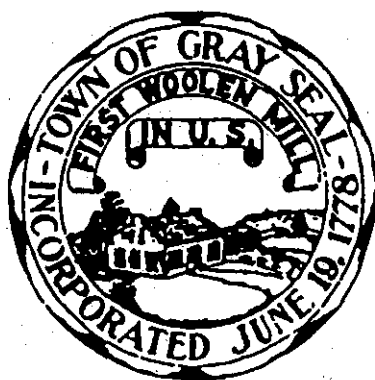


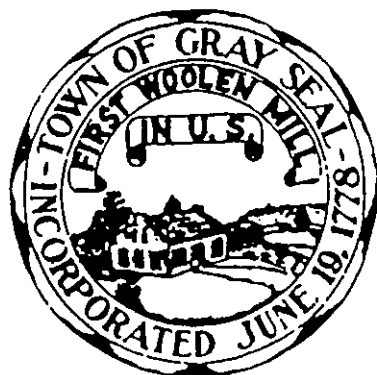
# Annual Report

Town of Gray,  
Maine



Fiscal Year  
July 1, 1993 - June 30, 1994

# ANNUAL REPORT



## TOWN OF GRAY, MAINE

*Fiscal Year July 1, 1993 - June 30, 1994*

## ***TOWN OFFICERS***

Town Manager, Town Clerk

Treasurer, Tax Collector .....	Paul Bird
Tax Assessor .....	James H. Thomas
Code Enforcement Officer .....	Richard F. Day
Public Safety Coordinator .....	Jon E. Barton
Road Commissioner .....	Paul Bird
Forest Fire Warden .....	Jon E. Barton
Legal Counsel .....	William Dale
Public Works Director .....	Neal A. LaVallee
Town Planner .....	Richard Cahill
Office Manager .....	Donna Hill
Asst. Deputy Clerk .....	Meredith E. Davis
Asst.. Deputy Clerk .....	Connie Hall
Asst.. Deputy Clerk .....	Denise Feeney
Secretary to CEO/Assessor/Planner .....	Helen Taylor
Administrative Assistant .....	Dorothy Fogarty
Librarian .....	Elizabeth Holmes
Assistant Librarian .....	Elizabeth Gill
Director, Newbegin Center .....	Dean Bennett
Town Constable/Dog Officer .....	Paul Mingo

## ***STATE SENATOR***

Jeffrey H. Butland

State House Address:

State Senate

Senate Chambers

Augusta, Maine 04333

Senate Phone 289-1505

or toll-free 1-800-423-6900 (sessions only)

Home Address:

P.O. Box 431

Cumberland, ME 04021

829-5357

***REPRESENTATIVE TO LEGISLATURE, DISTRICT #44***

Donnell P. Carroll

State House Address:

House of Representatives

State House

Augusta, Maine 04333

Rep. phone 289-1400 (Voice)

287-4469 (TDD)

Home Address:

P.O. Box 1320

Gray, Maine 04039

657-4028

## ***SCHOOL BOARD MEMBERS***

<u>Name</u>	<u>Address</u>	<u>Term</u>	<u>Telephone</u>
Susan Austin .....	Yarmouth Road .....	7/94 .....	657-4100
David Gray .....	Long Hill Road .....	7/94 .....	657-2183
Andrew Hutchinson .....	Peacock Hill Road .....	7/94 .....	926-4381
Rosemary Fitch .....	Intervale .....	7/94 .....	926-4936
RoJean Tulk .....	Poland Spring Rd. ....	7/95 .....	926-4319
Janet Churchill .....	Town Farm Road .....	7/95 .....	926-3332
Marla Muzzy .....	Two Rod Road .....	7/95 .....	657-2288
Jonathan Young .....	Pine Drive .....	7/95 .....	657-4813
Gail Bodwell .....	19 Yarmouth Rd. ....	7/96 .....	657-4321
Barry Watson .....	Shaker Road .....	7/96 .....	657-4137
Chong Ae Berry .....	Morse Road .....	7/96 .....	657-4833

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## ***TOWN COMMITTEE MEMBERS***

### **CABLE TELEVISION/PUBLIC ACCESS COMMITTEE**

Three (3) Year Term-Seven (7) members

Anthony Cook	7/94
Richard Dietz	7/95
Gerald Steeves, Chair	7/95
Greg Diehl	7/96
Craig Clark	7/96

### **PUBLIC SAFETY COMMITTEE**

Three (3) Year Term-Seven (7) Members/Two Ex-officio members

Anthony J. Cook, Chair	7/95
Gary Wood	7/96
Harry Lawler	7/94
Michael Carroll	7/96
Jim Gillies	7/95
Richard C. Wood	7/96
Robert Egan	7/94

### **SOLID WASTE COMMITTEE**

Three (3) Year Term-Seven (7) members/Two (2) alternates

Richard H. Dietz, Chair	7/96
John D. Welch	7/96
Mae Beck	7/94
Robert Woodbury	7/94
Richard Budd	7/94
Donald Whitney	7/96

### **GRAY WATER DISTRICT**

Dale Mosher, Chair	7/96
Bruce Sawyer	7/96
Henry Cormier	7/95
Charlotte Gardner	7/97
Jonathan E. Ziegra	7/97
James Foster, Supt.	_____

### **DRY MILLS SCHOOLHOUSE COMMITTEE**

Mae Beck, Co-chair	7/96
Pam Wilkinson, Co-chair	7/96
John D. Welch	7/94
Norma Liberty	7/94
Nancy McMinn	7/94
Beverly Prince	7/95
Jim Stewart	7/95
Linda Dietz	7/95

### **GRANGE NO. 41 SCHOLARSHIP FUND COMMITTEE**

Three (3) & Five (5) Year Terms - Five (5) Members

Carol West	7/94
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### **LAND BANK COMMISSION**

Three (3) Year Term - Seven (7) Members

John D. Welch, Chair	7/94
Pam Wilkinson	7/94
James Morey	7/95
Barbara Gorrill	7/95
Charlotte Gardner	7/96

**ORDINANCE REVIEW COMMITTEE**

Three (3) Year Term-Five (5) members/Two (2) Alternates

Pam Wilkinson, V. Chair	7/95
James Foster	7/96
Anneliese Schultz, Chair	7/94
John D. Welch	7/95

