that is under the ownership and control of public service agencies by established right.

E. Violations and penalties.

Any person who violates a provision of this chapter or fails to comply with any of the requirements thereof, or who erects, constructs, alters, or repairs a building or structure in violation of the approved construction documents or directive of the Building Official, or of a permit or certificate issued under the provisions of the chapter, shall be subject to penalties in accordance with 30-A M.R.S.A. § 4452. Each day that a violation continues after due notice has been served shall be deemed a separate offense.

F. Unlawful Continuance.

Any person who continues any work in or about a structure after having been served with a stop work order, except such work as that person is directed to perform to remove a violation or unsafe conditions, commits a civil violation and shall be subject to fines and penalties as provided in Title 30-A M.R.S.A § 4452.

G. Plumbing.

The Plumbing Inspector shall issue plumbing permits, inspect all plumbing work as required by law, and perform such other duties as are required by 30-A M.R.S.A. § 4221 subsection 3.

H. Electrical installations.

- 1) All new design, construction, and installation of electrical conductors, equipment, and systems, and all alterations to existing wiring systems within the Town of Raymond shall comply with the 2020 edition of the National Electrical Code as amended by the State of Maine Electrician Examining Board, and as published by the National Fire Protection Association (the "Code"). One (1) copy of the Code will be kept on file in the office of the Town Clerk available for public use, inspection, and examination during normal working hours. The provisions of the Code shall govern all electrical work within the Town of Raymond, except that the administrative provisions of this Ordinance shall control in the event of conflict with the Code. The Code is adopted by reference pursuant to Title 30-A M.R.S.A. § 3003.
- 2) In accordance with Title 32 M.R.S.A. § 1102-D, a person may make an electrical installation in a newly constructed single-family dwelling that is occupied by that person and used solely as a single-family dwelling or will be occupied by that person as the person's bona fide personal abode and used solely as a single-family home, as long as the electrical installations conform to the Code and as long as the person obtains a permit from the Code Enforcement Officer and pays the permit fee established by the Selectboard.
- 3) Electrical Inspector. Inspections under this Ordinance shall be performed by an Electrical Inspector, appointed pursuant to Title 30-A M.R.S.A. § 4171 by the Town Manager and serving as an assistant to the Code Enforcement Officer. Upon inspection, the Electrical Inspector shall either approve the work in writing or disapprove the work in writing with all violations of the Code noted. The Electrical Inspector shall post the results of his inspection on the job site and submit copies to the Code Enforcement Officer within twenty-four (24) hours after completing the inspection. Where the work is disapproved, the Electrical Inspector shall advise the applicant that the work can be reinspected upon completion in accordance with the Code and upon the payment of a reinspection fee in accordance with the fee schedule established by the Selectboard.
- 4) No person shall connect electrical service to or cause electrical service to be connected to any building, structure, or property on which electrical work governed by the Code has been performed until the permit required by this Ordinance has been obtained, the Electrical Inspector has inspected the work, and the Electrical Inspector has approved the work under the provision of this

Ordinance. The Electrical Inspector shall have the authority, whenever in his/her opinion public safety requires it, to direct any person using or operating any wires to shut off the electric current for such time as he/she may deem necessary. The Electrical Inspector shall have authority in case of any emergency to have the current shut off in such wires that he/she knows or believes to be dangerous to life or property.

I. Fire Codes

For adopted fire codes see the Town of Raymond Fire Protection Ordinance.

J. Inspection Required

No person shall install insulation over or otherwise cover any work for which this ordinance requires a permit until the Code Enforcement Officer/Building Inspector and Electrical Inspector have inspected and approved the work.

K. Appeals.

Appeals from any decision, order, or interpretation of the Code Enforcement Officer, Building Inspector, or Electrical Inspector under this ordinance may be taken to the Board of Appeals as an administrative appeal pursuant to the provisions of the Land Use Ordinance for the Town of Raymond, Maine.

L. Fees.

Upon application for a permit required by this ordinance, the applicant shall pay a permit fee in accordance with the fee schedule established by the Selectboard.

Addendum 3 - Accessory Dwelling Units

24-02

PROPOSED AMENDMENT OF

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

§ 300-9.26. – ACCESSORY DWELLING UNITS
§ 300-12.2. – TERMS DEFINED

&

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

§ 350-6.27. – ACCESSORY DWELLING UNITS
§ 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. Additional changes are proposed, which will relax the current rules in place and allow for ADUs in parts of the shoreland zone where they are not currently allowed. Also included is an increase to the allowed square footage for an accessory dwelling unit.

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 [Added 6-3-2015, Amended 6-13-2023]

Accessory Dwelling Units, 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. 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 dwelling unit must be a minimum of 190 s.f. and shall not comprise more than ~~1,250,700~~ square feet of living space, excluding stairways. The accessory dwelling unit must be accessory and subordinate in size to the principal dwelling unit. Not more than one accessory dwelling unit 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.

1

Accessory Dwelling Unit – A separate dwelling unit located on the same parcel with a single-family dwelling. The accessory dwelling unit shall contain a kitchen and bathroom which are separate from and not used in common with the principal dwelling unit.

Living Space – A climate-controlled area within a dwelling used for living, sleeping, eating, bathroom, or cooking purposes and excluding such areas as garages, attics, and utility spaces.

§ 350-8.2. – Accessory Dwelling Units

- A. Accessory Dwelling Units, 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 within two hundred and fifty feet (250') of a great pond, river, and freshwater wetland, and within seventy-five feet (75') of a stream, only when the dimensional requirements can be met for each dwelling unit.
- B. Accessory Dwelling Units, 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 beyond two hundred and fifty feet (250') of a great pond, river, and freshwater wetland, and beyond seventy-five feet (75') of a stream.
- C. If the total number of bedrooms or potential bedrooms exceeds the number of bedrooms the septic system is designed for, a replacement or expanded system shall be designed and installed before occupancy.
- D. The accessory dwelling unit must be a minimum of 190 s.f. and shall not comprise more than 1,250 square feet of living space, excluding stairways. The accessory dwelling unit must be accessory and subordinate in size to the principal dwelling unit.
- E. Not more than one accessory dwelling unit shall be permitted per parcel.
- F. New detached structures. New detached structures constructed for use as an accessory dwelling unit shall be set back at least thirty feet (30') from the side property lines.
- G. If an addition is made to an existing dwelling unit for the creation of a new accessory dwelling unit, and it will increase the living space by more than fifty percent (50%) of what existed on June 1, 2024, then a thirty-foot (30') side yard setback is required for the portion of the structure that will serve as the accessory dwelling unit.

H. 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.

§ 350-8.2. – Terms defined.

ACCESSORY DWELLING UNIT— A separate dwelling unit located on the same parcel with a single-family dwelling. The accessory dwelling unit shall contain a kitchen and bathroom which are separate from and not used in common with the principal dwelling.

LIVING SPACE – A climate-controlled area within a dwelling used for living, sleeping, eating, bathroom, or cooking purposes and excluding such areas as garages, attics, and utility spaces.

Addendum 4 - Affordable Housing Density - Subdivisions

24-04

PROPOSED AMENDMENT OF
the
**LAND USE ORDINANCE
FOR THE TOWN OF RAYMOND, MAINE**
§ 300-13.3. – GENERAL REQUIREMENTS
§ 300-12.2. – TERMS DEFINED

Summary of Changes: The proposed amendment would allow higher density development for Affordable Housing Development within an Open Space Subdivision.

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 General requirements.

In Planning Board review and approval of an open space subdivision, the following requirements shall apply and shall supersede any inconsistent or more restrictive provisions of the Land Use Ordinance or the Subdivision Regulations:

- A. Use and district requirements. All open space subdivisions shall meet the use standards of the districts in which they are located.
- B. Allowable density.
 - 1) The allowable density for a proposed development of five or fewer lots within any five-year period of a parcel of land under one ownership or a grouping of contiguous parcels as described in Article 13, § **300-13.1D** shall be determined by the gross lot area of the portion of each parcel proposed for development without reference to net residential acreage, divided by the minimum lot size of the applicable district without reference to net residential acreage.
 - 2) The allowable density for all other developments shall be based on net residential density and shall be calculated in the following manner: **[Amended 5-21-2005]**
 - a) Determine the developable area of the parcel according to the net residential area calculation contained in Article 8, § **300-8.1**, and increase it by 20%; then
 - b) Divide the increased net residential area by the minimum lot size required in the district to obtain the net residential density allowable.
 - 3) A lot for a dwelling unit created as part of an open space subdivision shall not be further subdivided.
 - 4) A lot for a principal structure created as part of an open space subdivision where

1

such lot shall have within its bounds designated open space shall not be further subdivided unless the original approved plan shall have reserved future development of such lot, but any such further subdivision shall only be made in accordance with this performance standard.

- 5) Any affordable housing density bonus provision provided for in the Land Use Ordinance or the Subdivision Regulations shall also apply within clustered residential projects.
- 6) In a conservation density subdivision, where all other requirements of this performance standard are met, the Planning Board may include up to 50% of land in resource protection zones and wetland areas for purposes of calculating density.

C. Layout and siting standards.

- 1) In planning the location and siting of residential or business structures in an open space subdivision, lot dimension and frontage should not be the primary considerations. Priority should be given to the preservation of the open space for its natural resource value, with human habitation and business activity located and sited on the lower valued natural resource portion of a parcel, taking into account the contours of the land and the reasonableness of slopes.
- 2) The building lots on a parcel shall be laid out and the residences and business structures shall be sited so as to maximize the following principles. The Board, in its discretion, shall resolve conflicts between these principles as applied to a particular site. In order to maximize the following principles, the Board may request additional information from applicants as it deems relevant and may require a third-party review of the proposed layout, siting, and design of the subdivision, by a professional qualified in landscape design, landscape architecture, or other relevant disciplines.
 - a) In the least suitable agricultural soils and in a manner which maximizes the usable area remaining for the designated open space use, where agricultural, forestry, or recreational, existing or future uses, are particularly sought to be preserved.
 - b) In locations least likely to block or interrupt scenic, historic and traditional land use views, as seen from public roadways and great ponds.
 - c) Within woodlands, or along the far edges of open agricultural fields adjacent to any woodland to reduce encroachment upon agricultural soils, to provide shade in the summer, and shelter as well as solar gain in the winter, and to enable new residential development to be visually absorbed by natural landscape features;
 - d) In such manner that the boundaries between residential or business lots and active agricultural or forestry land are well buffered by vegetation,

topography, roads or other barriers to minimize potential conflict between residential or business and agricultural or forestry uses;

- e) In locations where buildings may be oriented with respect to scenic vistas, natural landscape features, topography and natural drainage areas, in accordance with an overall plan for site development;
- f) In locations that provide compatibility in terms of physical size, visual impact, intensity of use, proximity to other structures and density of development with other permitted uses within the zoning district;
- g) In locations such that diversity and originality in lot layout and individual building, street, parking layout is encouraged.
- h) In locations least likely to block or interrupt existing trails, trail systems or other traditional recreational travel corridors such as snowmobile routes;
- i) So that individual lots, buildings, street and parking areas shall be designed and situated to minimize alterations of the natural site, to avoid the adverse effects of shadows, noise and traffic on the residents of the site, to conserve energy and natural resources, and to relate to surrounding properties, to improve the view from and of buildings.

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]**
 - c) No common driveway shall provide access to more than three lots, except as provided in Article 13, Section C.6.
- 5) A reduction of required setback distances may be allowed at the discretion of the Board, provided that the front, side and rear setbacks shall be no less than 25 feet or that required for the applicable zoning district, whichever shall be less. For the perimeter of a multifamily cluster development, site setback shall not be reduced below the minimum front, side and rear setbacks required in the zoning district unless the Planning Board determines a more effective design of the project can better accomplish the purposes of this performance standard.
- E. Utilities. At the discretion of the Planning Board, in order to achieve the most appropriate design and layout of lots and open space, utilities, including individual wells and septic systems, may be located on designated portions of the open space, if necessary, provided the same shall not unreasonably interfere with the open space purposes to be achieved under this performance standard and for the particular parcel(s) that is the subject of the application for open space subdivision.
- 1) The Planning Board may waive or modify hydrogeological reviews or studies, if the applicant demonstrates that, due to the specific placement of wells and septic systems:
 - a) Adequate groundwater is available at all locations proposed for individual water systems; and that
 - b) There is no reasonable likelihood that the domestic water supply for any proposed lot will exceed 10 mg/l of nitrates.
 - 2) If a private collection septic system is proposed for a single-family clustered development or a multiplex cluster development, the applicant must show that at least one designated site for each lot, in the open space or on the lot, has adequate soils and land area suitable for subsurface waste disposal for each lot in accordance with the minimum standards set forth in the Maine Subsurface Waste Water Disposal Rules. The septic system shall meet the provisions of Article 10, Section 7, of the Raymond Subdivision Ordinance.
 - 3) If a private central collection system is proposed, the system shall be maintained by a homeowners' association or under an agreement of the lot or unit owners in the same fashion required for maintenance of the open space by a homeowners'

association or the lot or unit owners in common, and written evidence of said maintenance agreement shall be submitted to the Planning Board.

F. Affordable housing.

- 1) To encourage the availability of affordable housing to low- and moderate-income families in Affordable Housing Developments, as defined in Article 12, the following increases in residential density, building height, and reductions in lot size, frontage, and parking requirements shall be permitted where a lot is served by public water:
 - a) The Affordable Housing Development may be developed at 1.5 times the net residential area or acreage calculation in accordance with Article 8, § 300-8.1.
 - b) The affordable housing development may be developed with an increase of 20% in building height and a reduction of 20% in lot size and lot frontage without obtaining a variance from the Board of Appeals.
 - c) In no event shall the parking requirement be greater than two off-street parking spaces for every three dwelling units of an affordable housing development.
- 2) Long-term affordability. The affordability for all units designated affordable in the development receiving benefits from the Town under Subsection F above shall be guaranteed in accordance with the following requirements:
 - a) The period of affordability shall be at least 30 years after the completion of construction.
 - b) An application for a subdivision or other residential development that includes a request for a density bonus under this section shall include a written statement on the subdivision plan or other filing plat indicating the dwelling units are earmarked as affordable. Such plat must be approved and signed by the Planning Board and then filed at the Cumberland County Registry of Deeds prior to receiving any building permits.
 - c) The method of guaranteeing affordability is determined on a case-by-case basis by the Town, provided that the application demonstrates to the satisfaction of the Planning Board that, by means of restrictive covenants, deed restrictions, financial agreements, or other appropriate legal and binding instruments, the dwelling units will remain affordable for the required period of time.
 1. For rental housing, occupancy of all the units designated affordable in the development will remain limited to households at or below 80% of the local area median income at the time of initial

occupancy; and

2. For owned housing, occupancy of all the units designated affordable in the development will remain limited to households at or below 120% of the local area median income at the time of initial occupancy.
- d) A copy of the deed restriction shall be included as part of the subdivision or other residential development application and the deed restriction shall reference the book and page number at which the subdivision/residential development plan is recorded in the Cumberland County Registry of Deeds. Affordable housing covenants shall be held and enforceable by a party acceptable to the Town.
- e) The period of enforceability shall be guaranteed by the developer in a document satisfactory to the Town and recorded at the Cumberland County Registry of Deeds prior to granting a certificate of occupancy for the affordable housing development. The document shall include, but not be limited to, authorization for the Town to seek the penalties outlined in the document and to seek injunctive relief, including attorney's fees and costs, or both.

§ 300-12.2. Terms defined.

AFFORDABLE HOUSING

Housing which can be afforded by households at or below 80% of the Town's median household income, as specified by the Maine Department of Economic and Community Development or the Maine State Planning Office. In making a determination of the affordability of the units, the Planning Board shall find that "shelter expenses" do not exceed 30% of the 80% median household income figure. Shelter expenses shall include mortgage and/or rental costs, taxes, homeowner/tenant insurance, heat, and utilities.

AFFORDABLE HOUSING DEVELOPMENT

- A. For rental housing, a development in which a household whose income does not exceed 80% of the area median income as defined by the United States Department of Housing and Urban Development under the United States Housing Act of 1937, Public Law 75-412, 50 Stat. 888, Section 8, as amended, can afford a majority of the units that the developer designates as affordable without spending more than 30% of the household's monthly income on housing costs; and
- B. For owned housing, a development in which a household whose income does not exceed 120% of the area median income as defined by the United States Department of Housing and Urban Development under the United States Housing Act of 1937, Public Law 75-412, 50 Stat. 888, Section 8, as amended, can afford a majority of the units that the developer designates as affordable without spending more than 30% of the household's

monthly income on housing costs.

C. For purposes of this definition, "majority" means more than half.

D. For purposes of this definition, "housing costs" means:

- 1) For a rental unit, the cost of rent and any utilities (electric, heat, water, sewer, and/or trash) that the household pays separately from the rent; and
- 2) For an ownership unit, the cost of mortgage principal and interest, real estate taxes (including assessments), private mortgage insurance, homeowner's insurance, condominium fees, and homeowners' association fees.

Addendum 5 - Solar Energy Systems

24-05

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

§ 300-9.27 – SOLAR ENERGY SYSTEMS

Summary of Changes: This amendment to the Land Use Ordinance would amend the existing solar energy systems section of the Land Use Ordinance to include specific buffering requirements from abutting residential uses.

The proposed text is shown in red with an underline.

LAND USE ORDINANCE

§ 300-9.27 **Solar energy systems.**
[Added 6-14-2022]

- A. Purpose. Solar energy is a renewable and nonpolluting energy resource that can prevent fossil fuel emissions and reduce energy loads. Energy generated from solar energy systems can be used to offset energy demand on the regional grid where excess solar power is generated. The use of solar energy equipment for the purpose of providing renewable energy sources is a power generation priority and is a necessary component of the latest state and federal energy policies. The standards that follow enable the accommodation of solar energy systems, and equipment to be installed in a safe manner with minimal impacts on the environment and to neighbors. This section shall not apply to solar systems for individual landowners or residents, which can be reviewed and permitted by the Code Enforcement Officer without the need for site plan review.
- B. Submission requirements. In addition to the submission requirements of Article 10, all solar energy systems are subject to site plan review and must submit materials as outlined below:
- 1) Plan and elevation depictions of a typical panel and mounting and any other structures proposed as part of the solar energy system.
 - 2) General specifications of the system, including dimensions and number of panels, estimated power generation, description of mountings and any other information needed to evaluate compliance with this section.
 - 3) Certification that the solar energy system is compliant with the National Electrical Code and State Electrical Code, as applicable.
 - 4) A site plan that meets the requirements of Article 10 of the Land Use Ordinance for the Town of Raymond, Maine, with the added requirement of:

1

-
- a) The location of the proposed solar energy system and any fencing, screening, access roads and turnout locations, substation(s), accessory equipment to the system and all electrical cabling from the system to other structures, substations or utility grid connections
- 5) The applicant shall provide a copy of the site plan review application, including a project summary, electrical schematic and site plan, to the Fire Chief or his/her designee for review and approval. The Fire Chief shall base any recommendation for approval or denial of the application upon review of the fire safety of the proposed system. Based upon the size, location or on-site fire and life safety hazards, a fire protection water supply may be required at the discretion of the Fire Chief or his/her designee. Upon request, the owner or operator shall cooperate with the Fire Department in developing an emergency response plan.
 - 6) Any other approvals from local, regional, state or federal agencies that may be required. Letters, permits or approvals from these agencies shall be included as a part of the application and/or review. The Planning Board may choose to accept copies of applications awaiting approval. In this case, any local approval granted by the Planning Board shall be conditioned such that no construction or building permits will be issued until all outstanding approvals have been granted.
 - 7) Ground-mounted solar energy systems with a physical size based on a projected total surface coverage area that is greater than 10,000 square feet shall also submit a decommissioning plan, including an estimated cost and a guarantee suitable to ensure decommissioning comparable with the performance guarantee format in Article 10, § 300-10.3E of this chapter. The Planning Board may waive this requirement.
- C. Required notification.
- 1) All solar energy systems located within two miles of any public or private aircraft launch locations must notify the airport via certified mail that an application has been submitted to the Town. This notification must include the location and size of the proposed system.
 - 2) All ground-mounted solar energy systems with a physical size based on a projected total surface coverage area that is greater than 10,000 square feet shall notify abutters in accordance with the requirements of Article 10, § 300-10.3A(7), Public hearings and notification.
- D. Visual impact assessment. When necessary, based on the project's overall size, location, surrounding uses, or other characteristics of the proposed use or site, the Planning Board may require the submittal of a visual impact assessment. The study shall be prepared by a Maine licensed landscape architect or other professionals with experience with visual impact assessments. The visual impact assessment shall, at a minimum, include the following elements:
- 1) A visual description of the project covering all physical elements that may be

visible from public viewpoints.

- 2) Identification and characterization of publicly accessible scenic resources near, or potentially impacted by, the proposed project. This should include any resources of local, state or national significance.
- 3) Determination of the type and extent of any impact on the identified scenic or historic resources. If a project is deemed to be visible from a scenic resource, the Planning Board may require a visualization of the project from a representative point within the resource.
- 4) Description of any proposed mitigation measures such as berms, landscaping screens and buffers, or low-visibility materials that may be used to minimize potential visual impacts from the project.

E. Dimensional standards.

- 1) Height.
 - a) Building-mounted solar energy systems shall not be considered as contributing to building height, provided that they are erected only to such height as reasonably necessary.
 - b) Ground-mounted solar energy systems shall not exceed the maximum building height restrictions for the zone in which they are located.
- 2) Setbacks. Solar energy systems shall meet the structure setbacks of the zone in which they are located, except when no other appropriate place on the site exists for the solar energy system to operate as determined by the Planning Board. If no other appropriate location on the site for the system exists, setbacks shall be:
 - a) Setbacks of five feet from a side or rear lot line shared with a right-of-way or utility corridor, provided the system will not impact visibility along a travel way; or
 - b) Half the required setback in that zone
- 3) Impervious surface ratio. All structures, roads and other impervious surfaces associated with a solar energy system shall count towards the maximum impervious surface ratios of the zone in which the system is located. Building-mounted solar energy panels do not change the impervious surface of the building to which they are attached. Ground-mounted solar panels will not be considered impervious surfaces, provided that they meet the following criteria:
 - a) Panels must be positioned to allow water to run off their surfaces.
 - b) Soil with adequate vegetative cover must be maintained under and around the panels.

- c) The area around the panels must be adequate to ensure proper vegetative growth under and around the panels.

F. Other standards.

- 1) A licensed electrician shall connect solar energy systems to transmission lines, electrical equipment or any residence or other structure to which power is being provided.
- 2) Solar energy systems must meet all applicable Building and Fire Codes.
- 3) Solar panels are designed to absorb (not reflect) sunlight; and, as such, solar panels are generally less reflective than other varnished or glass exterior housing pieces. However, solar energy system design and placement should be prioritized to minimize or negate any solar glare onto nearby properties, roadways or flight paths to the extent practical.
- 4) Exterior lighting shall be limited to fully shielded or cutoff style fixtures, so as not to contribute to light pollution, sky glow and glare.
- 5) For Ground-mounted solar energy systems, all on-site electrical wires connecting the system to other structures or to utility connections shall be installed underground except for "tie-ins" to public utility company transmission poles, towers and lines. This standard may be modified by the Planning Board during site plan review if the project terrain is determined to be unsuitable due to reasons of need, such as excessive excavation, grading or similar factors.
- 6) For ground-mounted solar energy systems, all means of shutting down the system shall be clearly marked. The owner or operator shall provide to the Code Enforcement Officer and the Fire Department the name and contact information of a responsible person for public inquiries throughout the life of the installation. The owner or operator shall cooperate with the Fire Department to ensure there is safe emergency access to the site.

