

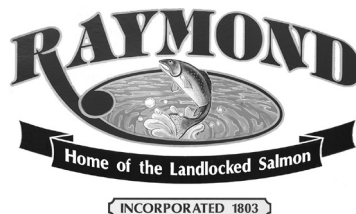
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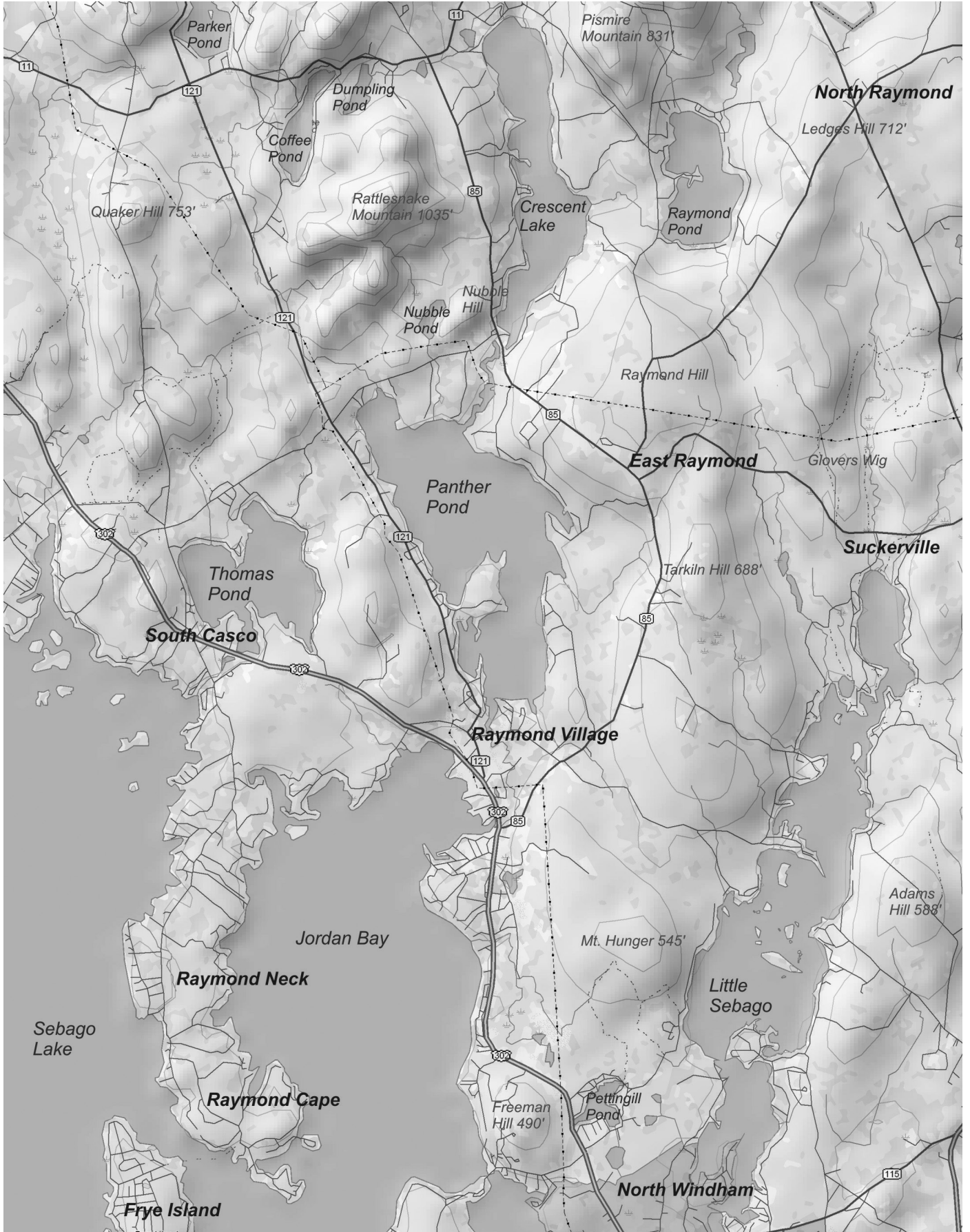
# 2021 Annual Report Raymond, Maine



*Tassel Top Park - Photo courtesy of Cynthia Davenport*



# Raymond, Maine 04071



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Welcome

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# Annual Report of the Town Officers Raymond, Maine

For the fiscal year ending June 30, 2020



*Photo courtesy of Cynthia Davenport*

***NOTE: The Town Report is available online at [www.raymondmaine.org](http://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](http://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 2021-2022

July 1	Fiscal Year begins
October 15	Begin to issue Dog Licenses
October 31	First half tax payment due
November 3	Referendum Election Day
December 31	Dog License renewal deadline IF & W Licenses expire Boat Registrations expire
April 1, 2022	All property, both real and personal, is assessed to the owner of record as of April 1. Owners must bring in a list of property to the Assessors to be able to make claims for abatement.
April 21	Abatement Application deadline 3:00 pm
April 30	Second half tax payment due
June 7, 6:00 pm	Town Meeting (tentative)
June 14	Municipal Elections (tentative)
June 30	ATV & Snowmobile Registrations expire Fiscal Year ends

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

TYPE MOTION	SECOND REQUIRED	DEBATABLE	AMENDABLE	VOTE REQUIRED	RECONSIDERABLE	RANK/NOTES
<b>PRIVILEGED</b>						
Adourn (sine die)	Y	N	N	M	N	1
Recess or Adjourn to Time Certain	Y	Y	Y	M	N	2
<b>SUBSIDIARY</b>						
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
<b>INCIDENTAL</b>						
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
<b>MAIN</b>						
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*.

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# Town Meeting Changes due to COVID-19

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*Don Willard*  
Town Manager

401 Webbs Mills Road  
Raymond, Maine 04071

207.655.4742 x133

April 29, 2021

Dear Citizens of Raymond,

As you are well aware most processes and activities have had to change due to the current COVID-19 pandemic. The Annual Town Meeting is no exception.

Since we are not able to have gatherings of more than 50 people, Annual Town Meeting will not be able to be held as an "open" Town Meeting – where motions are made on each article from the floor and citizens are allowed to discuss and ask questions before the vote. Instead, due to changes that the Governor decreed allowable during the pandemic, the articles of the Annual Town Meeting Warrant will be voted via secret ballot on June 8, 2021, in the same manner as the election of municipal officials. There were several budget workshops, meetings, and a public hearing in February, March, and April where the public was invited to have input.

By necessity all the details for some of the warrant articles could not be printed on the ballot and there is an addendum to these articles that is printed in the Annual Town Warrant Book that will be available online, at the Town Office upon request, as well as at the polls on Election Day.

While we know that this is not the way we normally conduct business, it is the only way we could consider the proposed changes, especially to the ordinances (some of which are necessary to comply with changes at the State level). Once we get past the pandemic and see what the "new normal" will be, we are hopeful that we will be able to go back to holding open Town Meeting.

Thank you for your understanding during this difficult and often confusing time. Please let me know if you have any questions.

Sincerely yours,

A handwritten signature in cursive script that reads "Don Willard".

Don Willard, Town Manager

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## Dedication - Wayne Holmquist

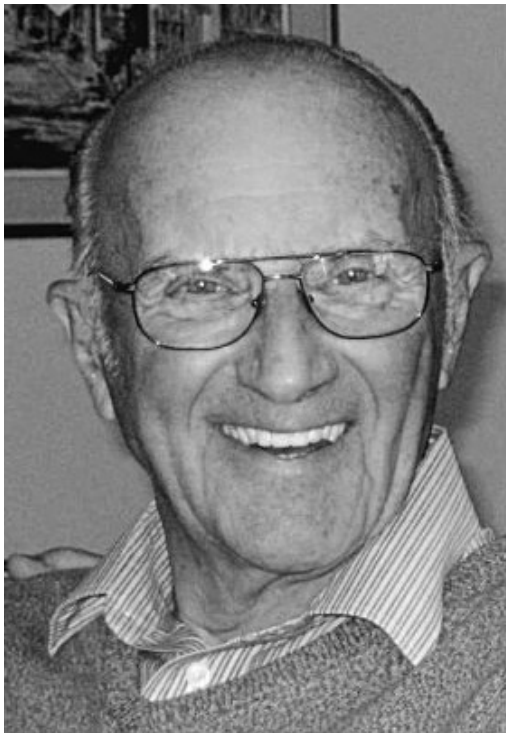
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Wayne R. Holmquist of Raymond, Maine, passed away Dec. 17, 2020. The son of Radcliffe and Verna Holmquist, he was the third of nine children and was born on Sept. 14, 1931, and raised on a potato farm in Westmanland in Aroostook County.

Wayne realized picking potatoes wasn't his bag and at the early age of 16 he showed his entrepreneurial spirit becoming a licensed barber and opening his own shop in New Sweden. When he was old enough he enlisted in the Navy, as did his three brothers, and was stationed in Alaska as a corpsman. After the service he took advantage of the G.I. Bill and graduated with a B.S. degree in Business from Husson College. During his college days he formed life long friendships with several classmates and an interest in educating others. It was at this time he got introduced to Anita and they hit it off on the dance floor doing the Jitter Bug and all the other dances of the day. He and Anita continued to light up the dance floor for 62 years taking center stage with grace and flow even into his eighties at every wedding they attended. Wayne and Anita's fascination with people and cultures inspired them to travel throughout Europe, Scandinavia, China, Bermuda, Hawaii and the United States and Canada always with friends or family members sharing the experience.



After graduation he'd go on to own or run more than 20 businesses ranging from Clothes Pin Manufacturing, Leather Tanning, Western Tack Sales, Heritage Metal Craft Production and Sales, Snowmobiles and Lawnmowers to Real Estate. He was motivated to pull people together to better their community. When he and Anita moved to their beautiful home in Raymond he jumped right into the community spearheading the restoration of the Raymond Village Community UCC church helping to raise over \$100,000 to restore the church to its past beauty. He also served on a board to revitalize Raymond and create a more attractive and productive business district as well as serving on the Comp Plan Implementation Committee and the Budget-Fiance Committee. One of his final efforts was collaborating to establish a permanent location for the Raymond / Casco Historical Society Museum where the many local artifacts could be on display for the public to view and reflect back in time.



Wayne's lifelong pursuit of education was near and dear to him. For years he offered his formula on how to make it rich in Real Estate through Adult Ed classes. Even in his late 70s early 80s he obtained a grant from the University of Southern Maine to develop a 3-D Printing Lab for the community of Raymond where both businesses and interested people could utilize the equipment.

Aside from his business and philanthropic pursuits, he was a wonderful husband, father, grandfather, great grandfather and friend to many. Family meant everything to him and he was always interested in how everyone was doing in their lives and willing to help in anyway he could.





# Municipal Resolution

The 2021 Raymond, Maine Spirit of America Foundation Tribute honors



**Gary Bibeau**

for commendable community service.

***Be it resolved that:***

*Whereas*, the 2021 Spirit of America Foundation Award for the Town of Raymond, Maine is hereby awarded to Gary Bibeau. We bestow this honor to Mr. Bibeau for his continued and selfless service to the members of our community.

*Whereas*, Mr. Bibeau has been a steadfast member of Raymond for many years. In 2015, he became the Operations Manager for the Raymond Food Pantry which serves approximately 130 clients per month. During his tenure, his responsibilities have included pick-up and delivery from multiple sources, inventory management, and container preparation for distribution to needy families and seniors. A committed and dedicated volunteer, Mr. Bibeau always displays a positive approach and a sense of humor even when managing multiple tasks.

*Whereas*, Mr. Bibeau is a trusted and reliable neighbor deeply rooted in charitable values and a lifetime of helping others in need. It is these qualities of service, family, and community that makes The Town of Raymond proud to recommend Gary Bibeau as the 2021 Spirit of America award nominee from Raymond.

*Now, therefore*, be it resolved that The Town of Raymond, Maine, honors this deserving citizen, Gary Bibeau, with the Spirit of America award, presented May 11, 2021.

Rolf Olsen  
Chair of Select Board  
Town of Raymond, Maine

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## 2021 Scholarships

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*Alec G Brooks*  
*Keegan Brooks*  
*Haley Froisland*  
*Kaila Mank*  
*Reese Addison Merritt*  
*Vania Murch*  
*Elizabeth Petersen*  
*Nathan Scott Plummer*  
*Kent Andrew Raymond*  
*Neily Raymond*  
*Boden Sabasteanski*



The scholarships are provided by the following funds:

Alva M. Clough Scholarship

Alva Clough was a teacher and resident in Raymond for forty years. Her interest in the education of Raymond's youth was characterized by her dedication and love for her pupils.

Carleton E. Edwards Scholarship Trust Fund

Carleton E. Edwards was a Selectmen for the Town of Raymond for over 50 years, had 6 terms in the State Legislature, as well as being a life-long resident and dairy farmer. The town officials, through donations of many interested citizens and his family, formed this scholarship fund in his memory recognizing his interest in the education of the youth of Raymond. The annual scholarship is to be given to one student with outstanding credentials and needs, and should be enrolled in a four-year college course.

Collins-Day Scholarship

Ruth Day and Anna Collins took an active interest in the youth of Raymond. To perpetuate their ideals of character and scholarship excellence, they left a fund for annual awards to a Raymond resident, graduating from secondary school, who exemplified scholarship and character of the highest order and who wished to continue his or her education in college or technical school.

George E. Wood Memorial Scholarship

The scholarship fund was raised by the many admirers of the late George Wood, who was a well-known selectman, teacher, football coach and musician. As a teacher and coach at the Providence Country Day School, where he taught a major part of his life, he influenced the lives of hundreds of boys. When he retired he moved to his summer home in Raymond and took an active part in the community life. This scholarship is to be awarded to a Raymond student who, having shown interest and ability in mathematics, intends to continue studies in college or in a technical or vocational school.

If you would like to contribute to any of the Raymond Scholarship funds, please contact Cathy Ricker, Finance Director, at the Town Office: (207) 655-4742, Extension 132.

# Delinquent Real Estate Taxes

TAX BALANCES AS OF JUNE 30, 2020

(\* INDICATES PAYMENT AFTER THAT DATE AND PRIOR TO SEPTEMBER 30,2020)

<b>REAL ESTATE TAXES</b>							
<b>NAME</b>	<b>ACCT</b>	<b>19/20</b>	<b>*</b>	<b>18/19</b>	<b>*</b>	<b>PRIOR</b>	<b>*</b>
1270 ROOSEVELT TRAIL PROP LLC	2984	\$ 7.13	*				
1270 ROOSEVELT TRAIL PROP LLC	2985	\$ 99.45	*				
AASKOV FAMILY TRUST A	2800	\$ 84.02	*				
ADAMS ROBERT	1336	\$ 1,507.74	*				
AKELEY LEE B	1937	\$ 808.49					
ALC LLC	2724	\$ 3,567.61	*				
ALMSTROM ROBERT E	1247	\$ 3,429.75					
ANDERSON RICHARD D TRUSTEE	2454	\$ 1,789.52	*				
ANDERSON RICHARD D TRUSTEE	2473	\$ 209.82	*				
ARNO CAROLYN M	233	\$ 4,253.02	*				
BAKER DAVID W	437	\$ 3.85	*				
BAKER DAVID W	2847	\$ 840.68	*				
BARNES ROY J JR	2140	\$ 1,069.27	*				
BARTLETT GEORGE H	3833	\$ 1,715.55	*				
BBW LLC PERSON IN POSSESSION	3425	\$ 1,807.68		\$1,827.51		\$6,544.77	
BENCHMARK HOMES	166	\$ 389.38	*				
BENSON GRANT C III	1249	\$ 1,248.16	*				
BLUHM GERALD M	1781	\$ 4.47					
BORAS SUZANNE	2589	\$ 769.34	*				
BORAS SUZANNE	2732	\$ 528.58	*				
BOYLE JAMES	2469	\$ 1,881.23	*				
BRIDGES JARRED S	2650	\$ 112.98	*				
BRIDGES JARRED S	2659	\$ 2,010.10	*				
BROWN HELEN J	283	\$ 3,175.55					
BROWN HELEN J	2648	\$ 562.21					
BROWN JEFFREY S	1900	\$ 1,208.48	*				
BROWN PAUL F	740	\$ 1,596.51	*				
BROWN REGINALD S	2647	\$ 65.69	*				
BRUM WHITNEY A	296	\$ 3,133.85		\$1,499.89			
BUCK BRADLEY J	3739	\$ 969.00	*				
BUCK MAY F	3767	\$ 566.36	*				
BUCK RICHARD H	3738	\$ 603.61	*				
BUCK RICHARD H	3740	\$ 349.23	*				
BUCK RICHARD H	3768	\$ 2,065.88	*				
BUCKOFF JANE E	1838	\$ 439.82	*				
BURNHAM JONATHAN N	3176	\$ 2,129.14	*				
BURNAM CHRISTINE B	2671	\$ 957.49					
BURNELL WILLIAM	1469	\$ 2,917.31	*				
BUXTON MARK A	964	\$ 1,235.66					
CAIRNS GARY G & JANET	3063	\$ 2,979.85					
CHANDLER CHRIS	1462	\$ 2,082.80	*				
CHAPMAN BRUCE S	3081	\$ 1,744.54	*				
CHAPMEN WILLIAM						\$2,559.79	

TAX BALANCES AS OF JUNE 30, 2020

(\* INDICATES PAYMENT AFTER THAT DATE AND PRIOR TO SEPTEMBER 30,2020)

CHIPMAN FARMS INC	3172	\$ 1,038.90	*			
CHUTE DEBORAH	1575	\$ 790.86		\$832.05		
CLARKE KATHLEEN MARIE	3817	\$ 4.32	*			
COLE PATRICIA	1171	\$ 110.29		\$165.77		
COLIN CHRISTIE	574	\$ 94.28	*			
CONLEY ROBERT N PERSON IN	1310	\$ 1,654.35		\$1,677.40	\$8,391.38	
COOK J RUSSELL	2471	\$ 595.16	*			
COOK MICHELLE CAREY	1007	\$ 2,090.13				
COWENS DAVID W	3203	\$ 227.30				
COX JEFFREY PERSON IN	3092	\$ 6,266.36		\$6,297.88	\$17,203.99	
CURTIS CHASE	3161	\$ 7,511.16	*			
CURTIS FRANK P II PIP	1273	\$ 3,441.86		\$3,427.37	\$1,213.08	
DANIE VERONICA L	2609	\$ 2,060.54		\$2,075.07	\$2,103.29	
DANIELLE EMERSON	172	\$ 943.81				
DAVIS AMY	854	\$ 1,077.35	*			
DEEP COVE SHORES REALTY TRUST	3231	\$ 36.83	*			
DELAN HARRY M	585	\$ 1,273.71	*			
DEMARCO VINCENT A	2891	\$ 80.82	*			
DEMARCO VINCENT A	2965	\$ 383.22				
DIPIETRO STEVEN	3198	\$ 3,623.43		\$3,605.13		
DIPRIZIO FAMILY IRREVOCABLE TRUST	3514	\$ 177.72				
DOLLOFF C RICHARD	575	\$ 2,637.55		\$1,324.37		
DOUGLAS JOAN E	1739	\$ 1,183.19	*			
DRESSER DANA W	3857	\$ 8,994.02				
DRESSER II DANA W	124	\$ 9,315.47				
DRUM BONNIE GARDNER	685	\$ 731.01	*			
DUDLEY SHAUN R	627	\$ 324.27				
DYER COREENA A	1857	\$ 126.58	*			
ELDEN L LINGWOOD REVOCABLE	1296	\$ 1,578.36	*			
ELDRIDGE LINDA M	3072	\$ 1,381.29				
FLAHIVE LINDA C	3378	\$ 312.75	*			
FLOYD JAMES E	603	\$ 2,729.01		\$2,729.49	\$7,971.58	
FLYNN JAMES S	2329	\$ 7.44	*			
FLYNN ROBERT P & SONS INC	2330	\$ 1.02	*			
FONSECA CARLOS	693	\$ 1,418.98	*			
FURLONG WILLIAM H	1605	\$ 2,227.32		\$2,238.34	\$318.86	*
GAGNON THERESA	2470	\$ 414.26	*			
GAGNON THERESA	3628	\$ 741.09	*			
GAGNON THERESA M	706	\$ 102.22	*			
GAGNON THERESA M	2588	\$ 260.26	*			
GAGNON THERESA M	3633	\$ 234.03	*			
GAGNON THERESA M	3827	\$ 312.04	*			
GARDNER RANDY JAMES	687	\$ 308.00	*			
GARDNER SCOTT RUSSELL	682	\$ 624.73				
GILBERT(MAINE) NOMINEE TRUST	3066	\$ 3,252.88	*			
GODIN THERESA E	2419	\$ 1,054.59	*			
GODWIN PAUL R	1136	\$ 3,167.48		\$542.18	*	

TAX BALANCES AS OF JUNE 30, 2020

(\* INDICATES PAYMENT AFTER THAT DATE AND PRIOR TO SEPTEMBER 30,2020)

GOERGEN VALERIE A	3657	\$ 338.94	*	\$389.62	*		
GORDON MICHELLE A	1911	\$ 1,454.87	*				
HALL THOMAS E	3544	\$ 464.77	*				
HALLORAN MARCIA	3760	\$ 1,751.19	*				
HANSCOM JEFFREY	2777	\$ 133.35	*				
HANSON ROBERT TRUST	3166	\$ 3,987.92	*				
HARTLEY WILLIAM	2714	\$ 960.72	*				
HARTWELL DANA R	3531	\$ 151.99	*				
HAWKES FAMILY CAMP LLC	2269	\$ 1,086.09	*				
HAYWARD JUSTIN L	704	\$ 1,071.96	*	\$1,062.14	*		
HEATLEY STEPHANIE POA	537	\$ 77.82					
HILL DAVID GARDNER	3106	\$ 1,545.41	*	\$1,570.75	*		
HOME CONSTRUCTION & FINANCE	1856	\$ 566.25	*				
HOYT ROGER W	3497	\$ 2.65	*				
HURD BETH-ANN	1334	\$ 1,203.78					
IRVIN LINDA K	2418	\$ 1,020.85	*				
JENKINS STEPHEN A	3327	\$ 16.39	*				
JOHNSON BRUCE L	3698	\$ 1.01	*				
JOHNSON BRUCE L	3719	\$ 2.33	*				
JORDAN BAY PROPERTIES	2558	\$ 1,794.57	*				
JORDAN BAY PROPERTIES INC	2582	\$ 1,201.76	*				
JORDAN RICHARD D	2861	\$ 1,776.72	*				
JTM PROPERTIES LLC	3110	\$ 3,985.24					
K J BANCROFT LLC/PLUMMER RALPH A	335	\$ 297.25		\$348.80			
KAROFKY ROBERT B	3349	\$ 5,756.45	*				
KELLEY RAYMOND K	3673	\$ 1.24	*				
KENDALL PENELOPE A	1354	\$ 1,751.19					
KEY WESY NORTH LLC	3374	\$ 123.08	*				
KEYSTONE INVESTMENT GROUP LLC	434	\$ 3.89	*				
KING ROBERT C	478	\$ 1,675.20					
KITCHENS SHARON	2733	\$ 750.00	*				
KORDALSKI KARA R	1684	\$ 3.31	*				
KPKV REALTY TRUST	2095	\$ 1,560.20	*				
KRAUTER MARTIN	734	\$ 1,896.45					
LAM NOMINEE TRUST	3309	\$ 1.15	*				
LAMSON LYNDISAY	1153	\$ 3.85	*				
LARRIVEE MARJORIE A	3070	\$ 1,032.28					
LEWIS ASHLEY II	3847	\$ 1,396.96	*				
LEWIS BONNIE L	94	\$ 11,764.72		\$5,384.15	*		
LIBBY SCOTT	2371	\$ 1,570.96	*				
LINGWOOD DEBORAH S	1297	\$ 10.80	*				
LINNEKEN GORDON E	2799	\$ 64.56					
LIPTON MCKENNA CATHERINE	1674	\$ 3,280.46		\$3,269.36		\$4,497.37	
LORING HAROLD G	362	\$ 554.14	*	\$423.53	*		
LOWELL RETREAT LLC	3428	\$ 3,298.37	*				
MACDONALD ROBERT TRUSTEE	231	\$ 3.65					
MACKAY BARRY	2921	\$ 80.70	*				