**PARK & RECREATION COMMITTEE**

Three (3) Year Term-Seven (7) Members/Two (2) Alternates

Jean Libby	7/96
Pam Wilkinson (alt.)	7/94
Charlotte Gardner	7/94
Karen Garneau	7/95
Joy Hayes	7/95
Diana Mosher	7/95
Anneliese Mougharbel	7/96

**ZONING BOARD OF APPEALS**

Three (3) Year Term-Five (5) Members/Two (2) Alternates

Lionel Levinstone, Chair	7/96
Ann Gass	7/94
H. Scott Harrison	7/95

**AFFORDABLE HOUSING ALLIANCE**

Three (3) Year Term-Five (5) Members

Mae Beck	7/94
Richard H. Dietz	7/95

**CHARLES BARKER SCHOLARSHIP COMMITTEE**

Indefinite Term-Four (4) Members

Audrey Burns, Diana Mosher, Anneliese Mougharbel

### **CONSERVATION COMMISSION**

Three (3) Year Term-Seven (7) Members/Two (2) Alternates

Barbara Gorrill, Chair	7/96
E. Miriam Bisbee	7/96
Pam Wilkinson, v. Chair	7/94
Caryl Widdowson	7/94

### **TOWN COUNCIL**

Three (3) Year Term-Five (5) Members

John D. Welch	7/96
John H. West	7/96
Audrey Burns, V. Chair	7/97
Richard H. Dietz	7/97
Anthony J. Cook, Chair	7/95

### **BOARD OF ASSESSMENT REVIEW**

Three (3) Year Term-Three (3) Members

Gerald Kimball, Chair	7/94
Hubert Cobb	7/96
Robert C. Clark	7/94

### **LIBRARY BOARD OF TRUSTEES**

Three (3) Year Term-Five (5) Members/One (1) Alternate

Charles Loomis, Chair	9/97
Sonja Ward	9/94
Arlene Cellar	9/95
Janet Kittredge	9/94
William Cassidy, Jr.	9/95
Peggy Brown, alt.	9/97

### **PLANNING BOARD**

Three (3) Year Term-Five (5) Members/Two (2) Alternates

Richard Bohnson, Chair	7/94
Alton Palmer	7/96
Daniel LaPointe	7/94
Brian Johnson	7/95
Denny Denham	7/95

## *REPORT OF THE TOWN COUNCIL*

To the Citizens of Gray:

1993-94 was a busy and productive year for your Town Council. Several ordinances were passed which will directly affect you now or in the future.

An ordinance controlling the expansion of gravel pits was enacted after a great deal of public discussion and the formation of an Ad Hoc Committee to advise the Council on the impact of this ordinance on the quality of life in Gray.

An ordinance regulating the location and operation of "Adult Businesses" was enacted in response to the wishes of the community.

A revised zoning ordinance was enacted on an emergency basis due to a provision in the implementation phase of the Comprehensive Plan. Because of the concern by some citizens to certain provisions in this ordinance, the Council will hold a series of workshops starting in September to consider changes.

The policy relating to the plowing and sanding of private roads went into effect this year and it appears to be working well.

The Collyer Brook Housing Project was started and to date two houses have been completed.

Elizabeth Holmes, our new Librarian, joined us last summer and has instituted several new programs at the Library.

Our Parks & Recreation Department has been growing steadily under the direction of Dean Bennett. His policy of "pay for play" has been well received by the community.

The Street Number and Naming Committee has been working busily, but largely unnoticed, all year and we expect their report some time this year.

A Traffic Advisory Committee was formed to study traffic in the village and recommend some short term solutions. Part of this plan includes the purchase of the vacant Sunoco Station. The council indicated their interest in the plan and this matter should be resolved this fall.

Structural repairs were made to the columns in front of Stimson Hall and the painting has been completed. More repairs need to be made this coming year to prevent further deterioration of this historical building.

The Fire Department and Rescue Unit were combined this year to increase the effectiveness of these important town services. Jon Barton was selected to head up the newly formed department.



The cost to dispose of our solid waste continues to rise and the linchpin holding Regional Waste Systems together, the Flow Control Ordinance, has been challenged in the courts. Congress is supposed to grandfather existing Flow Control Ordinances before they adjourn for the year but, as of now, no action has been taken. Once the legal issues have been resolved, the Town needs to examine waste disposal costs.

The clean-up at the McKin site has been progressing but there is some question in the contractor's mind if any more good can be accomplished. In fact more work on the site might be detrimental.

The Economic Development Committee has been meeting on a regular basis and was instrumental in the establishment of the Gray Business Association.

A Charter Amendment dealing with the size of the General Fund Balance, the conditions by which the GFB can be used and the way expended funds are replaced was presented to the voters in June and approved.

The General Fund Balance at the beginning of the year was \$1,069,374. By year end it was \$1,519,174. Cash and negotiable securities at the beginning of the year were \$1,517,705. by year end \$1,911,620. The tax collection rate at the beginning of the year was 92%. By the end 93%. Financially, the Town is sound and we enjoy a strong rating with the banking community. Municipal spending increased this year as did our county and school assessments. In spite of this, the tax rate did not increase, thanks to the effort of all Town employees.

Respectfully submitted,

Dick Dietz, Chair

Audrey Burns, Vice Chair

Tony Cook, Councilor

John Welch, Councilor

John West, Councilor

## ***REPORT OF THE TOWN MANAGER***

Honorable Members of the Gray Town Council and Citizens of the Town of Gray

Dear Honorable Councilors, Ladies and Gentlemen:

Enclosed is the annual financial audit for June 30, 1994.

For the period ending June 30, 1994 the ending cash balance was \$1,911,550.00 as compared to the June 30, 1993 cash balance \$1,517,671.00. Accounts payable from 1993 as reported were \$56,467.00 as compared to the 1994 \$34,134.00 or a decrease of .39%.

Outstanding taxes at the close of June 30, 1994 are \$278,405.00 as compared to \$290,897.00 for the close of June 30, 1993.

The tax Collection for the end of fiscal year 1994 is 93% and has remained steady for 1993 at 93%.

The Undesignated General Fund Balance for fiscal 1994 is \$1,705,174. as compared to \$1,519,174 for 1993.

The Town has not borrowed any Tax Anticipation Loan Funds for Fiscal 1994 and has not borrowed operating funds since Fiscal Year 1991.

As I reported to you last year, the Town of Gray has significantly maintained a prudent and steadfast effort and two fundamental points: The maintenance of a steady tax rate (\$15.50) and a consistent tax collection rate (93%).