G. Decommissioning and abandonment.

- 1) A ground-mounted solar energy system with a physical size based on a projected total surface coverage area that is greater than 10,000 square feet, that has reached the end of its useful life or has been abandoned consistent with this section, shall be removed. The owner or operator shall physically remove the installation no more than 180 days after the date of discontinued operations. The owner or operator shall notify the Code Enforcement Officer by certified mail of the proposed date of discontinued operations and plans for removal. The Code Enforcement Officer may grant a one-time extension of up to an additional 180 days at the request of the owner or operator of the system.
- 2) Decommissioning shall consist of:

-
- a) Physical removal of all solar energy systems, structures, equipment, security barriers and transmission lines from the site that will not be used by other approved uses on the site.
 - b) Disposal of all solid and hazardous waste in accordance with local, state and federal waste disposal regulations.
 - c) Stabilization and/or revegetation of the site as necessary to minimize erosion. The Code Enforcement Officer may allow the owner or operator to leave landscaping or designated below-grade foundations in order to minimize erosion and disruption to vegetation.
- 3) A ground-mounted solar energy system with a physical size based on a projected total surface coverage area that is greater than 10,000 square feet shall be considered abandoned when it fails to operate for more than one year. The Planning Board may extend this initial period for an additional 24 months at the request of the owner of the system and with the consent of the landowner and/or operator, if different from the system owner.
- 4) Unless waived by the Planning Board as allowed under Article 10, § 300-10.3E, an applicant for site plan review of a ground-mounted solar energy system with a physical size based on a projected total surface coverage area that is greater than 10,000 square feet shall submit a method for ensuring the decommissioning of the system. This may take one of the following forms:
- a) A performance guarantee in the amount of 125% of the expected decommissioning costs, including inflation over the expected life of the system, in the form of a certified check payable to the Town of Raymond, a performance bond running to the Town of Raymond, an irrevocable letter of credit in the name of the Town of Raymond, or some other form of surety that is acceptable to the Town Manager.
 - b) A binding, contractual guarantee such as in a lease agreement between a system owner and landowner which requires that the solar energy system be decommissioned in accordance with this section and identifies a party responsible for the decommissioning.
 - c) Other legally enforceable agreements acceptable to the Planning Board.
- 5) If the owner or operator of the solar energy system fails to remove the installation in accordance with the requirements of this section within 180 days of abandonment or the proposed date of decommissioning as approved by the Code Enforcement Officer, the Town retains the right to use the performance guarantee or other available means to cause an abandoned, hazardous or decommissioned ground-mounted solar energy system to be removed.

H. Buffers. When a solar energy system abuts a residential parcel, a fifty-foot (50') landscaped buffer strip and visual screen from the abutting residential parcel shall be

established and maintained. The Planning Board has the authority to reduce the buffer to no less than twenty-five feet (25'). For specific buffer standards see § 300-10.6.O.

Addendum 6 - Administrative Correction

24-06

PROPOSED AMENDMENT OF

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

§ 300-3 – CONFORMANCE WITH ORDINANCE
§ 300-12.2 – TERMS DEFINED

Summary of Changes: This amendment to the Land Use Ordinance would amend sections in Article 9 that were found to be inconsistent or lacking clarity following a legal analysis performed by an independent contractor hired by the Town.

The proposed text is shown in red with an underline.

LAND USE ORDINANCE

§ 300-3.1 Applicability.

The terms and requirements contained in this Land Use Ordinance, and in any amendment thereto, shall be applicable to the use of any building, structure or land, or any part thereof, and to the location, construction, erection, reconstruction or structural alteration of any building or structure, within the Town of Raymond after the effective date of this chapter, being March 13, 1971, or of any amendment thereto, provided that nonconforming uses and certain small lots shall be grandfathered in accordance with the following provisions.

§ 300-3.2 Continuation of nonconforming uses.

- A. The use of land, buildings, or structures existing and lawful at the time of adoption or subsequent amendment of this chapter may continue although such use does not conform to provisions of this chapter. A lawful nonconforming building, structure, or use may be repaired, maintained, or improved, but the nonconforming building, structure, or use may not be extended or expanded except in conformity with the provisions of this chapter.
- B. Any lawful nonconforming building may be continued and may be expanded by 30% by area or volume within the setback requirements of the size existing at the time of adoption of this chapter or a subsequent amendment thereto, provided that the expansion is attached to the existing structure, does not increase the degree of nonconformity of the structure and that all other setback requirements in the appropriate zone are met. Further reasonable expansion up to an additional 70% of the size existing at the time of adoption of this chapter or a subsequent amendment thereto may be authorized as provided herein. The addition of a traditional basement shall not be considered an expansion unless it is a daylight (walk-in) basement or raises the structure more than three feet above its original elevation. The Board of Appeals shall either grant or deny such applications, treating them as requests for variances and, in addition, applying the requirements of Article 9, § 300-9.1. **[Amended 5-19-1990]**
- C. Any lawful nonconforming use, except lawful, nonconforming residential uses in the

1

Industrial and Commercial Zones, may be expanded by 30% of the size existing at the time of adoption of this chapter or a subsequent amendment thereto, provided that an increase in the number of nonconforming uses does not result. This subsection allows the increase in the size of the structure serving the nonconforming use but is not intended to permit the addition of nonconforming uses which were not in existence at the time this chapter or a subsequent amendment thereto became effective. The expansion of an otherwise conforming building to accommodate the expansion of a nonconforming use must conform to the requirements of Subsection **B** above. Further reasonable expansion up to an additional 70% of the size existing at the time of adoption of this chapter or a subsequent amendment thereto may be authorized as provided herein. The addition of a traditional basement shall not be considered an expansion unless it is a daylight (walk-in) basement or raises the structure more than three feet above its original elevation. The Board of Appeals shall either grant or deny such applications, treating them as requests for variances and, in addition, applying the requirements of Article 9, § 300-9.1. **[Amended 5-19-1990]**

- D. Any expansion of a nonconforming mobile home park shall conform to the space and bulk standards of the zone in which it is situated; however, no parcel shall be less than 20,000 square feet in size.

§ 300-3.3 Discontinuation of nonconforming uses.

A lawful nonconforming use that is discontinued for a period of two years may not be resumed. The uses of the land, building or structure shall thereafter conform to the provisions of this chapter.

- A. Change of a nonconforming use. Whenever a nonconforming use is superseded by a permitted use of a structure, or structures and land in combination, the use of the structure or of the land and structure shall thereafter conform to the provisions of this chapter, ~~and the nonconforming use or similar uses subject to the provisions of this chapter~~ and the nonconforming use may not thereafter be resumed. A nonconforming use may be changed to be more compatible with uses permitted in its vicinity than the existing use.
- B. Transfer of ownership. Ownership of land and structures, which remain lawful but become nonconforming by the adoption or amendment of this chapter may be transferred and the new owner may continue the nonconforming use or similar uses subject to the provisions of this chapter.

§ 300-3.4 Nonconforming lots of record.

- A. A single-family dwelling may be erected on any single lot of record at the effective date of adoption or amendment of this chapter, provided that such lot shall be in separate ownership and not contiguous with any other lot in the same ownership, and that all other space and bulk standards of this chapter shall be met.
- B. If two or more contiguous lots or parcels are in single ownership of record at the time of adoption or amendment of this chapter and if all or part of the lots do not meet the ~~dimensional space~~ and ~~areabulk~~ requirements of this chapter, the lands involved shall be considered to be a single parcel for the purpose of this chapter and no portion of said parcel shall be built upon or sold which does not meet ~~dimensional space~~ and ~~areabulk~~

requirements of this chapter; nor shall any division of the parcel be made which creates any ~~dimensional~~space or ~~areabulk~~ below the requirements of this chapter. Two contiguous lots in single ownership which each have an existing residential structure or structures on them at the time of the adoption of this amendment, being September 26, 1987, and which do not meet the ~~dimensional~~space and ~~areabulk~~ requirements of this chapter are exempt from this section and may be divided, provided each lot is a minimum of 20,000 square feet in size.

- C. Two or more contiguous lots in single ownership included within a subdivision approved by the Raymond Planning Board prior to July 17, 1974, and recorded in the Cumberland County Registry of Deeds, which are required to be combined under this chapter may be divided, provided that the division creates only two resulting lots, and that the two resulting lots are of equal size and that each of the resulting lots is at least 20,000 square feet in area and has at least 100 feet of frontage. No structure that requires a variance from the setback requirements of this chapter shall be erected on the resulting lots and a statement setting forth this restriction shall be recorded in the Cumberland County Registry of Deeds at the time of the division. At least one of the two resulting lots must be transferred into separate ownership or used for construction of a single-family residence prior to September 26, 1992, or the two resulting lots shall be combined into a single lot.
- D. Notwithstanding any other provisions of this article, any vacant lot of record as of December 30, 1986, containing at least 60,000 square feet and having 225 feet of frontage or shown on a subdivision plan approved by the Raymond Planning Board on or after July 17, 1974, and recorded in the Cumberland County Registry of Deeds may be built upon as a separate lot and need not be combined with other contiguous lots in the same ownership.

§ 300-3.5 Restoration of unsafe or damaged property.

Nothing in this chapter shall prevent the strengthening or restoring to safe condition of any part of any building or structure declared unsafe by the Code Enforcement Officer, or damaged by fire or other casualty.

§ 300-3.6 Pending applications for building permits; construction in process.

Nothing in this chapter shall require any change in the plans, construction, size or designated use for any building, structure or part thereof for which a building permit has been issued, provided construction shall start within six months after issuance of such permit or upon which substantial construction has commenced prior to the adoption or amendment of this chapter.

LAND USE ORDINANCE

§ 300-3.12, Terms defined.

NONCONFORMING CONDITION

A nonconforming lot, structure, or use which is allowed solely because it was in lawful existence at the time this chapter or a subsequent amendment took effect.

NONCONFORMING LOT

A single lot of record which, at the effective date of adoption or amendment of this chapter, does not meet the area, frontage, or width requirements of the district in which it is located.

NONCONFORMING STRUCTURE

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

NONCONFORMING USE

Use of buildings, structures, premises, land, or parts thereof which is not allowed in the district in which it is situated, but which is allowed to remain solely because it was in lawful existence at the time this chapter or subsequent amendments took effect.

FLOODPLAIN MANAGEMENT ORDINANCE
FOR THE
TOWN OF RAYMOND, MAINE

ENACTED: _____
Date

EFFECTIVE: _____
Date

CERTIFIED BY: _____
Signature

CERTIFIED BY: _____
Print Name

Title

Affix Seal

FLOODPLAIN MANAGEMENT ORDINANCE

CONTENTS

ARTICLE	PAGE
I. PURPOSE AND ESTABLISHMENT.....	2
II. PERMIT REQUIRED	2
III. APPLICATION FOR PERMIT	2
IV. APPLICATION FEE AND EXPERT'S FEE.....	4
V. REVIEW STANDARDS FOR FLOOD HAZARD DEVELOPMENT PERMIT APPLICATIONS	4
VI. DEVELOPMENT STANDARDS	5
VII. CERTIFICATE OF COMPLIANCE	11
VIII. REVIEW OF SUBDIVISIONS AND DEVELOPMENT PROPOSALS	11
IX. APPEALS AND VARIANCES.....	12
X. ENFORCEMENT AND PENALTIES	14
XI. VALIDITY AND SEVERABILITY	14
XII. CONFLICT WITH OTHER ORDINANCES.....	14
XIII. DEFINITIONS.....	15
XIV. ABROGATION	19
XV. DISCLAIMER OF LIABILITY.....	19

60.3(c) Rev. 8/23
Prepared on 12/11/2023 by DACF/JP

ARTICLE I - PURPOSE AND ESTABLISHMENT

Certain areas of the Town of Raymond, Maine are subject to periodic flooding, causing serious damages to properties within these areas. Relief is available in the form of flood insurance as authorized by the National Flood Insurance Act of 1968.

Therefore, the Town of Raymond, Maine has chosen to become a participating community in the National Flood Insurance Program and agrees to comply with the requirements of the National Flood Insurance Act of 1968 (P.L. 90-488, as amended) as delineated in this Floodplain Management Ordinance.

It is the intent of the Town of Raymond, Maine to require the recognition and evaluation of flood hazards in all official actions relating to land use in the floodplain areas having special flood hazards.

The Town of Raymond has the legal authority to adopt land use and control measures to reduce future flood losses pursuant to Title 30-A MRSA, Sections 3001-3007, 4352, 4401-4407, and Title 38 MRSA, Section 440.

The National Flood Insurance Program, established in the aforesaid Act, provides that areas of the Town of Raymond having a special flood hazard be identified by the Federal Emergency Management Agency and that floodplain management measures be applied in such flood hazard areas. This Ordinance establishes a Flood Hazard Development Permit system and review procedure for development activities in the designated flood hazard areas of the Town of Raymond, Maine.

The areas of special flood hazard, Zones A and AE, for the Town of Raymond, Cumberland County, Maine, identified by the Federal Emergency Management Agency in a report entitled "Flood Insurance Study – Cumberland County, Maine," dated June 20, 2024, with accompanying "Flood Insurance Rate Map" dated June 20, 2024, as amended, are hereby adopted by reference and declared to be a part of this Ordinance.

ARTICLE II - PERMIT REQUIRED

The Code Enforcement Officer shall be designated as the local Floodplain Administrator. The Floodplain Administrator shall have the authority to implement the commitment made to administer and enforce the requirements for participation in the National Flood Insurance Program.

Before any construction or other development (as defined in Article XIII), including the placement of manufactured homes, begins within any areas of special flood hazard established in Article I, a Flood Hazard Development Permit shall be obtained from the Code Enforcement Officer. This permit shall be in addition to any other permits which may be required pursuant to the codes and ordinances of the Town of Raymond, Maine.

ARTICLE III - APPLICATION FOR PERMIT

The application for a Flood Hazard Development Permit shall be submitted to the Code Enforcement Officer and shall include:

- A. The name, address, and phone number of the applicant, owner, and contractor;
- B. An address and a map indicating the location of the construction site;

- C. A site plan showing locations of existing and/or proposed development, including but not limited to structures, sewage disposal facilities, water supply facilities, areas to be cut and filled, and lot dimensions;
- D. A statement of the intended use of the structure and/or development;
- E. A statement of the cost of the development including all materials and labor;
- F. A statement as to the type of sewage system proposed;
- G. Specification of dimensions of the proposed structure and/or development;

[Items H-K.2. apply only to new construction and substantial improvements.]

- H. The elevation in relation to the National Geodetic Vertical Datum (NGVD), North American Vertical Datum (NAVD), or to a locally established datum in Zone A only, of the:
 - 1. base flood at the proposed site of all new or substantially improved structures, which is determined:
 - a. in Zones AE, from data contained in the "Flood Insurance Study - Cumberland County, Maine," as described in Article I; or,
 - b. in Zone A:
 - (1) from any base flood elevation data from federal, state, or other technical sources (such as FEMA's Quick-2 model, FEMA 265), including information obtained pursuant to Article VI.M. and VIII.D.; or,
 - (2) in the absence of all data described in Article III.H.1.b.(1), information to demonstrate that the structure shall meet the elevation requirement in Article VI.H.2.b., Article VI.I.2.a. or b., or Article VI.J.2.b.
 - 2. highest and lowest grades at the site adjacent to the walls of the proposed building;
 - 3. lowest floor, including basement; and whether or not such structures contain a basement;
 - 4. lowest machinery and equipment servicing the building; and,
 - 5. level, in the case of non-residential structures only, to which the structure will be floodproofed.
- I. A description of an elevation reference point established on the site of all developments for which elevation standards apply as required in Article VI;
- J. A written certification by:
 - 1. a Professional Land Surveyor that the grade elevations shown on the application are accurate; and,
 - 2. a Professional Land Surveyor, registered professional engineer or architect that the base flood elevation shown on the application is accurate.

- K. The following certifications as required in Article VI by a registered professional engineer or architect:
 - 1. a Floodproofing Certificate (FEMA Form FF-206-FY-22-153, as amended), to verify that the floodproofing methods for any non-residential structures will meet the floodproofing criteria of Article VI.I.; and other applicable standards in Article VI;
 - 2. a Hydraulic Openings Certificate to verify that engineered hydraulic openings in foundation walls will meet the standards of Article VI.N.2.a.;
 - 3. a certified statement that bridges will meet the standards of Article VI.O.;
 - 4. a certified statement that containment walls will meet the standards of Article VI.P.
- L. A description of the extent to which any water course will be altered or relocated as a result of the proposed development; and,
- M. A statement of construction plans describing in detail how each applicable development standard in Article VI will be met.

ARTICLE IV - APPLICATION FEE AND EXPERT'S FEE

A non-refundable application fee as established in the town fee schedule shall be paid to the Town Clerk and a copy of a receipt for the same shall accompany the application.

An additional fee may be charged if the Code Enforcement Officer, Planning Board, and/or Board of Appeals needs the assistance of a professional engineer or other expert. The expert's fee shall be paid in full by the applicant within 10 days after the town submits a bill to the applicant. Failure to pay the bill shall constitute a violation of the ordinance and be grounds for the issuance of a stop work order. An expert shall not be hired by the municipality at the expense of an applicant until the applicant has either consented to such hiring in writing or been given an opportunity to be heard on the subject. An applicant who is dissatisfied with a decision to hire expert assistance may appeal that decision to the Board of Appeals.

ARTICLE V - REVIEW STANDARDS FOR FLOOD HAZARD DEVELOPMENT PERMIT APPLICATIONS

The Code Enforcement Officer shall:

- A. Review all applications for the Flood Hazard Development Permit to assure that proposed developments are reasonably safe from flooding and to determine that all pertinent requirements of Article VI (Development Standards) have been, or will be met;
- B. Utilize, in the review of all Flood Hazard Development Permit applications:
 - 1. the base flood and floodway data contained in the "Flood Insurance Study - Cumberland County, Maine," as described in Article I;
 - 2. in special flood hazard areas where base flood elevation and floodway data are not provided, the Code Enforcement Officer shall obtain, review, and reasonably utilize any base flood elevation and floodway data from federal, state, or other technical sources, including information obtained pursuant to Article III.H.1.b.(1); Article VI.M.; and Article VIII.D., in order to administer Article VI of this Ordinance; and,

3. when the community establishes a base flood elevation in a Zone A by methods outlined in Article III.H.1.b.(1), the community shall submit that data to the Maine Floodplain Management Program.
- C. Make interpretations of the location of boundaries of special flood hazard areas shown on the maps described in Article I of this Ordinance;
 - D. In the review of Flood Hazard Development Permit applications, determine that all necessary permits have been obtained from those federal, state, and local government agencies from which prior approval is required by federal or state law, including but not limited to Section 404 of the Federal Water Pollution Control Act Amendments of 1972, 33 U.S.C. 1344;
 - E. Notify adjacent municipalities, the Department of Environmental Protection, and the Maine Floodplain Management Program prior to any alteration or relocation of a water course and submit copies of such notifications to the Federal Emergency Management Agency;
 - F. If the application satisfies the requirements of this Ordinance, approve the issuance of one of the following Flood Hazard Development Permits based on the type of development:
 1. A two part Flood Hazard Development Permit for elevated structures. Part I shall authorize the applicant to build a structure to and including the first horizontal floor only above the base flood level. At that time the applicant shall provide the Code Enforcement Officer with an “under construction” Elevation Certificate completed by a Professional Land Surveyor based on the Part I permit construction for verifying compliance with the elevation requirements of Article VI, paragraphs H., I., or J. Following review of the Elevation Certificate data, which shall take place within 72 hours of receipt of the application, the Code Enforcement Officer shall issue Part II of the Flood Hazard Development Permit. Part II shall authorize the applicant to complete the construction project; or,
 2. A Flood Hazard Development Permit for Floodproofing of Non-Residential Structures that are new construction or substantially improved non-residential structures that are not being elevated but that meet the floodproofing standards of Article VI.I.1. The application for this permit shall include a Floodproofing Certificate signed by a registered professional engineer or architect; or,
 3. A Flood Hazard Development Permit for Minor Development for all development that is not new construction or a substantial improvement, such as repairs, maintenance, renovations, or additions, whose value is less than 50% of the market value of the structure. Minor development also includes but is not limited to: accessory structures as provided for in Article VI.L., mining, dredging, filling, grading, paving, excavation, drilling operations, storage of equipment or materials, deposition or extraction of materials, public or private sewage disposal systems or water supply facilities that do not involve structures; and non-structural projects such as bridges, dams, towers, fencing, pipelines, wharves, and piers.
 - G. Maintain, as a permanent record, copies of all Flood Hazard Development Permit Applications, corresponding Permits issued, and data relevant thereto, including reports of the Board of Appeals on variances granted under the provisions of Article IX of this Ordinance, and copies of Elevation Certificates, Floodproofing Certificates, Certificates of Compliance, and certifications of design standards required under the provisions of Articles III, VI, and VII of this Ordinance.

ARTICLE VI - DEVELOPMENT STANDARDS

All developments in areas of special flood hazard shall meet the following applicable standards:

- A. **All Development** - All development shall:
1. be designed or modified and adequately anchored to prevent flotation (excluding piers and docks), collapse, or lateral movement of the development resulting from hydrodynamic and hydrostatic loads, including the effects of buoyancy;
 2. use construction materials that are resistant to flood damage;
 3. use construction methods and practices that will minimize flood damage; and,
 4. use electrical, heating, ventilation, plumbing, and air conditioning equipment, and other service facilities, that are designed and/or located so as to prevent water from entering or accumulating within the components during flooding conditions.
- B. **Water Supply** - All new and replacement water supply systems shall be designed to minimize or eliminate infiltration of flood waters into the systems.
- C. **Sanitary Sewage Systems** - All new and replacement sanitary sewage systems shall be designed and located to minimize or eliminate infiltration of flood waters into the system and discharges from the system into flood waters.
- D. **On Site Waste Disposal Systems** - On site waste disposal systems shall be located and constructed to avoid impairment to them or contamination from them during floods.
- E. **Watercourse Carrying Capacity** - All development associated with altered or relocated portions of a watercourse shall be constructed and maintained in such a manner that no reduction occurs in the flood carrying capacity of the watercourse.
- F. **Utilities** - New construction or substantial improvement of any structure (including manufactured homes) located within Zones A and AE, shall have the bottom of all electrical, heating, plumbing, ventilation and air conditioning equipment, permanent fixtures and components, HVAC ductwork and duct systems, and any other utility service equipment, facilities, machinery, or connections servicing a structure, elevated to at least one foot above the base flood elevation.
- G. **Physical Changes to the Natural Landscape** - Certain development projects, including but not limited to, retaining walls, sea walls, levees, berms, and rip rap, can cause physical changes that affect flooding conditions.
1. All development projects in Zone AE that cause physical changes to the natural landscape shall be reviewed by a Professional Engineer to determine whether or not the project changes the base flood elevation, zone, and/or the flood hazard boundary line.
 2.
 - a. If the Professional Engineer determines, through the use of engineering judgement, that the project would not necessitate a Letter of Map Revision (LOMR), a certified statement shall be provided.
 - b. If the Professional Engineer determines that the project may cause a change, a hydrologic and hydraulic analysis that meets current FEMA standards shall be performed.

3. If the hydrologic and hydraulic analysis performed indicates a change to the base flood elevation, zone, and/or the flood hazard boundary line, the applicant may submit a Conditional Letter of Map Revision (C-LOMR) request to the Federal Emergency Management Agency for assurance that the as-built project will result in a change to the Flood Insurance Rate Map. Once the development is completed, a request for a Letter of Map Revision (LOMR) shall be initiated.
 4. If the hydrologic and hydraulic analysis performed show a change to the base flood elevation, zone, and/or the flood hazard boundary line, as soon as practicable, but no later than 6 months after the completion of the project, the applicant shall submit the technical data to FEMA in the form of a Letter of Map Revision request.
- H. **Residential** - New construction or substantial improvement of any residential structure located within:
1. Zone AE shall have the lowest floor (including basement) elevated to at least one foot above the base flood elevation.
 2. Zone A shall have the lowest floor (including basement) elevated:
 - a. to at least one foot above the base flood elevation utilizing information obtained pursuant to Article III.H.1.b.(1); Article V.B.; or Article VIII.D.; or,
 - b. in the absence of all data described in Article VI.H.2.a., to at least two feet above the highest adjacent grade to the structure.
- I. **Non-Residential** - New construction or substantial improvement of any non-residential structure located within:
1. Zone AE shall have the lowest floor (including basement) elevated to at least one foot above the base flood elevation, or together with attendant utility and sanitary facilities shall:
 - a. be floodproofed to at least one foot above the base flood elevation so that below that elevation the structure is watertight with walls substantially impermeable to the passage of water;
 - b. have structural components capable of resisting hydrostatic and hydrodynamic loads and the effects of buoyancy; and,
 - c. be certified by a registered professional engineer or architect that the floodproofing design and methods of construction are in accordance with accepted standards of practice for meeting the provisions of this section. Such certification shall be provided with the application for a Flood Hazard Development Permit, as required by Article III.K. and shall include a record of the elevation above mean sea level to which the structure is floodproofed.
 2. Zone A shall have the lowest floor (including basement) elevated:
 - a. to at least one foot above the base flood elevation utilizing information obtained pursuant to Article III.H.1.b.(1); Article V.B.; Article VIII.D.; or,

- b. in the absence of all data described in Article VI.I.2.a., to at least two feet above the highest adjacent grade to the structure; or,
- c. together with attendant utility and sanitary facilities meet the floodproofing standards of Article VI.I.1.a., b., and c.