TAX BALANCES AS OF JUNE 30, 2020

(\* INDICATES PAYMENT AFTER THAT DATE AND PRIOR TO SEPTEMBER 30,2020)

MACPHERSON ANDREW	311	\$ 106.43	*			
MAIETTA LOUIS B	3755	\$ 2,314.74	*			
MARIER PIERRE M	825	\$ 1,950.25		\$1,967.09		
MARINER MICHAEL & BRENDA	2035	\$ 2.75	*			
MARSTON JARED J PERSON IN	1695	\$ 2,322.82		\$2,331.83	\$8,656.17	
MASH NANCY L	3749	\$ 1,759.10				
MASON SEAN P	2552	\$ 782.71	*			
MEGGISON KIMBERLEY I	68	\$ 355.08				
MESERVE NORMA J	1722	\$ 1,162.08		\$135.23	*	
MESERVE ROBERTA	1724	\$ 546.97	*			
MEYER DEVELOPMENT SOLUTIONS INC	1644	\$ 9.91				
MEYER MICHAEL A	83	\$ 629.34	*			
MEYER REALTY INVESTMENTS, INC.	3021	\$ 7,966.44	*			
MEYERS MARY M KNIGHT	965	\$ 1,127.11	*			
MILLER FREDRICK S II	3737	\$ 641.57	*			
MILLEY ELIZABETH	3266	\$ 5,673.21	*			
MIRIAM J DELANEY IRR. TRUST	3490	\$ 20.67				
MORRIS DEBORAH	1764	\$ 663.31				
MORRISON JOHN M	3222	\$ 4.92				
MURRAY MARTHA PERSON IN	2929	\$ 1,592.48		\$1,616.83	\$774.19	
MURRAY ROBERT F	3785	\$ 675.19		\$718.81	\$735.30	
NADEAU KAREN J	133	\$ 3.48	*			
NAPOLITANO ANTHONY M/ NAPOLITANO GR	1939	\$ 20.83	*			
NEUBERGER CHARLOTTE	3344	\$ 433.43	*			
NEWTON CURTIS JR CAMPBELL MELISSA	2110	\$ 119.63	*			
OLEARY SEAN P	3084	\$ 4.61	*			
PATE JAMES T	1783	\$ 79.89	*			
PETERSON VICTOR M	1577	\$ 1,692.68	*			
PETTIS TIMOTHY	1031	\$ 791.53	*			
PHOENIX PROPERTY INVESTMENTS LLC	2431	\$ 643.04				
PIKE RENDALL	1553	\$ 19.68	*			
PLUMMER ALTON S	1342	\$ 1,104.69				
PLUMMER BRIAN	1638	\$ 636.22	*			
POTVIN DIANE G	197	\$ 602.56				
POTVIN DIANE G	198	\$ 638.87				
POTVIN GARY L	200	\$ 5,026.26				
POWELL ANDREA D	2444	\$ 2,745.15		\$2,745.29		
PROCTOR JEFFREY L	1528	\$ 1,326.17		\$1,356.12	\$3,786.70	
PULSONI MARK PERSONAL REP	3797	\$ 1,197.05	*			
R2R LLC PARTY IN POSSESSION	3424	\$ 730.34		\$772.79	\$655.76	
RAND J CHASE	2285	\$ 594.49	*			
RAVIN MARK J	3302	\$ 2,824.49	*			
RAYMOND CAMP LLC	2006	\$ 1,953.46	*			
REAL ESTATE OPPORUNITIES LLC	623	\$ 161.61	*			
RIDEOUT LAWRENCE M	1512	\$ 1,059.86		\$1,095.40	\$803.59	
RILEY WILLIAMS A II	962	\$ 995.30	*			
RINALDI ANTHONY MICHAEL	61	\$ 4.35	*			

TAX BALANCES AS OF JUNE 30, 2020

(\* INDICATES PAYMENT AFTER THAT DATE AND PRIOR TO SEPTEMBER 30,2020)

RINALDI ANTHONY MICHAEL	3821	\$ 741.10		\$783.33	\$116.75	*
RINES/THOMPSON SEBAGO REALTY TRUST	3619	\$ 40.41	*			
ROBERTS JONATHAN WHITNEY	1968	\$ 225.60	*			
ROBINSON ELLEN AND ETAL	1946	\$ 1,607.27	*			
ROSENHEK MARK G	869	\$ 1,223.95	*			
RUSSELL RICHARD & LAROSE WENDY	3278	\$ 471.85	*			
RUSSELL RICHARD & WENDY LAROSE	3280	\$ 1,898.03	*			
SANBORN MATTHEW T	1676	\$ 351.05				
SANBORN PRISCILLA H TRUSTEE	1776	\$ 1,090.12	*			
SARAGOSA DANIEL	3753	\$ 5.47	*			
SARNA RACHAEL J	2952	\$ 100.00	*			
SAVOIE JAMES M	2780	\$ 266.31	*			
SCHERMERHORN ROBERT M	3700	\$ 2,753.22		\$2,882.23		
SCHERMERHORN ROBERT M	3718	\$ 297.25		\$348.80	*	
SCRIPTURE GERALD	1133	\$ 2,090.27				
SCULLY JAMES	1027	\$ 11.45	*			
SEASIDE HOMES & DESIGN INC	3064	\$ 5.34				
SELF JOANNE	1318	\$ 102.04	*			
SHAW MICHAEL	3011	\$ 2.18	*			
SHAY-AK-BEE LODGE LLC	3602	\$ 117.12	*			
SILVA BONNIE TRUSTEE OF THE KELL IRR TR	190	\$ 1.09	*			
SIMPSON JENNIFER L	2668	\$ 166.78				
SIMPSON JENNIFER L	2689	\$ 12.19				
SLOCUM WALTER E	718	\$ 1.66	*			
SMALL ESTHER	2738	\$ 511.10				
SMALL JENNIFER M	967	\$ 441.08	*			
SORENSEN WALTER F JR	2750	\$ 3,666.47		\$3,647.27	\$2,586.70	
SPEEDY STOP LAND HOLDINGS LLC	3119	\$ 773.17				
STANLEY SUSAN	1309	\$ 1,767.33		\$1,788.02	\$2,109.34	
STETSON LEAH	1847	\$ 2,597.20		\$2,600.44		
STROUT ROGER A	1109	\$ 3.97				
STULTZ PHILIP E	2982	\$ 1.77	*			
TAIT TERRY J	2532	\$ 3,306.68	*			
TARBOX SEAN J	1910	\$ 1,238.74	*			
TAYLOR MARIA	2075	\$ 22.16	*			
TETREAUULT LEO G	3532	\$ 1,268.30	*			
THE FRANCIS FAMILY 2011 TRUST	131	\$ 3,215.90				
THORNE SIDNEY A JR PERSON IN	1401	\$ 5,484.91		\$5,427.52	\$15,213.21	
THORNE SIDNEY A JR PERSON IN	3074	\$ 823.14		\$863.65	\$2,811.13	
TOMASINO JOAN TRUST	3041	\$ 699.40				
TRUSTEES OF ROBERT HANSON	3169	\$ 183.36	*			
VARNEY RANDALL S	3136	\$ 1,029.84	*			
VARNEY RANDI-LYNN	887	\$ 3,739.10		\$3,718.37		
WALLACE FAMILY LAND TRUST	3704	\$ 1,787.18	*			
WALLACE FAMILY LAND TRUST	3715	\$ 814.83	*			
WARREN DAVID E & SANDRA J TRUSTEE	206	\$ 147.50	*			
WEEKS RUTH M	2127	\$ 3,045.08		\$3,038.93	\$6,070.88	



TAX BALANCES AS OF JUNE 30, 2020

(\* INDICATES PAYMENT AFTER THAT DATE AND PRIOR TO SEPTEMBER 30,2020)

WHELAN FAMILY TRUST	9	\$ 4.13			
WHITNEY RALPH L	948	\$ 1,301.28	*		
WILLARD DM 1/3 INT	2032	\$ 1,591.13	*		
WILLIAMSON JOHN J	1979	\$ 2,836.61		\$2,834.83	*
WILSON JR PETER B	3849	\$ 8.90	*		
WISUTSKIE JOHN R	1664	\$ 1.96	*		
WOODMAN BARBARA MOSER	308	\$ 1,782.13		\$137.05	*
ZADE BARBARA J	3247	\$ 191.59	*		
ZADE BARBARA J	3277	\$ 6,004.78	*		
ZIMMERMAN ROGER S	1325	\$ 1.85	*		
ZIMMERMAN ROGER S	1359	\$ 1.79	*		
		\$ 314,913.34		\$81,500.63	\$95,123.83

## Delinquent Personal Property Taxes

TAX BALANCES AS OF JUNE 30, 2020

(\* INDICATES PAYMENT AFTER THAT DATE AND PRIOR TO SEPTEMBER 30, 2020)

NAME	PERSONAL PROPERTY TAXES					
	ACCT	19/20	*	18/19	* PRIOR	*
1227 ROOSEVELT LLC	1	\$ 139.64	*			
AT&T MOBILITY LLC	10	\$ 3.66	*			
BLACKBURN TOM & MARTHA	14	\$ 44.95				
CARROLL JAMES E	25	\$ 61.87				
CAVANAUGH PATRICK & CHERYL	26	\$ 76.67				
COLARUSSO WILLIAM & KELLY	30	\$ 78.01		\$ 73.08	\$ 456.18	
COLLETT LYNN	33	\$ 190.99				
CREATIVE KIDS DAYCARE	205	\$ 33.63				
DAVE GERRISH	141	\$ 1.83	*			
DEMARCO VINCENT A & KATHERINE	43	\$ 52.53				
FISHERMANS CATCH	61	\$ 106.26		\$ 99.54	\$ 780.57	
GORE JOHN & RENEE	213	\$ 2.57				
LUXTON SCOTT & STATIE	114	\$ 119.71				
MAGGIES A FINE HAIR SALON	223	\$ 33.63	*			
MILLER FLOORING	115	\$ 102.22				
MOORE DARRELL & STACEY	235	\$ 80.70				
PAPPS ELIZABETH	211	\$ 75.32				
POULIN MIKE & MELISSA	89	\$ 122.40				
PRIME CUT	133	\$ 10.50	*			
SCARBOROUGH BEN	237	\$ 645.60				
STRUMPH MARY JANE	158	\$ 78.01				
VOZZELLA BUTCH & TERRI	176	\$ 2.44				
		\$ 2,063.14		\$ 172.62	\$ 1,236.75	

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# Annual Town Meeting Warrant

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**Town of Raymond**  
June 8, 2021  
**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 8<sup>th</sup> day of June, A.D. 2021 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 34 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 28, 2021 from 8:30 a.m. to 4:00 p.m.; Tuesday, June 1, 2021 from 8:30 a.m. to 7:00 p.m.; and Wednesday, June 2, 2021 from 8:30 a.m. to 4:00 p.m.; Thursday, June 3, 2021 from 8:30 a.m. to 5:00 p.m.; and Friday, June 4, 2021 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 8, 2020, until the closing of the polls to register voters and to correct names and addresses.

**ARTICLE 1:** To elect a moderator by written ballot.

**ARTICLE 2: Referendum Question A:** To see if the Town will vote to:

- Set the date the 1<sup>st</sup> half of taxes due to October 31, 2021, and the 2<sup>nd</sup> half of taxes due to April 30, 2022; and
- Set the interest rate for unpaid balances and for abated taxes at six percent (6%) for the fiscal year;
- Authorize the Tax Collector or Treasurer to accept prepayments of taxes not yet committed pursuant to 36 M.R.S.A. §506, with no interest; and
- Authorize the Select Board on behalf of the Town to sell and dispose of any property acquired by the Town for nonpayment of taxes pursuant to the policy adopted by the Select Board, as may be amended from time to time, the policy to remain consistent with State statutes and laws; in all cases conveyance to be made by municipal quitclaim deed.

Select Board recommends Article 2

Budget-Finance Committee recommends Article 2

**ARTICLE 3: Referendum Question B:** To see if the Town will vote to raise and appropriate **\$2,036,154** for General Government Services (Administration; Employee Compensation and Training; Insurances, Worker Comp and Benefits; Liability/Vehicle Insurance; Assessing; Code Enforcement; Parks & Recreation; Technology; and General Assistance).

*The budget figures will be assigned as follows:*

<i>Administration</i>	<i>\$529,150</i>
<i>Employee Compensation and Training</i>	<i>\$67,500</i>
<i>Insurances, Worker Comp and Benefits</i>	<i>\$742,500</i>
<i>Liability/Vehicle Insurance</i>	<i>\$51,750</i>
<i>Assessing (includes \$100,000 towards reval.)</i>	<i>\$161,551</i>
<i>Code Enforcement</i>	<i>\$141,739</i>
<i>Parks &amp; Recreation</i>	<i>\$145,564</i>
<i>Technology</i>	<i>\$188,400</i>
<i>General Assistance</i>	<i>\$8,000</i>

Select Board recommends Article 3  
Budget-Finance Committee recommends Article 3

**ARTICLE 4: Referendum Question C:** To see if the Town will vote to raise and appropriate **\$1,362,433** for Public Works.

*The budget figures will be assigned as follows:*

<i>Public Works</i>	<i>\$884,019</i>
<i>Town Buildings</i>	<i>\$35,100</i>
<i>Solid Waste</i>	<i>\$398,669</i>
<i>Cemeteries</i>	<i>\$44,645</i>

Select Board recommends Article 4  
Budget-Finance Committee recommends Article 4

**ARTICLE 5: Referendum Question D:** To see if the Town will vote to raise and appropriate **\$1,020,988** for Public Safety.

*The budget figures will be assigned as follows:*

<i>Fire/Rescue Department</i>	<i>\$947,988</i>
<i>Animal Control</i>	<i>\$73,000</i>

Select Board recommends Article 5  
Budget-Finance Committee recommends Article 5

**ARTICLE 6: 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 \$35,000.

Select Board recommends Article 6  
Budget-Finance Committee recommends Article 6

**ARTICLE 7: 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 7  
Budget-Finance Committee recommends Article 7

**ARTICLE 8: 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 8  
Budget-Finance Committee recommends Article 8

**ARTICLE 9: 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 9  
Budget-Finance Committee recommends Article 9

**ARTICLE 10: 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 \$300,000.

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

**ARTICLE 11: Referendum Question J:** To see if the Town will vote to appropriate \$283,164 from the tax increment of the Pipeline/RT 302 Tax Increment Financing District for FY 2020-2021 project proposed in the Tax Increment Financing District Development Program (for details see Addendum 1).

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

**ARTICLE 12: Referendum Question K:** To see if the Town will vote to appropriate from the Tassel Top Park Enterprise fund the amount of \$76,393 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 12  
Budget-Finance Committee recommends Article 12

**ARTICLE 13: Referendum Question L:** To see if the town will vote to raise and appropriate \$312,000 for Debt Services.

*The budget figures will be assigned as follows:*

<u>2013 Public Works Road Construction Bond</u>	<u>\$216,000</u>
<u>2015 Bond Payment</u>	<u>\$96,000</u>

Select Board recommends Article 13  
Budget-Finance Committee recommends Article 13

**ARTICLE 14: Referendum Question M:** To see if the town will vote to raise and appropriate \$780,000 for the Capital Improvement Program.

*The budget figures will be assigned as follows:*

<u>Public Works Equipment Reserve</u>	<u>\$215,000</u>
<u>Public Works Paving/Road Reserve</u>	<u>\$310,000</u>
<u>Municipal Facilities Improvements</u>	<u>\$35,000</u>
<u>Technology</u>	<u>\$110,000</u>
<u>Fire Department Equipment/Facilities</u>	<u>\$75,000</u>
<u>Playground Improvements</u>	<u>\$35,000</u>

Select Board recommends Article 14  
Budget-Finance Committee recommends Article 14

**ARTICLE 15: Referendum Question N:** 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 15  
Budget-Finance Committee recommends Article 15

**ARTICLE 16: Referendum Question O:** To see if the Town will vote to raise and appropriate \$773,657 for the County Tax.

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

**ARTICLE 17: Referendum Question P:** To see if the Town will vote to raise and appropriate \$69,000 for Raymond Village Library, Provider Agencies, and Regional Transportation.

*The budget figures will be assigned as follows:*

<i>Raymond Village Library</i>	<i>\$66,000</i>
<i>Provider Agencies</i>	<i>\$2,000</i>
<i>Regional Transportation</i>	<i>\$1,000</i>

Select Board recommends Article 17  
Budget-Finance Committee recommends Article 17

**ARTICLE 18: Referendum Question Q:** To see if the Town will vote to appropriate the total sum of \$1,638,160 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 18  
Budget-Finance Committee recommends Article 18

**ARTICLE 19: Referendum Question R:** 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, 2021, and any other funds provided by any other entity included but not limited to:

- Municipal Revenue Sharing
- Local Road Assistance
- Emergency Management Assistance
- Snowmobile Registration Money
- Homestead Exemption
- Tree Growth Reimbursement
- General Assistance Reimbursement
- Veteran's Exemption Reimbursement
- Business Equipment Tax Exemption (B.E.T.E.) Reimbursement
- State Grant or Other Funds

Select Board recommends Article 19  
Budget-Finance Committee recommends Article 19

**ARTICLE 20: Referendum Question S:** 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 20  
Budget-Finance Committee recommends Article 20

**ARTICLE 21: Referendum Question T:** To see if the Town will vote to appropriate the money received from the State for snowmobile registration, not to exceed **\$2,000**, to the Raymond Rattlers Snowmobile Club for maintenance of their network of snowmobile trails, on condition that those trails be open in snow season to the public for outdoor recreation purposes at no charge, and to authorize the municipal officers to enter into an agreement with the Club, under such terms and conditions as the municipal officers may deem advisable, for that purpose.

Select Board recommends Article 21  
Budget-Finance Committee recommends Article 21

**ARTICLE 22: Referendum Question U:** Shall Article 12 of the Raymond Land Use Ordinance, (Applicability and Definition of Terms Used in this Ordinance) as adopted May 21, 1994, and amended through July 14, 2020, Section 17 (Definitions) of the Raymond Shoreland Zoning Provisions, as adopted May 21, 1994, and amended through July 14, 2020, Section 14 (Definitions) of the Raymond Street Ordinance, as adopted May 18, 2002, and amended through July 14, 2020, and Article 3 (Definitions) of the Subdivision Regulations for the Town of Raymond, as adopted May 21, 1994, and amended through July 14, 2020, be further amended by adding the underscored language and removing the language in strikeout text as in Addendum 2?

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

Planning Board recommends Article 22  
Select Board recommends Article 22

*DESCRIPTION: This proposed amendment would clean up similar definitions across multiple ordinances specific to roads/streets, removing any inconsistencies.*

**ARTICLE 23: Referendum Question V:** Shall the Appendix of the Raymond Street Ordinance, as adopted May 18, 2002, and amended through July 14, 2020, 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](http://www.raymondmaine.org), or at the polling place prior to voting.)*

Planning Board recommends Article 23  
Select Board recommends Article 23

**DESCRIPTION:**

- *The proposed amendment to the Raymond Street Ordinance appendices has been added to provide design information for Street and Backlot Driveway termini turnaround design requirements. The details include revised dimensions to address emergency vehicle maneuvers and safety at the Street terminus and turnarounds.*
- *Appendix A has been revised to provide details for the actual layout options for a street dead-end terminus for both Streets and backlot driveways.*
- *Appendix B provides the designer-specific Fire Department requirements to be addressed in preparing a street terminus design for safe fire access.*



**ARTICLE 24: Referendum Question W:** Shall Section 5.5 (Street Design Standards), Section 5.7A (Dead End Streets), and Section 10 (Waivers), of the Raymond Street Ordinance, as adopted May 18, 2002, and amended through July 14, 2020, 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](http://www.raymondmaine.org), or at the polling place prior to voting.)*

Planning Board recommends Article 24  
Select Board recommends Article 24

*DESCRIPTION: This proposed amendment to the Street Ordinance would allow waivers to be granted to the maximum grade requirements of a Private Road and Backlot Driveway. Also included are additional standards for the maximum length of a Private Road.*

**ARTICLE 25: Referendum Question X:** Shall Article 9 (Minimum Standards), of the Raymond Land Use Ordinance, as adopted May 21, 1994, and amended through July 14, 2020, 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](http://www.raymondmaine.org), or at the polling place prior to voting.)*

Planning Board recommends Article 25  
Select Board recommends Article 25

*DESCRIPTION: The proposed amendment to the Land Use Ordinance has been created to address permit requirements if landowners or proposed developments consider clearing or cutting more than the current zoning standards limitation of 25% of the lot area. The amendment considers notification and site plan requirements and also exempts tree cutting and clearing for agricultural practices, installation of personal utilities, or private solar generation equipment and/or panels.*

**ARTICLE 26: Referendum Question Y:** Shall Article 4.F (District Regulations, Commercial District), of the Raymond Land Use Ordinance, as adopted May 21, 1994, and amended through July 14, 2020, 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](http://www.raymondmaine.org), or at the polling place prior to voting.)*

Planning Board recommends Article 26  
Select Board recommends Article 26

*DESCRIPTION: This proposed amendment to the Land Use Ordinance would correct what we believe was an error made in 2009. As written the ordinance allows mixed uses in the commercial zone if the commercial use is on the upper floor.*

**ARTICLE 27: Referendum Question Z:** Shall Section 15.K (Land Use Standards, Septic Waste Disposal), of the Raymond Shoreland Zoning Provisions, as adopted May 21, 1994, and amended through July 14, 2020, be further amended by adding the underscored language and removing the language in ~~strikeout text~~ as in Addendum 7?