For three years there has been a critical discussion and an engaging debate on the "former Sunoco Station" and what its present condition represents and the image it projects of the Gray community. It is important to report to you, I recommend that the Town of Gray purchase this building and move the "monument to the location of the Sunoco Station." By this convergence, the Town creates an attractive "Town Square" concept with the monument as a central feature. An additional perspective is the connection with Stimson Hall and the Municipal Office which becomes a community centerpiece. This Town setting would now have an attractive village focus and a beautiful village centerpiece. I urge the

Town Council and the citizens of the Town of Gray to approve this concept, promote this opportunity and vote by referendum in November, 1994.

The structural work on Stimson Hall continues. The remaining two columns will be completed this summer. The work at the base of the columns has deteriorated to the extent that replacement is the only positive method of repair. The clapboards will need to be replaced within the next three years. The vertical fascia boards will be replaced on a continuing basis, along with the clapboards. The windows at Stimson will need to be replaced. Since Stimson hall is a registered historical building, the windows are required to be replaced with the same kind of window to maintain the architectural style of the building.

The front steps at Stimson Hall are in need of repairs or replacement and this project will become part of the 1995-1996 budget.

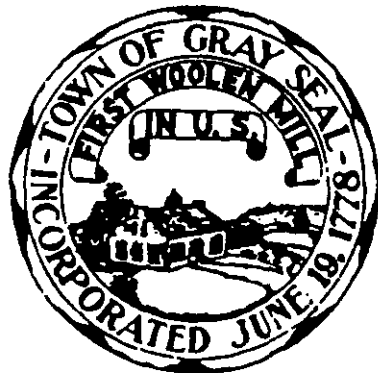
Through the efforts of Dean Bennett, Recreation Director, Newbegin Hall is being repaired. New energy-saving high pressure sodium has been installed. The gymnasium floor has been resurfaced. The electrical wiring inside the building will need to be replaced next year. The roof at Newbegin Hall will need to be repaired.

The success of any community undertaking is a combination of its involved citizens and the communities management working in harmony toward the betterment and advancement of our community. As I expressed last year and I repeat those remarks here: I am indebted to all of you for your fine cooperation and assistance in making our community work.

Respectfully submitted,

Paul Bird

Town Manager



Senator Jeffrey H. Butland  
District 27  
State House Station 3  
Augusta, Maine 04333



THE MAINE SENATE  
116th Legislature

P.O. Box 431  
Cumberland, Maine 04021

Dear Friends:

On Election Day 1994, Senate District 27 will have a new look. The new district, Senate District 26, will encompass the municipalities of Cumberland, Gray, New Gloucester, North Yarmouth, Pownal, Raymond and Windham. Falmouth, which I currently represent, will be combined with a portion of Portland to form a new Senate District.

This transition is a result of last year's reapportionment of Maine's voting districts based on the 1990 U.S. Census. Reapportionment takes place every ten years. While it was expected, no one knows until the final plan is approved, exactly what their new district will be. I assure all those living in the current District 27, but especially my Falmouth constituents, that I will continue to work diligently on your behalf in the second session of this 116th Legislature and onward until Election Day.

I believe the newly proposed education funding formula and the State budget will command the bulk of the Legislature's attention this session. Finding solutions to Maine's still weak economy will demand greater legislative creativity. Last year, more legislators seemed to recognize that State government cannot be everything to everybody. Furthermore, an increasing number of lawmakers are apparently willing to acknowledge the potential of the private sector, including the traditional role of families, communities and towns, in handling matters once the sole domain of State government.

This is a healthy trend which, if pursued correctly, will help our economy and stimulate job opportunities. Government and the private sector are each suited to best address specific problems. The Legislature needs the will and wisdom to recognize this and to allow both areas of our State to operate at maximum efficiency. I look forward to weighing the many new and valid ideas I'm sure will come before the Maine Senate.

Finally, a reminder that self-government works only with an active and informed citizenry. Your voice counts and I am always glad to hear from you. My home phone is 829-5357. I can also be reached in Augusta at 287-1505 or you can leave a message for me using the Senate toll free line 1-800-423-6900.

Sincerely,

A handwritten signature in dark ink, appearing to read "Jeffrey H. Butland".

Jeffrey H. Butland  
State Senator

## *REPORT OF THE ASSESSOR*

The purpose of the Assessor's Office is to locate, appraise and assess taxes on all taxable real estate and personal property within the Town. This is done by inspecting properties that have had building permits taken out on them, and when time allows by inspecting properties at random (State law mandates that every property shall be inspected once every four years). In addition it is the responsibility of the Assessor to maintain Town tax maps, ownership records and property records. Annually, veterans and blind exceptions, tree growth applications, and numerous State Bureau of Taxation forms are completed and submitted by the assessor's office.

Fiscal year 1994 saw the completion of an eighteen month property tax equalization project. This plan was to review, inspect and reassess each property in the Town of Gray. There are two primary reasons for conducting this project. First, Maine State Law requires it and second, more importantly, it will help to bring better fairness to property tax assessments. The Town conducted this project using the Town's staff and some temporary professional assistance.

As a result of this revaluation, property tax assessments have been brought to a level consistent with the real estate market over the past two years. As unpopular as the property tax has become in most communities, this project has brought about better equity to assessments.

If any taxpayer has any questions about this project, do not hesitate to contact the assessor's office for more information.

Respectfully submitted,  
James H. Thomas, CMA  
Assessor-Town of Gray

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***OFFICE OF CODE ENFORCEMENT***  
***REPORT FOR 12 MONTHS ENDING JUNE 30, 1994***

This office reviews applications and issues permits for building, electrical, internal and external plumbing work and inspects this work. It assists residents and nonresidents filing applications to the Zoning Board of Appeals, the Department of Environmental Protection, the Department of Health Engineering, Flood Plain Application, Natural Resources Protection Act and Great Ponds Act.

This office serves to answer inquiries to any of the above matters as well as provide assistance for various other matters pertaining to Local, State and Federal codes. This office also handles inquiries directed to the Code Officer's function as Health Officer for the Town of Gray.

We issued a total of 208 building permits between July 1, 1993 and June 30, 1994 for an estimated total construction cost of \$5,507,750.00. This figure includes permits for the construction of 54 single family units, 5 duplexes and 5 commercial projects. The majority of the remaining permits issued were for additions (41), garages (26), decks (24), renovations (28), and storage sheds (15). We also issued 168 plumbing permits and 121 electrical permits during this period.