J. Manufactured Homes - New or substantially improved manufactured homes located within:

1. Zone AE shall:

- a. be elevated such that the lowest floor (including basement) of the manufactured home is at least one foot above the base flood elevation;
- b. be on a permanent foundation, which may be poured masonry slab or foundation walls, with hydraulic openings, or may be reinforced piers or block supports, any of which support the manufactured home so that no weight is supported by its wheels and axles; and,
- c. be securely anchored to an adequately anchored foundation system to resist flotation, collapse, or lateral movement. Methods of anchoring may include, but are not limited to:
 - (1) over-the-top ties anchored to the ground at the four corners of the manufactured home, plus two additional ties per side at intermediate points (manufactured homes less than 50 feet long require one additional tie per side); or by,
 - (2) frame ties at each corner of the home, plus five additional ties along each side at intermediate points (manufactured homes less than 50 feet long require four additional ties per side).
 - (3) All components of the anchoring system described in Article VI.J.1.c.(1) & (2) shall be capable of carrying a force of 4800 pounds.

2. Zone A shall:

- a. be elevated on a permanent foundation, as described in Article VI.J.1.b., such that the lowest floor (including basement) of the manufactured home is at least one foot above the base flood elevation utilizing information obtained pursuant to Article III.H.1.b.(1); Article V.B.; Article VIII.D.; or,
- b. in the absence of all data as described in Article VI.J.2.a., to at least two feet above the highest adjacent grade to the structure; and,
- c. meet the anchoring requirements of Article VI.J.1.c.

K. Recreational Vehicles - Recreational Vehicles located within:

1. Zones A and AE, shall either:

- a. be on the site for fewer than 180 consecutive days; and,
- b. be fully licensed and ready for highway use. A recreational vehicle is ready for highway use if it is on its wheels or jacking system, is attached to the site only by quick disconnect type utilities and security devices, and has no permanently attached additions; or,

- c. be permitted in accordance with the elevation and anchoring requirements for "manufactured homes" in Article VI.J.1.

L. **Accessory Structures** - New construction or substantial improvement of Accessory Structures, as defined in Article XIII, shall be exempt from the elevation criteria required in Article VI.H. & I. above, if all other requirements of Article VI and all the following requirements are met.

- 1. Accessory Structures located in Zones A and AE, shall:
 - a. meet the requirements of Article VI.A.1. through 4., as applicable;
 - b. be limited in size to a one-story two car garage;
 - c. have unfinished interiors and not be used for human habitation;
 - d. have only ground fault interrupt electrical outlets. The electric service disconnect shall be located above the base flood elevation and, when possible, outside the Special Flood Hazard Area.
 - e. be located outside the floodway;
 - f. when possible, be constructed and placed on the building site so as to offer the minimum resistance to the flow of floodwaters and be placed further from the source of flooding than is the primary structure; and,
 - g. have hydraulic openings, as specified in Article VI.N.2., in at least two different walls of the accessory structure.

M. **Floodways** -

- 1. In Zone AE riverine areas, encroachments, including fill, new construction, substantial improvement, and other development shall not be permitted within a regulatory floodway which is designated on the community's Flood Insurance Rate Map, unless a technical evaluation certified by a registered professional engineer is provided demonstrating that such encroachments will not result in any increase in flood levels within the community during the occurrence of the base flood discharge.
- 2. In Zones A and AE, riverine areas for which no regulatory floodway is designated, encroachments, including fill, new construction, substantial improvement, and other development shall not be permitted in the floodway as determined in Article VI.M.3. unless a technical evaluation certified by a registered professional engineer is provided demonstrating that the cumulative effect of the proposed development, when combined with all other existing development and anticipated development:
 - a. will not increase the water surface elevation of the base flood more than one foot at any point within the community; and,
 - c. is consistent with the technical criteria contained in FEMA's guidelines and standards for flood risk analysis and mapping.

3. In Zones A and AE riverine areas, for which no regulatory floodway is designated, the regulatory floodway is determined to be the channel of the river or other water course and the adjacent land areas to a distance of one-half the width of the floodplain as measured from the normal high water mark to the upland limit of the floodplain.

N. **Hydraulic Openings/Flood Vents** - New construction or substantial improvement of any structure in Zones A and AE, that meets the development standards of Article VI, including the elevation requirements of Article VI, paragraphs H., I., or J. and is elevated on posts, columns, piers, piles, or crawlspaces may be enclosed below the base flood elevation requirements provided all the following criteria are met or exceeded:

1. Enclosed areas are not "basements" as defined in Article XIII;
2. Enclosed areas shall be designed to automatically equalize hydrostatic flood forces on exterior walls by allowing for the entry and exit of flood water. Designs for meeting this requirement must either:
 - a. be engineered and certified by a registered professional engineer or architect; or,
 - b. meet or exceed the following minimum criteria:
 - (1) a minimum of two openings having a total net area of not less than one square inch for every square foot of the enclosed area;
 - (2) the bottom of all openings shall be below the base flood elevation and no higher than one foot above the lowest grade; and,
 - (3) openings may be equipped with screens, louvers, valves, or other coverings or devices provided that they permit the entry and exit of flood waters automatically without any external influence or control such as human intervention, including the use of electrical and other non-automatic mechanical means;
3. The enclosed area shall not be used for human habitation; and,
4. The enclosed areas are usable solely for building access, parking of vehicles, or storage.

O. **Bridges** - New construction or substantial improvement of any bridge in Zones A and AE shall be designed such that:

1. when possible, the lowest horizontal member (excluding the pilings or columns) is elevated to at least one foot above the base flood elevation; and,
2. a registered professional engineer shall certify that:
 - a. the structural design and methods of construction shall meet the elevation requirements of this section and the floodway standards of Article VI.M.; and,
 - b. the foundation and superstructure attached thereto are designed to resist flotation, collapse, and lateral movement due to the effects of wind and water loads acting simultaneously on all structural components. Water loading values used shall be those associated with the base flood.

P. **Containment Walls** - New construction or substantial improvement of any containment wall located within:

1. Zones A and AE shall:
 - a. have the containment wall elevated to at least one foot above the base flood elevation;
 - b. have structural components capable of resisting hydrostatic and hydrodynamic loads and the effects of buoyancy; and,
 - c. be certified by a registered professional engineer or architect that the design and methods of construction are in accordance with accepted standards of practice for meeting the provisions of this section. Such certification shall be provided with the application for a Flood Hazard Development Permit, as required by Article III.K.

Q. **Wharves, Piers, and Docks** - New construction or substantial improvement of wharves, piers, and docks are permitted in Zones A and AE, in and over water, and shall comply with all applicable local, state, and federal regulations.

ARTICLE VII - CERTIFICATE OF COMPLIANCE

No land in a special flood hazard area shall be occupied or used and no structure which is constructed or substantially improved shall be occupied until a Certificate of Compliance is issued by the Code Enforcement Officer subject to the following provisions:

- A. For New Construction or Substantial Improvement of any elevated structure the applicant shall submit to the Code Enforcement Officer an Elevation Certificate completed by a Professional Land Surveyor for compliance with Article VI, paragraphs H., I., or J.
- B. The applicant shall submit written notification to the Code Enforcement Officer that the development is complete and complies with the provisions of this ordinance.
- C. Within 10 working days, the Code Enforcement Officer shall:
 1. review the Elevation Certificate and the applicant's written notification; and,
 2. upon determination that the development conforms with the provisions of this ordinance, shall issue a Certificate of Compliance.

ARTICLE VIII - REVIEW OF SUBDIVISION AND DEVELOPMENT PROPOSALS

The Planning Board shall, when reviewing subdivisions and other proposed developments that require review under other federal law, state law, or local ordinances or regulations, and all projects on 5 or more disturbed acres, or in the case of manufactured home parks divided into two or more lots, assure that:

- A. All such proposals are consistent with the need to minimize flood damage.
- B. All public utilities and facilities, such as sewer, gas, electrical, and water systems are located and constructed to minimize or eliminate flood damages.
- C. Adequate drainage is provided so as to reduce exposure to flood hazards.

- D. All proposals include base flood elevations, flood boundaries, and, in a riverine floodplain, floodway data. These determinations shall be based on engineering practices recognized by the Federal Emergency Management Agency.
- E. Any proposed development plan must include a condition of plan approval requiring that structures on any lot in the development having any portion of its land within a Special Flood Hazard Area are to be constructed in accordance with Article VI of this ordinance. Such requirement will be included in any deed, lease, purchase and sale agreement, or document transferring or expressing an intent to transfer any interest in real estate or structure, including but not limited to a time-share interest. The condition shall clearly articulate that the municipality may enforce any violation of the construction requirement and that fact shall also be included in the deed or any other document previously described. The construction requirement shall also be clearly stated on any map, plat, or plan to be signed by the Planning Board or local reviewing authority as part of the approval process.

ARTICLE IX - APPEALS AND VARIANCES

The Board of Appeals of the Town of Raymond may, upon written application of an aggrieved party, hear and decide appeals where it is alleged that there is an error in any order, requirement, decision, or determination made by, or failure to act by, the Code Enforcement Officer or Planning Board in the administration or enforcement of the provisions of this Ordinance.

The Board of Appeals may grant a variance from the requirements of this Ordinance consistent with state law and the following criteria:

- A. Variances shall not be granted within any designated regulatory floodway if any increase in flood levels during the base flood discharge would result.
- B. Variances shall be granted only upon:
 - 1. a showing of good and sufficient cause; and,
 - 2. a determination that should a flood comparable to the base flood occur, the granting of a variance will not result in increased flood heights, additional threats to public safety, public expense, or create nuisances, cause fraud or victimization of the public, or conflict with existing local laws or ordinances; and,
 - 3. a showing that the issuance of the variance will not conflict with other state, federal, or local laws or ordinances; and,
 - 4. a determination that failure to grant the variance would result in "undue hardship," which in this sub-section means:
 - a. that the land in question cannot yield a reasonable return unless a variance is granted; and,
 - b. that the need for a variance is due to the unique circumstances of the property and not to the general conditions in the neighborhood; and,
 - c. that the granting of a variance will not alter the essential character of the locality; and,
 - d. that the hardship is not the result of action taken by the applicant or a prior owner.

- C. Variances shall only be issued upon a determination that the variance is the minimum necessary, considering the flood hazard, to afford relief, and the Board of Appeals may impose such conditions to a variance as it deems necessary.
- D. Variances may be issued for new construction, substantial improvements, or other development for the conduct of a functionally dependent use provided that:
 - 1. the criteria of Article IX.A. through C. and Article VI.M. are met; and,
 - 2. the structure or other development is protected by methods that minimize flood damages during the base flood and create no additional threats to public safety.
- E. Variances may be issued for the repair, reconstruction, rehabilitation, or restoration of Historic Structures upon the determination that:
 - 1. the development meets the criteria of Article IX.A. through C.; and,
 - 2. the proposed repair, reconstruction, rehabilitation, or restoration will not preclude the structure's continued designation as a Historic Structure and the variance is the minimum necessary to preserve the historic character and design of the structure.
- F. Variances may be issued for new construction and substantial improvement of Agricultural Structures being used for the conduct of agricultural uses provided that:
 - 1. the development meets the criteria of Article IX.A. through C.; and,
 - 2. the development meets the criteria of Article VI.M. and Article VI.N.
- G. Any applicant who meets the criteria of Article IX.A. through C. and Article IX.D., E., or F. shall be notified by the Board of Appeals in writing over the signature of the Chairman of the Board of Appeals that:
 - 1. the issuance of a variance to construct a structure below the base flood level will result in greatly increased premium rates for flood insurance up to amounts as high as \$25 per \$100 of insurance coverage; and,
 - 2. such construction below the base flood level increases risks to life and property; and,
 - 3. the applicant agrees in writing that the applicant is fully aware of all the risks inherent in the use of land subject to flooding, assumes those risks, and agrees to indemnify and defend the municipality against any claims filed against it that are related to the applicant's decision to use land located in a floodplain and that the applicant individually releases the municipality from any claims the applicant may have against the municipality that are related to the use of land located in a floodplain.
- H. Appeal Procedure for Administrative and Variance Appeals
 - 1. An administrative or variance appeal may be taken to the Board of Appeals by an aggrieved party within thirty days after receipt of a written decision of the Code Enforcement Officer or Planning Board.

2. Upon being notified of an appeal, the Code Enforcement Officer or Planning Board, as appropriate, shall transmit to the Board of Appeals all of the documents constituting the record of the decision appealed from.
3. The Board of Appeals shall hold a public hearing on the appeal within thirty-five days of its receipt of an appeal request.
4. The person filing the appeal shall have the burden of proof.
5. The Board of Appeals shall decide all appeals within thirty-five days after the close of the hearing and shall issue a written decision on all appeals.
6. The Board of Appeals shall submit to the Code Enforcement Officer a report of all variance actions, including justification for the granting of the variance and an authorization for the Code Enforcement Officer to issue a Flood Hazard Development Permit, which includes any conditions to be attached to said permit.
7. Any aggrieved party who participated as a party during the proceedings before the Board of Appeals may take an appeal to Superior Court in accordance with State laws within forty-five days from the date of any decision of the Board of Appeals.

ARTICLE X - ENFORCEMENT AND PENALTIES

- A. It shall be the duty of the Code Enforcement Officer to enforce the provisions of this Ordinance pursuant to Title 30-A MRSA § 4452.
- B. The penalties contained in Title 30-A MRSA § 4452 shall apply to any violation of this Ordinance.
- C. In addition to any other actions, the Code Enforcement Officer, upon determination that a violation exists, may submit a declaration to the Administrator of the Federal Insurance Administration requesting a denial of flood insurance. The valid declaration shall consist of:
 1. the name of the property owner and address or legal description of the property sufficient to confirm its identity or location;
 2. a clear and unequivocal declaration that the property is in violation of a cited State or local law, regulation, or ordinance;
 3. a clear statement that the public body making the declaration has authority to do so and a citation to that authority;
 4. evidence that the property owner has been provided notice of the violation and the prospective denial of insurance; and,
 5. a clear statement that the declaration is being submitted pursuant to Section 1316 of the National Flood Insurance Act of 1968, as amended.

ARTICLE XI - VALIDITY AND SEVERABILITY

If any section or provision of this Ordinance is declared by the courts to be invalid, such decision shall not invalidate any other section or provision of this Ordinance.

ARTICLE XII - CONFLICT WITH OTHER ORDINANCES

This Ordinance shall not in any way impair or remove the necessity of compliance with any other applicable rule, ordinance, regulation, bylaw, permit, or provision of law. Where this Ordinance imposes a greater restriction upon the use of land, buildings, or structures, the provisions of this Ordinance shall control.

ARTICLE XIII - DEFINITIONS

Unless specifically defined below, words and phrases used in this Ordinance shall have the same meaning as they have at common law and to give this Ordinance its most reasonable application. Words used in the present tense include the future, the singular number includes the plural, and the plural number includes the singular. The word "may" is permissive; "shall" is mandatory and not discretionary.

Accessory Structure - a structure which is on the same parcel of property as a principal structure and the use of which is incidental to the use of the principal structure.

Adjacent Grade - the natural elevation of the ground surface prior to construction next to the proposed walls of a structure.

Agricultural Structure - structures that are used exclusively for agricultural purposes or uses in connection with the production, harvesting, storage, raising, or drying of agricultural commodities and livestock. Structures that house tools or equipment used in connection with these purposes or uses are also considered to have agricultural purposes or uses.

Area of Special Flood Hazard - the land in the floodplain having a one percent or greater chance of flooding in any given year, as specifically identified in the Flood Insurance Study cited in Article I of this Ordinance.

Base Flood - a flood having a one percent chance of being equaled or exceeded in any given year, commonly called the 100-year flood.

Basement - any area of the building having its floor subgrade (below ground level) on all sides.

Building - see **Structure**.

Certificate of Compliance - A document signed by the Code Enforcement Officer stating that a structure is in compliance with all of the provisions of this Ordinance.

Code Enforcement Officer - A person certified under Title 30-A MRSA, Section 4451 (including exceptions in subsection 4451, paragraph 1) and employed by a municipality to enforce all applicable comprehensive planning and land use laws and ordinances.

Containment Wall - a wall surrounding all sides of an above ground tank to contain any spills or leaks.

Development - any man made change to improved or unimproved real estate. This includes, but is not limited to, buildings or other structures; mining, dredging, filling, grading, paving, excavation, drilling operations or storage of equipment or materials; and the storage, deposition, or extraction of materials.

Elevated Building - a non-basement building that is:

- a. built, in the case of a building in Zones A or AE, to have the top of the elevated floor elevated above the ground level by means of pilings, columns, posts, piers, or shear walls; and,

- b. adequately anchored so as not to impair the structural integrity of the building during a flood of up to one foot above the magnitude of the base flood.

In the case of Zones A or AE, **Elevated Building** also includes a building elevated by means of fill or solid foundation perimeter walls with hydraulic openings sufficient to facilitate the unimpeded movement of flood waters, as required in Article VI.N.

Elevation Certificate - an official form (FEMA Form FF-206-FY-22-152, as amended) that is used to verify compliance with the floodplain management regulations of the National Flood Insurance Program.

Existing Manufactured Home Park or Subdivision - a manufactured home park or subdivision that was recorded in the deed registry prior to the adoption date of the community's first floodplain management regulations.

Flood or Flooding -

- a. A general and temporary condition of partial or complete inundation of normally dry land areas from:
 - 1. The overflow of inland or tidal waters.
 - 2. The unusual and rapid accumulation or runoff of surface waters from any source.
- b. The collapse or subsidence of land along the shore of a lake or other body of water as a result of erosion or undermining caused by waves or currents of water exceeding anticipated cyclical levels or suddenly caused by an unusually high water level in a natural body of water, accompanied by a severe storm, or by an unanticipated force of nature, such as flash flood or an abnormal tidal surge, or by some similarly unusual and unforeseeable event which results in flooding as defined in paragraph a.1. of this definition.

Flood Elevation Study - an examination, evaluation, and determination of flood hazards and, if appropriate, corresponding water surface elevations.

Flood Insurance Rate Map (FIRM) - an official map of a community, on which the Federal Insurance Administrator has delineated both the special hazard areas and the risk premium zones applicable to the community.

Flood Insurance Study - see **Flood Elevation Study**.

Floodplain or Flood-prone Area - any land area susceptible to being inundated by water from any source (see **Flood or Flooding**).

Floodplain Management - the operation of an overall program of corrective and preventive measures for reducing flood damage, including but not limited to emergency preparedness plans, flood control works, and floodplain management regulations.

Floodplain Management Regulations - zoning ordinances, subdivision regulations, building codes, health regulations, special purpose ordinances (such as a floodplain ordinance, grading ordinance, and erosion control ordinance), and other applications of police power. The term describes such state or local regulations, in any combination thereof, which provide standards for the purpose of flood damage prevention and reduction.

Floodproofing - any combination of structural and non-structural additions, changes, or adjustments to structures which reduce or eliminate flood damage to real estate or improved real property, water and sanitary facilities, structures, and contents.

Floodway - see **Regulatory Floodway**.

Floodway Encroachment Lines - the lines marking the limits of floodways on federal, state, and local floodplain maps.

Freeboard - a factor of safety usually expressed in feet above a flood level for purposes of floodplain management. Freeboard tends to compensate for the many unknown factors, such as wave action, bridge openings, and the hydrological effect of urbanization of the watershed that could contribute to flood heights greater than the height calculated for a selected size flood and floodway conditions.

Functionally Dependent Use - a use which cannot perform its intended purpose unless it is located or carried out in close proximity to water. The term includes only docking facilities, port facilities that are necessary for the loading and unloading of cargo or passengers, and ship building and ship repair facilities, but does not include long-term storage or related manufacturing facilities.

Historic Structure - any structure that is:

- a. Listed individually in the National Register of Historic Places (a listing maintained by the Department of Interior) or preliminarily determined by the Secretary of the Interior as meeting the requirements for individual listing on the National Register;
- b. Certified or preliminarily determined by the Secretary of the Interior as contributing to the historical significance of a registered historic district or a district preliminarily determined by the Secretary of the Interior to qualify as a registered historic district;
- c. Individually listed on a state inventory of historic places in states with historic preservation programs which have been approved by the Secretary of the Interior; or,
- d. Individually listed on a local inventory of historic places in communities with historic preservation programs that have been certified either:
 1. By an approved state program as determined by the Secretary of the Interior, or,
 2. Directly by the Secretary of the Interior in states without approved programs.

Locally Established Datum - for purposes of this ordinance, an elevation established for a specific site to which all other elevations at the site are referenced. This elevation is generally not referenced to the National Geodetic Vertical Datum (NGVD), North American Vertical Datum (NAVD), or any other established datum and is used in areas where Mean Sea Level data is too far from a specific site to be practically used.

Lowest Floor - the lowest floor of the lowest enclosed area (including basement). An unfinished or flood resistant enclosure, usable solely for parking of vehicles, building access, or storage in an area other than a basement area is not considered a building's lowest floor, provided that such enclosure is not built so as to render the structure in violation of the applicable non-elevation design requirements described in Article VI.N. of this ordinance.

Manufactured Home - a structure, transportable in one or more sections, which is built on a permanent chassis and is designed for use with or without a permanent foundation when connected to the required

utilities. For floodplain management purposes the term manufactured home also includes park trailers, travel trailers, and other similar vehicles placed on a site for greater than 180 consecutive days.

Manufactured Home Park or Subdivision - a parcel (or contiguous parcels) of land divided into two or more manufactured home lots for rent or sale.

Mean Sea Level - for purposes of the National Flood Insurance Program, the National Geodetic Vertical Datum (NGVD) of 1929, North American Vertical Datum (NAVD), or other datum to which base flood elevations shown on a community's Flood Insurance Rate Map are referenced.

Minor Development - all development that is not new construction or a substantial improvement, such as repairs, maintenance, renovations, or additions, whose value is less than 50% of the market value of the structure. It also includes but is not limited to: accessory structures as provided for in Article VI.L., mining, dredging, filling, grading, paving, excavation, drilling operations, storage of equipment or materials, deposition or extraction of materials, public or private sewage disposal systems or water supply facilities that do not involve structures; and non-structural projects such as bridges, dams, towers, fencing, pipelines, wharves, and piers.

National Geodetic Vertical Datum (NGVD) - the national vertical datum, whose standard was established in 1929, which is used by the National Flood Insurance Program (NFIP). NGVD was based upon mean sea level in 1929 and has been called "1929 Mean Sea Level (MSL)".

New Construction - structures for which the "start of construction" commenced on or after the effective date of the initial floodplain management regulations adopted by a community and includes any subsequent improvements to such structures.

North American Vertical Datum (NAVD) - the national datum whose standard was established in 1988, which is the new vertical datum used by the National Flood Insurance Program (NFIP) for all new Flood Insurance Rate Maps. NAVD is based upon the vertical data used by other North American countries such as Canada and Mexico and was established to replace NGVD because of constant movement of the earth's crust, glacial rebound and subsidence, and the increasing use of satellite technology.

100-year flood - see **Base Flood**.

Recreational Vehicle - a vehicle which is:

- a. built on a single chassis;
- b. 400 square feet or less when measured at the largest horizontal projection, not including slideouts;
- c. designed to be self-propelled or permanently towable by a motor vehicle; and,
- d. designed primarily not for use as a permanent dwelling but as temporary living quarters for recreational, camping, travel, or seasonal use.

Regulatory Floodway -

- a. the channel of a river or other water course and the adjacent land areas that must be reserved in order to discharge the base flood without cumulatively increasing the water surface elevation more than a designated height, and,

- b. when not designated on the community’s Flood Insurance Rate Map, it is considered to be the channel of a river or other water course and the adjacent land areas to a distance of one-half the width of the floodplain, as measured from the normal high water mark to the upland limit of the floodplain.

Riverine - relating to, formed by, or resembling a river (including tributaries), stream, brook, etc.

Special Flood Hazard Area - see **Area of Special Flood Hazard**.

Start of Construction - the date the building permit was issued, provided the actual start of construction, repair, reconstruction, rehabilitation, addition, placement, substantial improvement, or other improvement was within 180 days of the permit date. The actual start means either the first placement of permanent construction of a structure on a site, such as the pouring of slab or footings, the installation of piles, the construction of columns, or any work beyond the stage of excavation; or the placement of a manufactured home on a foundation. Permanent construction does not include land preparation, such as clearing, grading, and filling; nor does it include the installation of streets and/or walkways; nor does it include excavation for basement, footings, piers, or foundations or the erection of temporary forms; nor does it include the installation on the property of accessory buildings, such as garages or sheds not occupied as dwelling units or not part of the main structure. For a substantial improvement, the actual start of construction means the first alteration of any wall, ceiling, floor, or other structural part of a building, or modification of any construction element, whether or not that alteration affects the external dimensions of the building.