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

Planning Board recommends Article 27  
Select Board recommends Article 27

*DESCRIPTION: This amendment to the Shoreland Zoning Provisions would change the requirement of a larger sized septic system within 250' of a perennial water body, to a Great Pond only. Also amended would be the Portland Water District rule reference.*

**ARTICLE 28: Referendum Question AA:** Shall Article 6.C (Board of Appeals, Appeals Procedure), of the Raymond Land Use Ordinance, as adopted May 21, 1994, and amended through July 14, 2020, be further 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](http://www.raymondmaine.org), or at the polling place prior to voting.)*

Planning Board recommends Article 28  
Select Board recommends Article 28

*DESCRIPTION: This proposed amendment to the Land Use Ordinance would require a recording in the registry confirming ZBA variance approval.*

**ARTICLE 31: Referendum Question AB:** Shall Article 9.F (Minimum Standards, Waste Material Accumulation), of the Raymond Land Use Ordinance, as adopted May 21, 1994, and amended through July 14, 2020, be further amended by adding the underscored language and removing the language in ~~strikeout~~ text as 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](http://www.raymondmaine.org), or at the polling place prior to voting.)*

Planning Board recommends Article 31  
Select Board recommends Article 31

*DESCRIPTION: This amendment simply modifies the out-of-date referenced statute.*

**ARTICLE 32: Referendum Question AC:** Shall Article IV (NFPA Life Safety Code and NFPA Fire Code NFPA 1), Article VIII (New Construction), and Article IX (Building Additions), of the Raymond Fire Protection Ordinance, as adopted May 19, 1995, and amended through June 7, 2016, be further amended by adding the underscored language and removing the language in ~~strikeout~~ text as 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](http://www.raymondmaine.org), or at the polling place prior to voting.)*

Planning Board recommends Article 32  
Select Board recommends Article 32

*DESCRIPTION: The Fire Protection Ordinance, Articles VIII & XI are presented in their entirety below. The remaining sections of the Fire Protection Ordinance (including other sections dealing with sprinklers) are not included document. Only the Articles with proposed changes in language have been included. This proposed amendment would require a residential sprinkler system for dwelling units 4,800 square feet and larger and would also update the adopted version of NFPA 101 to 2018.*

**ARTICLE 33: Referendum Question AD:** Shall Article 12 (Applicability and Definition of Terms Used in this Ordinance), of the Raymond Land Use Ordinance, as adopted May 21, 1994, and amended through July 14, 2020, and Section 17 (Definitions), of the Raymond Shoreland Zoning Provisions, as adopted May 21, 1994, and amended through July 14, 2020, be further amended by adding the underscored language and removing the language in ~~strikeout~~ text as in Addendum 11?

*(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](http://www.raymondmaine.org), or at the polling place prior to voting.)*

Planning Board recommends Article 33  
Select Board recommends Article 33

*DESCRIPTION: This proposed amendment to the Land Use Ordinance and Shoreland Zoning Provisions would add a definition for the term Tiny Home.*

**ARTICLE 34:** 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; two (2) members for the Budget-Finance Committee, for two-year terms; and one (1) member for the RSU School Board of Directors, for a three-year term.

Given under our hands on the 28<sup>th</sup> day of April AD 2021.

  
\_\_\_\_\_  
Rolf Olsen, Chair

\_\_\_\_\_  
Marshall Bullock, Vice Chair

  
\_\_\_\_\_  
Teresa Sadak, Parliamentarian

  
\_\_\_\_\_  
Samuel Gifford

\_\_\_\_\_  
Lawrence Taylor III



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# Annual Town Meeting Warrant Addendum

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## Addendum 1

**ARTICLE 11: Referendum Question I:** To see if the Town will vote to appropriate **\$283,164** from the tax increment of the Pipeline/RT 302 Tax Increment Financing District for FY 2020-2021 project proposed in the Tax Increment Financing District Development Program (*for details see Addendum 1*).

Select Board recommends/does not recommend Article 11

Budget-Finance Committee recommends/does not recommend Article 11

Salaries	\$ 7,700.00
Mapping & GIS	\$ 15,000.00
Planning Services	\$ 26,500.00
Revaluation	\$ -
Advertising	\$ 4,100.00
Historical Society	\$ 1,800.00
RWPA Milfoil	\$ 15,000.00
Street Flag Replacement	\$ 1,100.00
Hawthorne House	\$ 2,000.00
Undesignated TIF Projects	\$ 100,000.00
Rte 302 Maintenance	\$ 37,000.00
Hydrant Rental	\$ 6,864.00
Supplies General	\$ 1,000.00
Street Lights	\$ 5,100.00
Paving/Roads	\$ 60,000.00
<b>Total</b>	<b>\$ 283,164.00</b>

## Addendum 2

**ARTICLE 22: Referendum Question U:** Shall Article 12 of the Raymond Land Use Ordinance, (Applicability and Definition of Terms Used in this Ordinance) as adopted May 21, 1994, and amended through July 14, 2020, Section 17 (Definitions) of the Raymond Shoreland Zoning Provisions, as adopted May 21, 1994, and amended through July 14, 2020, Section 14 (Definitions) of the Raymond Street Ordinance, as adopted May 18, 2002, and amended through July 14, 2020, and Article 3 (Definitions) of the Subdivision Regulations for the Town of Raymond, as adopted May 21, 1994, and amended through July 14, 2020, be further amended by adding the underscored language and removing the language in strikethrough text as in Addendum 2?

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

Planning Board recommends Article 22

Select Board recommends/does not recommend Article 22

*DESCRIPTION: This proposed amendment would clean up similar definitions across multiple ordinances specific to roads/streets, removing any inconsistencies.*

### LUO Article 12 – Applicability and Definitions of Terms Used in this Ordinance

**Back Lot Driveway** - A driveway within a defined location serving access and frontage purposes for no more than two back lots and which originates from a street constructed in accordance with the Town of Raymond Street Ordinance standards for a Town accepted, proposed public, or private street, ~~Town accepted street or from a road~~ constructed in accordance with the Town of Raymond Street Ordinance standards for a private street.

~~**Road**—A route or track consisting of a bed of exposed mineral soil, gravel, asphalt, or other surfacing materials constructed for or created by the repeated passage of motor vehicles.~~

**Street** - A public way which affords the principal means of access to abutting properties, or a proposed way that is intended to be accepted by the Town as a public way in accordance with the Town of Raymond Street Ordinance, or a private street as defined in this ordinance. The word "street" means and includes such ways as alleys, avenues, boulevards, highways, roads, streets, and other rights-of-way. The term "street" shall also apply to areas on subdivision plans designated as "streets", etc.

- **Minor Street** - A street designed to serve as primary residential access, and which meets the design standards for Public Streets as outlined in Section 5.5 of the Town of Raymond Street Ordinance.
- **Private Street** - A street designed to serve as the primary access to two or more residential lots, which is built to standards as outlined in Section 5.5 Street Design Standards of the Town of Raymond Street Ordinance. Private Streets are to be maintained by an owner, or ownership such as a homeowners association, and shall not be accepted as a public street unless the street is proven to meet the public road standards as determined by the Public Works Director and a State of Maine Professional Engineer.
- **Road** - A term commonly used to describe a route or track consisting of a bed of exposed mineral soil, gravel, asphalt, or other surfacing materials constructed for or created by the repeated passage of motorized vehicles. The term shall also include undedicated roads that are described in a recorded

document. The term “road” shall not include those ways that have been discontinued or abandoned. For the purposes of the Town of Raymond Land Use Ordinances, a road must comply with the standards set forth under the definition of “Street” to be utilized for acceptable lot frontage or street front.

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## **SZP Section 17 – Definitions**

**Road** – A term commonly used to describe a route or track consisting of a bed of exposed mineral soil, gravel, asphalt, or other surfacing materials constructed for or created by the repeated passage of motorized vehicles. The term shall also include undedicated roads that are described in a recorded document. The term “road” shall not include those ways that have been discontinued or abandoned. For the purposes of the Town of Raymond Shoreland Zoning Ordinances, a road must comply with the standards set forth under the definition of “Street” to be utilized for acceptable lot frontage or street front. A route or track consisting of a bed of exposed mineral soil, gravel, asphalt, or other surfacing materials constructed for or created by the repeated passage of motor vehicles, excluding a driveway as defined.

**Street** - A public way which affords the principal means of access to abutting properties, or a proposed way that is intended to be accepted by the Town as a public way in accordance with the Town of Raymond Street Ordinance, or a private street as defined in this ordinance. The word "street" means and includes such ways as alleys, avenues, boulevards, highways, roads, streets, and other rights-of-way. The term "street" shall also apply to areas on subdivision plans designated as "streets", etc.

- **Minor Street**- A street designed to serve as primary residential access, and which meets the design standards for Public Streets as outlined in Section 5.5 of the Town of Raymond Street Ordinance.
- **Private Street**- A street designed to serve as the primary access to two or more residential lots, which is built to standards as outlined in Section 5.5 Street Design Standards of the Town of Raymond Street Ordinance. Private Streets are to be maintained by an owner, or ownership such as a homeowners association, and shall not be accepted as a public street unless the street is proven to meet the public road standards as determined by the Public Works Director and a State of Maine Professional Engineer.

**Driveway** – Access route or right-of-way to any single family dwelling, duplex, or multifamily building if so allowed in a zone, except where such buildings are developed as part of a larger subdivision. For other allowed non-residential uses, the term shall mean any primary access route used for vehicular ingress, or egress from a location off a public or private right-of-way. All non-residential and multifamily dwelling driveways shall conform to the applicable design requirements as provided in Article 10-Site Plan Review, F. Performance Standards.

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## **Street Ordinance Section 14 – Definitions**

**Arterial Street.** A major roadway serving long distance traffic through and between municipalities and carrying traffic to major centers of activity.

**Collector Street.** A principal roadway that conveys traffic between arterial streets.

**Back Lot Driveway.** A driveway within a defined location serving access and frontage purposes for no more than two back lots and which originates from a street constructed in accordance with the Town of Raymond Street Ordinance standards for a Town accepted, proposed public, or private street constructed in accordance with the Town of Raymond Street Ordinance standards for a private street-public or private street.

**Street.** A public way which affords the principal means of access to abutting properties, or a proposed way that is intended to be accepted by the Town as a public way in accordance with this Ordinance, or a private street as defined in this Ordinance. The word "street" means and includes such ways as alleys, avenues, boulevards, highways, roads, streets, and other rights-of-way. The term "street" shall also apply to areas on subdivision plans designated as "streets", etc.

**Minor Street.** A street designed to serve as primary residential access, and which meets the design standards for public streets in Section 5.5 of this Ordinance.

**Private Street-** A street designed to serve as the primary access to two or more residential lots, which meets the design standards for private streets in Section 5.5 of this Ordinance. Private streets are to be maintained by an owner, or ownership such as a homeowners association, and shall not be accepted as a public street unless the street is proven to meet the public road standards as determined by the Public Works Director and a State of Maine Professional Engineer.

**Road –** A term commonly used to describe a route or track consisting of a bed of exposed mineral soil, gravel, asphalt, or other surfacing materials constructed for or created by the repeated passage of motorized vehicles. The term shall also include undedicated roads that are described in a recorded document. The term "road" shall not include those ways that have been discontinued or abandoned. For the purposes of the Town of Raymond Land Use Ordinances, a road must comply with the standards set forth under the definition of "Street" to be utilized for acceptable lot frontage or street front.

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### Subdivision Regulations Article 3 – Definitions

**Driveway** – Access route or right-of-way to any single family dwelling or to a duplex, triplex, or fourplex building except where such buildings are developed as part of a larger subdivision.

**Easement** – The authorization of a property owner for the use by another, and for a specified purpose, of any designated part of his property.

**Street** - A public way which affords the principal means of access to abutting properties, or a proposed way that is intended to be accepted by the Town as a public way in accordance with the Street Ordinance, or a private street as defined in this ordinance. The word "street" means and includes such ways as alleys, avenues, boulevards, highways, roads, streets, and other rights-of-way. The term "street" shall also apply to areas on subdivision plans designated as "streets", etc.

- **Minor Street-** A street designed to serve as primary residential access, and which meets the design standards for Public Streets as outlined in Section 5.5 of the Town of Raymond Street Ordinance.
- **Private Street** - A street designed to serve as the primary access to two or more residential lots, which is built to standards as outlined in Section 5.5 Street Design Standards of the Town of Raymond Street Ordinance. Private Street are to be maintained by an owner, or ownership such as a homeowners' association, and shall not be accepted as a public street unless the street is proven to meet the public Street standards as determined by the Public Works Director and a State of Maine Professional Engineer.

**Road –** A term commonly used to describe a route or track consisting of a bed of exposed mineral soil, gravel, asphalt, or other surfacing materials constructed for or created by the repeated passage of motorized vehicles. The term shall also include undedicated roads that are described in a recorded document. The term "road" shall not include those ways that have been discontinued or abandoned. For the purposes of the Town of Raymond Land Use Ordinances, a road must comply with the standards set forth under the definition of "Street" to be utilized for acceptable lot frontage or street front.



### Addendum 3

**ARTICLE 23: Referendum Question V:** Shall the Appendix of the Raymond Street Ordinance, as adopted May 18, 2002, and amended through July 14, 2020, 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](http://www.raymondmaine.org), or at the polling place prior to voting.)

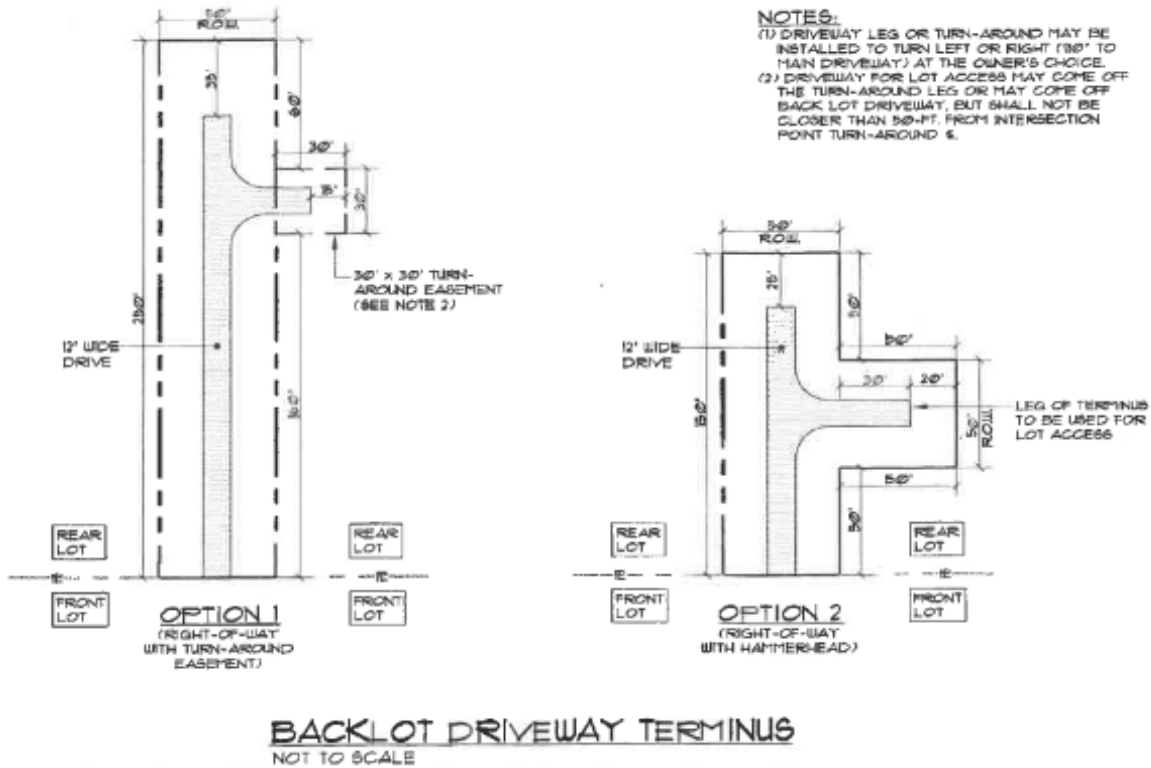
Planning Board recommends Article 23

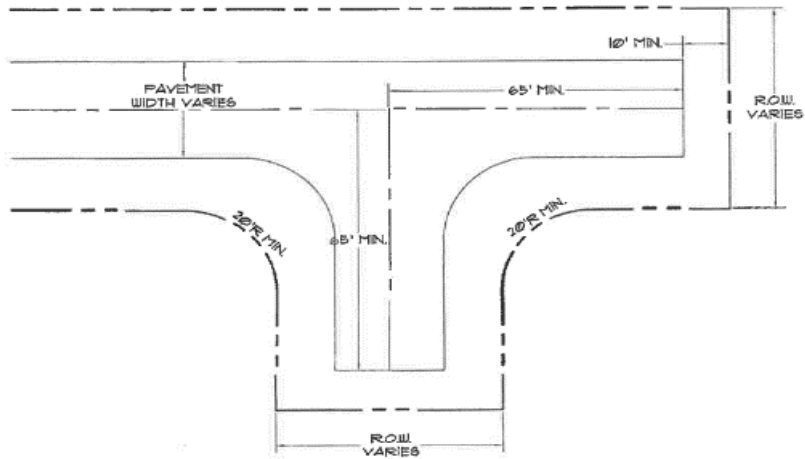
Select Board recommends/does not recommend Article 23

**DESCRIPTION:**

- The proposed amendment to the Raymond Street Ordinance appendices has been added to provide design information for Street and Backlot Driveway termini turnaround design requirements. The details include revised dimensions to address emergency vehicle maneuvers and safety at the Street terminus and turnarounds.
- Appendix A has been revised to provide details for the actual layout options for a street dead-end terminus for both Streets and backlot driveways.
- Appendix B provides the designer-specific Fire Department requirements to be addressed in preparing a street terminus design for safe fire access.

Below are the existing Backlot Driveway and Street Terminus Dead end details:





**TYP TURN-A-ROUND DETAIL**  
NOT TO SCALE

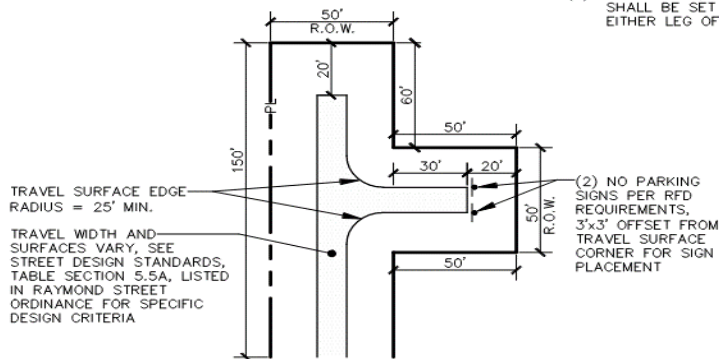
**This is the proposed New Appendices addressing revised Details and added Fire Department Requirements for Terminus/Turnarounds:**

**Appendix A**

**Street & Backlot Driveway - Terminus Turnaround Details**

**NOTES:**

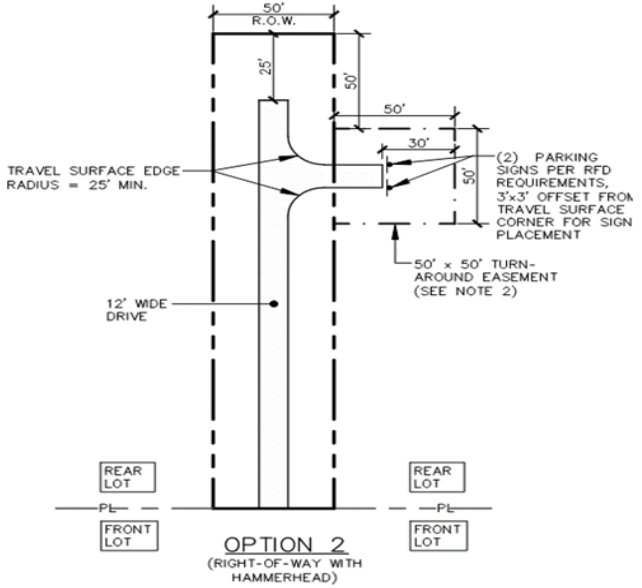
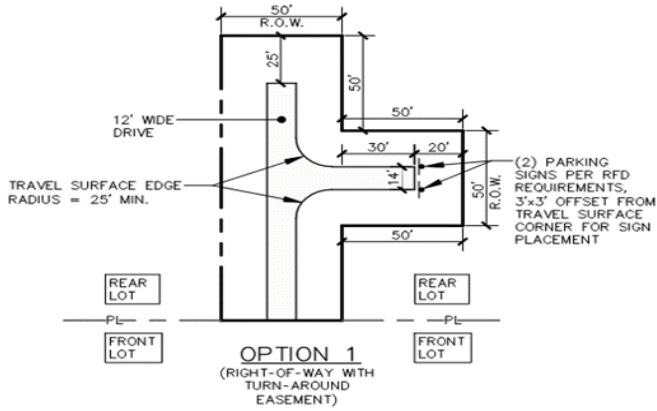
- (1) DRIVEWAY LEG OR TURN-AROUND MAY BE INSTALLED TO TURN LEFT OR RIGHT (90° TO MAIN DRIVEWAY) AT THE OWNER'S CHOICE.
- (2) DRIVEWAY FOR LOT ACCESS MAY NOT COME OFF THE TURN-AROUND AND SHALL NOT BE CLOSER THAN 50-FT. FROM INTERSECTION POINT WITH TURN-AROUND CL.
- (3) NO OBJECTS, LANDSCAPING, ROCKS OR BARRIERS SHALL BE SET WITHIN THE RIGHT-OF-WAY LIMITS ON EITHER LEG OF THE PROPOSED TERMINUS.



**STREET TURN-AROUND TERMINUS DETAIL**  
NOT TO SCALE

**NOTES:**

- (1) DRIVEWAY LEG OR TURN-AROUND MAY BE INSTALLED TO TURN LEFT OR RIGHT (90° TO MAIN DRIVEWAY) AT THE OWNER'S CHOICE.
- (2) DRIVEWAY FOR LOT ACCESS MAY NOT COME OFF THE TURN-AROUND OR SHALL NOT BE CLOSER THAN 50'-FT. FROM INTERSECTION POINT WITH TURN-AROUND CL.
- (3) NO OBJECTS, LANDSCAPING, ROCKS OR BARRIERS SHALL BE SET WITHIN THE RIGHT-OF-WAY LIMITS ON EITHER LEG OF THE PROPOSED TERMINUS.