I wish to express my gratitude to the Town Officials, office personnel and the citizens of Gray with whom it is a pleasure to work. Also, special thanks to Zoning Board of Appeals members for the cooperation and assistance given me as advisor to the Board.

Respectfully submitted,

***REPORT OF THE TOWN PLANNER***

This report covers the period of July 1, 1993 to June 30, 1994. Activities center around Comprehensive Planning, Planning Board activities, Ordinance Review Committee, Affordable Housing, Economic Development, Grantsmanship, Transportation and Development.

Comprehensive Planning: Work continues on the implementation of the Comprehensive Plan. As of this writing, approximately 141 of the 176 strategies set forth in the Comprehensive Plan have been implemented or addressed.

**Planning Board Activities:** The Planning Board reviewed and approved twenty five Shoreland Zoning Applications, amended or approved eleven Subdivisions, approved thirteen Conditional Use/Site Plan Review Applications, and addressed thirty-two miscellaneous items.

**Ordinance Review Committee:** Nearly all of the Ordinance Review Committee meetings consisted of study and review of the new Zoning Ordinance and Map and the proposed Phosphorous Control Ordinance.

**Affordable Housing:** The Collyer Brook Estates twenty-five unit affordable housing subdivision continued towards completion during the year with the construction of the road, the installation of water lines and the construction of three units.

**Economic Development Committee:** the Economic Development Committee continued to meet to discuss, among other things, such matters as Welcome to Gray signs, an Informational Brochure, and coordination of activities with the Gray Business Association.

**Grantsmanship:** The Town applied for and was awarded a \$160,000 grant from the Maine State Housing Authority for the Collyer Brook Estates Subdivision; a \$5,000 grant from the Maine Department of Environmental Protection for a study of failing septic systems; continued to use Department of Economic and Community Development grants for the implementation of the Comprehensive Plan; and as of this writing, is in the process of applying for grants and/or State Aid for transportation and highway improvements for the Town.

**Transportation:** During the course of the year, the Town Council appointed a Traffic Committee to provide for advice and assistance on a possible by-pass route for through traffic and traffic improvements for the village area.

**Development:** Some of the development occurring during the year included a proposed new occupant for the vacant Nichols Motor Division building on Shaker Road; the completion of the National Weather Service Office complex on Route 231; several new subdivision; the completion of the medical office facility on Shaker Road, and several new small businesses throughout the Town.

Respectfully submitted,

Richard F. Cahill

Town Planner

## ***REPORT OF THE FIRE/RESCUE CHIEF***

***JOHN BARTON, CHIEF***

I am pleased to submit my report of the year 1993-94.

The formation of the Public Safety Department has brought together Gray Fire and Gray Rescue under one department, effective December 31, 1993. This structure allows us to serve the Town of Gray in the most practical and efficient way possible. Gray Fire/Rescue exists for the purpose of protecting lives and property and to assist in medical aid to the citizens and visitors of the Town of Gray; and consists of a specially-trained group of individuals who are dedicated to the well being of others. The members have continued their training efforts from both In House and from the outside by attending numerous classes to better themselves as individuals for the services they are providing for the Town of Gray.

We obtained our "Jaws of Life" extraction tool in August of 1993 and it was put in service towards the end of September 1993. During this past year we have had to use this tool on five (5) different occasions to free an individual from a vehicle which more than justifies the need for updating and improving our skills for the citizens of Gray. I want to thank those members for an excellent job well done and to the commitment they are willing to make.

The Dispatchers continue to be a vital part of our team in handling the emergency calls they receive and dispatching equipment and personnel as needed. They handle numerous telephone calls and walk ins which is, I'm sure, rewarding from the Inquirer, which represents some 24,000 functions this past year.

I want to thank the citizens for their continued cooperation in regard to Burning Permits. This past year we issued 825, a permit is required at all times. Permits are not issued as a general rule during the daytime Monday through Friday when there is no snow cover. If you have any questions, please call dispatch at 657-3931.

Once again, I would like to remind the citizens of the town that we still have not replaced any of our equipment yet as had been planned due to not putting any money in the Reserve Accounts or starting a Capital Improvement Program as to date. This really concerns me when we are



asking personnel to put their life on the line, hopefully the C.I.P. will take place with year.

I would like to thank the following towns, New Gloucester, Cumberland, Raymond, Windham, and North Yarmouth for their continued Mutual Aid assistance when needed.

The Fire/Rescue Department has responded to a total of 627 calls this past year. During the past two years we have responded as follows:

	<u>92-93</u>	<u>93-94</u>
Vehicle	14	23
Chimney Fires	14	6
Structure fires	6	9
Auto accidents	53	53
Grass & woods	16	20
False alarms	18	20
Rescue	452	418
Misc.	46	65
Mutual Aid	13	13

The Personnel have provided two thousand eight hundred-eight four (2,884) hours, Fire 1528/Rescue 1356 hours of dedicated service to our community.

I would like to thank my officers and members for their continued support and service to the Town of Gray. We still are in need of more members, if anyone is interested, just drop by on any Monday evening or the third Sunday evening of the month at the Public Safety Building on Roue 26.

Once again, THANKS to one and all for your continued support and generous donations which have been received during the past year.

Respectfully submitted,

Jon E. Barton

Chief/Public Safety Coordinator

## ***REPORT OF THE GRAY PARKS & RECREATION DEPARTMENT***

To the Town Manager, Town Council and Citizens of Gray:

It is with great pleasure that I submit to you the annual report of the Parks and Recreation Department.

Gray Parks and Recreation has continued to keep pace with the present demands for more recreational activities and programs. The need for recreation for both the adult and youth has increased dramatically over the past years. Many of the ongoing activities have either stayed at its present number of has seen an increase of 10-20%. I hope that this trend continues and that the residents of Gray continue their support of this department.

The following is a fairly complete list of programs and activities that have been offered this past year (\*indicates a new program):

Summer Day Camp, gymnastics, karate, volleyball camp, North American Soccer Camp, Little Feet Soccer Camp, field hockey camp, tennis lessons, \*summer discovery program, tentative steps-adult fitness, co-ed adult volleyball, \*men's 4 on 4 baseball league, \*indoor soccer league, American Red Cross babysitting course, learn-to-ski program, drama workshop, adult open gym, after-school open gym, \*early release day activities, \*cheerleading camp, \*fall soccer league, toddler play group, youth basketball league, \*men's 3 on 3 league, \*Shotokan karate tournament.