Structure - for floodplain management purposes, a walled and roofed building. A gas or liquid storage tank that is principally above ground is also a structure.

Substantial Damage - damage of any origin sustained by a structure whereby the cost of restoring the structure to its before damage condition would equal or exceed 50 percent of the market value of the structure before the damage occurred.

Substantial Improvement - any reconstruction, rehabilitation, addition, or other improvement of a structure, the cost of which equals or exceeds 50 percent of the market value of the structure before the start of construction of the improvement. This term includes structures which have incurred substantial damage, regardless of the actual repair work performed. The term does not, however, include either:

- a. Any project for improvement of a structure to correct existing violations of state or local health, sanitary, or safety code specifications which have been identified by the local code enforcement official and which are the minimum necessary to assure safe living conditions; or,
- b. Any alteration of a Historic Structure, provided that the alteration will not preclude the structure's continued designation as a historic structure, and a variance is obtained from the community’s Board of Appeals.

Variance - a grant of relief by a community from the terms of a floodplain management regulation.

Violation - the failure of a structure or development to comply with a community's floodplain management regulations.

ARTICLE XIV - ABROGATION

This ordinance repeals and replaces any municipal ordinance previously enacted to comply with the National Flood Insurance Act of 1968 (P.L. 90-488, as amended).

ARTICLE XV - DISCLAIMER OF LIABILITY

The degree of flood protection required by the ordinance is considered reasonable but does not imply total flood protection.

Addendum 8 - Business License Ordinance

Town of Raymond Business License Ordinance

Adopted 7/14/2020

Revised 6/11/2024

Section 1. Purpose.

The purpose of this Ordinance is to provide reasonable regulations for businesses, other than home occupations, operating in the Town of Raymond (hereinafter "the Town") and to protect and promote the health, welfare and safety of Town residents and the general public.

Sec. 2. License required; ~~expiration.~~

- (a) The ~~Board of Selectmen~~ Select Board (hereinafter "the Board") is authorized to grant, grant subject to conditions, or deny licenses for any business in accordance with the terms of this Ordinance. ~~The Town Clerk is authorized to renew licenses and refer any license renewal applications to the Board of Selectmen for public hearing and action if, in the Town Clerk's judgment, the application merits such scrutiny.~~
- (b) ~~Any such license shall expire on March 1 of each year, unless otherwise provided therein, except that a license for which a renewal application filed prior to March 1 shall continue in effect until the Town Clerk or the Board of Selectmen, if Board action is required under Section 7, has acted on the renewal application. A license does not expire and is valid until otherwise suspended or revoked by the Board.~~
- (c) No person shall operate or conduct any business, except for home occupations, without first obtaining a license therefore, nor shall any person operate or conduct any business except in compliance with the terms of this Ordinance and any conditions imposed upon the license issued.
- (d) Licenses issued under this Ordinance are not transferable to a new owner. A transfer in ownership of the business shall require a new license. Licenses are limited to the location for which they are issued and shall not be transferable to a different location. A licensee who seeks to operate in a new location shall acquire a new license for that location.

Sec. 3. Application.

- (a) Any person who owns, operates or conducts any business in the Town shall make an application for a license to conduct such business by submitting the following to the Town Clerk:
 - (1) A description of the business which the applicant proposes to operate or conduct and the location at which the licensed activity or business will occur.
 - (2) A statement that the applicant has secured or is in the processing of securing all state or local permits required for the licensed business, provided that any license issued by the ~~Board of Selectmen~~ Board prior to the receipt of such other permits shall not authorize the operation of the business until all such other permits are obtained.

- (3) A statement that the business and the premises are in compliance with all local ordinances other than this Ordinance.
 - (4) Evidence of satisfactory resolution of any public health, safety or welfare problems occurring in the operation of that or a similar business at the same location in the immediately preceding year, including but not limited to neighborhood complaints, disorderly customers, and excessively loud or unnecessary noise that initiate complaints to or require a response from the sheriff's department, fire department or other municipal regulatory body or employee.
 - (5) A nonrefundable application processing fee as specified in the Town Fee Schedule ~~unless the applicant has previously received a license under this Ordinance for the same business at the same location and the license had been applied for prior to the last day of February of the expiration year.~~
- (b) The Board ~~of Selectmen~~ may require further documentation of any of the information provided in the license application whenever the Board determines that such documentation is needed to process the application.

Sec. 4. - Denial; imposition of conditions for issuance.

- (a) Failure to provide any of the information required by Section 3 to the Town Clerk in a timely manner shall be cause for a denial of a license application.
- (b) The Board ~~of Selectmen~~ shall consider information provided by the applicant, the code enforcement officer, the town manager, the sheriff's department, the fire chief or any other municipal employee or the general public in determining whether to issue, issue subject to conditions, or deny any license requested. The Board ~~of Selectmen~~ may deny a license application if it finds that:
 - (1) The applicant does not have the legal right to occupy the premises for which the license is sought;
 - (2) Required state or local permits have not been obtained or applied for;
 - (3) The business or the premises are not in compliance with other local ordinances;
 - (4) Any public health, safety or welfare problems which occurred in the operation of the business or a similar business on the premises during the immediately preceding year were not satisfactorily resolved and are likely to recur;
 - (5) The applicant for the license has, during the immediately preceding year, committed or permitted, in the course of conducting a business subject to this Ordinance, an act or omission which constitutes a violation of this Ordinance;
 - (6) The applicant is delinquent in paying any personal or real property tax assessed by the Town, unless there is pending at the time of application for the license a request for abatement of the tax or an appeal of the tax assessment;
 - (7) The licensed location has had three or more documented and relevant disturbances as verified by the sheriff's department within the previous licensing period, which documentation shall be provided to the Town Clerk by the sheriff's department;

- (8) The applicant owes any fine, penalty or judgment to the Town as a result of any violation of this Ordinance and the fine, penalty or judgment, with any accrued interest, has not been paid in full; or
 - (9) The applicant owes any amount to the Town for services rendered by the Town or by Town employees to the applicant or the applicant's property, is in default on any performance guarantee or contractual obligation to the Town or is otherwise delinquent in any financial obligation to the Town.
- (c) The Board ~~of Selectmen~~ may also impose conditions on the operation of any licensed business, such as restrictions on the hours of operation, a requirement of trash removal at specified intervals, or implementation of particular forms of crowd control, where the public interest so requires.
- (d) When the Board ~~of Selectmen~~ denies a license, written notice of the decision shall be provided to the applicant within ten days thereof, which shall set forth the reasons for the denial. The licensee shall receive written notice in the same manner of any conditions imposed upon the license whenever conditions are imposed, and any such conditions shall be noted on the license records maintained by the Town Clerk.

Sec. 5. - Effective date; payment of full fee required.

- (a) A license issued pursuant to this Ordinance shall be effective as of the date issued or as of the date payment of the appropriate license fee is received by the Town Clerk, whichever is later.
- (b) Payment in full of the license fee is required prior to the issuance of a license.

Sec. 6. - Inspections.

- (a) A licensee, as a condition of receipt of a license under this Ordinance, must also allow any Town official who is authorized to determine compliance with federal, state or town law or ordinance and who presents valid identification to enter at any reasonable time any portion of the licensed premises which the licensee has the right to enter or occupy.
- (b) A licensee must pass a fire and safety inspection and be in compliance with all applicable building codes.
- (c) Failure to allow entry required by this section shall constitute a violation of this Ordinance and shall constitute cause for ~~nonrenewal~~; suspension or revocation of this license.

~~Sec. 7. - Renewals.~~

- ~~(a) The Town Clerk is authorized to renew, without further action by the Board of Selectmen Board, the license of any person holding a license pursuant to this Ordinance, referred to as the "licensee," upon receipt of the required fee and of a written statement from the licensee that there has been no material change in the information provided in the licensee's previous application. The Town Clerk may not renew a license, but must refer the application to the Board of Selectmen Board, if:~~

- ~~(1) The license has been suspended or revoked by the Board of Selectmen Board during the preceding licensing cycle;~~
 - ~~(2) The Town Clerk has received, during the past licensing cycle, any written complaint from any person charging that the licensee has violated the terms of this Ordinance or any other section of this Code or Town ordinance;~~
 - ~~(3) The applicant is delinquent in paying any personal or real estate property tax assessed by the Town, unless there is pending at the time of application for the license a request for abatement of the tax or an appeal of the tax assessment; or~~
 - ~~(4) The licensed location has had three or more documented and relevant disturbances as verified by sheriff's department within the previous licensing cycle.~~
- ~~(b) Notwithstanding the provisions in Section 7(a) above, a license must be reviewed and renewed by the Board of Selectmen every five years.~~

Sec. 8-7. - Suspension or revocation.

- (a) The Board ~~of Selectmen~~, upon notice and after hearing, for cause, may suspend or revoke any license issued pursuant to this Ordinance. The term "cause" shall mean the violation of any license condition, any section of this Ordinance, any condition constituting a threat to the public health or safety, or the revocation or suspension of any state or local license that is a condition precedent to the issuance of a license pursuant to this Ordinance. The term "cause" shall also include any of the grounds for denying a license application under Section 4. Licenses may be temporarily suspended by the Board, without prior notice and hearing if, in the judgment of the Code Enforcement Officer, the Town Manager, or the Board ~~of Selectmen~~, the continued operation of the licensed business constitutes an immediate and substantial threat to the public health and safety, provided the licensee receives written notification of the suspension and the reasons therefore, prior to its taking effect, and a hearing is scheduled as soon as possible thereafter.

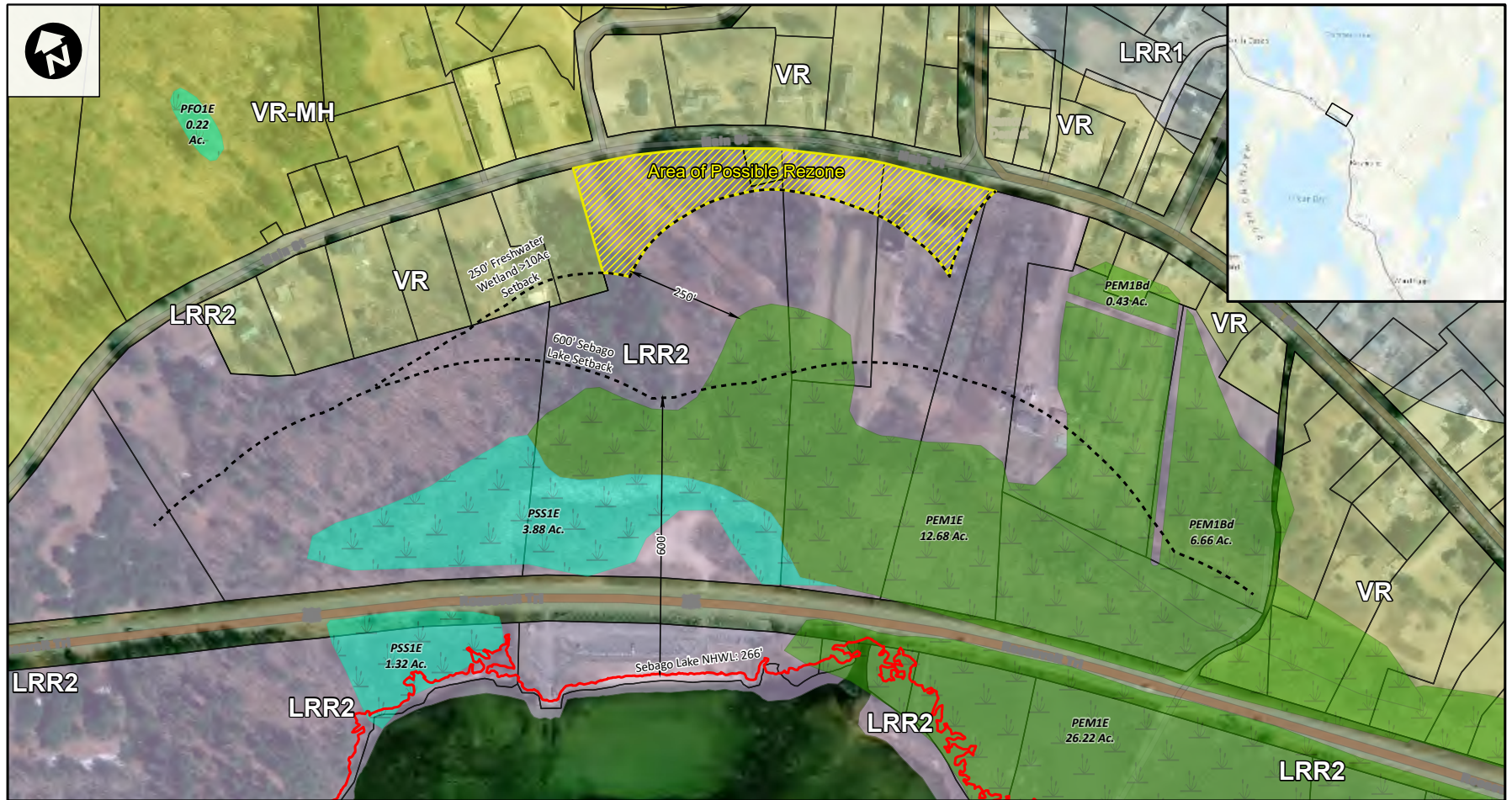
Sec. 9-8. - Violation and Penalties.

- (a) Any person who operates or conducts any business for which a license is required under this Ordinance without first obtaining such license commits a civil violation and shall be subject to a fine not to exceed \$100.00 for the first day the offense occurs. The second day the offense occurs, the fine amount shall not exceed \$250.00. The third day and subsequent days thereafter, the fine amount shall not exceed \$500.00. Each day such violation continues shall be considered a separate violation.
- (b) All fines shall be recovered upon complaint for use by the Town and shall be placed in the town treasury.

Sec. 10-9. - Enforcement.

The Code Enforcement Officer shall investigate any alleged violation of this Ordinance. Upon verification of the alleged violation, the Board ~~of Selectmen~~ may initiate any and all actions and proceedings, either legal or equitable, including seeking injunctions of violations and the imposition of fines, attorney fees, and costs, that may be appropriate and necessary to enforce the provisions of this Ordinance in the name of the Town.

Addendum 9 - Main Street Zoning Change



<p>WWW.SEBAGOTECHNICS.COM</p> <p>75 John Roberts Rd. - Suite 4A South Portland, ME 04106 Tel. 207-200-2100</p>	<p>0 200 400 600</p> <p>Feet</p> <p>1" = 200' when printed at 11 x 17</p>	<p>POSSIBLE SHORELAND REZONE</p> <p>TOWN OF RAYMOND, MAINE</p>		<p> Potential Zoning Change</p> <p> 2022 Parcels</p> <p> Sebago Lake Normal High-Water Line (NHWL)</p> <p> Setbacks</p>	<p>National Wetland Inventory</p> <p> Freshwater Emergent Wetland</p> <p> Freshwater Forested/Shrub Wetland</p>	<p>Raymond 2023 Zoning</p> <p> LRR1 - 2 Acres</p> <p> LRR2 - 3 Acres</p> <p> VR - Village Residential - 40,000 sq ft</p> <p> VR-MH - Village Residential - Mobile Home</p>
	<p>INFORMATION:</p> <p>MAINE GEOLIBRARY NATIONAL WETLAND INVENTORY TOWN OF RAYMOND</p> <p>THIS IS NOT A BOUNDARY SURVEY.</p>	<p>LOCATION:</p> <p>MAIN STREET RAYMOND, ME</p>	<p>DATE:</p> <p>1/8/2024</p>	<p>PROJECT NUMBER:</p> <p>12240</p>	<p>2020_ZoningChanges.aprx</p>	

Addendum 10 - Fire Protection Ordinance

FIRE PROTECTION ORDINANCE

Adopted May 19, 1995
Amended June 7, 2011
Amended June 7, 2016
Amended June 8, 2021
Amended June 11, 2024

ARTICLE I

Section 1. This Ordinance shall be known as the Town of Raymond Fire Protection Ordinance.

Section 2. The purpose of the Ordinance is to establish in the manner provided by law, a Municipal Fire/Rescue Department according to the provisions of 30-A M.R.S.A. §3151 and to establish an ordinance governing the installation of sprinkler systems in certain buildings in the Town of Raymond, Maine.

Section 3. A Municipal Fire/Rescue Department means an organized Firefighting/Rescue unit established pursuant to this Ordinance.

Section 4. A Municipal Firefighter shall mean an active member, whether full-time, part-time, or on call, of a municipal fire department.

Section 5. A Municipal Rescue Member shall mean an active member whether full-time, part-time, or on call, of a municipal rescue department, who aids in providing emergency medical and rescue assistance and is qualified to render such aid under current Human Services regulations governing rescue and ambulance personnel.

ARTICLE II

Section 1. There shall be a Municipal Fire/Rescue Department that is established by this Ordinance.

Section 2. The duties of the Fire/Rescue Department shall be to provide fire protection and emergency medical care to the Town of Raymond and elsewhere as provided by mutual aid or other contractual agreements approved by the municipal officials.

Section 3. The head of the Municipal Fire/Rescue Department shall be the Fire Chief, who shall be appointed by the Town Manager and confirmed by the Board of Selectmen.

ARTICLE III

Section 1. Members of the Municipal Fire/Rescue Department shall enjoy the privileges and immunities as provided them by 30-A, M.R.S.A. §3155, and 14 M.R.S.A. §8101-8118.

ARTICLE IV
NFPA LIFE SAFETY CODE 101 and NFPA FIRE CODE (NFPA 1)

The Town of Raymond adopts the NFPA Life Safety Code and NFPA fire Code 2018 edition by reference as the basis for inspection and plans review for buildings as defined in this ordinance.

ARTICLE V
ALARM SYSTEM REQUIREMENTS

Section 1. A monitored fire alarm system is required in any business, manufacturing facility, school, day care, church, and apartment house with more than 3 units, or other public assembly occupancy of more than 1,000 square feet. Spaces of less than 1,000 square feet housed in one building or sharing common walls, roofs, or foundations are not exempted. This requirement must be implemented by December 31, 2001.

- A. Proof of yearly alarm system testing must be forwarded to: The Raymond Fire Department, Attn: Chief's Office, 1443 Roosevelt Trail, Raymond, Maine 04071 by January 1st of each year.
- B. All structures that are required to have an alarm or sprinkler system shall also have a secure key box, approved by the Fire Department, containing keys to the entire building, contact information and a map of the building.
- C. A permit shall be obtained from the Fire Chief, or his or her appointee, before the start of construction or alteration of any fire alarm system. A set of plans showing all devices and a one-line diagram of the intended system shall be submitted for review prior to a permit being issued.

ARTICLE VI

Section 1. All trash and construction dumpsters shall be placed no closer than 10 feet from a structure, overhang, overhead wires, or be protected by an automatic suppression system if placed closer than 10 feet.

The storage of any flammable items, other than items accepted by local Fire Department, Code Enforcement, in compliance with NFPA Life Safety Code, or BOCA Maine Uniform Building Code, within 10 feet of any business, manufacturing facility, apartment house, school, day care, or public assembly occupancy is prohibited.

Section 2: Solid Fuel Burning Stove Permit (Adopted June 7, 2011)

A permit is required for the installation or alteration of any solid fuel burning device in the Town of Raymond. As used in this section, the term "solid fuel burning device" includes any wood or pellet stove or any other stove which burns a solid fuel as described in the National Fire Protection Association's Standard No. 211, Standards for Chimney's, Fireplaces, Vents and Solid Fuel-Burning Appliances, and the term "alteration" means any change to the device other than routine, periodic maintenance or repair or replacement of damaged or worn components

with equivalent components. Before a solid fuel burning device is utilized, the owner of the property on which it is located must contact the Raymond Fire/Rescue Department and arrange to have the device inspected. The fee for such inspection shall be \$25.00. If the Fire/rescue Department finds that the device and its installation comply with all applicable codes and regulations, the fire/Rescue Department shall issue a permit. Permits may be obtained at either the Fire/Rescue Department or Code Enforcement Office and copies of the permits will be kept by both departments.

- A. A Solid Fuel Burning Device Permit shall be issued only when the occupancy where the device is installed complies with the following requirements:
 - 1. Smoke Detectors shall be installed, in accordance with the manufacturer's requirements at the time of the installation, within any bedroom or within 21 feet of the access door to any bedroom and one detector per 500 square feet of floor area of other living areas on each floor of the occupancy.
 - 2. Carbon Monoxide Detector(s) shall be installed, in accordance with the manufacturer's requirements at the time of installation, in the room where the solid fuel burning device is installed and in each area within, or giving access to, bedrooms.

Section 3: Chimney Ordinance (Adopted 2008 and incorporated June 7, 2011)

- A. It is required that chimneys for solid fuel burning appliances be of a fire-resistant masonry material, except as provided in paragraph 2 below.
- B. Installation of a prefabricated metal chimney is allowed if the chimney is listed as approved by Underwriters Laboratories or a similar nationally accredited testing laboratory and such listing is in effect at the time of installation. In addition, the use of the prefabricated metal chimney must be acceptable under any homeowner's insurance policy or other property and casualty insurance policy covering the building on which the chimney is installed.
- C. In the event of a chimney fire in any kind of chimney, before the chimney is used again the property owner must have the chimney inspected by a chimney sweep certified by the Chimney Safety Institute of America and provide proof of such inspection to the Town of Raymond Fire/Rescue Department.

ARTICLE VII DEFINITIONS AND REQUIREMENTS

Section 1. An approved automatic sprinkler system shall mean a system installed in accordance with the National Fire Protection Association Standard 13 or 13D.

Section 2. Any building requiring the installation of a Standard 13 System shall have a fire department connection. The location of the connection shall be approved by the Fire Chief and properly signed Fire Department Connection.

Section 3. All sprinkler systems installed under this Ordinance shall have the following:

- A. A tamper switch alarm at the system shut-off;
- B. An evacuation alarm for the building that will sound when the sprinkler system is activated. The evacuation alarm shall be audible throughout the entire building;
- C. An outside water flow alarm;
- D. Butterfly valves will not be allowed on any N.F.P.A. Standard 13 System;
- E. An automatic alarm to dispatch when the system is activated.

Section 4. Occupied or unoccupied buildings or portions thereof of any construction having a sprinkler system in place, shall maintain all sprinkler and standpipe systems and all component parts in a workable condition at all times, and it shall be unlawful for any owner or occupant to reduce the effectiveness of the protection these systems provide, except that this shall not prohibit the owner or occupant from temporarily reducing or discontinuing the protection where necessary for the purpose of conducting tests, repairs, alterations, or additions. The tests, repairs, alterations, or additions are to be done in such a way as to avoid the creation of a safety hazard.

The Fire Chief shall be notified before any such tests; repairs, alterations or additions are started.

Section 5. For the purpose of this Ordinance, the term building shall mean any structure except:

- A. Single-family dwelling, unless specifically included by local ordinance or state law.
- B. Two-family dwelling of two stories or less in height.
- C. Barn or stable used exclusively for agricultural purposes.
- D. Shelters having roofs supported by columns or walls and intended for storage, housing use or enclosure of persons, animals, or chattels, but not excepting any garage, out building, or any accessory buildings used for any commercial or industrial purpose.

Section 6. Any building having more than one sprinkler riser shall have the risers separately zoned and wired to a local alarm energy panel to provide zone identification upon activation. The energy panel shall be located at the energy alarm panel showing each zone of the building.

Section 7. A lock box shall be provided outside the building's main entrance to any building regulated hereunder, containing a key or keys to allow access to all fire department areas.

Section 8. A permit shall be obtained from the Fire Chief before the start of construction of the sprinkler system. A set of blueprints showing the entire sprinkler system and rate of flow shall be provided when the permit is obtained.

A copy of the permit shall be forwarded to the Code Enforcement Office. No Certificate of Occupancy shall be issued until the system has been properly installed, tested and approved by the Fire Chief or his designee.

Section 9. Any building containing a sprinkler system shall have a yearly test completed on the system by a qualified sprinkler technician. A written copy of the yearly test results shall be forwarded to the Fire Chief's office.