**BACKLOT DRIVEWAY TERMINUS**  
NOT TO SCALE

**Appendix B**

**Fire Department Requirements**

- 1. The application should address Fire Rescue Department access in accordance with NFPA 1, Chapter 18.
  - a. The 180-degree "hammer-head" turn-around should be designated as a "Fire Lane".
  - b. The designated "Fire Lane" areas shall be marked with approved "Fire Lane" signs that read: "Fire Lane", "No Parking", "Vehicles Towed at the Owners Expense" (see an example of the sign below). The location of the signs shall be approved by the Raymond Fire Rescue Department (RFRD) and Raymond Public Works.



- c. The street and "hammer-head" turn-around shall be designed and maintained with an all-weather driving surface capable of supporting fire department apparatus with a Gross Vehicle Weight Rating (GVWR) of 75,000 lbs.
- d. The street shall be designed with an unobstructed vertical clearance of 13' 6".
- e. The street grades shall be designed according to the limitations of fire department apparatus regarding approach/departure/break-over angles as follows:

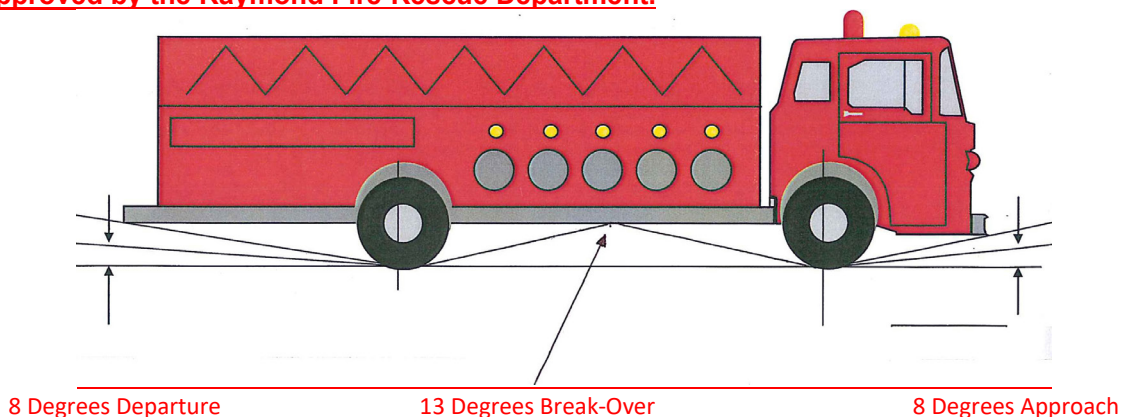
- i. An angle of approach no greater than 8 degrees.
  - ii. Departure angles no greater than 8 degrees.
  - iii. Break-over angles no greater than 13 degrees.
  - iv. Street Grade shall not exceed 10 degrees along its entire length.
2. Provide an Auto-Turn (or equivalent) design for a 40-foot fire apparatus with a commercial cab, a tandem rear axle, and a 214-inch wheelbase. This design shall demonstrate that the above-noted fire apparatus can maneuver onto and back out of the new proposed driveway and turn-around via the "hammerhead" turn-around. All proposed designs shall be approved by the Raymond Fire-Rescue Department.
  3. The street address assigned by the Town of Raymond E911 Coordinator shall incorporate a street address sign visible from both approach directions, and/or incorporate a street address sign at the driveway entrance that is clearly visible on approach from both approach directions (from within the fire apparatus cab). The street address lettering shall be no less than 4" in height, shall be of a contrasting color to the sign background, and preferably the letters should be reflective for night or reduced light conditions. The placement and street address signs shall be approved by the Raymond Fire Rescue Department and E911 Coordinator.
  4. All proposed designs to address Fire Rescue Department access shall be approved by the Raymond Fire-Rescue Department.

**ANGLE OF APPROACH & DEPARTURE FIRE APPARATUS**

The angle of approach or departure affects the road clearance of the vehicle when going over short steep grades such as found in a driveway entrance, crossing a high crowned road at right angles, or in off-road service. Too low an angle of approach or departure will result in scraping the apparatus body. In those cases where equipment is stored below the body, the angle of approach or departure must be measured to a line below the equipment.

Angle of approach - The smallest angle made between the road surface and a line drawn from the front point of ground contact of the front tire to any projection of the apparatus in front of the front axle. The angle of approach of at least 8 degrees and the angle of departure of at least 8 degrees shall be maintained at the front and rear of the vehicle when it is normally loaded.

**The angle of departure and angle of approach of a fire access roadway shall not exceed 8 Degrees, or as approved by the Raymond Fire-Rescue Department.**



## Addendum 4

**ARTICLE 24: Referendum Question W:** Shall Section 5.5 (Street Design Standards), Section 5.7A (Dead End Streets), and Section 10 (Waivers), of the Raymond Street Ordinance, as adopted May 18, 2002, and amended through July 14, 2020, be further amended by adding the underscored language and removing the language in strikethrough 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](http://www.raymondmaine.org), or at the polling place prior to voting.)*

Planning Board recommends Article 24

Select Board recommends/does not recommend Article 24

*DESCRIPTION: This proposed amendment to the Street Ordinance would allow waivers to be granted to the maximum grade requirements of a Private Road and Backlot Driveway. Also included are additional standards for the maximum length of a Private Road.*

### SO Section 5.5 - Street Design Standards (amended ~~5-17-032021~~)

A. The following standards apply to new public and private streets, as well as back lot driveways (see Appendix A for illustration of typical street sections by type of street):

Description	Type of Street				
	Arterial	Collector	Minor Street	Private Street <sup>(1)</sup>	Back Lot Driveway
Minimum Right-of way Width	80'	60'	50'	50'	50' <sup>(3)</sup>
Minimum Travel Way Width	44'	22'	20'	18'	12'
Sidewalk Width	N/A	N/A	N/A	N/A	N/A
Minimum Grade	.5%	.5%	.5%	.5%	N/A
Maximum Grade	5%	6%	8%	10%	<del>10%</del>
Minimum Centerline Radius	500'	230'	150'	150'	N/A
Minimum Tangent between Curves of reverse alignment	200'	100'	50'	N/A	N/A
Roadway Crown	¼"/ft	¼"/ft	¼"/ft	¼"/ft	N/A
Minimum Angle of Street Intersections(2)	90°	90°	75°	75°	75°
Maximum Grade within 75 ft. of Intersection	2%	2%	2%	2%	N/A
Minimum Curb Radii at Intersections	30'	20'	15'	15'	N/A
Minimum ROW Radii at Intersections	20'	10'	10'	10'	10'
Minimum Width of Shoulders (each side)	5'	5'	5'	3'	1'

1. A private street which will serve fewer than 4 residences shall have a minimum travel way of 12 feet with two-2 foot shoulders and a maximum grade of ~~10%~~ (3% for the first 50 ft).. A private street which will serve 4-10 residences will have a minimum travel way of 16 feet with two 3- foot shoulders and a maximum road grade of ~~10%~~. Lots of eleven (11) or more residences shall have a minimum travel way of eighteen feet (18) with two (2) three-foot (3') shoulders and a maximum road grade of 10%.
2. Street intersection angles shall be as close to 90° as feasible but no less than the listed angle.
3. Unless a right-of-way of lesser width is approved by the Reviewing Authority pursuant to Article 9, Section T.1 of the Land Use Ordinance

### SO Section 5.7 – Dead End Streets

In addition to the design standards above, the design of the turn-around for dead end streets proposed as public ways shall be approved by the Director of Public Works. The Board may require the reservation of a 20-foot easement in line with the street to provide continuation of pedestrian traffic or utilities to the next

street. The Board may also require the reservation of a 50-foot easement in line with the street to provide continuation of the road where future subdivision is possible.

A. For proposed private streets or backlot driveways in excess of 1,000 Linear Feet (LF), the Planning Board may require a street/backlot driveway design with a second hammerhead turnaround, or added bypass lane, at the discretion of the Fire Department to provide emergency turnaround locations. The objective is to provide necessary maneuverability and spacing for multiple emergency vehicle response to residential emergency calls accessed over the proposed street or way. Such added locations for turnarounds or bypass lanes shall be strategically located for each proposed increment of 1,000 feet of road (i.e., a 2,100 LF road could require 3 turnarounds or by-pass lane combinations). All non-subdivision reviewed private streets, and backlot driveways in excess of 1,000 LF shall have all terminuses, intermediate turnarounds, and/or bypass lane locations reviewed by the Raymond Fire Department, prior to any final street plan approval. The Planning Board shall be provided a written acceptance of the street or backlot driveway design from the Fire Department. Any private street approved by the Planning Board after June 15, 2021, that exceeds 1,000 LF, is not exempt from future subdivision standards for street design, should such a future subdivision use the private street for primary lot frontages and access.

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## SO Section 10 – Waivers

- A. Where the Board makes written findings of fact that there are special circumstances, it may waive portions of the submission requirements, the standards, or other requirements, to permit a more practical and economic development provided the waivers do not have the effect of nullifying the intent and purpose of the Official Map, the Comprehensive Plan, the Zoning Ordinance, or this ordinance.
- B. Where the Board makes written findings of fact that, due to special circumstances, the provision of certain required improvements is inappropriate because of inadequate or lacking connecting facilities adjacent to or in proximity of the proposed road, it may waive or modify the requirement for such improvements, subject to appropriate conditions.
- C. In granting waivers to any of these standards, the Board shall require such conditions as will assure the objectives of this ordinance are met.
- D. When the Board grants a waiver to any of the standards of this ordinance, the Final Plan shall indicate the waivers granted and the date on which they were granted.

### E. Private Road and Backlot Driveway Grade Waivers:

The applicant shall clearly demonstrate to the Planning Board, that because of the nature of the project site, that the maximum allowed surface grades of the proposed Backlot Driveway or Private Street cannot be attained due to extreme existing conditions. Items or conditions leading to this conclusion:

- a. include excessively steep topography,
- b. inability to access the property site from other locations,
- c. or cannot be designed by longer routing, to comply with the slope requirement,
- d. or the proposed design; to meet the requirement creates excessive soil, vegetation, ledge, or rock removal and disturbed areas.

The Planning Board shall have the power to approve a Private Street or Backlot Driveway site plan that does not meet the maximum slope requirements, provided the applicant requests a waiver in

writing of the performance standard for the specific street classification they cannot meet, and clearly address the waiver criteria as follows:

- 1 The need to alter the standard is due to existing physical property limitations, due to geometric lot configurations, topography, and presence of a dominant land feature in existence prior to June 15, 2021.
- 2 The approval of the waiver request will be based on the extent that the private street or backlot driveway slope can be minimized in length. The waiver request for street design must not exceed the maximum grade allowed for more than 100 feet in segmented length, without transitioning back to an allowed slope under the Street Design Standards per type of street classification as listed in the Raymond Street Ordinance. There must be 200 feet of grade meeting Raymond Street Standards, between vertical curves exceeding the maximum allowed street grade.
- 3 The approval of the waiver includes provisions for added width of street shoulders adjacent to travel portions of street surface exceeding the maximum grade to be increased by two (2) feet in width from what the road classification requires (as listed in the Street Design Standards with the Raymond Street Ordinance). Where shoulders are not feasible, or where road sideslopes are excessively steep and create general travel way safety concerns, other provisions such as guardrail, or protected barriers shall be provided in lieu of the shoulder width increase.
- 4 The approval of the waiver requested will not result in any harm to the environment, create adverse drainage conditions (especially in winter conditions), have a direct impact to adjoining waterbody, streams, flood plain, significant wetlands, vernal pools, or endangered or threatened habitat.
- 5 The approval of the waiver will not result in an unsafe condition to immediate neighbors, the public, and will achieve safe passage of all Town Fire Department and Emergency Vehicles. The Design shall provide a designed K value of 20, over all vertical curves within the proposed design for the street or backlot driveway. The applicant shall acquire a letter from the Raymond Fire Department in support of the street or backlot slope design, and proposed safety measures considered in their design as part of the waiver request.
- 6 The approval to alter the standard is based on evidence of need provided by the applicant, and through documented proof that no feasible alternative with design, or by means of access through abutting property via easement or right of way, is available to accomplish the applicant's design criteria for property or lot access. It is the applicant's burden of proof to provide reasonable evidence that these alternatives have been explored.

## Addendum 5

**ARTICLE 25: Referendum Question X:** Shall Article 9 (Minimum Standards), of the Raymond Land Use Ordinance, as adopted May 21, 1994, and amended through July 14, 2020, 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](http://www.raymondmaine.org), or at the polling place prior to voting.)*

Planning Board recommends Article 25

Select Board recommends/does not recommend Article 25

*DESCRIPTION: The proposed amendment to the Land Use Ordinance has been created to address permit requirements if landowners or proposed developments consider clearing or cutting more than the current zoning standards limitation of 25% of the lot area. The amendment considers notification and site plan requirements and also exempts tree cutting and clearing for agricultural practices, installation of personal utilities, or private solar generation equipment and/or panels.*

### LUO Article 9 – Minimum Standards

#### Y. Clearing of Vegetation for Development

In no event shall cleared openings for development, including but not limited to, principal and accessory structures, driveways, and sewage disposal areas, exceed in the aggregate, 25% of the lot area or fifteen thousand (15,000) square feet, whichever is greater, including land previously developed. [Adopted 3/21/98] without Site Plan approval from the Planning Board for any clearing, removal of vegetation, stumps, or regrading above this threshold.

If the development wishes only to cut or harvest trees, in excess of the threshold then a permit must be obtained from the Code Enforcement Officer for cutting trees, or vegetation.

1. When proposing to cut or harvest trees in excess of two (2) acres, a copy of a Maine Forest Service - Forest Operations Notification (FON) form shall be provided to the Town Code Enforcement Officer.
2. When proposing cutting or tree harvesting areas under two (2) acres, a written notification shall be provided to the Town Code Enforcement Officer indicating the proposed area(s) to be cut or harvested, along with the parties undertaking the tree cutting operation, a listing of the equipment used, schedule for the operation to be completed, with dated signatures of the landowner and tree removal operations supervisor responsible.

This standard shall not supersede any restrictions or conditions of approval for development previously required for residential subdivision lots, or commercial site plans, nor apply to property in Shoreland Zones. Exemptions from this standard shall be granted for agricultural purposes, personal utility equipment, and for private solar power generation or panel installations. [Amended 2021]



## Addendum 6

**ARTICLE 26: Referendum Question Y:** Shall Article 4.F (District Regulations, Commercial District), of the Raymond Land Use Ordinance, as adopted May 21, 1994, and amended through July 14, 2020, 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](http://www.raymondmaine.org), or at the polling place prior to voting.)*

Planning Board recommends Article 26

Select Board recommends/does not recommend Article 26

*DESCRIPTION: This proposed amendment to the Land Use Ordinance would correct what we believe was an error made in 2009. As written the ordinance allows mixed uses in the commercial zone if the commercial use is on the upper floor.*

### LUO Article 4 – District Regulations

#### F.2.G. Permitted Uses

Mixed-use buildings provided the ~~upper~~lower floor contains only commercial uses. The upper floors may contain dwelling units or commercial uses. As used in this subparagraph (h), the term “commercial uses” means any of the uses listed in subparagraphs (a) through (f) above. [Amended 06/02/09, 2021]

## Addendum 7

**ARTICLE 27: Referendum Question Z:** Shall Section 15.K (Land Use Standards, Septic Waste Disposal), of the Raymond Shoreland Zoning Provisions, as adopted May 21, 1994, and amended through July 14, 2020, be further amended by adding the underscored language and removing the language in strikeout text as in Addendum 7?

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

Planning Board recommends Article 27

Select Board recommends/does not recommend Article 27

*DESCRIPTION: This amendment to the Shoreland Zoning Provisions would change the requirement of a larger sized septic system within 250' of a perennial water body, to a Great Pond only. Also amended would be the Portland Water District rule reference.*

### SZP Section 15 – Land Use Standards

#### K. Septic Waste Disposal\*

1. All plumbing shall be connected to public collection and treatment facilities when such facilities are available.
2. All subsurface sewage disposal systems shall be installed in conformance with the "State of Maine Subsurface Wastewater Disposal Rules" (Rules), Town regulations, and the following:
  - a. clearing or removal of woody vegetation necessary to site a new system and any associated fill extensions, shall not extend closer than seventy-five (75) feet, horizontal distance, from the normal high-water line of a water body or the upland edge of a wetland, and
  - b. a holding tank is not allowed for a first-time residential use in the shoreland zone.

Note: The State's Rules require that the minimum setback for new subsurface sewage disposal systems, shall be no less than one hundred (100) horizontal feet from the normal high-water line of a ~~perennial water body~~Great Pond.

3. Where daily sewage flow exceeds 2,000 gallons, the minimum setback for new subsurface sewage disposal systems shall be 300 feet from the normal highwater line of a ~~perennial water body~~Great Pond.
4. The minimum setback distances from water bodies for all new subsurface sewage disposal systems shall not be reduced by variance.
5. Privies shall not be permitted in the Resource Protection, Stream Protection, Limited Residential/Recreation I, and Limited Residential/Recreation II Districts.

6. All development or construction within 250 horizontal feet of normal high water line of a ~~perennial water body~~ Great Pond shall meet the requirements of the Portland Water District Wastewater Disposal System Permit Protocol, ~~regulations adopted by the Portland Water District on June 3, 1988;~~ these regulations are to be enforced by the Town of Raymond.



## Addendum 8

**ARTICLE 28: Referendum Question AA:** Shall Article 6.C (Board of Appeals, Appeals Procedure), of the Raymond Land Use Ordinance, as adopted May 21, 1994, and amended through July 14, 2020, be further amended by adding the underscored language and removing the language in strikethrough 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](http://www.raymondmaine.org), or at the polling place prior to voting.)*

Planning Board recommends Article 28

Select Board recommends/does not recommend Article 28

*DESCRIPTION: This proposed amendment to the Land Use Ordinance would require a recording in the registry confirming ZBA variance approval.*

### LUO Article 6 – Board of Appeals

#### C. Appeals Procedure

1. The Board of Appeals shall meet as needed and as routinely scheduled following the Schedules and Deadlines as established by the Board of Appeals annually prior to the effective calendar year. A quorum of the Board is necessary to conduct an official Board meeting shall consist of at least three (3) members. A majority vote of the quorum is required for the passage or denial of any appeal.
2. The secretary shall record a permanent record of all Board meetings. All meeting minutes, and all correspondence of the Board shall be maintained in the Town Office. The transcript of testimony, if any, and exhibits, together with all papers and requests filed in the proceeding, shall constitute the record. All decisions shall become a part of the record and shall include a statement of findings and conclusions, as well as the reasons or basis therefore, upon all the material issued of fact, law or discretion presented and the appropriate order, relief, or denial thereof. Notice of all decisions shall be mailed or hand-delivered to the applicant, or his or her representative or agent.
3. When the Board of Appeals reviews a decision of the Code Enforcement Officer the Board of Appeals shall hold a “de novo” hearing. At that time, the Board may receive and consider new evidence and testimony, be it oral or written. When acting in a “de novo” capacity, the Board of Appeals shall hear and decide the matter afresh, undertaking its own independent analysis of evidence and the law, and reaching its own decision. [Amended 6/7/16]
4. For all appeals, the Board shall hold a public hearing as prescribed herein. At least seven (7) days before the hearing, the Code Enforcement Officer shall notify, by mail, the owners of properties abutting the property for which the appeal or application is made. Failure to receive this notice shall not invalidate the proceedings herein prescribed. The owners of properties shall be considered to be the parties listed by the Assessor as those against whom those taxes are assessed. Notice of the hearing shall also be placed at least twice in a newspaper of general circulation at least seven (7) days prior to the hearing. The Code Enforcement Officer shall attend all hearings and shall present to the Board all plans, photographs, or other factual materials, which are appropriate to an understanding of the case.

5. Any person and any municipal official or board of officials aggrieved by a decision of the Code Enforcement Officer or who wishes to request a variance from the Land Use Ordinance or who wishes a Conditional Use Permit may file an application with the Board of Appeals. An appeal of a decision made by the Code Enforcement Officer must be filed within thirty (30) days of the date of the decision. Application materials submitted to the Board must include a completed application form, including a location and site plan if appropriate, and the following fees: [Amended 06/03/2014]

(1) Application fees as established by the Board of Selectmen and listed in the Town Fee Schedule.

(2) Escrow fees as established by the Board of Selectmen and listed in the Town Fee Schedule. The fees shall be submitted and deposited in an escrow account established by the Town, which monies may be used by the Town to pay for professional legal and technical reviews and advice related to the appeal, variance, or conditional use permit application as deemed necessary by the Town. Said fees for professional reviews and advice shall include, but shall not be limited to engineering or other professional consulting fees, attorney fees, recording fees and appraisal fees.

The total escrow fees required shall be an amount estimated by the consultants and the Town as sufficient to pay for the professional review of the application. If the Town expends more than fifty percent (50%) of the escrow account prior to completing its review, the applicant shall replenish the escrow account to an amount estimated by the consultants as sufficient to complete the review. Those monies deposited by the applicant and not spent by the Town in the course of its review shall be returned to the applicant within sixty (60) days after the Appeals Board renders its final decision on the application.

All application materials must be submitted for the Board's review at least thirty (30) days prior to the Board meeting at which the applicant wishes to be heard. All meetings of the Board of Appeals are public hearings. At the public hearing, the applicant or the applicant's representative must appear before the board to present the proposal and to answer questions. Other interested parties, such as adjacent property owners, will also be permitted to speak for or against the appeal.

Written notice of the decision of the Board shall be sent to the appellant within sixteen (16) days of the date of the decision. Any aggrieved party may appeal from the decision of the Board to the Superior Court within forty-five (45) days of the date of the vote on the original decision. [Amended 6/7/16]

6. The Board of Appeals may reconsider any decision within forty-five (45) days of its prior decision. A request to the Board to reconsider a decision must be filed within 10 days of the decision that is to be reconsidered. A vote to reconsider and the action taken on that reconsideration must occur and be completed within 45 days of the date of the vote on the original decision. The Board may conduct additional hearings and receive additional evidence and testimony. [Amended 6/7/16]

7. After a decision has been made by the Board of Appeals, a new appeal of similar import shall not be entertained by the Board until one (1) year has elapsed from the date of said decision, except that the Board may entertain a new appeal if the Board believes that, owing to a mistake of law or misunderstanding of fact, an injustice was done, or it finds that a change has taken place in some essential aspect of the case sufficient to warrant a reconsideration of the appeal. [Amended 6/7/16]

8. The right of any variance from the terms of this Ordinance granted by the Board of Appeals shall expire if the work or change permitted under the variance is not begun within six (6) months or substantially completed within one (1) year as of the date of the vote by the Board. For the purposes of this subsection, substantial completion means the outside of the structure must be complete. [Amended 5/18/91]

9. A Certificate of Variance or Setback Reduction must be recorded at the expense of the applicant in the Cumberland County Registry of Deeds within 90 days of the Board's decision or the variance shall be null and void. A building permit must be obtained after the variance is properly recorded and before work is started.