The Summer Recreation Day Camp grew from 25 daily campers to 50 daily campers this summer. The Day Camp Staff of 8, plus the support staff of 3 have done an excellent job of providing a quality, fun atmosphere for the children to enjoy the summer months. I'm very proud of the job they have done.

Newbegin Community Center has gone through some nice changes. Some of the improvements include: new gym lights, new emergency lights, refinished floor, asbestos removal from the boiler room, renovated curtains in gym, and newly painted bathrooms.

Wilkies Beach has gone through some changes as far as fee(s) are concerned. Currently we are using walk-on fees to help cut the cost of

some of the expenses. Depending on the amount of the revenues that are collected, improvements such as landscaping the parking lot, new picnic tables and new signs will be added to the facilities in 1995. The Wilkies beach staff has done an exceptional job keeping the beach clean, overseeing the general appearance and welfare of the residents utilizing our only park.

I would like to thank the Gray Parks and Recreation Committee for their continued support and expertise. Special recognition should be given to the many parents, volunteer coaches, civic groups, instructors and the part-time/seasonal staff who make these activities a success.

Respectfully submitted,

Dean M. Bennett

Gray Parks & Recreation Director

## *GRAY HISTORICAL SOCIETY*

Founded June 6, 1962

The Society meets at 7:30 p.m. on the first Wednesday of each month. A short business meeting is followed by a program of historic interest.

From April through October the meeting are held at the Society's Museum on the second floor of the old Pennell Institute building. From November through March the meetings are held at the Gray Public Library.

Programs last year were from the collection of folklore of Gray in the 1800s as collected by the late Edith Gray Libby Thompson and donated to the Society. A copy of these is in the reference room at the Library. More readings will be presented this coming winter. These readings sparked interest in the numerous historical sites yet to be acknowledged and suitably marked.

The restoration of the Elder family cemetery in the woods near the lake in West Gray was completed as an Eagle Scout project by a young man from Windham and financed by the Society. We have also assisted with the restoration of the Dry Mills Schoolhouse project. Other historic sites are being sought out for preservation.

Visitors during the year have been from England, Arizona, Florida, New York, and New Hampshire—all of whom had ancestral ties to Gray or have been interested in the historical material we have to offer.

Why not join the society and support the preservation of Gray's heritage while learning more about the interesting history of this old town?

The present officers of the Society are: Louise Knapp, President; Karen Taylor, Sec.; Gerald Kimball, Treasurer; Membership Chairman Helen Davis; and Margaret Sawyer, Historian and Curator.

## *REPORT OF THE GRAY PUBLIC LIBRARY*

More than 100 Gray residents have volunteered their time and talents and many more have given donations of money, books, magazines, and equipment to the library this year. This cooperative community involvement supported the work of a full-time librarian and a 5-hour a week assistant in providing services and circulating 25,727 books, magazines, audio and video tapes as well as 273 interlibrary loans. The average daily circulation increased by 29.4% from 92-93 to 94-95. Since the library was open fewer days due to closing between librarians, snow days, book moving days, and work days (needed because of not having enough staff), the total circulation increased by 15.8%.

What brought 909 people into the library to apply for a library card during 94-95? Questions about job options, resume writing, parenting, house building, the environment, health; the genealogy and town history collection, income tax forms, college assignments, meetings, art exhibits, programs, their children, information on Cable or in the Gray News, etc. The Skillings St. library sign (a memorial to Elizabeth Bussone) lit by the Friends, the lighted front door sign, the telephone hours announcement (also gifts of the Friends) and the spacious paved parking lot make the library easier to find and use.

Board of Trustees' funds supplementing the inadequate \$4,000 book and \$1000 magazine budget plus donations of money, books, and many volunteer hours made it possible for us to add more than 500 books to the collection. And thanks to the dedication of the Friends of the Library group, many people enjoyed a wonderful year of programs including Carolyn Chute, Jane Robinson, Margery Eliscu, Diana Fletcher, Ron Faunce and others. The Gray Historical Society, Conservation Commission, Homeschool Group, SAD #15 Chapter I staff, Optimist Club and others held meetings in the library and the work of the Friends and The Gray Area Artists initiated and support local artists' exhibits each month.

The Friends sponsored The Ladybug Lady program for 135 children and their families and many volunteers offered weekly story times this

year for preschoolers and kindergarten classes: Jeannie Adams and helpers made possible the Travel with Books Summer Reading program for 115 school age children.

Reflecting on a challenging and fruitful year, thanks to Paul Bird and the Town Council (especially for meeting with the Trustees last October) and thanks to all who have given of themselves and their resources: the Board of Trustees, Friends of the Library, staff, volunteers, givers of gifts, and other town departments. Thanks to the library users for their questions, requests and suggestions.

We proceed with the automation process as quickly as staff and volunteer training and time allows. We invite and need your thoughts, your time and your gifts as we continue to grow to better serve you and to plan for the future.

Respectfully submitted,  
Elizabeth Holmes

## *REPORT OF THE GRAY HEALTH COUNCIL*

To the Residents of Gray,

We have supported our Well-Child Clinics and these are well attended with more children involved every year. These are held at the Congregational Church Parish house on Brown Street behind Brook's Drug Store, on the 2nd Wednesday of each month. Conducted by the nurses of the Community Health Services, from 9:00 until 12 noon.

W.I.C. is at the same location on the second Thursday of the month. This program is also extremely well attended. I do not have exact figures available at this time.

We still have Adult Health Screening every other month with our largest clinic in October when the flu vaccine is administered, this has doubled since we first started and last year we serviced over 100 residents between 12:30 and 2:00 p.m.

Our loan closet is in constant use and as you know we are no longer at the library. The Fire and Rescue has been very gracious in allowing us to store our equipment at their new Public Safety Building. Our articles still include wheelchairs, walkers, canes, commodes, risers, bath chairs, and 2 beds. These are for the use of our Gray residents at no charge for short term, emergency use only.

I must take this opportunity to thank Jane Barton and Pat Dunn for their work with the Well Child Clinic and to Jon Barton our Fire Chief and Gray dispatchers for their assistance. Without these folks it would be very difficult for our Council to exist. My thanks also to the Town Council for allowing us a consideration in the budget process also. If you need any assistance, my number is 657-3766.