ARTICLE VIII NEW BUILDING CONSTRUCTION

Section 1. An approved automatic sprinkler system shall be installed in all areas of new buildings meeting any or all of the following criteria:

- A. Three (3) or more stories in height;
- B. Thirty-five (35) or more feet in height, one hundred thousand (100,000) cubic feet in volume or ~~forty-eight hundred (4,800)~~ five thousand (5,000) square feet ~~in gross floor area, structures sharing a common foundation, roof, or walls totaling 4,800 square feet with alternatives or modifications permitted as noted in Section 2 below;~~
- C. Multiple family or multiple occupant dwelling and/or all lodging units of two (2) stories in height.
- D. Any single-family dwelling attached units – such as town houses, garden apartments, with three (3) or more units attached together and/or any grouping of 3 unit style buildings.
- E. Any building required to have sprinklers, larger than one dwelling unit, shall have sprinkler coverage in the truss loft.
- F. Any new or renovated Residential building consisting of One-and Two-Family buildings or structures of ~~4,800~~ five thousand (5,000) square feet or more in total/gross floor area shall install an approved automatic fire sprinkler system throughout. The total/gross square foot area calculation for One- and Two-Family dwelling sprinkler installations, shall exclude uncovered attached decks, and exclude attached garages, provided that the dwelling(s) and attached garage(s) are separated by a UL Listed, 2-hour fire-rated, separation wall(s) and components with UL Listed joints, openings or penetration protection.

Any living areas included within the garage shall be included in the total/gross square foot area calculations.

~~Exceptions for One-and Two-Family buildings or structures:~~

Section 2. Alternatives for installation of fire sprinklers in buildings and structures:

- ~~4.~~ A. An engineered on-site fire protection water supply is provided that meets or exceeds the requirements of NFPA 1; Chapter 18, and/or NFPA 1142, for non-hydrant areas, for fire flow and total water supply. These systems shall be designed and stamped by a State of Maine registered engineer, with plans and construction approved by the Fire Chief or his/her designee.

2. B. An engineered compartmentalization of ~~One and Two Family residential~~ buildings or structures with a minimum of UL Listed, 2-hour fire-rated separation wall(s) and components, with no openings or penetrations; and provides an engineered on-site fire protection water supply that meets or exceeds the requirements of NFPA 1; Chapter 18, and/or NFPA 1142, for non-hydrant areas, for fire flows and total water supply required to protect the largest 2-hour rated compartment in the building/structure. These systems shall be designed and stamped by a State of Maine registered engineer, with plans and construction approved by the Fire Chief or his/her designee.

3. C. The Raymond Fire Rescue Department may approve alternative methods and means of fire suppression when requested by a property owner, provided that the Raymond Fire Rescue Department finds that the requested alternative method and means meets the intent of this section, and serves to preserve and promote life, health, and safety.

D. For Commercial buildings proposed in the Rural Residential Zones, such as minor repair facilities and low hazard storage structures, of Type I / Type II construction, with engineered compartmentalized fire areas equal to or less than five thousand (5,000) square feet. The compartmentalized fire are walls shall be minimum of 2-hour, UL Listed, fire-rated separation wall(s) and components, with no openings or penetrations; and shall provide an engineered/certified fire protection water supply with a capacity that meets or exceeds the requirements of NFPA 1142, for fire flows and total water supply to protect the largest 2-hour rated compartment in the building/structure. The fire protection water supply shall be certified for a usable water capacity based upon a 100-year drought, is located within ¾-mile of the proposed facility and shall be accessible year-round.

Section ~~2. 3.~~ For purposes of this Article, the gross square footage of a building or structure shall include the sum total of the combined floor areas for all floor levels, basements, sub-basements, and additions, in the aggregate, measured from the outside walls, ~~irrespective of the existence of interior fire-resistive walls, floors, and ceilings~~ . For the gross square footage calculations for One- and Two-Family Dwellings, refer to Section 1.F.

Section 4. For the purposes of this Article, NFPA 1142: Standard on Water Supplies for Suburban and Rural Firefighting is used.

ARTICLE IX BUILDING ADDITIONS

Section 1. An approved automatic sprinkler system shall be installed in addition to existing buildings when the cumulative area or volume of the total buildings, including the addition, equals or exceeds one hundred thousand (100,000) cubic feet in volume or forty-eight (4,800) square feet in gross area.

Section 2. In those instances where a proposed addition or additions will exceed twenty-five percent (25%) of the area and/or volume of the existing building and/or when the cost of the renovations of the existing building meeting the criteria in Article VIII New Building Construction

Section 1A, B, C, D, or F is equal to or greater than fifty percent (50%) of the then current building value as shown on the assessment records of the Tax Collector of the Town of Raymond, Maine, and when the resulting buildings including the addition or additions meets the criteria listed above, the existing building and addition or additions shall have an approved automatic sprinkler system.

Section 3. Any building or structure of 4,800 square feet or more in total/gross floor area; any repair, reconstruction, rehabilitation, alteration, or other improvement of a building or structure which equals or exceeds 50 percent of the existing building, shall require the entire building to be installed with an automatic fire sprinkler system.

Section 4. A fire sprinkler system is required throughout in any existing residential One- and Two-Family building of 4,800 square feet or more in total/gross floor area; when any repair, reconstruction, rehabilitation, alteration, or other improvement of the building or structure which equals or exceeds 50 percent of the existing gross square footage of the building or structure. Where renovations occur that would require a building permit, and the total area of the ceiling and/or wall covering removed or exposed exceeds 50% or greater of the total gross floor area of the building/structure, an approved fire sprinkler system is required to be installed throughout.

Section 5. For the purposes of Section 3 and 4 of this Article, the Raymond Fire Rescue Department may consider the installation of a partial fire sprinkler system with the following conditions;

1. When a building is partially retrofitted with an approved automatic fire sprinkler extinguishing system pursuant to this section, the fire sprinkler extinguishing system retrofit shall be completed throughout the unprotected building interior areas within two (2) years from completion of the initial partial retrofit.
2. When a property owner or responsible party of a residential building chooses to partially retrofit a building as noted in the section above, the property owner shall file a deed restriction with Cumberland County Register of Deeds and obtain a performance bond with the Town of Raymond, Maine to ensure compliance with this ordinance.

Section 6. For purposes of this Article, the gross square footage of a building or structure shall include the sum total of the combined floor areas for all floor levels, basements, sub-basements, and additions, in the aggregate, measured from the outside walls, irrespective of the existence of interior fire-resistive walls, floors, and ceilings.

ARTICLE X EXISTING COMMERCIAL/INDUSTRIAL BUILDINGS

Section 1. A change of use or occupancy, which increases the hazard classification, shall require the installation of a sprinkler system utilizing the NFPA Life Safety Code 101 hazard schedules.

ARTICLE XI
AUTHORITY

Section 1. The Fire Department shall have the authority to inspect any building greater than a 2-family residence, public assembly occupancy, 3 family or greater, business, or manufacturing facility on a yearly basis.

Section 2. Liquor licenses will not be granted without full compliance with Fire Code.

ARTICLE XII
VIOLATIONS AND LEGAL ACTION

Section 1. When any violation of any provision of the ordinance shall be found to exist the Town Attorney, as designated by the Municipal Officers and upon notice from the Fire Chief or his designee, is hereby authorized and directed to institute any and all actions and proceedings either legal or equitable, that may be appropriate or necessary to enforce the provisions of this Ordinance in the name of the Town.

ARTICLE XIII
FINES

Section I. Any person, firm, or corporation being the owner or having control or use of any building or premises who violates any of the provisions of this Ordinance, shall be guilty of a civil offense and shall be fined not less than Twenty-Five Dollars (\$25.00) nor more than One Hundred Dollars (\$100.00) for each offense. Each day such violation is permitted to exist after notification shall constitute a separate offense.

ARTICLE XIV

This Ordinance shall be effective upon its adoption at the Town Meeting at which it is voted on.

[The ordinances entitled Town of Raymond Municipal Fire/Rescue Ordinance and Sprinkler System Ordinance were combined and renamed Town of Raymond Fire Protection Ordinance by Town Meeting vote on March 17, 2001.]

ARTICLE XV
APPEALS

Any decision made by the Fire Department in the administration of this Ordinance may be appealed to the Board of Appeals for a de novo review.

FY2024-2025 Proposed Budget Details by Article

	Administration	2024 Budget	2025 Proposed	\$ Change	% Change
Article 4	Salaries	421,817	451,351	29,534	7.00%
Question B	Dental Insurance		5,078	5,078	100.00%
	Health Insurance		128,477	128,477	100.00%
	Life Insurance		2,037	2,037	100.00%
	Retirement		41,266	41,266	100.00%
	Social Security & Medicare (FICA)		34,528	34,528	100.00%
	Maine PFML		1,122	1,122	100.00%
	Insurance		23,977	23,977	100.00%
	Workers Comp		7,203	7,203	100.00%
	Contract Fees & Services	31,100	24,640	-6,460	-20.77%
	Legal & Audit	40,000	40,000	0	0.00%
	Rescue Billing		21,200	21,200	100.00%
	Travel & Training	8,000	7,000	-1,000	-12.50%
	Dues & Publications	10,600	10,840	240	2.26%
	Advertising	7,000	4,000	-3,000	-42.86%
	Supplies	8,500	8,500	0	0.00%
	Elections	11,370	6,750	-4,620	-40.63%
	Postage	9,200	9,200	0	0.00%
	Printing	1,000	1,000	0	0.00%
	Equipment Lease	3,800	3,800	0	0.00%
	Phone	5,100	5,000	-100	-1.96%
		557,487	836,969	279,482	50.13%
	Assessing	2024 Budget	2025 Proposed	\$ Change	% Change
Article 4	Salaries	28,593	30,962	2,369	8.29%
Question B	Dental Insurance		476	476	100.00%
	Health Insurance		18,796	18,796	100.00%
	Life Insurance		45	45	100.00%
	Retirement		4,080	4,080	100.00%
	Social Security & Medicare (FICA)		2,369	2,369	100.00%
	Maine PFML		77	77	100.00%
	Workers Comp		546	546	100.00%
	Assessing	28,160	28,800	640	2.27%
	Registry of Deeds	5,500	5,500	0	0.00%
	Software General	13,334	15,969	2,635	19.76%
	Travel & Training	750	750	0	0.00%
	Supplies	1,500	1,500	0	0.00%
	Tax Billing	5,600	5,000	-600	-10.71%
		83,437	114,870	31,433	37.67%

	Code Enforcement	2024 Budget	2025 Proposed	\$ Change	% Change
Article 4	Salaries	203,922	218,194	14,272	7%
Question B	Dental Insurance		3,227	3,227	100.00%
	Health Insurance		66,780	66,780	100.00%
	Life Insurance		1,111	1,111	100.00%
	Retirement		11,568	11,568	100.00%
	Social Security & Medicare (FICA)		16,692	16,692	100.00%
	Maine PFML		546	546	100.00%
	Workers Comp		304	304	100.00%
	Insurance		602	602	100.00%
	Contracts	4,995	4,995	0	0%
	Software General	7,500	7,000	-500	-7%
	Travel & Training	750	675	-75	-10%
	Advertising	675	675	0	0%
	Supplies	2,250	2,250	0	0%
	Gas & Diesel	3,000	2,700	-300	-10%
	Postage	850	765	-85	-10%
	Phone	1,950	1,950	0	0%
		225,892	340,034	114,142	51%
	Recreation	2024 Budget	2025 Proposed	\$ Change	% Change
Article 4	Salaries	105,000	143,625	38,625	36.79%
Question B	Dental Insurance		1,940	1,940	100.00%
	Health Insurance		37,670	37,670	100.00%
	Life Insurance		113	113	100.00%
	Retirement		12,595	12,595	100.00%
	Social Security & Medicare (FICA)		10,987	10,987	100.00%
	Maine PFML		359	359	100.00%
	Insurance		2,203	2,203	100.00%
	Workers Comp		3,305	3,305	100.00%
	Contract Fees & Services	25,000	20,000	-5,000	-20.00%
	Software General	3,900	4,400	500	12.82%
	Travel & Training	3,000	5,000	2,000	66.67%
	Dues & Publications	1,000	1,000	0	0.00%
	Advertising	1,000	500	-500	-50.00%
	Raymond Rattlers Snowmobile Club	1,000	1,000	0	0.00%
	Raymond Recreation	2,000	2,000	0	0.00%
	Projects & Maintenance	15,000	15,000	0	0.00%
	Supplies	4,000	4,000	0	0.00%
	Gas & Diesel	1,000	1,500	500	50.00%
	Postage	250	250	0	0.00%
	Phone	934	934	0	0.00%
		163,084	268,381	105,297	64.57%

	Technology	2024 Budget	2025 Proposed	\$ Change	% Change
Article 4	Salaries	7,000	7,000	0	0.00%
Question B	Social Security & Medicare (FICA)		536	536	100.00%
	Maine PFML		18	18	100.00%
	Insurance		5,385	5,385	100.00%
	Workers Comp		123	123	100.00%
	Contract Fees & Services	20,060	16,000	-4,060	-20.24%
	IT Management	95,000	95,000	0	0.00%
	Software Departments	22,000	22,000	0	0.00%
	Software Network	10,000	10,000	0	0.00%
	Software Servers	20,000	20,000	0	0.00%
	Department Network	3,000	3,000	0	0.00%
	Broadcasting Expenses	13,000	13,000	0	0.00%
	Hardware Department	10,200	10,200	0	0.00%
	Hardware Network	10,000	10,000	0	0.00%
	Hardware Server	16,000	16,000	0	0.00%
		226,260	228,262	2,002	0.88%
	General Assistance	2024 Budget	2025 Proposed	\$ Change	% Change
Article 4	Client Benefits & Services	15,000	15,000	0	0.00%
Question B					
For FY2024-2025 these were allotted to each department	Compensation & Training	2024 Budget	2025 Proposed	\$ Change	% Change
	Salaries	75,000	0	-75,000	-100.00%
		75,000	0	-75,000	-100.00%
	Insurances	2024 Budget	2025 Proposed	\$ Change	% Change
	Liability & Vehicle Insurance	77,700		-77,700	-100.00%
	Unemployment Insurance	2,000		-2,000	-100.00%
	Workers Compensation Insurance	74,500		-74,500	-100.00%
		154,200	0	-154,200	-100.00%
	Employee Benefits	2024 Budget	2025 Proposed	\$ Change	% Change
	Dental Insurance	26,900		-26,900	-100.00%
	Health Insurance	495,000		-495,000	-100.00%
	Life Insurance	4,000		-4,000	-100.00%
	Retirement	180,600		-180,600	-100.00%
	Social Security & Medicare (FICA)	189,161		-189,161	-100.00%
	895,661	0	-895,661	-100.00%	

	Public Works	2024 Budget	2025 Proposed	\$ Change	% Change
Article 5	Salaries	553,536	579,181	25,645	4.63%
Question C	Dental Insurance		6,552	6,552	100.00%
	Health Insurance		124,429	124,429	100.00%
	Life Insurance		734	734	100.00%
	Retirement		51,825	51,825	100.00%
	Social Security & Medicare (FICA)		44,307	44,307	100.00%
	Maine PFML		1,449	1,449	100.00%
	Insurance		23,676	23,676	100.00%
	Workers Comp		23,775	23,775	100.00%
	Contract Fees & Services	10,880	10,880	0	0.00%
	Road Striping	32,440	36,600	4,160	12.82%
	Software General	6,000	6,000	0	0.00%
	Travel & Training	500	500	0	0.00%
	Equipment Maintenance	75,000	75,000	0	0.00%
	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	9,800	10,188	388	3.96%
	Gas & Diesel	60,500	60,500	0	0.00%
	Shop & Safety Equipment	7,500	7,500	0	0.00%
	Street Signs	5,000	5,000	0	0.00%
	Salt	96,000	96,000	0	0.00%
	Sand	31,200	30,000	-1,200	-3.85%
	Utilities	19,000	19,000	0	0.00%
		930,356	1,236,096	305,740	32.86%
	Town Buildings	2024 Budget	2025 Proposed	\$ Change	% Change
Article 5	Salaries	6,000	6,000	0	0%
Question C	Social Security & Medicare (FICA)		459	459	100.00%
	Maine PFML		15	15	100.00%
	Insurance		4,625	4,625	100.00%
	Workers Comp		138	138	100.00%
	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	22,000	22,000	0	0%
		46,000	51,237	5,237	11%

	Solid Waste	2024 Budget	2025 Proposed	\$ Change	% Change
Article 5	Recycling	146,300	150,647	4,347	2.97%
Question C	Trash Pickup	146,300	150,647	4,347	2.97%
	Recycling Tipping	30,000	54,230	24,230	80.77%
	Trash Tipping	72,000	84,600	12,600	17.50%
	Demo Tipping	3,500	3,500	0	0.00%
		398,100	443,624	45,524	11.44%
	Cemeteries	2024 Budget	2025 Proposed	\$ Change	% Change
Article 5	Contract Fees & Services	40,434	21,030	-19,404	-47.99%
Question C	Software General	450	900	450	100.00%
	Repairs & Maintenance	4,300	4,500	200	4.65%
		45,184	26,430	-18,754	-41.51%
	Fire Department	2024 Budget	2025 Proposed	\$ Change	% Change
Article 6	Salaries	954,930	1,066,785	111,855	11.71%
Question D	Dental Insurance		11,279	11,279	100.00%
	Health Insurance		229,350	229,350	100.00%
	Life Insurance		866	866	100.00%
	Retirement		113,858	113,858	100.00%
	Social Security & Medicare (FICA)		81,609	81,609	100.00%
	Maine PFML		2,363	2,363	100.00%
	Insurance		42,151	42,151	100.00%
	Workers Comp		34,311	34,311	100.00%
	Contract Fees & Services	12,000	13,000	1,000	8.33%
	Dispatch Services	37,518	38,700	1,182	3.15%
	Billing	17,600	0	-17,600	-100.00%
	Health & Safety	8,000	7,500	-500	-6.25%
	Travel & Training	13,000	12,500	-500	-3.85%
	Dues & Publications	3,500	3,500	0	0.00%
	Building Maintenance	13,000	11,000	-2,000	-15.38%
	Vehicle Maintenance	37,000	38,000	1,000	2.70%
	FF Equipment	6,500	5,000	-1,500	-23.08%
	Radio Repair & Replacement	7,600	7,000	-600	-7.89%
	Uniforms & Clothing	6,500	7,500	1,000	15.38%
	Gas & Diesel	25,000	25,000	0	0.00%
	SCBA-Air Packs	7,200	7,000	-200	-2.78%
	Fire Prevention	1,700	1,500	-200	-11.76%
	Supplies Operations	10,000	10,000	0	0.00%
	Supplies Rx	16,593	17,000	407	2.45%
	Turnout Gear & Equipment	10,240	2,000	-8,240	-80.47%
	Heating	13,000	13,000	0	0.00%
	Utilities	34,390	34,390	0	0.00%
	Equipment	4,000	4,000	0	0.00%
		1,239,271	1,840,162	600,891	48.49%

	Animal Control	2024 Budget	2025 Proposed	\$ Change	% Change
Article 6	Animal Welfare	6,487	6,668	181	2.79%
Question D	Assessment (1/3 cost shared with Casco & Naples)	34,291	39,858	5,567	16.23%
	Vehicle Maintenance & Repairs	667	0	-667	0.00%
	Insurance		283	283	100.00%
	Gas & Diesel	716	334	-382	-53.35%
		42,161	47,143	4,982	11.82%
	Tax Increment Financing	2024 Budget	2025 Proposed	\$ Change	% Change
Article 12	Salaries	8,500	36,650	28,150	331.18%
Question J	Social Security & Medicare (FICA)	650	2,804	2,154	0.00%
	Insurances		350	350	100.00%
	Workers Comp		787	787	100.00%
	Assessing	7,040	7,200	160	0.00%
	Mapping & GIS	15,000	15,000	0	0.00%
	Planning Services	30,000	30,000	0	0.00%
	Street Light Fixtures	36,500	36,500	0	0.00%
	Advertising	4,100	4,100	0	0.00%
	Comprehensive Plan	50,000	33,200	-16,800	-33.60%
	Historical Society	1,800	1,800	0	0.00%
	Raymond Rattlers	1,000	1,000	0	0.00%
	RTP Explorer	1,000	0	-1,000	0.00%
	Raymond Waterways Protective Association (RWPA) Boat Inspection & Milfoil	15,000	15,800	800	5.33%
	Street Flag Replacement	1,100	1,100	0	0.00%
	Hawthorne House	1,000	1,000	0	0.00%
	Sebago Lakes Chamber	1,000	750	-250	0.00%
	Route 302 Maintenance	45,700	45,700	0	0.00%
	Hydrant Rental	7,200	8,143	943	13.10%
	Supplies	3,000	3,000	0	0.00%
	PS Equipment	11,167	11,600	433	0.00%
	Street Lights	4,800	4,800	0	0.00%
	Utilities	12,600	18,200	5,600	0.00%
	PS Debt Service	11,613	11,613	0	0.00%
	Paving & Roads	50,000	50,000	0	0.00%
		319,770	341,097	21,327	6.67%

	Tassel Top	2024 Budget	2025 Proposed	\$ Change	% Change
Article 13	Salaries	70,000	75,000	5,000	7.14%
Question K	Social Security & Medicare (FICA)	5,355	5,738	383	7.15%
	Contract Fees & Services	15,000	1,000	-14,000	-93.33%
	Insurances		1,001	1,001	100.00%
	Workers Comp		1,726	1,726	100.00%
	Cabin Repairs	5,000	5,000	0	0.00%
	Structure Repairs	30,000	6,000	-24,000	-80.00%
	Grounds Maintenance	2,000	2,000	0	0.00%
	Supplies	8,000	6,000	-2,000	-25.00%
	Gas & Diesel	2,000	2,000	0	0.00%
	Postage	0	50	50	0.00%
	Snack Bar & Retail Items	10,000	10,000	0	0.00%
	Utilities	3,000	3,000	0	0.00%
	Equipment	3,000	3,000	0	0.00%
		153,355	121,515	-31,840	-20.76%
	Recreation Programs	2024 Budget	2025 Proposed	\$ Change	% Change
Article 14	Referrees, gym rental, supplies, jerseys, outsourcing		130,350	130,350	100.00%
Question L		0	130,350	130,350	100.00%
	Debt Service	2024 Budget	2025 Proposed	\$ Change	% Change
Article 15	2013 Bond Road Construction	207,500	202,500	-5,000	-2.41%
Question M	2015 Bond Sand/Salt Bldg & PS Engine	87,550	85,850	-1,700	-1.94%
	2022 Lease Purchase Rescue Pumper Truck	46,451	49,568	3,117	6.71%
	2023 Bond Tassel Top Snack Shack		276,000	276,000	100.00%
		341,501	613,918	272,417	79.77%

	Library	2024 Budget	2025 Proposed	\$ Change	% Change
Article 16	Salaries	116,893	125,114	8,221	7.03%
Question N	Dental Insurance		953	953	100.00%
	Health Insurance		20,985	20,985	100.00%
	Life Insurance		94	94	100.00%
	Retirement		9,867	9,867	100.00%
	Social Security & Medicare (FICA)		9,571	9,571	100.00%
	Maine PFML		313	313	100.00%
	Insurance		2,281	2,281	100.00%
	Workers Compensation		2,207	2,207	100.00%
	Software	2,500	2,500	0	0.00%
	Travel & Training	1,000	1,000	0	0.00%
	Dues & Publications	260	290	30	11.54%
	Building Maintenance	2,000	0	-2,000	-100.00%
	Supplies	4,000	4,000	0	0.00%
	Postage	50	50	0	0.00%
	Books & Media	20,000	22,000	2,000	10.00%
	Library Programs	5,000	5,000	0	0.00%
	Heating	200	200	0	0.00%
	Phone	2,000	2,000	0	0.00%
	Utilities	4,500	4,500	0	0.00%
	Security & Alarm	1,000	1,000	0	0.00%
	Equipment	2,000	2,000	0	0.00%
		161,403	215,925	54,522	33.78%
	Capital Improvements	2024 Budget	2025 Proposed	\$ Change	% Change
Article 17	Equipment	225,000	225,000	0	0.00%
Question O	Revaluation	80,000	45,000	-35,000	-43.75%
	Municipal Facilities	85,000	85,000	0	0.00%
	Paving & Roads	410,000	410,000	0	0.00%
	Technology	100,000	100,000	0	0.00%
	Fire CIP	75,000	115,000	40,000	53.33%
	Playground	35,000	35,000	0	0.00%
		1,010,000	1,015,000	5,000	0.50%
	County Tax	2024 Budget	2025 Proposed	\$ Change	% Change
Article 19	Assessment	893,751	937,187	43,436	4.86%
Question Q	Assessment - 6 month Transitional	80,574	80,574	0	
		974,325	1,017,761	43,436	4.46%
	Provider Agencies	2024 Budget	2025 Proposed	\$ Change	% Change
Article 20	Provider Agencies	1,000	3,000	2,000	200.00%
Question R					