## Addendum 9

**ARTICLE 31: Referendum Question AB:** Shall Article 9.F (Minimum Standards, Waste Material Accumulation), of the Raymond Land Use Ordinance, as adopted May 21, 1994, and amended through July 14, 2020, be further amended by adding the underscored language and removing the language in strikeout text as 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](http://www.raymondmaine.org), or at the polling place prior to voting.)*

Planning Board recommends Article 31

Select Board recommends/does not recommend Article 31

*DESCRIPTION: This amendment simply modifies the out-of-date referenced statute.*

### LUO Article 9 – Minimum Standards

#### F. Waste Material Accumulation

Junk Yards as defined in ~~30 M.R.S.A., Section 2451-B, Title 30-A, Section 3752~~ shall not be made or maintained in any district except at a dumping place or places designated as such by the Board of Selectmen.

## Addendum 10

**ARTICLE 32: Referendum Question AC:** Shall Article IV (NFPA Life Safety Code and NFPA Fire Code NFPA 1), Article VIII (New Construction), and Article IX (Building Additions), of the Raymond Fire Protection Ordinance, as adopted May 19, 1995, and amended through June 7, 2016, be further amended by adding the underscored language and removing the language in strikeout text as 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](http://www.raymondmaine.org), or at the polling place prior to voting.)*

Planning Board recommends Article 32

Select Board recommends/does not recommend Article 32

*DESCRIPTION: The Fire Protection Ordinance, Articles VIII & XI are presented in their entirety below. The remaining sections of the Fire Protection Ordinance (including other sections dealing with sprinklers) are not included document. Only the Articles with proposed changes in language have been included. This proposed amendment would require a residential sprinkler system for dwelling units 4,800 square feet and larger and would also update the adopted version of NFPA 101 to 2018.*

### SUMMARY OF CHANGES

The Fire Protection Ordinance, Articles VIII & XI are presented in their entirety below. The remaining sections of the Fire Protection Ordinance (including other sections dealing with sprinklers) are not included document. Only the Articles with proposed changes in language have been included. For ease of reference, the proposed new language is shown in red with an underline, and the proposed deleted language is shown as ~~red with a strike through~~. This proposed amendment would require a residential sprinkler system for dwelling units 4,800 square feet and larger, and would also update the adopted version of NFPA 101 to 2018.

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#### FPO Article IV – NFPA Life Safety Code 101 and NFPA Fire Code (NFPA 1)

The Town of Raymond adopts the NFPA Life Safety Code 404 and NFPA Fire Code 2018 edition by reference as the basis for inspection and plans review for buildings as defined by this ordinance.

#### FPO 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 ~~ten thousand (10,000)~~ forty-eight hundred square feet in gross floor area, structures sharing a common foundation, roof, or walls totaling ~~10,000~~ 4,800 square feet;
- 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 square feet or more in total/gross floor area shall install an approved automatic fire sprinkler system throughout.

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

1. An engineered on-site fire protection water supply is provided that meets or exceeds the requirements of NFPA 1; Chapter 18, 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. An engineered compartmentalization of One-and Two-Family residential buildings or structures with 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, 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. 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.

Section 2. 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.

**FPO 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 ~~ten thousand (10,000)~~ forty-eight hundred (4,800) gross square feet in 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 1; A, B, ~~or~~ C, D, or E 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.

## Addendum 11

**ARTICLE 33: Referendum Question AD:** Shall Article 12 (Applicability and Definition of Terms Used in this Ordinance), of the Raymond Land Use Ordinance, as adopted May 21, 1994, and amended through July 14, 2020, and Section 17 (Definitions), of the Raymond Shoreland Zoning Provisions, as adopted May 21, 1994, and amended through July 14, 2020, be further amended by adding the underscored language and removing the language in strikeout text as in Addendum 11?

*(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](http://www.raymondmaine.org), or at the polling place prior to voting.)*

Planning Board recommends Article 33

Select Board recommends/does not recommend Article 33

*DESCRIPTION: This proposed amendment to the Land Use Ordinance and Shoreland Zoning Provisions would add a definition for the term Tiny Home.*

### LUO Article 12 – Applicability and Definition of Terms Used in this Ordinance

**Tiny Home** – A structure that does not exceed 400 square feet, excluding lofts, that has one (1) or more habitable rooms designed, intended, or used for living quarters by one (1) or more persons living together as a family, with living, sleeping, sanitary, and cooking facilities, including within the meaning of cooking facilities a stove, hot plate, microwave oven, or other devices for heating or cooking food. The term shall include manufactured houses and rental units that contain cooking, sleeping, and toilet facilities regardless of the time-period rented. Recreational vehicles are not to be used as a Tiny Home or dwelling unit. A Tiny Home must meet all of the minimum requirements of a dwelling unit.

### SZP Section 17 – Definitions

**Tiny Home** – A structure that does not exceed 400 square feet, excluding lofts, that has one (1) or more habitable rooms designed, intended, or used for living quarters by one (1) or more persons living together as a family, with living, sleeping, sanitary, and cooking facilities, including within the meaning of cooking facilities a stove, hot plate, microwave oven, or other devices for heating or cooking food. The term shall include manufactured houses and rental units that contain cooking, sleeping, and toilet facilities regardless of the time-period rented. Recreational vehicles are not to be used as a Tiny Home or dwelling unit. A Tiny Home must meet all of the minimum requirements of a dwelling unit.

# FY2021-2022 Proposed Budget Details

## Town Meeting Budget

Article 4 Question B	Administration	2020-2021 Budget	2022 Elected	\$ Change	% Change
	Salaries	396,595.00	394,400.00	-2,195.00	-.55%
	Contract Fees & Services	31,600.00	31,600.00	0.00	.00%
	Legal/Audit	36,200.00	36,200.00	0.00	.00%
	Rescue Billing	12,000.00	12,800.00	800.00	6.67%
	Registry of Deeds	4,000.00	5,000.00	1,000.00	25.00%
	Travel & Training	11,500.00	7,500.00	-4,000.00	-34.78%
	Dues & Publications	9,600.00	10,000.00	400.00	4.17%
	Advertising	5,100.00	5,000.00	-100.00	-1.96%
	Supplies General	4,600.00	5,000.00	400.00	8.70%
	Elections	5,774.00	5,150.00	-624.00	-10.81%
	Postage	7,000.00	6,000.00	-1,000.00	-14.29%
	Printing	3,000.00	3,000.00	0.00	.00%
	Records Restoration	0.00	3,000.00	3,000.00	100.00%
	Phone	3,000.00	4,500.00	1,500.00	50.00%
	<b>Total</b>	<b>529,969.00</b>	<b>529,150.00</b>	<b>-819.00</b>	<b>-.15%</b>
Article 4 Question B	Employee Compensation & Training	2020-2021 Budget	2022 Elected	\$ Change	% Change
	Salaries	23,473.00	61,500.00	38,027.00	162.00%
	Travel & Training	10,000.00	6,000.00	-4,000.00	-40.00%
	<b>Total</b>	<b>33,473.00</b>	<b>67,500.00</b>	<b>34,027.00</b>	<b>101.66%</b>
Article 4 Question B	Employee Benefits	2020-2021 Budget	2022 Elected	\$ Change	% Change
	Health Insurance	409,000.00	475,500.00	66,500.00	16.26%
	Life insurance	7,400.00	7,500.00	100.00	1.35%
	Retirement	67,037.00	68,000.00	963.00	1.44%
	Social Security & Medicare	140,000.00	146,000.00	6,000.00	4.29%
	<b>Total</b>	<b>623,437.00</b>	<b>697,000.00</b>	<b>73,563.00</b>	<b>11.80%</b>
Article 4 Question B	Insurance	2020-2021 Budget	2022 Elected	\$ Change	% Change
	Liability/Vehicle Insurance	45,000.00	51,750.00	6,750.00	15.00%
	Unemployment Insurance	500.00	500.00	0.00	.00%
	Workers Comp	38,000.00	45,000.00	7,000.00	18.42%
	<b>Total</b>	<b>83,500.00</b>	<b>97,250.00</b>	<b>13,750.00</b>	<b>16.47%</b>
Article 4 Question B	Assessors	2020-2021 Budget	2022 Elected	\$ Change	% Change
	Salaries	16,378.00	16,378.00	0.00	.00%
	Assessing	31,500.00	31,500.00	0.00	.00%
	Revaluation	0.00	100,000.00	100,000.00	100.00%
	Registry of Deeds	1,000.00	1,000.00	0.00	.00%
	Software General	9,932.00	10,823.00	891.00	8.97%
	Travel & Training	750.00	750.00	0.00	.00%
	Supplies General	1,100.00	1,100.00	0.00	.00%
	<b>Total</b>	<b>60,660.00</b>	<b>161,551.00</b>	<b>100,891.00</b>	<b>166.32%</b>

## Town Meeting Budget

Article 4 Question B	Code Enforcement	2020-2021 Budget	2022 Elected	\$ Change	% Change
	Salaries	104,144.00	116,144.00	12,000.00	11.52%
	Contract Fees & Services	0.00	3,800.00	3,800.00	100.00%
	Software General	5,000.00	14,495.00	9,495.00	189.90%
	Travel & Training	1,500.00	1,000.00	-500.00	-33.33%
	Supplies General	1,800.00	1,800.00	0.00	.00%
	Gas/Diesel	4,000.00	3,000.00	-1,000.00	-25.00%
	Phone	1,500.00	1,500.00	0.00	.00%
	<b>Total</b>	<b>117,944.00</b>	<b>141,739.00</b>	<b>23,795.00</b>	<b>20.17%</b>
Article 4 Question B	Parks & Recreation	2020-2021 Budget	2022 Elected	\$ Change	% Change
	Salaries	63,000.00	83,000.00	20,000.00	31.75%
	Contract Fees & Services	13,500.00	17,000.00	3,500.00	25.93%
	Software General	3,000.00	3,500.00	500.00	16.67%
	Travel & Training	1,500.00	1,500.00	0.00	.00%
	Dues & Publications	800.00	800.00	0.00	.00%
	Advertising	0.00	1,000.00	1,000.00	100.00%
	Raymond Baseball	2,000.00	2,000.00	0.00	.00%
	Raymond Rattlers	2,000.00	2,000.00	0.00	.00%
	Raymond Recreation	4,000.00	4,000.00	0.00	.00%
	Vehicle Maintenance	1,000.00	1,000.00	0.00	.00%
	Projects and Maintenance	0.00	25,000.00	25,000.00	100.00%
	Supplies General	2,500.00	2,500.00	0.00	.00%
	Gas/Diesel	1,080.00	1,080.00	0.00	.00%
	Postage	2,000.00	250.00	-1,750.00	-87.50%
	Phone	934.00	934.00	0.00	.00%
	<b>Total</b>	<b>97,314.00</b>	<b>145,564.00</b>	<b>48,250.00</b>	<b>49.58%</b>
Article 4 Question B	Technology	2020-2021 Budget	2022 Elected	\$ Change	% Change
	Salaries	7,500.00	7,500.00	0.00	.00%
	Contract Fees & Services	13,400.00	13,400.00	0.00	.00%
	IT Management	80,000.00	85,000.00	5,000.00	6.25%
	Software Departments	10,500.00	17,000.00	6,500.00	61.90%
	Software Network	5,200.00	5,000.00	-200.00	-3.85%
	Software Servers	18,365.00	20,000.00	1,635.00	8.90%
	Department Network	600.00	1,000.00	400.00	66.67%
	Broadcasting expenses	13,000.00	13,000.00	0.00	.00%
	Hardware Department	9,600.00	10,000.00	400.00	4.17%
	Hardware Network	2,000.00	2,500.00	500.00	25.00%
	Hardware Server	12,000.00	14,000.00	2,000.00	16.67%
	<b>Total</b>	<b>172,165.00</b>	<b>188,400.00</b>	<b>16,235.00</b>	<b>9.43%</b>
Article 4 Question B	General Assistance	2020-2021 Budget	2022 Elected	\$ Change	% Change
	Client Benefits/Services	8,000.00	8,000.00	0.00	.00%
	<b>Total</b>	<b>8,000.00</b>	<b>8,000.00</b>	<b>0.00</b>	<b>.00%</b>

## Town Meeting Budget

Article 5 Question C	Public Works & Snow	2020-2021 Budget	2022 Elected	\$ Change	% Change
	Salaries	503,139.00	525,939.00	22,800.00	4.53%
	Contract Fees & Services	6,000.00	6,000.00	0.00	.00%
	Road Striping	25,000.00	27,000.00	2,000.00	8.00%
	Roadside Mowing	2,500.00	2,500.00	0.00	.00%
	Software General	5,000.00	5,000.00	0.00	.00%
	Travel & Training	1,000.00	1,000.00	0.00	.00%
	Building Maintenance	2,500.00	2,500.00	0.00	.00%
	Equipment Maintenance	65,000.00	65,000.00	0.00	.00%
	District 1 Building Maintenance	5,000.00	5,000.00	0.00	.00%
	Equipment Rental	3,000.00	3,000.00	0.00	.00%
	Supplies General	5,000.00	5,000.00	0.00	.00%
	Supplies Materials	15,000.00	15,000.00	0.00	.00%
	Uniforms/Clothing	7,380.00	7,380.00	0.00	.00%
	Gas/Diesel	72,500.00	72,500.00	0.00	.00%
	Shop/Safety Equip	8,000.00	8,000.00	0.00	.00%
	Street Signs	2,500.00	3,000.00	500.00	20.00%
	Road Salt	71,000.00	71,000.00	0.00	.00%
	Winter Sand	41,200.00	41,200.00	0.00	.00%
	Utilities	17,000.00	18,000.00	1,000.00	5.88%
	<b>Total</b>	<b>857,719.00</b>	<b>884,019.00</b>	<b>26,300.00</b>	<b>3.07%</b>
<b>Article 5 Question C</b>	<b>Town Building</b>	<b>2020-2021 Budget</b>	<b>2022 Elected</b>	<b>\$ Change</b>	<b>% Change</b>
	Salaries	8,100.00	8,100.00	0.00	.00%
	Contract Fees & Services	5,300.00	5,000.00	-300.00	-5.66%
	Building Maintenance	4,000.00	4,000.00	0.00	.00%
	Supplies General	1,500.00	1,500.00	0.00	.00%
	Heating	4,450.00	3,500.00	-950.00	-21.35%
	Utilities	13,000.00	13,000.00	0.00	.00%
	<b>Total</b>	<b>36,350.00</b>	<b>35,100.00</b>	<b>-1,250.00</b>	<b>-3.44%</b>
<b>Article 5 Question C</b>	<b>Solid Waste</b>	<b>2020-2021 Budget</b>	<b>2022 Elected</b>	<b>\$ Change</b>	<b>% Change</b>
	Recycling Pick up & Hauling	135,173.00	140,522.00	5,349.00	3.96%
	Trash Pickup	135,173.00	140,522.00	5,349.00	3.96%
	Recycling Disposal Fee	0.00	50,625.00	50,625.00	100.00%
	Trash Tipping	67,000.00	67,000.00	0.00	.00%
	<b>Total</b>	<b>337,346.00</b>	<b>398,669.00</b>	<b>61,323.00</b>	<b>18.18%</b>
<b>Article 5 Question C</b>	<b>Cemeteries</b>	<b>2020-2021 Budget</b>	<b>2022 Elected</b>	<b>\$ Change</b>	<b>% Change</b>
	Contract Fees & Services	38,500.00	39,500.00	1,000.00	2.60%
	Software General	845.00	845.00	0.00	.00%
	Repairs & Maintenance	4,300.00	4,300.00	0.00	.00%
	<b>Total</b>	<b>43,645.00</b>	<b>44,645.00</b>	<b>1,000.00</b>	<b>2.29%</b>

## Town Meeting Budget

Article 6 Question D	Fire Department	2020-2021 Budget	2022 Elected	\$ Change	% Change
	Salaries	665,016.00	687,500.00	22,484.00	3.38%
	Contract Fees & Services	11,000.00	11,000.00	0.00	.00%
	Dispatch Services	33,581.00	34,588.00	1,007.00	3.00%
	Health & Safety	9,000.00	9,000.00	0.00	.00%
	Travel & Training	17,500.00	14,500.00	-3,000.00	-17.14%
	Dues & Publications	3,000.00	3,000.00	0.00	.00%
	Building Maintenance	15,000.00	14,000.00	-1,000.00	-6.67%
	Vehicle Maintenance	37,000.00	38,000.00	1,000.00	2.70%
	FF Equip R&M	5,500.00	5,500.00	0.00	.00%
	Radio Repair & Replacement	11,800.00	11,800.00	0.00	.00%
	Uniforms/Clothing	6,500.00	6,500.00	0.00	.00%
	Gas/Diesel	14,000.00	14,500.00	500.00	3.57%
	SCBA/Air Packs	6,000.00	7,000.00	1,000.00	16.67%
	Fire Prevention	1,600.00	1,800.00	200.00	12.50%
	Supplies-Operations	13,000.00	12,000.00	-1,000.00	-7.69%
	Supplies-RX	16,000.00	18,000.00	2,000.00	12.50%
	Turnout Gear/Equipment	15,520.00	13,500.00	-2,020.00	-13.02%
	Heating	12,000.00	12,000.00	0.00	.00%
	Utilities	28,000.00	27,000.00	-1,000.00	-3.57%
	Equipment	6,800.00	6,800.00	0.00	.00%
	<b>Total</b>	<b>927,817.00</b>	<b>947,988.00</b>	<b>20,171.00</b>	<b>2.17%</b>

Article 6 Question D	Animal Control	2020-2021 Budget	2022 Elected	\$ Change	% Change
	Salaries	0.00	33,444.00	33,444.00	100.00%
	Animal Welfare	6,544.00	6,545.00	1.00	.02%
	Assessment	25,995.00	26,635.00	640.00	2.46%
	Travel & Training	433.00	433.00	0.00	.00%
	Vehicle Maintenance	500.00	4,500.00	4,000.00	800.00%
	Supplies General	667.00	667.00	0.00	.00%
	Gas/Diesel	500.00	500.00	0.00	.00%
	Phone	276.00	276.00	0.00	.00%
	<b>Total</b>	<b>34,915.00</b>	<b>73,000.00</b>	<b>38,085.00</b>	<b>109.08%</b>

Article 12 Question J	Tax Increment Financing (TIF)	2020-2021 Budget	2022 Elected	\$ Change	% Change
	Salaries	7,700.00	7,700.00	0.00	.00%
	Mapping & GIS	15,000.00	15,000.00	0.00	.00%
	Planning Services	26,500.00	26,500.00	0.00	.00%
	Revaluation	100,000.00	0.00	-100,000.00	-100.00%
	Advertising	4,100.00	4,100.00	0.00	.00%
	Historical Society	1,800.00	1,800.00	0.00	.00%
	RWPA Milfoil	16,000.00	15,000.00	-1,000.00	-6.25%
	Street Flag Replacement	1,100.00	1,100.00	0.00	.00%
	Hawthorne House	1,000.00	2,000.00	1,000.00	100.00%
	Undesignated TIF Projects	0.00	100,000.00	100,000.00	100.00%
	Rte 302 Maintenance	37,000.00	37,000.00	0.00	.00%
	Hydrant Rental	6,864.00	6,864.00	0.00	.00%
	Supplies General	1,000.00	1,000.00	0.00	.00%
	Street Lights	5,100.00	5,100.00	0.00	.00%
	Paving/Roads	60,000.00	60,000.00	0.00	.00%
	<b>Total</b>	<b>283,164.00</b>	<b>283,164.00</b>	<b>0.00</b>	<b>.00%</b>

## Town Meeting Budget

Article 13 Question K	Tassel Top	2020-2021 Budget	2022 Elected	\$ Change	% Change
	Salaries	30,000.00	45,000.00	15,000.00	50.00%
	Social Security & Medicare	2,295.00	3,443.00	1,148.00	50.02%
	Contract Fees & Services	7,500.00	8,000.00	500.00	6.67%
	Cabin Repairs	500.00	5,000.00	4,500.00	900.00%
	Structure Repairs	500.00	3,000.00	2,500.00	500.00%
	Groundskeeping	2,500.00	2,000.00	-500.00	-20.00%
	Supplies General	3,000.00	3,000.00	0.00	.00%
	Gas/Diesel	150.00	500.00	350.00	233.33%
	Postage	50.00	50.00	0.00	.00%
	Snack Bar & Retail items	1,500.00	3,000.00	1,500.00	100.00%
	Utilities	1,400.00	1,400.00	0.00	.00%
	Equipment	800.00	2,000.00	1,200.00	150.00%
	<b>Total</b>	<b>50,195.00</b>	<b>76,393.00</b>	<b>26,198.00</b>	<b>52.19%</b>
Article 14 Question L	Debt Service	2020-2021 Budget	2022 Elected	\$ Change	% Change
	2013 Bond Principal	200,000.00	200,000.00	0.00	.00%
	2013 Bond Interest	20,000.00	16,000.00	-4,000.00	-20.00%
	2015 Bond Principal	90,000.00	90,000.00	0.00	.00%
	2015 Bond Interest	7,800.00	6,000.00	-1,800.00	-23.08%
	<b>Total</b>	<b>317,800.00</b>	<b>312,000.00</b>	<b>-5,800.00</b>	<b>-1.83%</b>
Article 15 Question M	Capital Improvements	2020-2021 Budget	2022 Elected	\$ Change	% Change
	Equipment	215,000.00	215,000.00	-8,300.00	-3.86%
	Snow Equipment	9,066.75	0.00	-9,066.75	-100.00%
	Municipal Facilities	35,000.00	35,000.00	-23,243.12	-66.41%
	Paving/Roads	320,000.00	310,000.00	-109,923.79	-34.35%
	Technology	105,000.00	110,000.00	-63,000.00	-60.00%
	Sidewalks	58,259.35	0.00	-58,259.35	-100.00%
	Fire CIP	75,000.00	75,000.00	-163,271.95	-217.70%
	Playground Improvements	35,000.00	35,000.00	-25,379.46	-72.51%
	Land Improvements	10,000.00	0.00	-10,000.00	-0.00%
	<b>Total</b>	<b>862,326.10</b>	<b>780,000.00</b>	<b>-470,444.42</b>	<b>-54.56%</b>
Article 16 Question O	County Tax	2020-2021 Budget	2022 Elected	\$ Change	% Change
	Assessment	784,426.00	773,657.00	-10,769.00	-1.37%
	<b>Total</b>	<b>784,426.00</b>	<b>773,657.00</b>	<b>-10,769.00</b>	<b>-1.37%</b>
Article 17 Question P	Raymond Village Library	2020-2021 Budget	2022 Elected	\$ Change	% Change
	Raymond Village Library	66,000.00	66,000.00	0.00	.00%
	<b>Total</b>	<b>66,000.00</b>	<b>66,000.00</b>	<b>0.00</b>	<b>.00%</b>
Article 17 Question P	Provider Agencies	2020-2021 Budget	2022 Elected	\$ Change	% Change
	Provider Agencies	2,000.00	2,000.00	0.00	.00%
	<b>Total</b>	<b>2,000.00</b>	<b>2,000.00</b>	<b>0.00</b>	<b>.00%</b>
Article 17 Question P	Regional Transportation Program	2020-2021 Budget	2022 Elected	\$ Change	% Change
	Lake Region Bus	1,000.00	1,000.00	0.00	.00%
	<b>Total</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>0.00</b>	<b>.00%</b>