Respectfully Submitted,  
Agnes Stansfield, Chair  
Gray Cemetery Association  
Gray, Maine 04039

## ***REPORT OF THE GRAY CEMETERY FOR YEAR ENDING JUNE 30, 1994***

Greetings:

The Annual Report for the year ending June 30, 1994 is submitted herewith. It has been pretty much a normal year. What can be new in a cemetery? During the calendar year of 1993 we had 31 burials. Nine were cremains. So far this year we are running over 50%. Obviously, this is the way to go.

I have suggested to the Board of Trustees that an Urn Garden be developed which could conserve a lot of space and land is becoming more valuable every year. Other progressive cemeteries are following this pattern.

Perennials are probably the greatest problem at the present time. The problem increases as the years go by. Some cemeteries remove them at once. There are rules dated 1985, and posted on the doors of each building and also sent with each new contract, stating that perennials are not condoned. Most cemeteries classify them as a nuisance.

We had a dedicated crew this year and I think it shows in the appearance of the cemetery. I am grateful to them.

I have enjoyed meeting a lot of nice people (the live ones).

Respectfully submitted,  
Gerald M. Kimball  
Superintendent

# Annual Report

## REPORT OF GRAY CEMETERY ASSOCIATION

JULY 1, 1993 to JUNE 30, 1994

Cash on hand July 1, 1993 \$ 9,822.15

### Receipts:

Interest, Fleet Bank	\$ 2,317.34
Interest, Casco Northern Bank	805.48
Grave Openings	2,775.00
Sale of Graves	1,425.00
Town of Gray, Appropriation	3,500.00
Town of Gray, Interest	3,325.83
Reimbursement	90.00

\$14,238.65

\$24,060.80

### Disbursements:

Payrolls	\$ 9,485.86
Government taxes	2,412.28
Whitney Tree Service	140.00
Supplies/Misc.	562.46
Equipment hire	1,157.50
Gas and Oil	197.02
Insurance	850.00
Service charges	52.61
Robert Skilling	315.00
Dr. Eslinger, D. O.	128.00
J. Maxwell Trucking	36.00
Cook's Hardware	312.00

\$15,648.73

Balance, June 30, 1994

\$ 8,412.07

### TRUST FUNDS

Fleet Bank	\$32,719.89
Casco Northern Bank	\$18,695.00
Flower Funds-Casco Northern Bank	\$ 2,400.00
Egbert Andrews Fund	524.23
Savings Account, Casco Northern Bank	470.02

### BURIALS 1993

Beatrice M. Cobb  
Ethel D. Learned  
Harold P. Lawrence  
George Ellis  
Muriel Curtis  
Laura T. Witham  
Walter J. Golding  
Winnifred Wallace  
Jeffrey Hodgdon  
Murray Fogarty  
Steven Audet  
Clinton R. Shea  
Alice Ireland  
Robert L. Mayall  
Elizabeth Thurlow  
Gladys S. Pond

Hattie Swinington  
Mildred C. Webb  
Mervin R. Thompson  
Loretta Michaud  
Phyllis R. Ackerman  
Irving S. Golding  
Elizabeth Douglass  
Catherine Spaulding  
Kathryn S. Peck  
Carolyn L. Cole  
Grace F. Hayman  
Norma Davis  
Katherine J. Sawyer  
Naomi R. Whitney  
Richard T. MacDonald

## DEATHS

July 1, 1993 - June 30, 1994

Beyer, Helen D.	August 11, 1993
Strout, Brion A.	August 20, 1993
Bixby, Margaret S.	September 9, 1993
Viel, Agnes L.	September 10, 1993
Hodgdon, Jeffrey K.	September 1, 1993
Fogarty, Murray J.	September 13, 1993
Meyers, Thomas E.	November 8, 1993
Cole, Ellie E.	November 23, 1993
Whitney, Naomi	November 8, 1993
Kelley, Mildred B.	November 9, 1993
MacDonald, Richard	November 17, 1993
Cate, Blanche E.	November 21, 1993
Strout, Lena B.	November 21, 1993
Durgin-Sanborn, Margaret E.	November 29, 1993
Sanborn, Doris E.	December 18, 1993
Manchester, Warren C.	December 25, 1993
Marx, Esther M.	December 27, 1993
Sime, Thomas I.	December 28, 1993
Maxwell, Dale G.	January 19, 1994
Spear, Everett L.	January 19, 1994
Parker, Archie A.	February 14, 1994
Chamberlain, Norman G.	February 19, 1994
Merrithew, Jeanne A.	March 20, 1994
Taylor, Sylvia A.	March 31, 1994
Middlesworth, Emily	April 4, 1994
Jordan, Harold M.	June 4, 1994
Walker, Lawrence A.	June 2, 1994
Sumner Rose M.	May 28, 1994
Welch, Edith H.	May 15, 1994



## *REPORT OF THE MAINE STATE POLICE*

Dear Gray Town Council:

Please find enclosed an annual report for July 1, 1993 to June 30, 1994 for police services requested by citizens of the Town of Gray and provided by the Maine State Police. Troop B records indicate a slight increase of 8% in police related services over the previous year.

Through the efforts of Town Manager Bird and William Cooper, along with Town Planner Richard Cahill, the Maine State Police submitted a federal grant application under the Federal Police Hiring Supplement Program. This grant application was accepted in May of this year and will increase the complement of state police officers within the Towns of Gray and New Gloucester. Training of those officers is presently being conducted at the Maine Criminal Justice Academy with a graduation scheduled for late 1994.

In conjunction with the Hiring Supplement Program will be a renewed partnership between the Town of Gray and the Maine State Police in a community policing effort. Through this partnership, we will look to more proactive approaches to meet the community's needs, problems, and other areas of concern.

Many of these proactive approaches were specifically identified in the grant application for increasing the participation of the D.A.R.E. Program by Tr. Jeff Smith in the lower elementary schools within the district, as well as crime prevention, substance abuse and increased police presence and visibility within the community. I look forward to meeting with you in the late fall to further develop and implement these approaches and others within this important program.

Myself and the members of Troop B look forward to this upcoming year with renewed excitement about the community policing initiative for the Town of Gray. We remain committed to you and the citizens of Gray in providing a professional law enforcement service.