FY2024-2025 Proposed Budget Summaries

Town of Raymond Budget Expense Summary

	% Change	\$ Change	24/25	23/24	22/23	21/22	20/21
ADMINISTRATION	50.13%	\$279,482	\$836,969	\$557,487	\$532,554	\$529,150	\$522,945
EMPLOYEE COMP & TRAINING	-100.00%	-\$75,000	\$0	\$75,000	\$55,000	\$67,500	\$48,000
ASSESSING	37.67%	\$31,433	\$114,870	\$83,437	\$81,528	\$161,551	\$59,733
CODE ENFORCEMENT	50.53%	\$114,142	\$340,034	\$225,892	\$226,958	\$141,739	\$117,514
TOWN BUILDINGS	11.38%	\$5,237	\$51,237	\$46,000	\$37,000	\$35,100	\$36,350
TECHNOLOGY	0.88%	\$2,002	\$228,262	\$226,260	\$204,660	\$188,400	\$172,165
FIRE DEPARTMENT	48.49%	\$600,891	\$1,840,162	\$1,239,271	\$1,175,348	\$947,988	\$921,955
ANIMAL CONTROL	11.82%	\$4,982	\$47,143	\$42,161	\$39,045	\$73,000	\$34,915
PUBLIC WORKS & SNOW	32.86%	\$305,740	\$1,236,096	\$930,356	\$917,013	\$884,019	\$847,113
SOLID WASTE	11.44%	\$45,524	\$443,624	\$398,100	\$381,000	\$398,669	\$337,346
CEMETERIES	-41.51%	-\$18,754	\$26,430	\$45,184	\$44,391	\$44,645	\$43,645
RECREATION	64.57%	\$105,297	\$268,381	\$163,084	\$156,643	\$145,564	\$94,314
PROVIDER AGENCIES	200.00%	\$2,000	\$3,000	\$1,000	\$3,000	\$2,000	\$2,000
RAYMOND VILLAGE LIBRARY	33.78%	\$54,522	\$215,925	\$161,403	\$195,876	\$66,000	\$66,000
GENERAL ASSISTANCE	0.00%	\$0	\$15,000	\$15,000	\$10,000	\$8,000	\$8,000
EMPLOYEE BENEFITS	-100.00%	-\$895,661	\$0	\$895,661	\$794,762	\$697,000	\$623,437
INSURANCE	-100.00%	-\$154,200	\$0	\$154,200	\$137,325	\$97,250	\$83,500
DEBT SERVICE	79.77%	\$272,417	\$613,918	\$341,501	\$357,614	\$312,000	\$317,800
CAPITAL IMPROVEMENT (CIP)	0.50%	\$5,000	\$1,015,000	\$1,010,000	\$890,000	\$780,000	\$698,000
Total	5.95%	\$371,280	\$7,296,051	\$6,610,997	\$6,239,717	\$5,579,575	\$5,034,732
TIF	6.67%	\$21,327	\$341,097	\$319,770	\$420,000	\$283,164	\$283,164
COUNTY TAX	4.46%	\$43,436	\$1,017,761	\$974,325	\$817,347	\$773,657	\$784,426
EDUCATION	5.70%	\$680,622	\$12,621,351	\$11,940,729	\$11,370,567	\$10,818,645	\$10,706,354
Grand Total	5.63%	\$1,116,665	\$21,276,260	\$19,845,821	\$18,847,631	\$17,455,041	\$16,808,676

**Town of Raymond
Other Revenues**

Account	% Change	\$ Change	24/25	23/24	22/23	21/22	20/21
Excise Taxes-Auto	3.39%	\$40,000	\$1,220,000	\$1,180,000	\$1,120,000	\$1,100,000	\$1,080,000
Excise Taxes-Boat	0.00%	\$0	\$30,500	\$30,500	\$29,000	\$29,000	\$30,000
Excise Taxes-Airplanes	0.00%	\$0	\$0	\$0	\$0	\$100	\$100
Interest Income - Taxes	0.00%	\$0	\$35,000	\$35,000	\$33,500	\$35,000	\$30,000
Lien Charges	2.56%	\$200	\$8,000	\$7,800	\$7,800	\$7,000	\$9,000
Payment in lieu of taxes	0.00%	\$0	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Local Road Assistance	14.73%	\$7,896	\$61,496	\$53,600	\$53,000	\$51,860	\$51,860
Tree Growth	-8.77%	(\$769)	\$8,000	\$8,769	\$8,769	\$6,700	\$6,700
Veterans Exemption	-8.81%	(\$290)	\$3,000	\$3,290	\$3,380	\$3,200	\$3,200
Snowmobile Reimbursements	-16.60%	(\$390)	\$1,960	\$2,350	\$2,350	\$2,200	\$2,100
General Assistance	0.00%	\$0	\$10,500	\$10,500	\$7,000	\$5,600	\$5,600
CEO/Planning Board Fees	42.86%	\$60,000	\$200,000	\$140,000	\$110,000	\$87,000	\$85,000
Municipal Fees	0.00%	\$0	\$25,000	\$25,000	\$24,000	\$22,000	\$21,500
Vital Statistics Fees	0.00%	\$0	\$4,000	\$4,000	\$3,400	\$3,000	\$3,300
Cable Franchise Agreement	-4.95%	(\$2,000)	\$38,400	\$40,400	\$42,000	\$42,000	\$41,200
Parking Fines	100.00%	\$0	\$0	\$0	\$0	\$300	\$500
Public Safety Income - Town of Frye Island	40.00%	\$6,000	\$21,000	\$15,000	\$15,000	\$15,000	\$15,000
Fire and Rescue Ambulance Collections	20.45%	\$45,000	\$265,000	\$220,000	\$175,000	\$160,000	\$150,000
Animal Control Fees	10.00%	\$100	\$1,100	\$1,000	\$500	\$1,000	\$1,100
Publics Works Revenue	-79.73%	(\$59,000)	\$15,000	\$74,000	\$52,000	\$34,000	\$34,000
Recreation Field Reservations	100.00%	(\$500)	\$0	\$500	\$0	\$0	\$0
Solid Waste - Bag Tag Income	0.00%	\$0	\$100	\$100	\$100	\$200	\$200
Investment Income	792.86%	\$111,000	\$125,000	\$14,000	\$8,000	\$16,000	\$20,000
Miscellaneous	0.00%	\$0	\$7,000	\$7,000	\$2,500	\$8,000	\$8,600
Perpetual Care	0.00%	\$0	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
Fire Permits	0.00%	\$0	\$3,000	\$3,000	\$0	\$0	\$0
Library Printing Fees	100.00%	\$200	\$200	\$0	\$0	\$0	\$0
Library Operating Account Interest	-86.11%	(\$620)	\$100	\$720	\$0	\$0	\$0
Library Operating Income	100.00%	\$300	\$300	\$0	\$0	\$0	\$0
Library MBS Inv Income	100.00%	\$5,500	\$5,500	\$0	\$0	\$0	\$0
Library Investment Transfer to General Fund	0.00%	\$0	\$30,000	\$30,000	\$0	\$0	\$0
State of Maine DEP Milfoil Grant	9.09%	\$2,261	\$27,132	\$24,871	\$0	\$0	\$0
Fund Balance Contribution	137.50%	\$275,000	\$475,000	\$200,000	\$200,000	\$300,000	\$300,000
Total	22.89%	\$489,888	\$2,630,288	\$2,140,400	\$1,906,299	\$1,938,160	\$1,907,960

Independent Auditors' Report

Audited Financial Statements
and Other Financial Information

Town of Raymond, Maine

June 30, 2023



Proven Expertise & Integrity

TOWN OF RAYMOND, MAINE

CONTENTS

JUNE 30, 2023

	PAGE
INDEPENDENT AUDITOR'S REPORT	1 - 4
MANAGEMENT'S DISCUSSION AND ANALYSIS	5 - 12
<u>BASIC FINANCIAL STATEMENTS</u>	
GOVERNMENT-WIDE FINANCIAL STATEMENTS	
STATEMENT A - STATEMENT OF NET POSITION	13
STATEMENT B - STATEMENT OF ACTIVITIES	14 - 15
FUND FINANCIAL STATEMENTS	
STATEMENT C - BALANCE SHEET - GOVERNMENTAL FUNDS	16
STATEMENT D - RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION	17
STATEMENT E - STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS	18
STATEMENT F - RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES	19
STATEMENT G - STATEMENT OF NET POSITION - PROPRIETARY FUNDS	20
STATEMENT H - STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - PROPRIETARY FUNDS	21
STATEMENT I - STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS	22
NOTES TO FINANCIAL STATEMENTS	23 - 46
<u>REQUIRED SUPPLEMENTARY INFORMATION</u>	
REQUIRED SUPPLEMENTARY INFORMATION DESCRIPTION	47

SCHEDULE 1 - BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS - BUDGET AND ACTUAL - GENERAL FUND	48
<u>OTHER SUPPLEMENTARY INFORMATION</u>	
OTHER SUPPLEMENTARY INFORMATION DESCRIPTION	49
SCHEDULE A - BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS - BUDGET AND ACTUAL - GENERAL FUND REVENUES	50
SCHEDULE B - SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND	51
SCHEDULE C - COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS	52
SCHEDULE D - COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS	53
SPECIAL REVENUE FUNDS DESCRIPTION	54
SCHEDULE E - COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS	55 - 56
SCHEDULE F - COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - NONMAJOR SPECIAL REVENUE FUNDS	57 - 58
CAPITAL PROJECTS FUNDS DESCRIPTION	59
SCHEDULE G - COMBINING BALANCE SHEET - NONMAJOR CAPITAL PROJECTS FUNDS	60 - 62
SCHEDULE H - COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - NONMAJOR CAPITAL PROJECTS FUNDS	63 - 65
PERMANENT FUNDS DESCRIPTION	66
SCHEDULE I - COMBINING BALANCE SHEET - NONMAJOR PERMANENT FUNDS	67 - 68
SCHEDULE J - COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - NONMAJOR PERMANENT FUNDS	69 - 70

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*

71 -72



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, 2023 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, 2023 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.

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

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 February 6, 2024, 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
February 6, 2024

**REQUIRED SUPPLEMENTARY INFORMATION
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2023**

(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, 2023. 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 \$1,434,959 from \$9,575,497 to \$11,010,456. For the business-type activities, total net position increased by \$1,832 from \$51,088 to \$52,920.

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 - increased to a balance of \$3,686,767 at the end of this year for governmental activities and increased to a balance of \$20,953 for the business-type activities.

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

	Governmental Activities		Business-type Activities	
	2023	2022	2023	2022
Assets:				
Current Assets	\$ 5,644,079	\$ 5,249,294	\$ 22,994	\$ 19,788
Noncurrent Assets - Capital Assets	6,915,119	5,632,497	31,967	34,850
Total Assets	<u>12,559,198</u>	<u>10,881,791</u>	<u>54,961</u>	<u>54,638</u>
Liabilities:				
Current Liabilities	606,440	534,075	2,041	3,550
Noncurrent Liabilities	852,940	740,676	-	-
Total Liabilities	<u>1,459,380</u>	<u>1,274,751</u>	<u>2,041</u>	<u>3,550</u>
Deferred Inflows of Resources:				
Deferred Revenue	33,101	1,638	-	-
Prepaid Taxes	56,261	29,905	-	-
Total Deferred Inflows of Resources	<u>89,362</u>	<u>31,543</u>	<u>-</u>	<u>-</u>
Net Position:				
Net Investment in Capital Assets	5,912,868	4,777,497	31,967	34,850
Restricted	1,410,721	1,276,101	-	-
Unrestricted	3,686,867	3,521,899	20,953	16,238
Total Net Position	<u>\$ 11,010,456</u>	<u>\$ 9,575,497</u>	<u>\$ 52,920</u>	<u>\$ 51,088</u>

Revenues and Expenses

Revenues for the Town's governmental activities increased by 9.20%, while total expenses increased by 9.61%. The increase in revenues was primarily due to taxes, investment income and miscellaneous revenue. The increase in expenses was primarily due to public safety, public works and education.

Revenues increased by 10.14% in the Town's business type activities, while the total expenses decreased by 6.59%.

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

	Governmental Activities		Business-type Activities	
	2023	2022	2023	2022
Revenues				
<i>Program Revenues:</i>				
Charges for services	\$ 609,444	\$ 484,430	\$ 142,352	\$ 129,244
Operating grants and contributions	98,949	64,367	-	-
<i>General Revenues:</i>				
Taxes	17,209,469	16,055,575	-	-
Grants and contributions not restricted to specific programs	872,720	1,278,387	-	-
Investment income	229,009	(42,888)	-	-
Miscellaneous	666,575	191,443	-	-
Total Revenues	19,686,166	18,031,314	142,352	129,244
Expenses				
General government	1,599,775	1,422,916	-	-
Public safety	1,213,921	944,131	-	-
Public works	1,242,423	1,037,656	-	-
Fringe benefits	710,620	649,723	-	-
Public health and welfare	29,131	15,196	-	-
Community services	393,811	251,385	-	-
Education	11,347,307	10,789,433	-	-
County tax	817,347	773,657	-	-
Capital outlay	198,743	79,362	-	-
Program expenses	270,868	300,962	-	-
Unallocated depreciation (Note 5)*	409,947	367,613	-	-
Interest on long-term debt	17,314	22,000	-	-
Tassel Top Park	-	-	140,520	150,439
Total Expenses	18,251,207	16,654,034	140,520	150,439
Change in Net Position	1,434,959	1,377,280	1,832	(21,195)
Net Position - July 1	9,575,497	8,198,217	51,088	72,283
Net Position - June 30	\$ 11,010,456	\$ 9,575,497	\$ 52,920	\$ 51,088

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,

	2023	2022	Increase/ (Decrease)
Major Funds:			
General Fund:			
Nonspendable	\$ 196,963	\$ 240,680	\$ (43,717)
Assigned	379,695	310,695	69,000
Unassigned	2,425,051	2,015,216	409,835
Total Major Funds	\$ 3,001,709	\$ 2,566,591	\$ 435,118
Nonmajor Funds:			
Special Revenue Funds:			
Nonspendable	\$ 8,126	\$ -	\$ 8,126
Restricted	948,612	867,843	80,769
Unassigned (deficit)	(2,268)	(2,268)	-
Capital Projects Funds:			
Committed	674,909	830,101	(155,192)
Unassigned (deficit)	-	(27,702)	27,702
Permanent Funds:			
Nonspendable	224,786	224,786	-
Restricted	237,323	183,472	53,851
Total Nonmajor Funds	\$ 2,091,488	\$ 2,076,232	\$ 15,256

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 an increase in net position of \$1,832.

Budgetary Highlights

The only difference between the original and final budget for the general fund was the use of assigned fund balance.

The general fund actual revenues exceeded budgeted amounts by \$599,146. This was due to all revenue categories being receipted in excess of budgeted amounts.

The general fund actual expenditures were expended over budgeted amounts by \$89,028. Most expenditure categories were expended within or under budgeted amounts with the exception of general government, public safety, public health and welfare and debt service - interest.

Capital Asset and Debt Administration

Capital Assets

As of June 30, 2023, the net book value of capital assets recorded by the Town increased by \$1,279,739. This increase is a result of capital additions of \$1,726,208 less net disposals of \$33,639 and current year depreciation expense of \$412,830. 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>2023</u>	<u>2022</u>
Land	\$ 326,423	\$ 326,423
Construction in progress	748,547	19,150
Buildings and improvements	1,977,571	2,081,612
Machinery, equipment and vehicles	2,229,400	2,286,028
Infrastructure	1,665,145	954,134
Total	<u>\$ 6,947,086</u>	<u>\$ 5,667,347</u>

Debt

At June 30, 2023, the Town had \$1,002,251 in bonds and note from direct borrowings payable versus \$855,000 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 two 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, 2023

	Governmental Activities	Business-type Activities	Total
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 4,224,839	\$ 1,264	\$ 4,226,103
Investments	589,504	-	589,504
Accounts receivable (net of allowance for uncollectibles):			
Taxes	459,032	-	459,032
Other	187,345	-	187,345
Prepaid items	73,805	-	73,805
Tax acquired property	131,284	-	131,284
Internal balances	(21,730)	21,730	-
Total current assets	<u>5,644,079</u>	<u>22,994</u>	<u>5,667,073</u>
Noncurrent assets:			
Capital assets:			
Land and other assets not being depreciated	1,074,970	-	1,074,970
Buildings and vehicles net of accumulated depreciation	5,840,149	31,967	5,872,116
Total noncurrent assets	<u>6,915,119</u>	<u>31,967</u>	<u>6,947,086</u>
TOTAL ASSETS	<u>\$ 12,559,198</u>	<u>\$ 54,961</u>	<u>\$ 12,614,159</u>
LIABILITIES			
Current liabilities:			
Accounts payable	\$ 115,924	\$ 2,041	\$ 117,965
Accrued expenses	144,992	-	144,992
Current portion of long-term obligations	345,524	-	345,524
Total current liabilities	<u>606,440</u>	<u>2,041</u>	<u>608,481</u>
Noncurrent liabilities:			
Noncurrent portion of long-term obligations:			
Bonds payable	285,000	-	285,000
Note from direct borrowings payable	391,348	-	391,348
Accrued compensated absences	176,592	-	176,592
Total noncurrent liabilities	<u>852,940</u>	<u>-</u>	<u>852,940</u>
TOTAL LIABILITIES	<u>1,459,380</u>	<u>2,041</u>	<u>1,461,421</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred revenue	33,101	-	33,101
Prepaid taxes	56,261	-	56,261
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>89,362</u>	<u>-</u>	<u>89,362</u>
NET POSITION			
Net investment in capital assets	5,912,868	31,967	5,944,835
Restricted	1,410,721	-	1,410,721
Unrestricted	3,686,867	20,953	3,707,820
TOTAL NET POSITION	<u>11,010,456</u>	<u>52,920</u>	<u>11,063,376</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	<u>\$ 12,559,198</u>	<u>\$ 54,961</u>	<u>\$ 12,614,159</u>

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

TOWN OF RAYMOND, MAINE
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2023

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	\$ 1,599,775	\$ 229,670	\$ -	\$ -	\$ (1,370,105)	\$ -	\$ (1,370,105)
Public safety	1,213,921	229,533	-	-	(984,388)	-	(984,388)
Public works	1,242,423	21,349	53,324	-	(1,167,750)	-	(1,167,750)
Fringe benefits	710,620	-	-	-	(710,620)	-	(710,620)
Public health and welfare	29,131	-	21,534	-	(7,597)	-	(7,597)
Community services	393,811	76,455	-	-	(317,356)	-	(317,356)
Education	11,347,307	-	-	-	(11,347,307)	-	(11,347,307)
County tax	817,347	-	-	-	(817,347)	-	(817,347)
Program expenses	270,868	52,437	24,091	-	(194,340)	-	(194,340)
Capital outlay	198,743	-	-	-	(198,743)	-	(198,743)
Unallocated depreciation (Note 5)*	409,947	-	-	-	(409,947)	-	(409,947)
Interest on long-term debt	17,314	-	-	-	(17,314)	-	(17,314)
Total governmental activities	<u>18,251,207</u>	<u>609,444</u>	<u>98,949</u>	<u>-</u>	<u>(17,542,814)</u>	<u>-</u>	<u>(17,542,814)</u>
<u>Business-type activities:</u>							
Tassel top	140,520	142,352	-	-	-	1,832	1,832
Total business-type activities	<u>140,520</u>	<u>142,352</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,832</u>	<u>1,832</u>
Total government	<u>\$ 18,391,727</u>	<u>\$ 751,796</u>	<u>\$ 98,949</u>	<u>\$ -</u>	<u>(17,542,814)</u>	<u>1,832</u>	<u>(17,540,982)</u>

*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, 2023

	Governmental Activities	Business- type Activities	Total
Changes in net position:			
Net (expense) revenue	(17,542,814)	1,832	(17,540,982)
General revenues:			
Taxes:			
Property taxes, levied for general purposes	15,942,500	-	15,942,500
Excise taxes	1,266,969	-	1,266,969
Grants and contributions not restricted to specific programs	872,720	-	872,720
Investment income, net of unrealized gains/(losses)	229,009	-	229,009
Miscellaneous	666,575	-	666,575
Total general revenues	<u>18,977,773</u>	<u>-</u>	<u>18,977,773</u>
Change in net position	1,434,959	1,832	1,436,791
NET POSITION - JULY 1	<u>9,575,497</u>	<u>51,088</u>	<u>9,626,585</u>
NET POSITION - JUNE 30	<u>\$ 11,010,456</u>	<u>\$ 52,920</u>	<u>\$ 11,063,376</u>

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

TOWN OF RAYMOND, MAINE

BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2023

	General Fund	Other Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 3,926,142	\$ 298,697	\$ 4,224,839
Investments	129,497	460,007	589,504
Accounts receivables (net of allowance for uncollectibles):			
Taxes/liens	459,032	-	459,032
Other	184,213	3,132	187,345
Prepaid items	65,679	8,126	73,805
Tax acquired property	131,284	-	131,284
Due from other funds	7,951	1,374,034	1,381,985
TOTAL ASSETS	\$ 4,903,798	\$ 2,143,996	\$ 7,047,794
LIABILITIES			
Accounts payable	\$ 104,468	\$ 11,456	\$ 115,924
Accrued expenses	144,992	-	144,992
Due to other funds	1,395,764	7,951	1,403,715
TOTAL LIABILITIES	1,645,224	19,407	1,664,631
DEFERRED INFLOWS OF RESOURCES			
Deferred revenues	-	33,101	33,101
Prepaid taxes	56,261	-	56,261
Deferred tax revenues	200,604	-	200,604
TOTAL DEFERRED INFLOWS OF RESOURCES	256,865	33,101	289,966
FUND BALANCES			
Nonspendable	196,963	232,912	429,875
Restricted	-	1,185,935	1,185,935
Committed	-	674,909	674,909
Assigned	379,695	-	379,695
Unassigned	2,425,051	(2,268)	2,422,783
TOTAL FUND BALANCES	3,001,709	2,091,488	5,093,197
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 4,903,798	\$ 2,143,996	\$ 7,047,794

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, 2023

	<u>Total Governmental Funds</u>
Total Fund Balances	\$ 5,093,197
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	6,915,119
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	200,604
Long-term obligations are not due and payable in the current period and therefore are not reported in the funds:	
Bonds payable	(570,000)
Note from direct borrowings payable	(432,251)
Accrued compensated absences	<u>(196,213)</u>
Net position of governmental activities	<u>\$ 11,010,456</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, 2023

	General Fund	Other Governmental Funds	Total Governmental Funds
REVENUES			
General tax revenue	\$ 17,353,682	\$ -	\$ 17,353,682
Intergovernmental revenue	947,578	24,091	971,669
Charges for services	557,007	52,437	609,444
Investment income, net of unrealized gains/(losses)	37,924	191,085	229,009
Other revenue	98,363	568,212	666,575
TOTAL REVENUES	18,994,554	835,825	19,830,379
EXPENDITURES			
Current:			
General government	1,593,202	-	1,593,202
Public safety	1,213,921	-	1,213,921
Public works	1,208,784	-	1,208,784
Fringe benefits	710,620	-	710,620
Public health and welfare	29,131	-	29,131
Community services	393,811	-	393,811
Education	11,347,307	-	11,347,307
County tax	817,347	-	817,347
Program expenses	-	270,868	270,868
Debt service:			
Principal	341,999	-	341,999
Interest	17,314	-	17,314
Capital outlay	-	1,435,701	1,435,701
TOTAL EXPENDITURES	17,673,436	1,706,569	19,380,005
EXCESS REVENUES OVER (UNDER) EXPENDITURES	1,321,118	(870,744)	450,374
OTHER FINANCING SOURCES			
Transfers in	4,000	890,000	894,000
Transfers (out)	(890,000)	(4,000)	(894,000)
TOTAL OTHER FINANCING SOURCES (USES)	(886,000)	886,000	-
NET CHANGE IN FUND BALANCES	435,118	15,256	450,374
FUND BALANCES - JULY 1	2,566,591	2,076,232	4,642,823
FUND BALANCES - JUNE 30	\$ 3,001,709	\$ 2,091,488	\$ 5,093,197