# FY2021-2022 Proposed Budget Summaries

## Town of Raymond Town Meeting Expense Summary

		% Change	\$ Change	21/22	20/21	19/20	18/19	17/18	16/17
ADMINISTRATION		1.19%	\$6,205	\$529,150	\$522,945	\$491,822	\$470,852	\$495,014	\$470,926
EMPLOYEE COMP & TRAINING		40.63%	\$19,500	\$67,500	\$48,000	\$26,675	\$36,419	\$65,500	\$15,841
ASSESSING		170.46%	\$101,818	\$161,551	\$59,733	\$59,051	\$73,540	\$57,709	\$56,261
CODE ENFORCEMENT		20.61%	\$24,225	\$141,739	\$117,514	\$94,886	\$93,900	\$108,372	\$102,900
TOWN BUILDINGS		-3.44%	-\$1,250	\$35,100	\$36,350	\$32,800	\$21,820	\$23,615	\$23,615
TECHNOLOGY		9.43%	\$16,235	\$188,400	\$172,165	\$174,765	\$179,271	\$184,271	\$184,271
COMMUNITY DEVELOPMENT		n/a	\$0	\$0	\$0	\$0	\$0	\$47,472	\$39,488
FIRE DEPARTMENT		2.82%	\$26,033	\$947,988	\$921,955	\$809,774	\$790,210	\$752,585	\$684,221
ANIMAL CONTROL		109.08%	\$38,085	\$73,000	\$34,915	\$32,312	\$19,229	\$19,322	\$20,222
PUBLIC WORKS & SNOW		4.36%	\$36,906	\$884,019	\$847,113	\$771,633	\$757,873	\$684,112	\$690,790
SOLID WASTE		18.18%	\$61,323	\$398,669	\$337,346	\$338,458	\$332,008	\$323,762	\$316,262
CEMETERIES		2.29%	\$1,000	\$44,645	\$43,645	\$35,643	\$35,345	\$39,393	\$27,164
RECREATION		54.34%	\$51,250	\$145,564	\$94,314	\$19,700	\$19,000	\$16,921	\$15,788
PROVIDER AGENCIES		0.00%	\$0	\$2,000	\$2,000	\$2,000	\$0	\$0	\$0
REGIONAL TRANSPORTATION		0.00%	\$0	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$7,000
RAYMOND VILLAGE LIBRARY		0.00%	\$0	\$66,000	\$66,000	\$60,000	\$60,500	\$60,500	\$56,500
GENERAL ASSISTANCE		0.00%	\$0	\$8,000	\$8,000	\$8,000	\$8,000	\$6,000	\$6,000
EMPLOYEE BENEFITS		11.80%	\$73,563	\$697,000	\$623,437	\$497,000	\$456,866	\$421,180	\$417,521
INSURANCE		16.47%	\$13,750	\$97,250	\$83,500	\$75,661	\$68,191	\$61,977	\$85,459
DEBT SERVICE		-1.83%	-\$5,800	\$312,000	\$317,800	\$323,600	\$329,400	\$441,881	\$451,772
CIP		11.75%	\$82,000	\$780,000	\$698,000	\$785,000	\$570,000	\$617,000	\$535,000
<b>Total</b>		<b>10.82%</b>	<b>\$544,843</b>	<b>\$5,580,575</b>	<b>\$5,035,732</b>	<b>\$4,639,780</b>	<b>\$4,323,424</b>	<b>\$4,427,586</b>	<b>\$4,207,001</b>

## Town of Raymond

### Revenues

Account	Change %	Change \$	21/22	20/21	19/20	18/19	17/18	16/17
Excise Taxes-Auto	1.94%	\$20,000	\$1,100,000	\$1,080,000	\$1,030,000	\$980,000	\$910,000	\$840,000
Excise Taxes-Boat	n/a	\$3,000	\$29,000	\$30,000	\$27,000	\$0	\$0	\$0
Excise Taxes-Airplanes	n/a	\$100	\$100	\$100	\$0	\$0	\$0	\$0
Interest Income - Taxes	-25.00%	(\$10,000)	\$35,000	\$30,000	\$40,000	\$40,000	\$35,000	\$35,000
Lien Charges	0.00%	\$0	\$7,000	\$9,000	\$9,000	\$9,000	\$11,000	\$6,500
Payment in lieu of taxes	0.00%	\$0	\$5,000	\$5,000	\$5,000	\$5,000	\$0	\$0
Local Road Assistance	-0.63%	(\$328)	\$51,860	\$51,860	\$52,188	\$51,000	\$51,368	\$51,500
Tree Growth	-6.94%	(\$500)	\$6,700	\$6,700	\$7,200	\$8,200	\$8,745	\$8,400
Veterans Exemption	-1.23%	(\$40)	\$3,200	\$3,200	\$3,240	\$3,000	\$3,000	\$2,600
Snowmobile Reimbursements	0.00%	\$0	\$2,200	\$2,100	\$2,100	\$2,100	\$2,200	\$2,200
General Assistance	21.74%	\$1,000	\$5,600	\$5,600	\$4,600	\$5,600	\$0	\$0
CEO/Planning Board Fees	0.00%	\$0	\$87,000	\$85,000	\$85,000	\$72,000	\$85,000	\$93,000
Municipal Fees	7.50%	\$1,500	\$22,000	\$21,500	\$20,000	\$20,000	\$20,000	\$18,500
Vital Statistics Fees	6.45%	\$200	\$3,000	\$3,300	\$3,100	\$3,500	\$3,500	\$3,200
Cable Franchise Agreement	0.49%	\$200	\$42,000	\$41,200	\$41,000	\$38,000	\$37,000	\$37,000
Parking Fines	0.00%	\$0	\$300	\$500	\$500	\$500	\$0	\$0
Public Safety Income - Town of Frye Island	0.00%	\$0	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
Fire and Rescue Ambulance Collections	0.00%	\$0	\$160,000	\$150,000	\$150,000	\$170,000	\$150,000	\$147,000
Animal Control Fees	-31.25%	(\$500)	\$1,000	\$1,100	\$1,600	\$2,000	\$4,000	\$4,000
Publics Works Revenue	n/a	\$34,000	\$34,000	\$34,000	\$0	\$0	\$0	\$0
Solid Waste - Bag Tag Income	0.00%	\$0	\$200	\$200	\$200	\$200	\$100	\$100
Investment Income	33.33%	\$5,000	\$16,000	\$20,000	\$15,000	\$10,000	\$5,000	\$5,000
Miscellaneous	-65.60%	(\$16,400)	\$8,000	\$8,600	\$25,000	\$33,000	\$33,000	\$33,000
Perpetual Care	0.00%	\$0	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
Luther Gulick Fund Contribution	-100.00%	(\$1,000)	\$0	\$0	\$1,000	\$2,000	\$3,000	\$3,000
Fund Balance Contribution	n/a	\$0	\$0	\$0	\$0	\$0	\$270,000	\$75,000
Health Insurance Reserve	-100.00%	(\$28,000)	\$0	\$0	\$28,000	\$52,496	\$20,000	\$0
Sign Reserve	n/a	\$0	\$0	\$0	\$0	\$0	\$14,371	\$0
Sign Donations	n/a	\$0	\$0	\$0	\$0	\$0	\$12,000	\$0
<b>Total</b>	<b>2.44%</b>	<b>\$38,232</b>	<b>\$1,638,160</b>	<b>\$1,607,960</b>	<b>\$1,569,728</b>	<b>\$1,526,596</b>	<b>\$1,697,284</b>	<b>\$1,384,000</b>

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# Independent Auditors' Report

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## Smith & Associates, CPAs *A Professional Association*

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Board of Selectmen and Manager  
TOWN OF RAYMOND  
Raymond, Maine

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 for the year ended June 30, 2020, and have issued our report thereon dated May 12, 2021. Professional standards require that we provide you with the following information related to the audit.

### **Our Responsibility Under U.S. Generally Accepted Auditing Standards**

As stated in our engagement letter dated September 8, 2020 our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with the oversight are fairly presented, in all material respects, in conformity with the U.S. generally accepted accounting principles. Our responsibility is to plan and perform the audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement.

As part of our audit, we considered the internal control of the Town of Raymond. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control. Our audit of the financial statements does not relieve you or management of your responsibilities.

### **Planned Scope and Timing of the Audit**

We performed the audit according to the planned scope and timing previously communicated to you in writing in the engagement letter dated September 8, 2020.

### **Significant Audit Findings**

We noted no significant audit findings in performing and completing our audit but we do wish to offer the following observations and comments:

#### *Policies and Procedures*

As noted in the past, the Town has over time developed a robust set of policies governing various aspects of its finances. That said, we would recommend further review and expansion of the written policies in the following areas:

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**Significant Audit Findings (Continued)**

- Fund Balance Policy update to address GASB No. 54 and the application of restricted, committed, and assigned resources.
- Investment Policy to address various risk areas.

Additionally, with the recent (i.e., within the last three years) transition both in terms of the Finance Director position as well as with the change in accounting software, we believe this would be an opportune time for a thorough review and revision of existing written accounting policies and procedures. We would be happy to offer any assistance in this regard if desired.

*Accounting for Leases – GASB Statement No. 87*

The Governmental Accounting Standards Board recently issued its Statement No. 87, *Leases*. Under this new standard, substantially all leases will now require treatment as capital leases, rather than as operating leases. This standard becomes effective for the Town commencing with its fiscal year beginning July 1, 2021, and we would encourage the Town to consider the extent to which this change will impact its financial reporting to facilitate its implementation to the extent necessary. We would be happy to assist in this regard to the extent desired.

**Qualitative Aspects of Accounting Practices**

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the Town of Raymond are described in Note 1 to the financial statements.

No new accounting policies were adopted, and the application of existing policies was not changed during fiscal year ending June 30, 2020. We noted no transactions entered into by the governmental unit during the year for which there is lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about the past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements was:

**Useful Lives**

Management's estimates of the useful lives of depreciable assets are based according to the Town's Fixed Asset Policy. We evaluated the key factors and assumptions used to develop the useful lives schedule contained in the Town's Fixed Asset Policy in determining that it is reasonable in relation to the financial statements taken as a whole.

**Qualitative Aspects of Accounting Practices (Continued)**

The disclosures in the financial statements are neutral, consistent, and clear. Certain financial statements disclosures are particularly sensitive because of their significance to the financial statement users. The most sensitive disclosure affecting the financial statements was:

**Property Taxes**

The disclosure of Property Taxes in Note 3 to the financial statements describes the assessed value, the tax rate, the year end taxes receivable and overall collection rate for the Town. The collection rate is a guideline for cash flow and budgeting purposes in the next calendar year.

**Difficulties Encountered in Performing the Audit**

We encountered no significant difficulties in dealing with management in performing and completing our audit.

**Corrected and Uncorrected Misstatements**

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. For purposes of this letter, professional standards define an audit adjustment as a proposed correction of the financial statements that, in our judgment, may not have been detected except through our auditing procedures. An audit adjustment may or may not indicate matters that could have a significant effect on the Town's financial reporting process (that is, cause future financial statements to be materially misstated). We are pleased to report that no such audit adjustments were required during this most recent engagement. Additionally, management did not identify, and we did not notify them of any uncorrected financial statement misstatements, other than a likely overstatement of the allowance for uncollectible taxes receivable in the amount of \$17,759, a reclassification of property tax revenue and other accounts of \$10,691, and a reclassification involving an overstatement of machinery and equipment and an offsetting understatement of vehicles of \$25,000. Management has determined that the effects of these misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole.

**Disagreements with Management**

For the purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or audit matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of the audit.

**Management Representation**

We have requested certain representations from management that are included in the management representation letter dated May 12, 2021.

**Management Consultations with Other Independent Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the governmental unit’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

**Other Audit Findings or Issues**

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

We applied certain limited procedures to the Management’s Discussion and Analysis, which is required supplementary information (RSI) that supplement the basic financial statement. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

This communication is intended solely for the information and use of the Board of Selectmen, Manager and others within the Town, and is not intended to be and should not be used by anyone other than these specified parties.

*Smith & Associates*  
**SMITH & ASSOCIATES, CPAs**  
*A Professional Association*

**Yarmouth, Maine**  
**May 12, 2021**

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

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*A Professional Association*

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Board of Selectmen and Manager

TOWN OF RAYMOND

Raymond, Maine

In planning and performing our audit of the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Raymond as of and for the year ended June 30, 2020, in accordance with auditing standards generally accepted in the United States of America, we considered the Town's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town'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.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. 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.

This communication is intended solely for the information and use of the Board of Selectmen, Manager and others within the Town, and is not intended to be and should not be used by anyone other than these specified parties.

*Smith & Associates*

SMITH & ASSOCIATES, CPAs

*A Professional Association*

Yarmouth, Maine

May 12, 2021

# **TOWN OF RAYMOND**

**RAYMOND, MAINE**

## **FINANCIAL AUDIT REPORT**

**JUNE 30, 2020**



**TOWN OF RAYMOND  
RAYMOND, MAINE  
JUNE 30, 2020**

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# Smith & Associates, CPAs

*A Professional Association*

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## **REPORT OF CERTIFIED PUBLIC ACCOUNTANTS**

### **Independent Auditors' Report**

Board of Selectmen and Manager  
TOWN OF RAYMOND  
Raymond, Maine

We have audited the accompanying financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the Town of Raymond, Maine as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

#### **Management's Responsibility for the Financial Statements**

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

#### **Auditors' Responsibility**

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

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

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

**Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the Town of Raymond, Maine, as of June 30, 2020, and the respective changes in financial position and, where applicable, cash flows thereof and the budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Other Matter***Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis (MD&A) be presented to supplement the 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.



**SMITH & ASSOCIATES, CPAs**  
*A Professional Association*

**Yarmouth, Maine**  
**May 12, 2021**

## Management's Discussion and Analysis

As the Town of Raymond's management, we offer readers of the Town of Raymond's financial statements this narrative overview and analysis of the financial activities of the Town of Raymond for the fiscal year ended June 30, 2020. This overview and analysis are referred to as Management's Discussion and Analysis (MD&A). We encourage readers to consider the information presented here in conjunction with the audited financial statements.

### Financial Highlights

- For the fiscal year ended June 30, 2020, the Town of Raymond's total net position increased by \$531,346, to total \$7,550,935. Of this amount, \$3,268,681 is classified as unrestricted net position.
- The Town's total outstanding general obligation bonds decreased by \$679,758 during the current fiscal year, all attributable to scheduled retirements.
- The unassigned fund balance for the general fund at June 30, 2020 was \$1,845,344, a decrease of \$196,307 from June 30, 2019.
- The Town's policy is to maintain the unassigned fund balance at 15% of the tax commitment of the year just ended. This balance falls short of the policy by \$242,478 or 12%.

### Overview of the financial statements

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

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

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

The statement of activities presents information on how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements distinguish functions of the Town that are principally supported by taxes and intergovernmental revenues (governmental activities), from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities).

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

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

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

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

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

**Comparative data**

The tables below provide a summary of the Town of Raymond's net assets and statement of activities for the year ended June 30, 2020, with comparative data for the previous year. Net assets serve as a useful indicator of the Town's financial position. Changes in net assets generally indicate the direction (positive and negative) of the Town's financial position over time.

## Management Discussion & Analysis

### Town of Raymond's Net Position

	<u>Governmental activities</u>		<u>Business-type activities</u>		<u>Total</u>	
	<u>2020</u>	<u>2019</u>	<u>2020</u>	<u>2019</u>	<u>2020</u>	<u>2019</u>
Current and other assets	\$ 3,987,394	\$ 4,072,916	\$ 75,646	\$ 87,574	\$ 4,063,040	\$ 4,160,490
Capital assets	5,461,612	5,577,442	40,618	-	5,502,230	5,577,442
Total assets	<u>9,449,006</u>	<u>9,650,358</u>	<u>116,264</u>	<u>87,574</u>	<u>9,565,270</u>	<u>9,737,932</u>
Long-term liabilities outstanding	1,662,735	2,365,166	-	-	1,662,735	2,365,166
Other liabilities	274,241	291,957	9,269	9,740	283,510	301,697
Total liabilities	<u>1,936,976</u>	<u>2,657,123</u>	<u>9,269</u>	<u>9,740</u>	<u>1,946,245</u>	<u>2,666,863</u>
Deferred inflows of resources	<u>68,090</u>	<u>51,480</u>	<u>-</u>	<u>-</u>	<u>68,090</u>	<u>51,480</u>
Net investment in capital assets	3,952,322	3,353,417	40,618	-	3,992,940	3,353,417
Restricted	289,314	256,480	-	-	289,314	256,480
Unrestricted	<u>3,202,304</u>	<u>3,331,858</u>	<u>66,377</u>	<u>77,834</u>	<u>3,268,681</u>	<u>3,409,692</u>
Total net assets	<u>\$ 7,443,940</u>	<u>\$ 6,941,755</u>	<u>\$ 106,995</u>	<u>\$ 77,834</u>	<u>\$ 7,550,935</u>	<u>\$ 7,019,589</u>

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

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

## Management Discussion & Analysis

### Town of Raymond's Change in Net Position

	Governmental activities		Business-type activities		Total	
	2020	2019	2020	2019	2020	2019
<b>Revenues:</b>						
<b>Program revenues</b>						
Charges for services	\$ 390,428	\$ 378,955	\$ 85,616	\$ 88,723	\$ 476,044	\$ 467,678
Operating grants and contributions	74,430	84,555	-	-	74,430	84,555
Capital grants and contributions	-	261,905	16,438	-	16,438	261,905
<b>General revenues</b>						
Property and excise taxes	15,017,146	14,092,291	-	-	15,017,146	14,092,291
Grants and contributions not restricted to specific programs	433,062	404,867	-	-	433,062	404,867
Unrestricted investment earnings	22,178	26,227	-	-	22,178	26,227
Other	42,768	9,833	-	-	42,768	9,833
<b>Total revenues</b>	<b>15,980,012</b>	<b>15,258,633</b>	<b>102,054</b>	<b>88,723</b>	<b>16,082,066</b>	<b>15,347,356</b>
<b>Expenses:</b>						
General government	1,037,107	974,501	-	-	1,037,107	974,501
Public works and sanitation	1,513,912	1,433,476	-	-	1,513,912	1,433,476
Public safety	1,032,591	842,631	-	-	1,032,591	842,631
Culture & recreation	152,422	197,987	72,893	74,982	225,315	272,969
Public health and welfare	34,274	6,317	-	-	34,274	6,317
Education	10,005,614	9,094,621	-	-	10,005,614	9,094,621
Employee benefits	510,268	404,406	-	-	510,268	404,406
County Tax	788,378	741,881	-	-	788,378	741,881
Interest on long-term debt	37,016	40,440	-	-	37,016	40,440
Depreciation-unallocated	366,245	334,621	-	-	366,245	334,621
<b>Total expenses</b>	<b>15,477,827</b>	<b>14,070,881</b>	<b>72,893</b>	<b>74,982</b>	<b>15,550,720</b>	<b>14,145,863</b>
<b>Increase (decrease) in net position</b>	<b>502,185</b>	<b>1,187,752</b>	<b>29,161</b>	<b>13,741</b>	<b>531,346</b>	<b>1,201,493</b>
Net position beginning of year	6,941,755	5,754,003	77,834	64,093	7,019,589	5,818,096
Net position end of year	\$ 7,443,940	\$ 6,941,755	\$ 106,995	\$ 77,834	\$ 7,550,935	\$ 7,019,589

### Analysis of overall financial position and results of operations

The Statement of Activities indicates that total revenues exceeded total expense by \$531,346 indicating strong overall financial position for the year ended June 30, 2020.

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

**General Fund-** Expenditures and transfers out exceeded revenues and transfers in by \$326,948 decreasing fund balance to \$2,168,005.

**Other Governmental Funds-** Fund balance in the other governmental funds increased by \$210,703 for the year ended June 30, 2020.

### General fund budgetary highlights

As presented in Exhibit VII, depicting the total gross budget for the year ended June 30, 2020, revenues exceeded expectations by \$22,055. Town department budgets were under spent by \$39,376 in total. The negative change in fund balance was the result of appropriations from fund balance which included \$200,000 to reduce the tax commitment, \$65,513 for an LED streetlight project, and emergency boiler repairs at the public safety building of \$20,497. The Town of Raymond was also impacted by the COVID 19 pandemic. From mid-March to June 1st the Town office was closed to the public. The Town incurred approximately \$21,000 in expenditures related to the pandemic. These expenses consisted primarily of personal protective equipment and disinfecting supplies. It is anticipated that some of these expenses may qualify for reimbursement through grant programs. No receivable has been booked for these expenses and any future reimbursement will close to fund balance.

## Management Discussion & Analysis

**Capital assets.** Total additions to capital assets totaled \$397,412. Additions include the LED streetlight project, boiler upgrades at the public safety building and scheduled vehicle and equipment replacements.

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

	<u>Governmental activities</u>		<u>Business-type activities</u>		<u>Total</u>	
	<u>2020</u>	<u>2019</u>	<u>2020</u>	<u>2019</u>	<u>2020</u>	<u>2019</u>
Capital assets not being depreciated:						
Land	\$ 298,923	\$ 298,923	\$ -	\$ -	\$ 298,923	\$ 298,923
Capital assets being depreciated:						
Buildings and improvemen	2,015,595	2,088,865	24,180	-	2,039,775	2,088,865
Machinery and equipment	301,899	133,476	-	-	301,899	133,476
Vehicles	1,896,934	2,133,062	-	-	1,896,934	2,133,062
Infrastructure	948,261	923,116	16,438	-	964,699	923,116
<b>Total</b>	<b>\$ 5,461,612</b>	<b>\$ 5,577,442</b>	<b>\$ 40,618</b>	<b>\$ -</b>	<b>\$ 5,502,230</b>	<b>\$ 5,577,442</b>

**Long-term debt.** At the end of the current fiscal year, the Town of Raymond had total bonded debt outstanding of \$1,435,000, all of which is general obligation debt.

The amount of principal debt retired on these bonds during the year totaled \$679,758. The ratio of outstanding debt to the State assessed value is 0.12%, well within the statutory requirement of 15%.

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

	Balance	Issues or	Payments or	Balance	Due
<b>Governmental activities</b>	<u>July 1</u>	<u>Additions</u>	<u>Expenditures</u>	<u>June 30</u>	<u>within one year</u>
General obligation bonds	\$ 2,114,758	\$ -	\$ 679,758	\$ 1,435,000	\$ 290,000
Leases payable	109,267	-	34,977	74,290	36,393
Compensated absences	141,141	86,345	74,041	153,445	-
<b>Total</b>	<b>\$ 2,365,166</b>	<b>\$ 86,345</b>	<b>\$ 788,776</b>	<b>\$ 1,662,735</b>	<b>\$ 326,393</b>

### Economic factors and next year's budget and rate

The 2020-2021 municipal budget was passed by secret ballot in July of 2020. The mil rate increased from \$13.45 to \$13.95. The school budget added \$0.25 and the municipal budget added \$0.25.