Sincerely,

Lieutenant Ronald C. Harmon

Maine State Police

Troop B Commanding Officer

## TOWN OF GRAY

July 1, 1993-June 30, 1994

### Total Incident Request: 815

July 1, 1993-June 30, 1994

Criminal Investigation ... 145

Traffic enforcement ..... 292

Other investigation ..... 371

Drug investigation ..... 7

Criminal Investigations: Assaults 7, burglaries 15, thefts 41, motor vehicle thefts 5/recoveries 5, negotiating worthless 1, stolen/recovered property 2, criminal mischief 14, sex offense 1, domestics 16, disorderly conduct 28, false police report/alarm 15, loitering 9, threats 2, attempted suicide 2, suspicious investigation 57-26 auto, 12 persons, 19 other; missing person 3, arrest on warrant 6, attempt to locate 12.

Traffic Enforcement: Operating under the influence 23-7 arrests, 1 liquor violation, 6 pedestrian complaints 6, Accident investigation-personal injury 6, property damage 65, unfounded 8, nonreportable 36, late report 6, Accident reconstruction 1, traffic enforcement requests 59, \*summons issued 220, \*warnings issued 540, \*defective motor vehicle equipment warnings 234, \*patrol check 67, abandoned/towed vehicles 19, relays 3, assist to other agencies at motor vehicle accidents 11, direct traffic 5, aid to motorist 39. \*officer generated incidents (not included in incident total)

Public Service Requests: Alarms-bank 1, residence 13, business 30, noncriminal investigation 130, public service requests-building check 12, lock out 1, public speaking 8, medical assistance 1, k-9 calls and/or demos 3, notification 1, other 17, fingerprinting details 1, lost/found articles 3, personal escort 4, aid or referral to other agencies 8, assists to Sheriff's Dept. 19 CCSO, 1 YCSO, Referrals from Gray Dispatch 4.

# Annual Report

## **TOWN OF GRAY** **OPEN ITEM TAX DETAIL REPORT** **1992**

Brackley, Glenn	274.55
Cutter, Calvin	1,783.62
Heim, Monika	355.18
Lanier, Phillip	33.56
Niss, Robert S.	439.41
Town of Gray	887.76
Town of Gray	121.50
VSH Realty, Inc.	1,016.84

## **TOWN OF GRAY** **OPEN ITEM TAX DETAIL REPORT** **1993**

Anderson, Jeffery R.	1,488.00
Audette, Ronald C.	516.15
Audette, Ronald C.	1,250.85
Bane, Brent R.	568.85
Beal, Rose F.	823.05
Bearsdley, Edwin L.	536.68
Bellavance, Zachary	852.50
Blanchard, Eleanor C.	292.95
Blanchard, Robert S.	119.35
Blanchard Robert S.	24.80
Blanchard, Robert S.	29.45
Blanchard, Robert Sinclair	1,864.65
Brackley, Glenn	471.20
Bruns, Charles, Sr.	218.67
Cardona, Michael	240.91
Collet, Michelle	123.22
Copp, Eleanor M.,	
Ronald W.	3,380.55
Copp, Howell R.	2,816.35
Crystal Lake Land Trust	6.49
Cummings, Daniel B.	752.71

Cutter, Calvin T.	1,706.55
Cyr, James	3,689.00
Daggett, Charles III	6.20
Dale, Mark E.	494.45
Demers, Alice E.	3,721.55
Driscoll, John	177.31
Drouin, Sarah E.	739.35
Dulac, Raymond P. Jr.	954.80
Durgin, Denise M.	211.71
Durgin, Dianna	210.02
Farris, Michael	158.10
Fickett, Roger K.	479.72
Fletcher, Donald L.	1,125.39
Fletcher, Kenneth E.	258.85
Fogg, Lorinda J.	285.20
Foster, Walter	152.21
Gagnon, Laurent R.	1,790.25
Gerardo, David Michael	201.50
Gilliland, Daniel W. Sr.	1,528.75
Glantz, Andrew G.	133.30
Gobeil, Robert	105.40
Gorham, John S.	767.25
Hamilton, Karl	445.04
Hawkes, Eliza B.	28.69
Hayes, Nelson Bedford	579.70
Heim, Monika	1,455.45
Hodge, Richard J.	598.30
Hodge, Richard J.	271.25
Holmes, John M.	47.27
Holmes, Johnny	221.65
Jacobsen, Cynthia A.	159.03
Jennings, Arlene	252.65
Jones, Philip W.	12.66
Jordan, William H.	221.65
Judkins, Daniel L.	325.50
Kimball, Bruce	1,680.20
Kinney, Fred T.	834.67
Kinney, Fred T.	834.67
Lanier, Phillip	306.90
Larrivee, Martha	661.85

Liberty, Daniel A. Sr.	5,069.03
Liberty, Michael	254.20
Liberty, Michael	254.20
Liberty, Michael	275.90
MacDonald, Vincent	39.91
Mailhot, Diane J.	643.93
Me. Auto Dealer Exc.	889.70
Me. Aut Dealer Exc.	7,607.40
Maplewood Assoc.	9,200.80
McGraw, John E.	1,061.75
McPhail, Jack A.	252.74
Miller, Christopher	1,334.55
Moore, Stephen B.	905.20
Morgan, Robert D.	813.75
Nielsen, Christopher	1,551.55
Niss, Robert S.	509.95
Oddo, Phillip	60.73
Olson, Richard P.	69.55
Phelan, Sandra H.	302.25
Phinney, Timothy J.	58.16
Port. Broadcasting, Inc.	5,888.45
Reef, Jean C.	1,520.55
Rich, Tracy	170.50
Richards, William	601.09
Richmond Holdings Corp.	210.32
Roberts, Karen	1,309.75
Roderick, Thomas L.	1,203.39
Rodway, James A.	131.75
Small, Howard	1,607.35
Smith, Doris	256.97
Snow, Stanley C.	1,655.65
Small, Kenneth	165.85
Swan, John W.	54.67
Swan, John W.	40.80
T&C Const., Inc.	399.90
Tame, Phillip A.	548.70
Taylor, Leo T.	199.95
Tucci, Gary	164.66
Viel, Raymond P.	504.52

Walker, S. Craig	4,798.80
Whitney, Todd C.	1,599.60
Wilson, Jeffery T.	1,736.00
Wood, Richard	228.62
Woodbury, Frank W.	201.50