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, 2023

Net change in fund balances - total governmental funds (Statement E)	<u>\$ 450,374</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	1,726,208
Capital asset disposals	(33,639)
Depreciation expense	<u>(409,947)</u>
	<u>1,282,622</u>
Revenues in the Statement of Activities that do not provide current financial resources are not reported:	
Taxes and liens receivable	<u>(144,213)</u>
Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position	
	<u>(489,250)</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>341,999</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>(6,573)</u>
Change in net position of governmental activities (Statement B)	<u>\$ 1,434,959</u>

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

TOWN OF RAYMOND, MAINE

STATEMENT OF NET POSITION - PROPRIETARY FUNDS
JUNE 30, 2023

	<u>Enterprise Fund</u>
	Tassel
	<u>Top Park</u>
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 1,264
Due from other funds	<u>21,730</u>
Total current assets	<u>22,994</u>
Noncurrent assets:	
Capital assets:	
Buildings and improvements	24,800
Infrastructure	<u>16,438</u>
Total capital assets	41,238
Less: accumulated depreciation	<u>(9,271)</u>
Total noncurrent assets	<u>31,967</u>
TOTAL ASSETS	<u><u>\$ 54,961</u></u>
LIABILITIES	
Current liabilities:	
Accounts payable	\$ 2,041
Total current liabilities	<u>2,041</u>
TOTAL LIABILITIES	<u>2,041</u>
NET POSITION	
Net investment in capital assets	31,967
Unrestricted	<u>20,953</u>
TOTAL NET POSITION	<u>52,920</u>
TOTAL LIABILITIES AND NET POSITION	<u><u>\$ 54,961</u></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, 2023

	<u>Enterprise Fund</u>
	Tassel
	<u>Top Park</u>
OPERATING REVENUES	
Charges for services	\$ 142,352
TOTAL OPERATING REVENUES	<u>142,352</u>
OPERATING EXPENSES	
Salaries and wages	92,107
Contracted services	9,090
Utilities	3,845
Repairs, maintenance and equipment	15,743
Supplies and office	16,852
Depreciation	<u>2,883</u>
TOTAL OPERATING EXPENSES	<u>140,520</u>
CHANGE IN NET POSITION	1,832
NET POSITION - JULY 1	<u>51,088</u>
NET POSITION - JUNE 30	<u>\$ 52,920</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, 2023

	<u>Enterprise Fund</u>
	Tassel
	<u>Top Park</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers	\$ 161,540
Internal activity - receipts (payments) from/to other funds	(21,730)
Payments to employees	(92,107)
Payments to suppliers	<u>(47,039)</u>
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>664</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	664
CASH AND CASH EQUIVALENTS - JULY 1	<u>600</u>
CASH AND CASH EQUIVALENTS - JUNE 30	<u>\$ 1,264</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:	
Operating income (loss)	\$ 1,832
Adjustments to reconcile operating income to net cash provided (used) by operating activities:	
Depreciation and amortization expense	2,883
Changes in operating assets, deferred outflows of resources, liabilities and deferred inflows of resources:	
(Increase) decrease in accounts receivable	19,188
(Increase) decrease in due from other funds	(21,730)
(Decrease) increase in accounts payable	<u>(1,509)</u>
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>\$ 664</u>

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

TOWN OF RAYMOND, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

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, 2023, the following statements of financial accounting standards issued by the Governmental Accounting Standards Board became effective:

Statement No. 94 "Public-Private and Public-Public Partnerships and Availability Payment Arrangements". The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). As used in this Statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. Some PPPs meet the definition of a service concession arrangement (SCA), which the Board defines in this Statement as a PPP in which (1) the operator collects and is compensated by fees from third parties; (2) the transferor determines or has the ability to modify or approve which services the operator is required to provide, to whom the operator is required to provide the services and the prices or rates that can be charged for the services and (3) the transferor is entitled to significant residual interest in the

TOWN OF RAYMOND, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

service utility of the underlying PPP asset at the end of the arrangement. Management has determined the impact of this Statement is not material to the financial statements.

Statement No. 96 "Subscription-Based Information Technology Arrangements". This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset - an intangible asset - and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, Leases, as amended. Management has determined the impact of this Statement is not material to the financial statements.

Statement No. 99 "Omnibus 2022". The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The practice issues addressed by this Statement are to provide clarification of provisions in Statement No. 87, Leases, as amended, related to the determination of the lease term, classification of a lease as a short-term lease, recognition and measurement of a lease liability and a lease asset and identification of lease incentives, clarification of provisions in Statement No. 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements, related to (a) the determination of the public-private and public-public partnership (PPP) term and (b) recognition and measurement of installment payments and the transfer of the underlying PPP asset, clarification of provisions in Statement No. 96, Subscription-Based Information Technology Arrangements, related to the subscription-based information technology arrangement (SBITA) term, classification of a SBITA as a short-term SBITA and recognition and measurement of a subscription liability, extension of the period during which the London Interbank Offered Rate (LIBOR) is considered an appropriate benchmark interest rate for the qualitative evaluation of the effectiveness of an interest rate swap that hedges the interest rate risk of taxable debt, accounting for the distribution of benefits as part of the Supplemental Nutrition Assistance Program (SNAP), disclosures related to nonmonetary transactions, pledges of future revenues when resources are not received by the pledging government, clarification of provisions in Statement No. 34, Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments, as amended, related to the focus of the government-wide financial statements, terminology updates related to certain provisions of Statement No. 63, Financial Reporting of Deferred Outflows of Resources,

TOWN OF RAYMOND, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Deferred Inflows of Resources and Net Position and terminology used in Statement 53 to refer to resource flows statements. 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 Park 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) 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 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.

TOWN OF RAYMOND, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.
- 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.

TOWN OF RAYMOND, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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.

TOWN OF RAYMOND, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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:

TOWN OF RAYMOND, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

- 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, 2023. Accounts receivable netted with allowances for uncollectibles were \$187,345 for the year ended June 30, 2023.

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.

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.

TOWN OF RAYMOND, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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

TOWN OF RAYMOND, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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, a note from direct borrowings 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.

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.

TOWN OF RAYMOND, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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

TOWN OF RAYMOND, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 21, 2022 on the assessed value listed as of April 1, 2022, for all real and personal property located in the Town. Taxes were due on October 31, 2022 and April 30, 2023. Interest on unpaid taxes commenced on November 1, 2022 and May 1, 2023, at 4% 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 \$36,916 for the year ended June 30, 2023.

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.

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.

TOWN OF RAYMOND, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 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, 2023, the Town's cash and cash equivalents balance of \$4,226,103 was comprised of bank deposits and cash equivalents amounting to \$4,687,004. 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. The bank deposits of \$4,680,902 were fully insured by federal depository insurance (FDIC) and consequently were not exposed to custodial credit risk and cash and cash equivalents of \$6,402 were insured by the Securities Investor Protection Corporation (SIPC).

TOWN OF RAYMOND, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

Account Type	Bank Balance
Checking accounts	\$ 65,000
IntraFi/ICS account	4,323,307
Sweep accounts	\$ 292,595
Cash and cash equivalents	6,102
	\$ 4,687,004

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, \$129,497 were covered by the federal depository insurance (FDIC) and \$460,007 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.

At June 30, 2023, the Town had the following investments and maturities:

Investment Type	Fair Value	N/A	< 1 Year	1 - 5 Years	>5 Years
Debt securities:					
U.S. Agency Securities	\$ 119,674	\$ -	\$ 24,867	\$ 74,858	\$ 19,949
Brokered CD's - fixed income	129,497	-	-	129,497	-
Equity securities:					
Exchange traded funds - equity	313,064	313,064	-	-	-
Exchange traded funds - fixed income	27,269	27,269	-	-	-
	\$ 589,504	\$ 340,333	\$ 24,867	\$ 204,355	\$ 19,949

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, 2023:

TOWN OF RAYMOND, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

	June 30, 2023 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>				
Debt securities:				
U.S. Agency Securities	\$ 119,674	\$ -	\$ 119,674	\$ -
Brokered CD's - fixed income	129,497	-	129,497	-
Total debt securities	<u>249,171</u>	<u>-</u>	<u>249,171</u>	<u>-</u>
Equity securities:				
Exchange traded funds - equity	313,064	313,064	-	-
Exchange traded funds - fixed income	27,269	27,269	-	-
Total equity securities	<u>340,333</u>	<u>340,333</u>	<u>-</u>	<u>-</u>
Total investments by fair value level	<u>\$ 589,504</u>	<u>\$ 340,333</u>	<u>\$ 249,171</u>	<u>\$ -</u>
<u>Cash equivalents measured at the net asset value (NAV)</u>				
Money market mutual funds	<u>6,102</u>			
Total cash equivalents measured at the NAV	<u>6,102</u>			
Total investments and cash equivalents measured at fair value	<u>\$ 595,606</u>			

Equity securities classified in Level I of the fair value hierarchy are valued using prices quoted in active markets for those securities. Debt securities classified in Level II of the fair value hierarchy are valued from publicly reliable sources or using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices. The Town has no Level III investments.

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.

TOWN OF RAYMOND, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 3 - INTERFUND RECEIVABLES AND PAYABLES

Interfund balances at June 30, 2023 consisted of the following individual fund receivables and payables:

	Receivables (Due from)	Payables (Due to)
General fund	\$ 7,951	\$ 1,395,764
Nonmajor special revenue funds	700,574	2,268
Nonmajor capital projects funds	671,777	-
Nonmajor permanent funds	1,683	5,683
Proprietary funds	21,730	-
	<u>\$ 1,403,715</u>	<u>\$ 1,403,715</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, 2023, the Town had the following interfund transfers:

	Transfers In	Transfers Out
General fund	\$ 4,000	\$ 890,000
Nonmajor special revenue funds	100,000	-
Nonmajor capital projects funds	790,000	-
Nonmajor permanent funds	-	4,000
	<u>\$ 894,000</u>	<u>\$ 894,000</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, 2023

NOTE 5 - CAPITAL ASSETS

The following is a summary of changes in capital assets for the year ended June 30, 2023:

	Balance, 7/1/22	Additions	Disposals	Balance, 6/30/23
<u>Governmental activities</u>				
Non-depreciated assets:				
Land	\$ 326,423	\$ -	\$ -	\$ 326,423
Construction in progress	19,150	748,547	(19,150)	748,547
	<u>345,573</u>	<u>748,547</u>	<u>(19,150)</u>	<u>1,074,970</u>
Depreciated assets:				
Buildings and improvements	3,855,591	-	-	3,855,591
Machinery, equipment and vehicles	4,693,690	241,717	(131,993)	4,803,414
Infrastructure	1,656,507	755,094	-	2,411,601
	10,205,788	996,811	(131,993)	11,070,606
Less: accumulated depreciation	(4,918,864)	(409,947)	98,354	(5,230,457)
	5,286,924	586,864	(33,639)	5,840,149
Net capital assets	<u>\$ 5,632,497</u>	<u>\$ 1,335,411</u>	<u>\$ (52,789)</u>	<u>\$ 6,915,119</u>
<u>Business-type activities</u>				
Depreciated assets:				
Buildings and improvements	\$ 24,800	\$ -	\$ -	\$ 24,800
Infrastructure	16,438	-	-	16,438
	41,238	-	-	41,238
Less: accumulated depreciation	(6,388)	(2,883)	-	(9,271)
	34,850	(2,883)	-	31,967
Net capital assets	<u>\$ 34,850</u>	<u>\$ (2,883)</u>	<u>\$ -</u>	<u>\$ 31,967</u>
<u>Current year depreciation expense:</u>				
Town-wide				409,947
Subtotal governmental				<u>409,947</u>
Tassel Top Park				2,883
Subtotal business-type				<u>2,883</u>
Total depreciation expense				<u>\$ 412,830</u>

TOWN OF RAYMOND, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 6 - LONG-TERM DEBT

The following is a summary of changes in the long-term debt for the year ended June 30, 2023:

	Balance, 7/1/22	Additions	Deletions	Balance, 6/30/23	Current Portion
<u>Governmental activities:</u>					
Bonds payable	\$ 855,000	\$ -	\$ (285,000)	\$ 570,000	\$ 285,000
Note from direct borrowings payable	-	489,250	(56,999)	432,251	40,903
Total governmental activities	<u>\$ 855,000</u>	<u>\$ 489,250</u>	<u>\$ (341,999)</u>	<u>\$ 1,002,251</u>	<u>\$ 325,903</u>

The following is a summary of the outstanding bonds payable:

	Governmental Activities
<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.	\$ 400,000
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.	170,000
Total bonds payable	<u>\$ 570,000</u>
<u>Note from direct borrowings payable:</u>	
\$489,250 Lease purchase agreement for a Rescue Vehicle. Annual principal and interest payments of \$58,063. Interest is charged at fixed rate of 3.97% per annum. Final payment due August 2031.	\$ 432,251

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

	Governmental Activities				
	Bonds Payable		Note from Direct Borrowings Payable		Total Debt Service
	Principal	Interest	Principal	Interest	
2024	\$ 285,000	\$ 10,050	\$ 40,903	\$ 17,160	\$ 353,113
2025	285,000	3,350	42,484	15,579	346,413
2026	-	-	44,213	13,850	58,063
2027	-	-	45,968	12,095	58,063
2028	-	-	47,793	10,270	58,063
2029-2033	-	-	210,890	21,362	232,252
	<u>\$ 570,000</u>	<u>\$ 13,400</u>	<u>\$ 432,251</u>	<u>\$ 90,316</u>	<u>\$ 1,105,967</u>

TOWN OF RAYMOND, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 6 - LONG-TERM DEBT (CONTINUED)

All bonds and notes from direct borrowings 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, 2023:

	Balance, 7/1/22	Additions	Deletions	Balance, 6/30/23	Current Portion
<u>Governmental activities:</u>					
Accrued compensated absences	\$ 189,640	\$ 6,573	\$ -	\$ 196,213	\$ 19,621

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, 2023, the Town's liability for compensated absences is \$196,213.

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, 2023:

	Governmental Activities	Business-type Activities
Invested in capital assets	\$ 12,145,576	\$ 41,238
Accumulated depreciation	(5,230,457)	(9,271)
Outstanding capital related debt	(1,002,251)	-
	<u>\$ 5,912,868</u>	<u>\$ 31,967</u>

TOWN OF RAYMOND, MAINE
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2023

NOTE 10 - RESTRICTED NET POSITION

At June 30, 2023, the Town had the following restricted net position:

Nonmajor special revenue funds (Schedule E):	
Grant unrestricted	\$ 1,889
Library	130,528
Parks and recreation	21,384
ARPA	292,595
Community assistance fund	51,487
Veteran's memorial	4,407
Beautification committee	3,039
Panther Pond projects	1,268
Conservation commissions	1,640
Economic development	1,240
Forestry grant	500
Revaluation	199,900
Age Friendly Raymond	1,018
Community celebration	264
Fire department donations	8,100
Tax increment financing	229,353
Nonmajor permanent funds (Schedule I):	
Nonexpendable 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
Expendable principal:	
Cemetery funds	73,933
Riverside Cemetery	34,214
Laurette Files account	17,215
North Raymond Cemetery	5,542
Carlton E. Edwards scholarship	13,347
George Woods scholarship	7,489
Collins-Day scholarship	1,331
Torstein Johannas Lund scholarship	5,646
Ministerial fund	35,705
Recreation fund	7,440
Spiegel fund	35,075
	<u>\$ 1,410,721</u>

TOWN OF RAYMOND, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 11 - NONSPENDABLE FUND BALANCES

At June 30, 2023, the Town had the following nonspendable fund balances:

General fund:	
Prepaid items	\$ 65,679
Tax acquired property	131,284
Nonmajor special revenue funds (Schedule E)	8,126
Nonmajor permanent funds (Schedule I)	224,786
	<u>\$ 429,875</u>

NOTE 12 - RESTRICTED FUND BALANCES

At June 30, 2023, the Town had the following restricted fund balances:

Nonmajor special revenue funds (Schedule E)	\$ 948,612
Nonmajor permanent funds (Schedule I)	237,323
	<u>\$ 1,185,935</u>

NOTE 13 - COMMITTED FUND BALANCES

At June 30, 2023, the Town had the following committed fund balances:

Nonmajor capital projects funds (Schedule G)	<u>\$ 674,909</u>
----------------------------------------------	-------------------

NOTE 14 - ASSIGNED FUND BALANCES

At June 30, 2023, the Town had the following assigned fund balances:

General fund:	
Carryforwards:	
FY24	\$ 200,000
Health insurance reserve	94,380
RSU withdrawal committee	10,315
Selectboard's contingency	75,000
	<u>\$ 379,695</u>

TOWN OF RAYMOND, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 15 - DEFICIT FUND BALANCES

At June 30, 2023, the Town had the following deficit fund balances:

Backpack program	\$	618
Keep Maine healthy		1,650
	<u>\$</u>	<u>2,268</u>

NOTE 16 - OVERLAPPING DEBT

The Town is responsible for its proportionate share of Cumberland County and Portland Water District debt. As of June 30, 2023, the Town's share was:

	<u>Outstanding Debt</u>	<u>Town's Percentage</u>	<u>Total Share</u>
County of Cumberland	\$ 29,931,418	2.40%	\$ 717,811
Portland Water District	58,543,519	3.52%	2,060,732

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 future years. Participation in the plan is optional. Currently, twenty-four 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.

TOWN OF RAYMOND, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 17 - DEFERRED COMPENSATION (CONTINUED)

The Town of Raymond, under ICMA 457 Deferred Compensation Plan (now known as Mission Square), contributes 1.00% - 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 \$1,481,675 for the year ended June 30, 2023. Total contributions on behalf of the Town amounted to \$115,186. Eligible wages and employer contributions for the current and past five years are as follows:

Year	Employer contribution rate	Employer contributions	Eligible wages
2023	1.00%-6.00%	\$ 115,186	\$ 1,481,675
2022	1.00%-6.00%	75,971	1,134,142
2021	1.00%-6.00%	71,643	1,072,935
2020	1.00%-6.00%	53,446	864,640
2019	1.00%-6.00%	48,403	758,395
2018	1.00%-6.00%	42,750	679,852

NOTE 18 - EXPENDITURES OVER APPROPRIATIONS

At June 30, 2023, the Town had the following overspent appropriations:

General government (Article 4)	\$ 192,266
Public safety (Article 6)	6,207
Debt service (Article 14)	1,699
	<u>\$ 200,172</u>

TOWN OF RAYMOND, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

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, 2023, 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.

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.

TOWN OF RAYMOND, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 22 - RISK MANAGEMENT (CONTINUED)

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, 2023. 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 - RELATED PARTIES

A selectboard member owns Innovative Distribution Services which the town paid \$62,451 to provide mowing services in FY 2023.

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, 2023

	Budgeted Amounts		Actual Amounts	Variance Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 2,566,591	\$ 2,566,591	\$ 2,566,591	\$ -
Resources (Inflows):				
General tax revenue	17,068,716	17,068,716	17,353,682	284,966
Intergovernmental revenue	847,499	847,499	947,578	100,079
Charges for services	380,000	380,000	557,007	177,007
Investment income	8,000	8,000	37,924	29,924
Other revenue	91,193	91,193	98,363	7,170
Transfers from other funds	4,000	4,000	4,000	-
Amounts Available for Appropriation	<u>20,965,999</u>	<u>20,965,999</u>	<u>21,565,145</u>	<u>599,146</u>
Charges to Appropriations (Outflows):				
General government	1,245,368	1,320,368	1,593,202	(272,834)
Public safety	1,207,714	1,207,714	1,213,921	(6,207)
Public works	1,372,519	1,272,519	1,208,784	63,735
Fringe benefits	794,762	794,762	710,620	84,142
Public health and welfare	10,000	10,000	29,131	(19,131)
Community services	396,601	396,601	393,811	2,790
Education	11,370,567	11,370,567	11,347,307	23,260
County tax	817,347	817,347	817,347	-
Debt service:				
Principal	343,064	343,064	341,999	1,065
Interest	14,550	14,550	17,314	(2,764)
Overlay	36,916	36,916	-	36,916
Transfers to other funds	790,000	890,000	890,000	-
Total Charges to Appropriations	<u>18,399,408</u>	<u>18,474,408</u>	<u>18,563,436</u>	<u>(89,028)</u>
Budgetary Fund Balance, June 30	<u>\$ 2,566,591</u>	<u>\$ 2,491,591</u>	<u>\$ 3,001,709</u>	<u>\$ 510,118</u>
Utilization of assigned fund balance	<u>\$ -</u>	<u>\$ 75,000</u>	<u>\$ -</u>	<u>\$ (75,000)</u>

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, 2023

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
General tax revenues:				
Property taxes	\$ 15,919,716	\$ 15,919,716	\$ 16,086,713	\$ 166,997
Vehicle excise taxes	1,120,000	1,120,000	1,234,989	114,989
Boat excise taxes	29,000	29,000	31,980	2,980
Intergovernmental revenues:				
Homestead exemption	220,000	220,000	242,394	22,394
State revenue sharing	505,000	505,000	557,339	52,339
BETE	48,000	48,000	53,338	5,338
Tree growth	8,769	8,769	9,471	702
Veterans	3,380	3,380	3,228	(152)
LRAP	53,000	53,000	53,324	324
General assistance	7,000	7,000	21,534	14,534
Snowmobile	2,350	2,350	2,569	219
Other	-	-	4,381	4,381
Charges for services:				
Recreation fees	-	-	555	555
Library fees	-	-	75,900	75,900
Town clerk fees	27,400	27,400	32,824	5,424
CEO/planning fees	110,000	110,000	196,846	86,846
Solid waste/recycling	100	100	1,536	1,436
Fire/rescue collections	175,000	175,000	208,063	33,063
Public safety	15,000	15,000	15,545	545
Animal control	500	500	1,920	1,420
Public works	52,000	52,000	19,813	(32,187)
Fire permits	-	-	4,005	4,005
Investment income:				
Investment income	8,000	8,000	37,924	29,924
Other income:				
Interest/fees on taxes	41,300	41,300	46,897	5,597
Payment in lieu of taxes	5,000	5,000	5,000	-
Cable franchise fees	42,000	42,000	39,377	(2,623)
Other	2,893	2,893	7,089	4,196
Transfers from other funds:				
Permanent funds	4,000	4,000	4,000	-
TOTAL REVENUES	\$ 18,399,408	\$ 18,399,408	\$ 18,998,554	\$ 599,146

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

SCHEDULE B

TOWN OF RAYMOND, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2023

	Budget	Budget Adjustments	Final Available	Actual	Variance Positive (Negative)
General government					
Administration	\$ 516,490	\$ 75,000	\$ 591,490	\$ 822,024	\$ (230,534)
Compensation and training	55,000	-	55,000	68,324	(13,324)
Insurance	139,325	-	139,325	171,797	(32,472)
Assessing	79,481	-	79,481	78,127	1,354
Municipal building	37,000	-	37,000	34,423	2,577
Technology	204,660	-	204,660	202,050	2,610
Code enforcement	213,412	-	213,412	216,457	(3,045)
	<u>1,245,368</u>	<u>75,000</u>	<u>1,320,368</u>	<u>1,593,202</u>	<u>(272,834)</u>
Public safety					
Fire department	1,168,669	-	1,168,669	1,175,455	(6,786)
Animal control	39,045	-	39,045	38,466	579
	<u>1,207,714</u>	<u>-</u>	<u>1,207,714</u>	<u>1,213,921</u>	<u>(6,207)</u>
Public works					
Public works	891,519	-	891,519	798,768	92,751
Solid waste	381,000	-	381,000	410,016	(29,016)
Capital improvements IRT	100,000	(100,000)	-	-	-
	<u>1,372,519</u>	<u>(100,000)</u>	<u>1,272,519</u>	<u>1,208,784</u>	<u>63,735</u>
Fringe benefits	<u>794,762</u>	<u>-</u>	<u>794,762</u>	<u>710,620</u>	<u>84,142</u>
Public health and welfare	<u>10,000</u>	<u>-</u>	<u>10,000</u>	<u>29,131</u>	<u>(19,131)</u>
Community services					
Provider agencies	2,000	-	2,000	25,200	(23,200)
Raymond Village library	195,876	-	195,876	186,369	9,507
Cemetery	44,391	-	44,391	46,042	(1,651)
Recreation	153,334	-	153,334	135,200	18,134
Lake Region bus	1,000	-	1,000	1,000	-
	<u>396,601</u>	<u>-</u>	<u>396,601</u>	<u>393,811</u>	<u>2,790</u>
Education	<u>11,370,567</u>	<u>-</u>	<u>11,370,567</u>	<u>11,347,307</u>	<u>23,260</u>
County tax	<u>817,347</u>	<u>-</u>	<u>817,347</u>	<u>817,347</u>	<u>-</u>
Debt service					
Principal	343,064	-	343,064	341,999	1,065
Interest	14,550	-	14,550	17,314	(2,764)
	<u>357,614</u>	<u>-</u>	<u>357,614</u>	<u>359,313</u>	<u>(1,699)</u>
Overlay	<u>36,916</u>	<u>-</u>	<u>36,916</u>	<u>-</u>	<u>36,916</u>
Transfers to other funds					
Special revenue funds	-	100,000	100,000	100,000	-
Capital projects funds	790,000	-	790,000	790,000	-
	<u>790,000</u>	<u>100,000</u>	<u>890,000</u>	<u>890,000</u>	<u>-</u>
Total Departmental Operations	<u>\$ 18,399,408</u>	<u>\$ 75,000</u>	<u>\$ 18,474,408</u>	<u>\$ 18,563,436</u>	<u>\$ (89,028)</u>