The Town's policy is to maintain the unassigned fund balance at 15% of the tax commitment of the year just ended. The balance of \$1,845,344 falls short of the policy by \$242,478 or 12%.

### Requests for Information

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



**TOWN OF RAYMOND  
STATEMENT OF NET POSITION  
JUNE 30, 2020**

	<u>Governmental Activities</u>	<u>Primary Government Business- Type Activities</u>	<u>Total</u>
<b>Assets</b>			
Cash and cash equivalents	\$ 3,098,411	\$ 600	\$ 3,099,011
Investments	361,943	-	361,943
Accounts receivable	115,807	-	115,807
Taxes receivable	245,821	-	245,821
Tax liens receivable	217,432	-	217,432
Inventories	6,723	-	6,723
Prepaid expenses	16,303	-	16,303
Internal balances	(75,046)	75,046	-
Capital assets, net of accumulated depreciation	<u>5,461,612</u>	<u>40,618</u>	<u>5,502,230</u>
<b>Total Assets</b>	<u>\$ 9,449,006</u>	<u>\$ 116,264</u>	<u>\$ 9,565,270</u>
<b>Liabilities</b>			
Accounts payable	\$ 177,703	\$ 9,269	\$ 186,972
Accrued expenses	96,538	-	96,538
Noncurrent liabilities			
Due within one year	326,393	-	326,393
Due in more than one year	<u>1,336,342</u>	<u>-</u>	<u>1,336,342</u>
<b>Total Liabilities</b>	<u>\$ 1,936,976</u>	<u>\$ 9,269</u>	<u>\$ 1,946,245</u>
<b>Deferred Inflows of Resources - Prepaid Taxes</b>	<u>\$ 68,090</u>	<u>\$ -</u>	<u>\$ 68,090</u>
<b>Net Position</b>			
<i>Net investment in capital assets</i>	\$ 3,952,322	\$ 40,618	\$ 3,992,940
<i>Restricted</i>			
Permanent funds, nonexpendable	212,786	-	212,786
Tax increment financing	76,528	-	76,528
<i>Unrestricted</i>	<u>3,202,304</u>	<u>66,377</u>	<u>3,268,681</u>
<b>Total Net Position</b>	<u>\$ 7,443,940</u>	<u>\$ 106,995</u>	<u>\$ 7,550,935</u>

The notes to the financial statements are an integral part of this statement.

**TOWN OF RAYMOND  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2020**

	Net (expense) revenue and changes in net position						
	<u>Primary government</u>						
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Governmental Activities</u>	<u>Business- Type Activities</u>	<u>Total</u>
<b><u>Functions/Programs</u></b>							
<b>Primary Government</b>							
<b>Governmental Activities</b>							
General government	\$ 1,037,107	\$ 148,162	\$ -	\$ -	\$ (888,945)	\$ -	\$ (888,945)
Public works and sanitation	1,513,912	45,466	65,680	-	(1,402,766)	-	(1,402,766)
Public safety	1,032,591	182,537	3,756	-	(846,298)	-	(846,298)
Culture and recreation	152,422	12,982	2,277	-	(137,163)	-	(137,163)
Public health and welfare	34,274	-	2,717	-	(31,557)	-	(31,557)
Education	10,005,614	1,281	-	-	(10,004,333)	-	(10,004,333)
Employee benefits	510,268	-	-	-	(510,268)	-	(510,268)
County tax	788,378	-	-	-	(788,378)	-	(788,378)
Interest on long-term debt	37,016	-	-	-	(37,016)	-	(37,016)
Depreciation-unallocated	366,245	-	-	-	(366,245)	-	(366,245)
<b>Total Governmental Activities</b>	<b>\$ 15,477,827</b>	<b>\$ 390,428</b>	<b>\$ 74,430</b>	<b>\$ -</b>	<b>\$ (15,012,969)</b>	<b>\$ -</b>	<b>\$ (15,012,969)</b>
<b>Business-Type activities</b>	<b>72,893</b>	<b>85,616</b>	<b>-</b>	<b>16,438</b>	<b>-</b>	<b>29,161</b>	<b>29,161</b>
<b>Total Primary Government</b>	<b>\$ 15,550,720</b>	<b>\$ 476,044</b>	<b>\$ 74,430</b>	<b>\$ 16,438</b>	<b>\$ (15,012,969)</b>	<b>\$ 29,161</b>	<b>\$ (14,983,808)</b>
<b>General Revenues</b>							
Property and other taxes					\$ 15,017,146	\$ -	\$ 15,017,146
Grants and contributions not restricted to special programs					433,062	-	433,062
Unrestricted investment earnings					22,178	-	22,178
Miscellaneous					42,768	-	42,768
<b>Total General Revenues</b>					<b>\$ 15,515,154</b>	<b>\$ -</b>	<b>\$ 15,515,154</b>
<b>Changes in Net Position</b>					<b>\$ 502,185</b>	<b>\$ 29,161</b>	<b>\$ 531,346</b>
<b>Net Position-July 1, 2019</b>					<b>\$ 6,941,755</b>	<b>\$ 77,834</b>	<b>\$ 7,019,589</b>
<b>Net Position-June 30, 2020</b>					<b>\$ 7,443,940</b>	<b>\$ 106,995</b>	<b>\$ 7,550,935</b>

The notes to the financial statements are an integral part of this statement.

**TOWN OF RAYMOND  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2020**

	General Fund	Other Governmental Funds	Total Governmental Funds
<b>Assets</b>			
Cash and cash equivalents	\$ 3,098,411	\$ -	\$ 3,098,411
Investments	-	361,943	361,943
Accounts receivable	103,807	12,000	115,807
Taxes receivable	245,821	-	245,821
Tax liens receivable	217,432	-	217,432
Inventories	6,723	-	6,723
Prepaid expenses	16,303	-	16,303
Due from other funds	100	785,523	785,623
	<u>3,688,597</u>	<u>1,159,466</u>	<u>4,848,063</u>
<b>Total Assets</b>	<b>\$ 3,688,597</b>	<b>\$ 1,159,466</b>	<b>\$ 4,848,063</b>
<b>Deferred Outflows of Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Assets and Deferred Outflows of Resources</b>	<b>\$ 3,688,597</b>	<b>\$ 1,159,466</b>	<b>\$ 4,848,063</b>
<b>Liabilities, Deferred Inflows of Resources and Fund Balance</b>			
<b>Liabilities</b>			
Accounts payable	\$ 177,703	\$ -	\$ 177,703
Accrued expenses	89,125	-	89,125
Due to other funds	860,570	100	860,670
	<u>1,127,398</u>	<u>100</u>	<u>1,127,498</u>
<b>Total Liabilities</b>	<b>\$ 1,127,398</b>	<b>\$ 100</b>	<b>\$ 1,127,498</b>
<b>Deferred Inflows of Resources</b>			
Unavailable revenue-property taxes	\$ 393,194	\$ -	\$ 393,194
	<u>393,194</u>	<u>-</u>	<u>393,194</u>
<b>Fund Balance</b>			
<i>Nonspendable</i>			
Permanent funds-nonexpendable	\$ -	\$ 212,786	\$ 212,786
<i>Restricted</i>			
Tax increment financing	-	76,528	76,528
Capital projects	-	574,101	574,101
<i>Committed</i>			
General fund	122,661	-	122,661
Special revenue	-	146,894	146,894
<i>Assigned</i>			
Permanent funds-expendable	-	149,057	149,057
To reduce 2020/2021 tax commitment	200,000	-	200,000
<i>Unassigned</i>			
General Fund	1,845,344	-	1,845,344
	<u>2,168,005</u>	<u>1,159,366</u>	<u>3,327,371</u>
<b>Total Fund Balance</b>	<b>\$ 2,168,005</b>	<b>\$ 1,159,366</b>	<b>\$ 3,327,371</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balance</b>	<b>\$ 3,688,597</b>	<b>\$ 1,159,466</b>	<b>\$ 4,848,063</b>

The notes to the financial statements are an integral part of this statement.

**TOWN OF RAYMOND**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO**  
**THE STATEMENT OF NET POSITION**  
**JUNE 30, 2020**

<b>Total Fund Balance-Governmental Funds</b>		\$ 3,327,371
 <b>Amounts reported for governmental activities in the statement of net position are different because</b>		
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the governmental funds balance sheet.		5,461,612
Interest payable on long-term debt does not require current financial resources. Therefore, interest payable is not recorded as a liability in the governmental funds balance sheet.		(7,412)
Property tax revenues that are not available to pay for current period expenditures, are reported as a deferred inflow of resources on the governmental funds balance sheet.		325,104
Long term-liabilities are not due and payable in the current period and therefore, are not reported in the governmental funds balance sheet		
Due in one year	\$ 326,393	
Due in more than one year	1,182,897	
Accrued compensated absences	153,445	(1,662,735)
<b>Net Position of Governmental Activities</b>		<b>\$ 7,443,940</b>

The notes to the financial statements are an integral part of this statement.

**TOWN OF RAYMOND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

	General Fund	Other Governmental Funds	Total Governmental Funds
<b>Revenues</b>			
Property and other taxes	\$ 14,745,148	\$ 241,232	\$ 14,986,380
Intergovernmental	494,992	12,500	507,492
Licenses, permits, and fees	149,399	337	149,736
Charges for services	180,963	-	180,963
Investment income	22,178	6,101	28,279
Miscellaneous	42,768	53,628	96,396
<b>Total Revenues</b>	<u>\$ 15,635,448</u>	<u>\$ 313,798</u>	<u>\$ 15,949,246</u>
<b>Expenditures</b>			
General government	\$ 987,697	\$ 76,108	\$ 1,063,805
Public works and sanitation	1,101,743	583,816	1,685,559
Public safety	870,686	192,383	1,063,069
Culture and recreation	143,091	18,620	161,711
Public health and welfare	3,582	30,692	34,274
Education	10,391,772	3,600	10,395,372
County tax	788,378	-	788,378
Debt service	323,600	39,455	363,055
Employee benefits	510,268	-	510,268
<b>Total Expenditures</b>	<u>\$ 15,120,817</u>	<u>\$ 944,674</u>	<u>\$ 16,065,491</u>
<b>Excess (Deficiency) of Revenue Over (Under)</b>			
<b>Expenditures</b>	<u>\$ 514,631</u>	<u>\$ (630,876)</u>	<u>\$ (116,245)</u>
<b>Other Financing Sources (Uses)</b>			
Operating transfers in	\$ 5,000	\$ 846,579	\$ 851,579
Operating transfers (out)	(846,579)	(5,000)	(851,579)
<b>Total Other Financing Sources (Uses)</b>	<u>\$ (841,579)</u>	<u>\$ 841,579</u>	<u>\$ -</u>
<b>Net Change in Fund Balance</b>	\$ (326,948)	\$ 210,703	\$ (116,245)
<b>Fund Balance-July 1, 2019</b>	<u>2,494,953</u>	<u>948,663</u>	<u>3,443,616</u>
<b>Fund Balance-June 30, 2020</b>	<u>\$ 2,168,005</u>	<u>\$ 1,159,366</u>	<u>\$ 3,327,371</u>

The notes to the financial statements are an integral part of this statement.

**TOWN OF RAYMOND  
RECONCILIATION OF THE STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR JUNE 30, 2020**

**Net Change in Fund Balance--Total Governmental Funds** \$ (116,245)

**Amounts reported for governmental activities in the statement of activities are different because**

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount of capital assets recorded in the current period.	250,415
Depreciation expense on capital assets is reported in the government-wide statement of activities and changes in net position, but they do not require the use of current financial resources. Therefore, depreciation expense is not reported as an expenditure in the governmental funds.	(366,245)
The issuance of long-term debt (e.g. bonds and leases) provides current financial resources to the governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of issuance cost, premiums and similar items when the debt is first issued, whereas the amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.	714,736
Changes in accrued compensated absences are reported in the statement of activities, but are not reported in the governmental funds.	(12,304)
Some property tax revenues will not be collected for several months after the Town's fiscal year ends; they are not considered current financial resources in the governmental funds. This amount is the net effect of the differences.	30,765
Accrued interest expense on long term debt is reported in the government-wide statement of activities and changes in net position, but does not require the use of current financial resources. Accrued interest is not reported in the governmental funds.	<u>1,063</u>
<b>Change in Net Position of Governmental Activities</b>	<u>\$ 502,185</u>

The notes to the financial statements are an integral part of this statement.

**TOWN OF RAYMOND  
GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2020**

	<u>Original</u>	<u>Budget Final</u>	<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Property and other taxes	\$ 14,779,751	\$ 14,779,751	\$ 14,745,148	\$ (34,603)
Intergovernmental	477,242	477,242	494,992	17,750
Licenses, permits, and fees	151,400	151,400	149,399	(2,001)
Charges for services	165,000	165,000	180,963	15,963
Investment income	15,000	15,000	22,178	7,178
Miscellaneous	25,000	25,000	42,768	17,768
<b>Total Revenues</b>	<u>\$ 15,613,393</u>	<u>\$ 15,613,393</u>	<u>\$ 15,635,448</u>	<u>\$ 22,055</u>
<b>Expenditures</b>				
General government	\$ 955,660	\$ 1,031,836	\$ 987,697	44,139
Public works and sanitation	1,110,091	1,114,922	1,101,743	13,179
Public safety	842,086	850,086	870,686	(20,600)
Culture and recreation	118,343	118,343	143,091	(24,748)
Public health and welfare	8,000	8,000	3,582	4,418
Education	10,418,235	10,418,235	10,391,772	26,463
County tax	788,378	788,378	788,378	-
Debt service	323,600	323,600	323,600	-
Employee benefits	497,000	506,793	510,268	(3,475)
<b>Total Expenditures</b>	<u>\$ 15,061,393</u>	<u>\$ 15,160,193</u>	<u>\$ 15,120,817</u>	<u>\$ 39,376</u>
<b>Excess (Deficiency) of Revenue Over (Under)</b>				
<b>Expenditures</b>	<u>\$ 552,000</u>	<u>\$ 453,200</u>	<u>\$ 514,631</u>	<u>\$ 61,431</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Transfers (out)	(785,000)	(863,000)	(846,579)	16,421
<b>Total Other Financing Sources (Uses)</b>	<u>\$ (780,000)</u>	<u>\$ (858,000)</u>	<u>\$ (841,579)</u>	<u>\$ 16,421</u>
<b>Net Change in Fund Balance</b>	\$ (228,000)	\$ (404,800)	\$ (326,948)	\$ 77,852
<b>Fund Balance-July 1, 2019</b>	<u>2,494,953</u>	<u>2,494,953</u>	<u>2,494,953</u>	<u>-</u>
<b>Fund Balance-June 30, 2020</b>	<u>\$ 2,266,953</u>	<u>\$ 2,090,153</u>	<u>\$ 2,168,005</u>	<u>\$ 77,852</u>

The notes to the financial statements are an integral part of this statement.

**EXHIBIT VIII**

**TOWN OF RAYMOND  
STATEMENT OF NET POSITION  
PROPRIETARY FUNDS  
JUNE 30, 2020**

	<u>Business-Type Activities Enterprise Funds</u>
<b>Assets</b>	
<b>Current Assets</b>	
Cash and cash equivalents	\$ 600
Investments	-
Accounts receivable	75,046
Taxes receivable	-
Tax lien receivables	-
Inventories	-
Prepaid expenses	-
<b>Total current assets</b>	<b>75,646</b>
 <b>Non-Current Assets</b>	
Capital assets, net of accumulated depreciation	40,618
 <b>Total Assets</b>	 <b>\$ 116,264</b>
 <b>Deferred Outflows of Resources</b>	 <b>\$ -</b>
 <b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts payable	\$ 9,269
Accrued expenses	-
Current portion, long-term liabilities	-
<b>Total current liabilities</b>	<b>9,269</b>
Long-term liabilities, net of current portion	-
<b>Total Liabilities</b>	<b>\$ 9,269</b>
 <b>Deferred Inflows of Resources</b>	 <b>\$ -</b>
 <b>Net Position</b>	
Net investment in capital assets	\$ 40,618
Unrestricted	66,377
 <b>Total Net Position</b>	 <b>\$ 106,995</b>

The notes to the financial statements are an integral part of this statement.



**TOWN OF RAYMOND  
STATEMENT OF REVENUES, EXPENSES  
AND CHANGES IN NET POSITION  
PROPRIETARY FUNDS  
FOR THE YEAR JUNE 30, 2020**

	Business-Type Activities Enterprise <u>Funds</u>
<b>Operating Revenues</b>	
Charges for services	
User fees	\$ 85,616
<b>Total Operating Revenues</b>	<u>\$ 85,616</u>
<b>Operating Expenses</b>	
Recreation	\$ 72,893
<b>Total Operating Expenses</b>	<u>\$ 72,893</u>
Operating income	\$ 12,723
<b>Capital Contributions</b>	
Change in net position	<u>\$ 16,438</u>
Change in net position	\$ 29,161
<b>Net Position-July 1, 2019</b>	<u>\$ 77,834</u>
<b>Net Position-June 30, 2020</b>	<u><u>\$ 106,995</u></u>

The notes to the financial statements are an integral part of this statement.

**TOWN OF RAYMOND  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS  
FOR THE YEAR JUNE 30, 2020**

	<u>Business-Type Activities Enterprise Funds</u>
<b>Cash flows from operating activities</b>	
Received from customers	\$ 85,145
Payments to vendors and employees	<u>(72,273)</u>
<b>Net cash provided by operating activities</b>	<u>\$ 12,872</u>
<b>Cash flows from noncapital and related financing activities</b>	
Change in due to/from general fund	<u>\$ 11,928</u>
<b>Cash flows from capital and related financing activities</b>	
Acquisition of capital assets	\$ (41,238)
Contributed capital	<u>16,438</u>
<b>Net cash provided by capital and related financing activities</b>	<u>\$ (24,800)</u>
<b>Net increase (decrease) in cash</b>	\$ -
<b>Cash-July 1, 2019</b>	<u>600</u>
<b>Cash-June 30, 2020</b>	<u>\$ 600</u>
<b>Reconciliation of operating income to net cash provided by (used) in operating activities</b>	
Operating income	<u>\$ 12,723</u>
<b>Adjustments to reconcile operating income to net cash provided by (used) in operating activities</b>	
Depreciation expense	\$ 620
Increase (decrease) in accounts payable	<u>(471)</u>
<b>Total adjustments</b>	<u>\$ 149</u>
<b>Net cash provided by (used) in operating activities</b>	<u>\$ 12,872</u>

The notes to the financial statements are an integral part of this statement.

**TOWN OF RAYMOND**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2020**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. – General Statement**

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

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

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

The financial statements include:

- A Management Discussion and Analysis (MD&A) section providing an analysis of the Town’s overall financial position and results of operations. Management of the Town of Raymond has elected to omit the MD&A as indicated in the Independent Auditors’ Report as have many other Maine municipalities.
- Financial statements prepared using full accrual accounting for all of the Town’s activities.
- A change in the fund financial statements to focus on the major funds.

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

**TOWN OF RAYMOND**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2020**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**B. – Financial Reporting Entity**

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

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

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

**C. – Financial Statements – Government-Wide Statements**

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

In the government-wide Statement of Net Position, both the governmental and business-type activities columns (a) are presented on a consolidated basis by column (b) and are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The Town's net position 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. The functions are also supported by general government revenues (property taxes, certain intergovernmental revenues, charges for services, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function or a business-type activity. Operating grants include operating-specific and discretionary (whether operating or capital) grants while the capital grants column reflects capital-specific grants.

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

**TOWN OF RAYMOND**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2020**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**D. – Financial Statements – Fund Financial Statements**

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

**Governmental Funds**

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

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

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

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

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

**Proprietary Funds**

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

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

**TOWN OF RAYMOND**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2020**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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

**E. – Measurement Focus/Basis of Accounting**

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

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

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

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

**F. – Budgetary Control**

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

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

**TOWN OF RAYMOND**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2020**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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

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

**G. – Cash, Cash Equivalents, and Investments**

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

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

**H. – Capital Assets**

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

Buildings and improvements	7-40 years
Equipment	5-20 years
Vehicles	5-20 years
Infrastructure	40 years

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

**I. – Compensated Absences**

The Town of Raymond recognizes accumulated sick leave compensation during the period in which the related liability is incurred. In compliance with Town personnel policies the liability for accrued compensated absence pay was \$153,445 at June 30, 2020.

**TOWN OF RAYMOND**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2020**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**J. – Interfund Activity**

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

**K. – Deferred Outflows and Inflows of Resources**

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

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

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

Per Exhibit I there were no deferred outflows of resources while deferred inflows of resources at the government-wide level amounted to \$68,090. Per Exhibit III, there were no deferred outflows of resources, and deferred inflows of resources amounted to \$393,194.

**L. – Equity Classifications**

**Government-Wide Statements**

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

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



**TOWN OF RAYMOND**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2020**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Fund Financial Statements**

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The Town itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

In the fund financial statements, governmental fund balance is presented in five possible categories:

Nonspendable – resources which cannot be spent because they are either a) not in spendable form; or b) legally or contractually required to be maintained intact.

Restricted – resources with constraints placed on the use of resources are either a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or b) imposed by law through constitutional provisions or enabling legislation.

Committed – resources which are subject to limitations the Town imposes upon itself at its highest level of decision-making, and that remain binding unless removed in the same manner. The Town meeting is the highest level of decision-making authority and can commit fund balance by ordinance.

Assigned – resources neither restricted nor committed for which the Town has a stated intended use as established by the Board of Selectmen.

Unassigned – resources which cannot be properly classified in one of the other four categories. The General Fund should be the only fund that reports a positive unassigned fund balance amount.

**M. – Use of Estimates**

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

**N. – Inventories**

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

**O. – Accounts Receivable**

Accounts Receivable at June 30, 2020, primarily consist of miscellaneous intergovernmental and rescue receivables. There is no allowance for doubtful accounts for receivables for the Town as they are all deemed to be collectible.

**TOWN OF RAYMOND**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2020**

**NOTE 2 – CASH, CASH EQUIVALENTS AND INVESTMENTS**

**Deposits**

*Custodial Credit Risk – Deposits* – Custodial credit risk is the risk that in the event of a bank failure, the Town’s deposits may not be returned to it. The Town’s policy is to invest in only financial institutions that are insured by the F.D.I.C. or additional insurance. As of June 30, 2020, the Town reported deposits of \$3,099,011. with a bank balance of \$3,220,820. The Town’s bank balances were covered by the F.D.I.C. The Town’s deposits have been reported as \$3,098,411 in governmental activities and \$600 in business-type activities.

**Investments**

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

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

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

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

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

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

The Town does not have a formal investment policy covering these areas of risk. At June 30, 2020, the Town’s investment balances were as follows:

	<u>Fair value</u>	<u>Less than one year</u>	<u>1-5 years</u>	<u>More than 5 years</u>
<b>Cash and cash equivalents</b>				
Federal obligations	\$ 7,567	\$ 7,567	\$ -	\$ -
<b>Equities</b>				
Mutual funds-equities	233,022	n/a	n/a	n/a
<b>Fixed income</b>				
Mutual funds-bonds	<u>121,354</u>	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>
<b>Total investments</b>	<u>\$ 361,943</u>	<u>\$ 7,567</u>	<u>\$ -</u>	<u>\$ -</u>
Investments have been reported in the governmental funds as follows:			<u>\$ 361,943</u>	

**TOWN OF RAYMOND  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020**

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

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

**NOTE 3 – PROPERTY TAXES**

The Town is responsible for assessing, collecting and distributing property taxes in accordance with enabling state legislation. The Town of Raymond’s property tax is levied on the assessed value listed as of the prior April 1<sup>st</sup> for all taxable real and personal property located in the Town. Assessed values are periodically established by the Board of Assessors at 100% of assumed market value. The total assessed value for the list of April 1, 2019, upon which the levy for the year ended June 30, 2020, was based, amounted to \$1,058,772,600, which is 92.05% of the State’s 2019 assessed value of \$1,150,200,000.

The Town is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay and amounted to \$8,831 for the year ended June 30, 2020.

Tax liens are placed on real property within twelve months following the tax commitment date if taxes are delinquent. The Town has the authority to foreclose on property eighteen months after the filing of the lien if tax liens and associated costs remain unpaid. The following summarizes the 2019-2020 levy:

Assessed value	\$ 1,058,772,600
Less: BETE	(4,217,100)
Less: Homestead exemption	<u>(19,700,000)</u>
Net assessed value	\$ 1,034,855,500
Tax rate (per \$1,000)	<u>13.45</u>
Commitment	\$ 13,918,806
Supplemental taxes assessed	<u>975</u>
Subtotal	\$ 13,919,781
Less: Collections & Abatements	<u>(13,599,908)</u>
Receivable at year end	<u><u>\$ 319,873</u></u>
Collection rate	<u>97.70%</u>

Property taxes on real and personal property accounts were due October 31, 2019, and April 30, 2020. Interest was charged at a rate of 8% on delinquent accounts after those dates.

**TOWN OF RAYMOND**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2020**

**NOTE 4 – CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2020, was as follows:

	Beginning Balance <u>July 1</u>	Additions/ <u>Completions</u>	Retirements/ <u>Adjustments</u>	Ending Balance <u>June 30</u>
<b>Governmental Activities</b>				
<i>Capital assets not being depreciated</i>				
Land	\$ 298,923	\$ -	\$ -	\$ 298,923
<i>Capital assets being depreciated</i>				
Buildings and improvements	\$ 3,596,294	\$ 20,497	\$ -	\$ 3,616,791
Machinery and equipment	548,723	190,772	-	739,495
Vehicles	3,566,929	81,017	(167,437)	3,480,509
Infrastructure	1,507,130	63,888	-	1,571,018
Total capital assets being depreciated	<u>\$ 9,219,076</u>	<u>\$ 356,174</u>	<u>\$ (167,437)</u>	<u>\$ 9,407,813</u>
<i>Less: accumulated depreciation</i>				
Buildings and improvements	\$ 1,507,429	\$ 93,767	\$ -	\$ 1,601,196
Machinery and equipment	415,247	22,349	-	437,596
Vehicles	1,433,867	211,386	(61,678)	1,583,575
Infrastructure	584,014	38,743	-	622,757
Total accumulated depreciation	<u>\$ 3,940,557</u>	<u>\$ 366,245</u>	<u>\$ (61,678)</u>	<u>\$ 4,245,124</u>
Total capital assets being depreciated-net	<u>\$ 5,278,519</u>	<u>\$ (10,071)</u>	<u>\$ (105,759)</u>	<u>\$ 5,162,689</u>
<b>Governmental activities capital assets - net</b>	<u>\$ 5,577,442</u>	<u>\$ (10,071)</u>	<u>\$ (105,759)</u>	<u>\$ 5,461,612</u>

Depreciation expense has not been charged as a direct expense.

	Beginning Balance <u>July 1</u>	Additions/ <u>Completions</u>	Retirements/ <u>Adjustments</u>	Ending Balance <u>June 30</u>
<b>Business-Type Activities</b>				
<i>Capital assets being depreciated</i>				
Buildings and improvements	\$ -	\$ 24,800	\$ -	\$ 24,800
Infrastructure	-	16,438	-	16,438
Total capital assets being depreciated	<u>\$ -</u>	<u>\$ 41,238</u>	<u>\$ -</u>	<u>\$ 41,238</u>
<i>Less: accumulated depreciation</i>				
Buildings and improvements	\$ -	\$ 620	\$ -	\$ 620
Infrastructure	-	-	-	-
Total accumulated depreciation	<u>\$ -</u>	<u>\$ 620</u>	<u>\$ -</u>	<u>\$ 620</u>
Total capital assets being depreciated-net	<u>\$ -</u>	<u>\$ 40,618</u>	<u>\$ -</u>	<u>\$ 40,618</u>
<b>Business-Type activities capital assets - net</b>	<u>\$ -</u>	<u>\$ 40,618</u>	<u>\$ -</u>	<u>\$ 40,618</u>

**TOWN OF RAYMOND**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2020**

**NOTE 5 – LONG-TERM DEBT**

At June 30, 2020, bonds and leases payable consisted of the following individual issues:

	<u>Governmental Activities</u>
<b>Gorham Savings Bank</b>	
General obligation bonds of 2013, interest rates of 2.0%-2.5% payable semi annually, annual principal rates of \$200,000, maturity 2024	\$ 1,000,000
General obligation bonds of 2015, interest rates of 2.0% payable semi annually, annual principal payments of \$90,000 reduced to \$85,000 in 2024.	435,000
<b>Androscoggin Savings</b>	
Lease purchase agreements for equipment, amount financed \$147,000, annual payments of \$39,455, maturity in 2021, accumulated depreciation of \$22,050.	<u>74,290</u>
<b>Total general obligation bonds and lease purchase agreements</b>	<u><u>\$ 1,509,290</u></u>

**Changes in Outstanding Debt**

Transactions for the year ended June 30, 2020, are summarized as follows:

	Balance <u>July 1</u>	Issues or <u>Additions</u>	Payments or <u>Expenditures</u>	Balance <u>June 30</u>	Due within <u>one year</u>
<b>Governmental activities</b>					
General obligation bonds	\$ 2,114,758	\$ -	\$ 679,758	\$ 1,435,000	\$ 290,000
Leases payable	109,267	-	34,977	74,290	36,393
Compensated absences	<u>141,141</u>	<u>86,345</u>	<u>74,041</u>	<u>153,445</u>	<u>-</u>
<b>Total</b>	<u><u>\$ 2,365,166</u></u>	<u><u>\$ 86,345</u></u>	<u><u>\$ 788,776</u></u>	<u><u>\$ 1,662,735</u></u>	<u><u>\$ 326,393</u></u>

**TOWN OF RAYMOND**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2020**

**NOTE 5 – LONG-TERM DEBT(CONTINUED)**

**Annual Requirements to Retire Debt Obligations**

The annual aggregate maturities for each debt type for the years subsequent to June 30, 2020, are as follows:

<u>Year ending June 30</u>	<u>Governmental activities</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020/2021	\$ 290,000	\$ 27,800	\$ 317,800
2021/2022	290,000	22,000	312,000
2022/2023	285,000	16,250	301,250
2023/2024	285,000	10,050	295,050
2024/2025	285,000	3,350	288,350
	<u>\$ 1,435,000</u>	<u>\$ 79,450</u>	<u>\$ 1,514,450</u>

The following is a schedule of future minimum lease payments for the capital leases together with the present value of net minimum lease payments as of June 30, 2020:

<u>Year ended June 30</u>	<u>Total</u>
2020/2021	\$ 39,455
2021/2022	<u>39,455</u>
<b>Total minimum lease payments</b>	<b>\$ 78,910</b>
Less: amount representing interest	<u>(4,620)</u>
<b>Present value of future minimum lease payment</b>	<b><u>\$ 74,290</u></b>

In accordance with 30-A MRSA, Section 5702, as amended, the amount of long-term debt that can be incurred by the Municipality is limited by state statute. Total outstanding long-term obligations during a year can be no greater than 15%, with certain exceptions, of the state valuation of taxable property as of the beginning of the fiscal year. As of June 30, 2020, the amount of outstanding long-term debt was equal to 0.12% of state valuation for the year then ended.

**NOTE 6 – DEFERRED COMPENSATION**

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

*A. Description of the Plan*

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

**TOWN OF RAYMOND  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020**

**NOTE 6 – DEFERRED COMPENSATION (CONTINUED)**

plan is optional. Currently, twelve employees participate in the International City/County Management Association Retirement Corporation (ICMA-RC) plan.

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

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

*B. Funding Policy*

The Town of Raymond, under ICMA 457 Deferred Compensation Plan, contributes 0.50% - 5% 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 increase retirement contribution to qualified programs outlined in personnel policy or utilized toward the cost of Town sponsored life insurance premiums. Currently, three 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 \$864,640 for the year ended June 30, 2020. Total contributions on behalf of the Town amounted to \$53,446. Eligible wages and employer contributions for the past five years are as follows:

<u>Year</u>	<u>Employer contribution rate</u>	<u>Employer contributions</u>	<u>Eligible wages</u>
2019/2020	0.50%-5.00%	\$ 53,446	\$ 864,640
2018/2019	0.50%-5.00%	48,403	758,395
2017/2018	0.50%-5.00%	42,750	679,852
2016/2017	0.50%-5.00%	43,727	655,532
2015/2016	0.50%-5.00%	43,341	678,688
2014/2015	0.50%-5.00%	44,809	691,809

**TOWN OF RAYMOND**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2020**

**NOTE 7 – INTERFUND ACTIVITY**

Interfund balances at June 30, 2020, consisted of the following:

<b>Due to</b>	
Enterprise fund	\$ 75,046
General Fund	100
Non major governmental funds	
Special revenue funds	211,422
Capital projects funds	574,101
<b>Total</b>	<b>\$ 860,669</b>
<b>Due from</b>	
General fund	\$ 860,569
Non major governmental funds	
Trust funds	100
	<b>\$ 860,669</b>

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

Interfund transfers for the year ended June 30, 2020, consisted of the following:

<b>Transfer to</b>	
Non major governmental funds	
Capital projects funds	\$ 846,579
General fund	5,000
<b>Total</b>	<b>\$ 851,579</b>
<b>Transfer from</b>	
General fund	\$ 846,579
Trust Funds	5,000
	<b>\$ 851,579</b>

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



**TOWN OF RAYMOND**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2020**

**NOTE 8 – RISK MANAGEMENT**

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

**NOTE 9 – OVERLAPPING DEBT**

The Town's proportionate share of Cumberland County's debt is not recorded in the financial statements of the Town of Raymond. At June 30, 2020, the Town's share was 2.33% (or \$825,977) of the County's outstanding debt of \$35,425,000.

The Town's proportionate share of the Portland Water District's debt is not recorded in the financial statements of the Town of Raymond. At June 30, 2020, the Town's share was 2.10% (or \$1,923,739) of the District's outstanding debt of \$91,671,962.

**NOTE 10 – FUND BALANCE APPROPRIATIONS**

On July 14, 2020 the Townspeople voted by secret ballot appropriations of up to \$300,000 of general fund balance to be used to reduce the tax commitment for the fiscal year ending June 30, 2021. The amount used to reduce the 2020/2021 the commitment is \$200,000.

**NOTE 11 – TAX INCREMENT FINANCING DISTRICT**

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

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

**NOTE 12 – GOVERNMENTAL FUND BALANCES**

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

A positive amount of unassigned fund balance will never be reported in a governmental fund other than the general fund, because GASB Statement 54 prohibits reporting resources in another fund unless they are at least assigned to the purpose of that fund. However, funds other than the general fund could report a negative amount of unassigned fund balance should the total of nonspendable, restricted and committed fund balance

**TOWN OF RAYMOND  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020**

**NOTE 12 – GOVERNMENTAL FUND BALANCES (CONTINUED)**

exceed the total net resources of the fund. The Town of Raymond has the responsibility for committing fund balance amounts and likewise would be required to modify or rescind those commitments.

As per Exhibit III, a summary of the nature and purpose of these reserves by fund type at June 30, 2020 follows:

***Restricted***

**Special Revenue**

Tax increment financing	\$	<u>76,528</u>
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**Capital projects**

Fire department reserve	\$	163,272
Public works paving reserve		99,924
Sidewalk match		58,259
Patricia Avenue recreational facilities		21,138
Technology		105,000
Public works snow equipment		9,067
Public works equipment		8,300
Fire Department review fees		12,995
Fire department IRT projects		6,456
Assessing software reserve		5,000
Water watch account		4,161
Sheri Gagnon Park		16
Hazardous waste reserve		2,971
Municipal facilities		23,243
Town hall feasibility study		213
Playground		25,379
Open space reserve		<u>28,707</u>

<b>Total</b>	<b>\$</b>	<b><u>574,101</u></b>
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***Committed***

**Special Revenue**

Community assistance fund	\$	32,956
Veteran's memorial		5,392

**TOWN OF RAYMOND  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020**

**NOTE 12 – GOVERNMENTAL FUND BALANCES (CONTINUED)**

Beautification committee	2,527
Panther pond projects	1,268
Conservation commissions	1,640
Economic development	1,240
Forestry grant	500
Revaluation	100,000
Age Friendly Raymond	1,107
Community celebration	264
	264

<b>Total</b>	<b>\$ 146,894</b>
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**General Fund**

Health Insurance reserve	\$ 10,380
Merit pool	13,322
RSU withdrawal committee	23,959
Selectmen's contingent	75,000
	75,000

<b>Total</b>	<b>\$ 122,661</b>
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**Assigned**

General Fund - to reduce 2020/2021 tax commitment	\$ 200,000
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***Unassigned***

General fund	\$ 1,845,344
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**TOWN OF RAYMOND  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020**

**NOTE 14 – COMMITMENTS AND CONTINGENCIES**

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

**NOTE 15 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

**A. - Budgetary Accounting**

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

**B. - Excess of Expenditures over Appropriations**

In total the Town's expenditures did not exceed appropriations; however, the following departments were overspent: Code Enforcement \$2,619, Fire Department \$1,530, Recreation Department \$25,788, Emergency Management (related to COVID 19 pandemic) \$20,925, Employee Benefits \$3,475, and Insurance \$7,995.

**C. - Deficit Balances**

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

As of June 30, 2020, no individual funds held a deficit balance.

**NOTE 16 – JOINT VENTURES**

*Maine Waste to Energy (formerly Mid-Maine Waste Action Corporation)*

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, 2020 was approximately 6.91% which amounted to \$638,787. 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 17 – DATE OF MANAGEMENT'S REVIEW**

Management has evaluated subsequent events through May 12, 2021, the date on which the financial statements were available to be issue.



*Photo courtesy of Cynthia Davenport*

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# General Information

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*Photo courtesy of Cynthia Davenport*

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# Town of Raymond Information

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## 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](http://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.



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# Town of Raymond Information

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## 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.

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# Town of Raymond Information

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## 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](mailto: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](mailto: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](http://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.

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# Town of Raymond Information

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## 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](http://www.raymondmaine.org)

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# Town of Raymond Information

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## 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](http://www.raymondmaine.org).

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## Town Officers as of July 2020 (election late due to COVID)

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### **Selectmen, Assessors, and Overseers of the Poor**

Rolf Olsen, Chair, 2022  
Marshall Bullock, Vice-Chair, 2021  
Teresa Sadak, Parliamentarian, 2022  
Samuel Gifford, 2023  
Lawrence Taylor, 2023

### **Town Manager [655-4742 x131]**

Don Willard

### **Finance Director [655-4742 x132]**

Cathy Ricker

### **Town Clerk & Voter Registrar [655-4742 x121]**

Susan L. Look

### **Tax Collector [655-4742 x122]**

Suzanne Carr

### **GA Administrator [655-4742 x124]**

Jennie Silverblade

### **Superintendent - RSU #14 [892-1800]**

Christopher Howell

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

Randy Crockett

### **Fire Chief [655-1187]**

Bruce D. Tupper

### **Deputy Chief [EMS] [655-1187]**

Catherine Gosselin

### **Road Commissioner and Public Works Director [653-3641]**

Nathan L. White

### **Emergency Management Agency**

Bruce D. Tupper, Director

### **Health Officer**

Catherine Gosselin, EMS Director

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

Jessica Jackson

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

Alex Sirois

### **Registrar of Voters [655-4742 x 121]**

Susan L. Look

### **Town Attorney**

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

### **RSU #14 School Committee [Raymond]**

Katie Leveille, 2021  
Janis Cummings, 2022  
Anna Keeney, 2020

### **Budget/Finance Committee**

Robert Gosselin, 2021, Chairman  
Sheila Bourque, 2021  
Joe Bruno, 2022  
Dana DesJardins, 2020  
Karen Lockwood, 2022  
Kevin Oliver, 2021  
Crystal Rogers, 2020

### **Planning Board**

Robert O'Neill, Chair, 2023  
Edward Kranich, Vice Chair, 2022  
Kyle Bancroft, 2021  
Michael D'Arcangelo, 2021  
Greg Foster, 2023  
Bruce Sanford, 2023  
Kevin Woodbrey, 2022

### **Town Planner**

James Seymour, Sebago Technics

### **Zoning Board of Appeals (ZBA)**

Joanne Stinson, Chair, 2023  
Lenoard Cirelli, Vice Chair, 2021  
Patricia Beaton, 2023  
Louise Lester, 2022  
Eric Welch, 2022  
Vacant, Alternate

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



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

Address: 10 Crown Point, Windham, ME 04062

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

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

Email: [William.Diamond@legislature.maine.gov](mailto:William.Diamond@legislature.maine.gov)

Legislative Website: [www.mainesenate.org](http://www.mainesenate.org)

Term Limited: 2022



### Jessica L. Fay

(Jess)  
State Representative  
( D - Raymond )

[Jessica.Fay@legislature.maine.gov](mailto:Jessica.Fay@legislature.maine.gov)

141 Spiller Hill Road, Raymond, ME 04071

Cell: (207) 415-4218

Seat Number: 80      House District: 66

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

**Committee(s):**

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



### Susan M. W. Austin

(Sue)  
State Representative  
( R - Gray )

[Sue.Austin@legislature.maine.gov](mailto:Sue.Austin@legislature.maine.gov)

136 Yarmouth Road, Gray, ME 04039

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

Seat Number: 50      House District: 67

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

**Committee(s):**

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



*Trimming Trees in Raymond- Photo courtesy of Tyler Silverblade*

# Town of Raymond, ME 04071

Maine Area Code is 207

## EMERGENCY

All emergencies ..... 911

Cumberland County Sheriff ..... 774-1444

Non-Emergency ..... 1-800-266-1444

Maine State Police..... 1-800-482-0730

Raymond Public Safety Building ..... 655-1187

Poison Control..... 1-800-222-1222

## UTILITIES

Central Maine Power (loss of power) .. 1-800-696-1000

Fairpoint NE Telephone (local service) 1-800-400-5568

US Post Office, Raymond..... 655-4974

## TOWN OFFICE

401 Webbs Mills Rd

Don Willard, Town Manager ..... 655-4742

### Hours:

Tues 8:30am-7:00pm

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

Sat- Mon Closed

## RAYMOND VILLAGE LIBRARY

3 Meadow Rd, PO Box 297

Allison Griffin, Director ..... 655-4283

### Library Hours:

Mon 9am-6pm

Tue 9am-12pm - Seniors Only

Wed 9am-7pm

Sat 9am-4pm

Baby/Toddler Storytime: Mon at 10:30am

Preschool Storytime: Wed at 10:30am

## SCHOOLS

Raymond Elementary School (K-4)..... 655-8672

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

RSU #14 School Department..... 892-1800

## COMMUNITY MEETING LOCATIONS

Jordan-Small Middle School..... 655-4743

Raymond Elementary School..... 655-8672

Town Office, Broadcast Studio ..... 655-4742

Public Safety Building..... 655-1187

Raymond Village Library ..... 655-4283

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

## COMMUNITY ORGANIZATIONS

Lions Club – Bob Fey ..... 655-5041

Raymond Recreation – Sarah Davis ..... 272-7541

Raymond Baseball – Joe Troiano ..... 891-7681

Raymond-Casco Historical Society

Frank McDermott..... 655-4646

Raymond Conservation Commission

John Rand ..... 655-4277

Raymond Waterways Protective Association ..... 831-7157

### Scouts:

Cub Scouts – David Fletcher ..... 655-5080

Boy Scouts – Matthew Witten..... 233-5060

*Meetings Tues 6:30pm Raymond Village Church, Sept thru June*

## COMMUNITY SERVICES

### Family Services:

Adult & Child Abuse-Neglect ..... 1-800-452-1999

Al-Anon..... 1-800-498-1844

Alcoholics Anonymous..... 1-800-737-6237

Family Crisis Center & Domestic Violence Hotline.....

1-800-537-6066 or 874-1793

Food Pantry Gary Bibeau..... 655-4334

2<sup>nd</sup> & 4<sup>th</sup> Thurs from 4pm to 6pm

General Assistance – Jennie Silverblade ..... 655-4742 x129

Lake Region Explorer (bus) ..... 774-2666

People's Regional Opportunity Program (PROP):

Head Start, Fuel Assistance, WIC, etc. ....

1-800-698-4959 or 553-5800

### Senior Services:

Community Health Services ..... 775-7231

Meals on Wheels ..... 1-800-400-6325

Regional Transportation ..... 1-800-244-0704

Southern Maine Agency on Aging .... 1-800-427-7411

Social Security..... 1-800-722-1213

Sexual Assault Response Services..... 1-800-313-9900

TTY ..... 1-888-458-5599

Tri-County Mental Health Services..... 1-888-568-1112

## OUTDOOR LOCATIONS (no supervision implied)

### Beaches:

Crescent Lake Beach ..... 894-4327

- free public beach, free boat launch

Raymond Beach, Route 302 ..... 894-4327

- free public beach, free boat launch

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

- beach, swimming, picnicking, cabin rentals

- fees charged

Jordan-Small Middle School ..... 655-4743

- fields, basketball court, wooded trails, playground

Raymond Elementary School

- fields, playground, wooded trails

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

- multi use trails, cross country skiing, snow shoeing

Rattlesnake Mountain Trail

- multi use trails across from 743 Webbs Mills Rd

Raymond Rattlers Snowmobile Club

- Larry Wood..... 655-5469

Sheri Gagnon Memorial Park, Mill St..... 894-4327

- playing fields, playground, picnic