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

TOWN OF RAYMOND, MAINE

COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2023

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 292,595	\$ -	\$ 6,102	\$ 298,697
Investments	-	-	460,007	460,007
Accounts receivable (net of allowance for uncollectibles)	-	3,132	-	3,132
Prepaid items	8,126	-	-	8,126
Due from other funds	700,574	671,777	1,683	1,374,034
TOTAL ASSETS	\$ 1,001,295	\$ 674,909	\$ 467,792	\$ 2,143,996
LIABILITIES				
Accounts payable	\$ 11,456	\$ -	\$ -	\$ 11,456
Due to other funds	2,268	-	5,683	7,951
TOTAL LIABILITIES	13,724	-	5,683	19,407
DEFERRED INFLOWS OF RESOURCES				
Deferred revenue	33,101	-	-	33,101
TOTAL DEFERRED INFLOWS OF RESOURCES	33,101	-	-	33,101
FUND BALANCES				
Nonspendable	8,126	-	224,786	232,912
Restricted	948,612	-	237,323	1,185,935
Committed	-	674,909	-	674,909
Assigned	-	-	-	-
Unassigned (deficits)	(2,268)	-	-	(2,268)
TOTAL FUND BALANCES	954,470	674,909	462,109	2,091,488
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 1,001,295	\$ 674,909	\$ 467,792	\$ 2,143,996

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, 2023

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
REVENUES				
Intergovernmental revenues	\$ 24,091	\$ -	\$ -	\$ 24,091
Charges for services	52,437	-	-	52,437
Investment income, net of unrealized gains/(losses)	-	-	61,451	61,451
Interest income	129,634	-	-	129,634
Other income	50,001	518,211	-	568,212
TOTAL REVENUES	<u>256,163</u>	<u>518,211</u>	<u>61,451</u>	<u>835,825</u>
EXPENDITURES				
Capital outlay	-	1,435,701	-	1,435,701
Other	267,268	-	3,600	270,868
TOTAL EXPENDITURES	<u>267,268</u>	<u>1,435,701</u>	<u>3,600</u>	<u>1,706,569</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(11,105)</u>	<u>(917,490)</u>	<u>57,851</u>	<u>(870,744)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	100,000	790,000	-	890,000
Transfers (out)	-	-	(4,000)	(4,000)
TOTAL OTHER FINANCING SOURCES (USES)	<u>100,000</u>	<u>790,000</u>	<u>(4,000)</u>	<u>886,000</u>
NET CHANGE IN FUND BALANCES	88,895	(127,490)	53,851	15,256
FUND BALANCES, JULY 1	<u>865,575</u>	<u>802,399</u>	<u>408,258</u>	<u>2,076,232</u>
FUND BALANCES, JUNE 30	<u>\$ 954,470</u>	<u>\$ 674,909</u>	<u>\$ 462,109</u>	<u>\$ 2,091,488</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, 2023

	Grants Other	Library	Parks and Recreation	ARPA	Community Assistance Fund	Veteran's Memorial	Beautification Committee	Panther Pond Projects	Conservation Commissions	Economic Development
ASSETS										
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ 292,595	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prepaid items	-	-	-	-	-	-	-	-	-	-
Due from other funds	1,889	130,528	54,485	-	51,487	4,407	3,039	1,268	1,640	1,240
TOTAL ASSETS	\$ 1,889	\$ 130,528	\$ 54,485	\$ 292,595	\$ 51,487	\$ 4,407	\$ 3,039	\$ 1,268	\$ 1,640	\$ 1,240
LIABILITIES										
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-	-	-	-	-
TOTAL LIABILITIES	-	-	-	-	-	-	-	-	-	-
DEFERRED INFLOWS OF RESOURCES										
Deferred revenue	-	-	33,101	-	-	-	-	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	-	-	33,101	-	-	-	-	-	-	-
FUND BALANCES (DEFICITS)										
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	1,889	130,528	21,384	292,595	51,487	4,407	3,039	1,268	1,640	1,240
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-
TOTAL FUND BALANCES (DEFICITS)	1,889	130,528	21,384	292,595	51,487	4,407	3,039	1,268	1,640	1,240
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES (DEFICITS)	\$ 1,889	\$ 130,528	\$ 54,485	\$ 292,595	\$ 51,487	\$ 4,407	\$ 3,039	\$ 1,268	\$ 1,640	\$ 1,240

TOWN OF RAYMOND, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
 JUNE 30, 2023

	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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 292,595
Prepaid items	-	-	-	-	-	8,126	-	-	8,126
Due from other funds	500	199,900	1,018	264	8,100	240,809	-	-	700,574
TOTAL ASSETS	\$ 500	\$ 199,900	\$ 1,018	\$ 264	\$ 8,100	\$ 248,935	\$ -	\$ -	\$ 1,001,295
LIABILITIES									
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,456	\$ -	\$ -	\$ 11,456
Due to other funds	-	-	-	-	-	-	618	1,650	2,268
TOTAL LIABILITIES	-	-	-	-	-	11,456	618	1,650	13,724
DEFERRED INFLOWS OF RESOURCES									
Deferred revenue	-	-	-	-	-	-	-	-	33,101
TOTAL DEFERRED INFLOWS OF RESOURCES	-	-	-	-	-	-	-	-	33,101
FUND BALANCES (DEFICITS)									
Nonspendable	-	-	-	-	-	8,126	-	-	8,126
Restricted	500	199,900	1,018	264	8,100	229,353	-	-	948,612
Committed	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	(618)	(1,650)	(2,268)
TOTAL FUND BALANCES (DEFICITS)	500	199,900	1,018	264	8,100	237,479	(618)	(1,650)	954,470
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES (DEFICITS)	\$ 500	\$ 199,900	\$ 1,018	\$ 264	\$ 8,100	\$ 248,935	\$ -	\$ -	\$ 1,001,295

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, 2023

	Grants Other	Library	Parks and Recreation	ARPA	Community Assistance Fund	Veteran's Memorial	Beautification Committee	Panther Pond Projects	Conservation Commissions	Economic Development
REVENUES										
Intergovernmental revenue	\$ 21,689	\$ -	\$ -	\$ -	\$ 2,402	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for services	-	-	52,437	-	-	-	-	-	-	-
Interest income	-	129,634	-	-	-	-	-	-	-	-
Other income	-	6,931	15,149	2,451	14,650	250	2,570	-	-	-
TOTAL REVENUES	21,689	136,565	67,586	2,451	17,052	250	2,570	-	-	-
EXPENDITURES										
Other	21,305	6,037	46,202	4,777	8,540	501	1,704	-	-	-
TOTAL EXPENDITURES	21,305	6,037	46,202	4,777	8,540	501	1,704	-	-	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	384	130,528	21,384	(2,326)	8,512	(251)	866	-	-	-
OTHER FINANCING SOURCES (USES)										
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers (out)	-	-	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES (DEFICITS)	384	130,528	21,384	(2,326)	8,512	(251)	866	-	-	-
FUND BALANCES (DEFICITS), JULY 1	1,505	-	-	294,921	42,975	4,658	2,173	1,268	1,640	1,240
FUND BALANCES (DEFICITS), JUNE 30	\$ 1,889	\$ 130,528	\$ 21,384	\$ 292,595	\$ 51,487	\$ 4,407	\$ 3,039	\$ 1,268	\$ 1,640	\$ 1,240

TOWN OF RAYMOND, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

	Forestry Grant	Revaluation	Age Friendly Raymond	Community Celebration	Fire Department Donations	Tax Increment Financing	Backpack Program	Keep Maine Healthy	Total
REVENUES									
Intergovernmental revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,091
Charges for services	-	-	-	-	-	-	-	-	52,437
Interest income	-	-	-	-	-	-	-	-	129,634
Other income	-	-	-	-	8,000	-	-	-	50,001
TOTAL REVENUES	-	-	-	-	8,000	-	-	-	256,163
EXPENDITURES									
Other	-	100	-	-	-	178,102	-	-	267,268
TOTAL EXPENDITURES	-	100	-	-	-	178,102	-	-	267,268
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES									
	-	(100)	-	-	8,000	(178,102)	-	-	(11,105)
OTHER FINANCING SOURCES (USES)									
Transfers in	-	100,000	-	-	-	-	-	-	100,000
Transfers (out)	-	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	100,000	-	-	-	-	-	-	100,000
NET CHANGE IN FUND BALANCES (DEFICITS)	-	99,900	-	-	8,000	(178,102)	-	-	88,895
FUND BALANCES (DEFICITS), JULY 1	500	100,000	1,018	264	100	415,581	(618)	(1,650)	865,575
FUND BALANCES (DEFICITS), JUNE 30	\$ 500	\$ 199,900	\$ 1,018	\$ 264	\$ 8,100	\$ 237,479	\$ (618)	\$ (1,650)	\$ 954,470

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.

59

TOWN OF RAYMOND, MAINE

COMBINING BALANCE SHEET - NONMAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2023

	Fire Department Reserve	Public Works Paving Reserve	Sidewalk Match	Patricia Ave. Recreational Facilities	Technology	Public Works Snow Equipment
ASSETS						
Accounts receivable (net of allowance for uncollectibles)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due from other funds	37,950	159,583	41,734	21,138	164,801	1,972
TOTAL ASSETS	<u>\$ 37,950</u>	<u>\$ 159,583</u>	<u>\$ 41,734</u>	<u>\$ 21,138</u>	<u>\$ 164,801</u>	<u>\$ 1,972</u>
LIABILITIES						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES						
Nonspendable	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Committed	37,950	159,583	41,734	21,138	164,801	1,972
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
TOTAL FUND BALANCES	<u>37,950</u>	<u>159,583</u>	<u>41,734</u>	<u>21,138</u>	<u>164,801</u>	<u>1,972</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 37,950</u>	<u>\$ 159,583</u>	<u>\$ 41,734</u>	<u>\$ 21,138</u>	<u>\$ 164,801</u>	<u>\$ 1,972</u>

TOWN OF RAYMOND, MAINE

COMBINING BALANCE SHEET - NONMAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2023

	Public Works Equipment	Fire Department Review Fees	Fire Department IRT Projects	Assessing Software Reserve	Water Watch Account	Sheri Gagnon Park
ASSETS						
Accounts receivable (net of allowance for uncollectibles)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due from other funds	80,861	13,255	6,456	5,000	4,161	16
TOTAL ASSETS	<u>\$ 80,861</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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES						
Nonspendable	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Committed	80,861	13,255	6,456	5,000	4,161	16
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
TOTAL FUND BALANCES	<u>80,861</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	<u>\$ 80,861</u>	<u>\$ 13,255</u>	<u>\$ 6,456</u>	<u>\$ 5,000</u>	<u>\$ 4,161</u>	<u>\$ 16</u>

TOWN OF RAYMOND, MAINE

COMBINING BALANCE SHEET - NONMAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2023

	Hazardous Waste Reserve	Municipal Facilities	Town Hall Feasibility Study	Playground	Land Improvements	Open Space Reserve	Total
ASSETS							
Accounts receivable (net of allowance for uncollectibles)	\$ -	\$ -	\$ -	\$ 3,132	\$ -	\$ -	\$ 3,132
Due from other funds	2,971	33,491	213	59,468	10,000	28,707	671,777
TOTAL ASSETS	\$ 2,971	\$ 33,491	\$ 213	\$ 62,600	\$ 10,000	\$ 28,707	\$ 674,909
LIABILITIES							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL LIABILITIES	-	-	-	-	-	-	-
FUND BALANCES							
Nonspendable	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-
Committed	2,971	33,491	213	62,600	10,000	28,707	674,909
Assigned	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
TOTAL FUND BALANCES	2,971	33,491	213	62,600	10,000	28,707	674,909
TOTAL LIABILITIES AND FUND BALANCES	\$ 2,971	\$ 33,491	\$ 213	\$ 62,600	\$ 10,000	\$ 28,707	\$ 674,909

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 CAPITAL PROJECTS FUNDS
 FOR THE YEAR ENDED JUNE 30, 2023

	Fire Department Reserve	Public Works Paving Reserve	Sidewalk Match	Patricia Ave. Recreational Facilities	Technology	Public Works Snow Equipment
REVENUES						
Other income	\$ -	\$ 367,972	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	<u>-</u>	<u>367,972</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES						
Capital outlay	262,336	793,949	7,182	-	59,865	-
TOTAL EXPENDITURES	<u>262,336</u>	<u>793,949</u>	<u>7,182</u>	<u>-</u>	<u>59,865</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(262,336)</u>	<u>(425,977)</u>	<u>(7,182)</u>	<u>-</u>	<u>(59,865)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	75,000	410,000	-	-	30,000	-
Transfers (out)	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>75,000</u>	<u>410,000</u>	<u>-</u>	<u>-</u>	<u>30,000</u>	<u>-</u>
NET CHANGE IN FUND BALANCES (DEFICITS)	<u>(187,336)</u>	<u>(15,977)</u>	<u>(7,182)</u>	<u>-</u>	<u>(29,865)</u>	<u>-</u>
FUND BALANCES (DEFICITS) - JULY 1	<u>225,286</u>	<u>175,560</u>	<u>48,916</u>	<u>21,138</u>	<u>194,666</u>	<u>1,972</u>
FUND BALANCES (DEFICITS) - JUNE 30	<u>\$ 37,950</u>	<u>\$ 159,583</u>	<u>\$ 41,734</u>	<u>\$ 21,138</u>	<u>\$ 164,801</u>	<u>\$ 1,972</u>

TOWN OF RAYMOND, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR CAPITAL PROJECTS FUNDS
 FOR THE YEAR ENDED JUNE 30, 2023

	Public Works Equipment	Fire Department Review Fees	Fire Department IRT Projects	Assessing Software Reserve	Water Watch Account	Sheri Gagnon Park
REVENUES						
Other income	\$ 89,041	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	<u>89,041</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES						
Capital outlay	205,478	-	-	-	-	-
TOTAL EXPENDITURES	<u>205,478</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(116,437)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	225,000	-	-	-	-	-
Transfers (out)	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>225,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES (DEFICITS)	108,563	-	-	-	-	-
FUND BALANCES (DEFICITS) - JULY 1	<u>(27,702)</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>\$ 80,861</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, 2023

	Hazardous Waste Reserve	Municipal Facilities	Town Hall Feasibility Study	Playground	Land Improvements	Open Space Reserve	Total
REVENUES							
Other income	\$ -	\$ 61,198	\$ -	\$ -	\$ -	\$ -	\$ 518,211
TOTAL REVENUES	<u>-</u>	<u>61,198</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>518,211</u>
EXPENDITURES							
Capital outlay	-	97,539	-	9,352	-	-	1,435,701
TOTAL EXPENDITURES	<u>-</u>	<u>97,539</u>	<u>-</u>	<u>9,352</u>	<u>-</u>	<u>-</u>	<u>1,435,701</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>(36,341)</u>	<u>-</u>	<u>(9,352)</u>	<u>-</u>	<u>-</u>	<u>(917,490)</u>
OTHER FINANCING SOURCES (USES)							
Transfers in	-	50,000	-	-	-	-	790,000
Transfers (out)	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>790,000</u>
NET CHANGE IN FUND BALANCES (DEFICITS)	-	13,659	-	(9,352)	-	-	(127,490)
FUND BALANCES (DEFICITS) - JULY 1	<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>
FUND BALANCES (DEFICITS) - JUNE 30	<u>\$ 2,971</u>	<u>\$ 33,491</u>	<u>\$ 213</u>	<u>\$ 62,600</u>	<u>\$ 10,000</u>	<u>\$ 28,707</u>	<u>\$ 674,909</u>

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, 2023

	Cemetery Funds	Riverside Cemetery	Laurette Files Account	North Raymond Cemetery	Carlton E. Edwards Scholarship	George Woods Scholarship
ASSETS						
Cash and cash equivalents	\$ 2,095	\$ 944	\$ 273	\$ 136	\$ 399	\$ 352
Investments	157,964	71,174	20,562	10,215	30,065	26,515
Due from other funds	-	557	161	80	-	-
TOTAL ASSETS	\$ 160,059	\$ 72,675	\$ 20,996	\$ 10,431	\$ 30,464	\$ 26,867
LIABILITIES						
Due to other funds	\$ 2,763	\$ -	\$ -	\$ -	\$ 1,265	\$ (207)
TOTAL LIABILITIES	2,763	-	-	-	1,265	(207)
FUND BALANCES						
Nonspendable	83,363	38,461	3,781	4,889	15,852	19,585
Restricted	73,933	34,214	17,215	5,542	13,347	7,489
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
TOTAL FUND BALANCES	157,296	72,675	20,996	10,431	29,199	27,074
TOTAL LIABILITIES AND FUND BALANCES	\$ 160,059	\$ 72,675	\$ 20,996	\$ 10,431	\$ 30,464	\$ 26,867

TOWN OF RAYMOND, MAINE

COMBINING BALANCE SHEET - NONMAJOR PERMANENT FUNDS
JUNE 30, 2023

	Collins-Day Scholarship	Alva Clough Scholarship	Torstein Johannas Lund Scholarship	Ministerial Fund	Recreation Fund	Spiegel Fund	Total
ASSETS							
Cash and cash equivalents	\$ 213	\$ 78	\$ 113	\$ 492	\$ 227	\$ 780	\$ 6,102
Investments	16,072	5,884	8,495	37,097	17,129	58,835	460,007
Due from other funds	-	-	-	291	134	460	1,683
TOTAL ASSETS	\$ 16,285	\$ 5,962	\$ 8,608	\$ 37,880	\$ 17,490	\$ 60,075	\$ 467,792
LIABILITIES							
Due to other funds	\$ 1,374	\$ 454	\$ 34	\$ -	\$ -	\$ -	\$ 5,683
TOTAL LIABILITIES	1,374	454	34	-	-	-	5,683
FUND BALANCES							
Nonspendable	13,580	5,122	2,928	2,175	10,050	25,000	224,786
Restricted	1,331	386	5,646	35,705	7,440	35,075	237,323
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
TOTAL FUND BALANCES	14,911	5,508	8,574	37,880	17,490	60,075	462,109
TOTAL LIABILITIES AND FUND BALANCES	\$ 16,285	\$ 5,962	\$ 8,608	\$ 37,880	\$ 17,490	\$ 60,075	\$ 467,792

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

TOWN OF RAYMOND, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES, CHANGES IN FUND BALANCES
NONMAJOR PERMANENT FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

	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)	\$ 21,102	\$ 9,508	\$ 2,747	\$ 1,365	\$ 4,016	\$ 3,542
TOTAL REVENUES	<u>21,102</u>	<u>9,508</u>	<u>2,747</u>	<u>1,365</u>	<u>4,016</u>	<u>3,542</u>
EXPENDITURES						
Other	-	-	-	-	1,500	-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,500</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>21,102</u>	<u>9,508</u>	<u>2,747</u>	<u>1,365</u>	<u>2,516</u>	<u>3,542</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	17,102	9,508	2,747	1,365	2,516	3,542
FUND BALANCES, JULY 1	<u>140,194</u>	<u>63,167</u>	<u>18,249</u>	<u>9,066</u>	<u>26,683</u>	<u>23,532</u>
FUND BALANCES, JUNE 30	<u>\$ 157,296</u>	<u>\$ 72,675</u>	<u>\$ 20,996</u>	<u>\$ 10,431</u>	<u>\$ 29,199</u>	<u>\$ 27,074</u>

TOWN OF RAYMOND, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES, CHANGES IN FUND BALANCES
NONMAJOR PERMANENT FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

	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)	\$ 2,147	\$ 786	\$ 1,135	\$ 4,956	\$ 2,288	\$ 7,859	\$ 61,451
TOTAL REVENUES	<u>2,147</u>	<u>786</u>	<u>1,135</u>	<u>4,956</u>	<u>2,288</u>	<u>7,859</u>	<u>61,451</u>
EXPENDITURES							
Other	1,500	500	100	-	-	-	3,600
TOTAL EXPENDITURES	<u>1,500</u>	<u>500</u>	<u>100</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,600</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>647</u>	<u>286</u>	<u>1,035</u>	<u>4,956</u>	<u>2,288</u>	<u>7,859</u>	<u>57,851</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	647	286	1,035	4,956	2,288	7,859	53,851
FUND BALANCES, JULY 1	<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>
FUND BALANCES, JUNE 30	<u>\$ 14,911</u>	<u>\$ 5,508</u>	<u>\$ 8,574</u>	<u>\$ 37,880</u>	<u>\$ 17,490</u>	<u>\$ 60,075</u>	<u>\$ 462,109</u>

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



Proven Expertise & Integrity

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, 2023 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 February 6, 2024.

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 December 15, 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.

RHR Smith & Company

Buxton, Maine
February 6, 2024

General Information



Photo courtesy of Steve Craine

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 May 1, 2024

Selectmen, Assessors, and Overseers of the Poor

Joe Bruno, Chair, 2024
Rolf Olsen, Vice-Chair, 2025
Teresa Sadak, 2025
Samuel Gifford, 2026
Derek Ray, 2026

Town Manager [655-4742 x131]

Susan L. Look

Finance Director [655-4742 x132]

Charisse Keach

Town Clerk & Voter Registrar [655-4742 x121]

Melanie Fernald

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]

Chris Hanson

Registrar of Voters [655-4742 x 121]

Melanie Fernald

Town Attorney

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

RSU #14 School Committee [Raymond]

Jodi Carroll, 2026

Char Jewell, 2025

Mike McClellan, 2024

Budget/Finance Committee

Robert Gosselin, 2024

Denis Morse, 2024

Karen Lockwood, 2025, Chair
vacant, 2023

Frank McDermott, 2026

Deanna Lee, 2025

Shawn McKillop, 2025

Planning Board

Robert O'Neill, Chair, 2026

Edward Kranich, Vice Chair, 2025

Mike Richmond, 2024

Stephen Clark, 2024

Greg Foster, 2026

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, 2026

Pete Lockwood, 2026

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

Sue Look, Town Manager 655-4742 x131

Hours:

Tues 8:30am-7:00pm

Wed-Fri 8:30am-4:00pm

Sat- Mon Closed

RAYMOND VILLAGE LIBRARY

3 Meadow Rd, PO Box 297

Richard Dowe, Director655-4283

Library Hours:

Tues 9am-6pm

Wed 9am-6pm

Thurs 9am-6pm

Fri 9am-2pm

Sat 9am-2pm

Baby/Toddler Storytime: Thurs at 10:30am

Preschool Storytime: Wed at 10:30am

Bridge Club: Tues 9am-12pm

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 Studio655-4742

Public Safety Building..... 655-1187

Raymond Village Library655-4283

Raymond Village Community Church.....655-7749

COMMUNITY ORGANIZATIONS

Lions Club – Jake Jacobsen655-5217

Raymond-Casco Historical Society

Frank McDermott.....655-4646

Raymond Conservation Commission

John Rand655-4277

Raymond Waterways Protective Association831-7157

Scouts:

Boy Scouts – Mike Nadeau572-2452

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 Assistance655-4742 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 Services775-7231

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 Beach894-4327

- free public beach, free boat launch

Raymond Beach, Route 302894-4327

- free public beach, free boat launch

Tassel Top Beach, Route 302.....894-4327

- beach, swimming, picnicking, cabin rentals

- fees charged

Jordan-Small Middle School655-4743

- 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 Wood655-5469

Sheri Gagnon Memorial Park, Mill St894-4327

- playing fields, playground, picnic