## *TAXES RECEIVABLE REPORT- SUMMARY 1992-94*

Allen Studio	71.94
Atlantic Color Lab	528.41
Cook Realty, Inc.	6.20
Copelco Credit Corp.	74.61
Credit Corp of Maine	15.60
Cyr Auction Co.	164.94
Delightful Mess	21.36
DMS, Inc.	12.12
Dry Mills Store	20.92
Country Folks Rest.	20.15
GE Capital Computer Leasing	13.95
Gelco Space	36.57
General Electric Cap. Corp.	8.21
Getchell Bros. Inc.	40.30
Gina's Pizza	76.73
Maxwell Institute	7.19
Gray Dove Printing	1,211.91
Gray Family Vis. Ctr.	323.95
Gray Precision Prod.	490.57
Gray Rental, Inc.	803.96
Griffin, Vernon A. IV	23.25
Holmes, Johnny	880.98
Howell's Gun Shop	113.20
Jones Beach, Inc.	28.67
Lapoint, Daniel	659.76
Lolley's, Inc.	181.35
MADE Auto Auction	125.55

## Annual Report

McKee TJ & Sons	1,929.77
Misco Maint. & Sup.	181.35
Northstar Leasing	1.49
Portland Broadcasting	21,519.20
So. Maine Coca-Cola Co.	64.68
Steeves, Janet	136.51
The Incredible Edible Deli	333.32
The Plumbing Works	10.07
Tilcon of Maine	271.20
Tyseco Office Prod.	27.90
Valente, Michael III	95.71

## OUTSTANDING TAXES AS OF JUNE 30, 1994

Property Owner	Balance		
ACKERMAN WAYNE H & PHYLLIS V (LIFE ESTATE)	493.43	BEARDSLEY EDWIN L & TERRI	1,054.00
AGRO TYRONE	252.65	BELLAVANCE ZACHARY	852.50
ALLEN DANFORD D SR	728.10	BENNETT WALTER & LAURIE	665.48
ANDERSON JEFFERY R & BRENDA J	1,488.00	BEST DONNA	221.65
ANDERSON JOHN	650.22	BIGFOOT REALTY CORP	10.85
RHONDA N	199.82	BIGFOOT REALTY CORP	165.07
ANKETELL WILLIAM T	625.72	BIGFOOT REALTY CORP	347.20
ANKETELL VALENCIA M	31.77	BIGFOOT REALTY CORP	89.90
ASHLEY SANDRA L	347.20	BIGFOOT REALTY CORP	165.07
ATHERTON STANLEY	1,250.85	BIGFOOT REALTY CORP	351.85
ATLANTIC COLOR LAB	516.15	BISSEON DAVID M & MARCIA J	1,731.35
AUDETTE RONALD C	1,670.90	BLAIS JOHN F JR & PAULINE	4.41
ELIZABETH A	758.65	BLANCHARD ELEANOR C & GALE M	292.95
AUDETTE RONALD C	363.70	BLANCHARD ROBERT S	24.80
ELIZABETH A	190.39	BLANCHARD ROBERT S	54.25
BAGLEY BONNIE J & ROY W	234.05	BLANCHARD ROBERT S	29.45
BAILLY RICHARD C & PATRICIA A	568.85	BLANCHARD ROBERT S	119.35
BALFOUR ROBERT I & ANNTONETTE	472.37	BLANCHARD ROBERT SINCLAIR	1,864.65
BALFOUR ROBERT I & ANTOINETTE	956.35	BOUTIN ARMAND P	581.25
BALFOUR ROBERT I II & TRACIE LYNN		BRACKLEY GLENN	471.20
BANE BRENT R & SARAH M			
BANKS DAVID M			
BEAL ROSE F			

Town of Gray

BRAGDON SUSAN M	1.28	CYR JAMES & ROSEMARIE	3,689.00
SMITH TIMOTHY W		DAGGETT CHARLES 111	6.20
BRANI MARTHA FRANCES	12.41		
BRENNAN, KIERAN B & NORA M	17.02	DALE MARK E	494.45
		C/O RICHARD LOWE	
BROWN DANA C & CAROL A	1,100.50	DAWLEY HENRY T & LECOQ JOHN M	329.83
BROWN MINDY L	485.15	DECESERE FRANK P	767.25
BROWN STEPHEN & LINDA	337.90	DEHETRE DONALD A & LAILA E	988.90
BRUNS CHARLES SR	1,171.80	DELIGHTFUL MESS	12.40
		DEBORAH MITCHELL-THOMPSON	
BRUNS MARK S & MARY E	733.15	DEMERS ALICE E & FRANCIS X	3,721.55
BURNELL BONNIE S	701.37	DIORIO PAULA M	801.35
BURNELL ELAINE K	1,019.90	DORLER RONALD J	30.98
BURNS DAVID A JR	673.65	DRISCOLL JOHN	187.55
CAMERON STEPHEN J & JEAN M	6.30	DROUIN SARAH E	739.35
CARDONA MICHAEL	1,267.90	DRY MILLS STORE	20.92
CARTER MIKE	251.10	DUDLEY NATHANIAL	810.88
CHAMOFF JAMES E & NORRIE B	583.57	DULAC RAYMOND P JR & SHARON A	954.80
CLEAVES PHILIP & ALMA	488.25	DURGIN DENISE M	238.70
COBB MICHAEL G & A MICHELLE	1,183.42	DURGIN DIANNA	420.05
COFFIN DOROTHY E	29.45	DYER RONALD C & KATHY S	481.65
COLE EUGENE P	190.73	DYKE CAROL	190.65
COLLET MICHELLE	246.45	EATON RONALD W	4.43
CONLON MICHAEL E & KAREN J	981.15	ELIZABETH	
% WADE TRUDEL		EDWARDS TIMOTHY R	424.57
COOK REALTY, INC.	6.20	EDWARDS ANITA M	
		EMERY HILDA M	583.15
COPELCO CREDIT CORP	74.61	ERNEST VANDERMAST	20.15
COPP ELEANOR M, RONALD W,	3,380.55	COUNTRY FOLKS RESTAURANT	
COPP ELVIN H		EVANS HARVEY B	3.61
COPP HOWELL R	2,816.35	H.B. EVANS REALTY TRUST	
		EVANS MARY C	646.75
CRE I REAL ESTATE CORP	1,308.64	FARMER DOROTHY L	99.82
RECOLL MANAGEMENT CORP			
CRE I REAL ESTATE CORP	901.41	FARRINGTON WAYNE	306.61
RECOLL MANAGEMENT CORP			
CRYSTAL LAKE LAND TRUST	288.30	FICKETT ROGER K	959.45
KEVIN J MCCARTHY TRUSTEE			
CRYSTAL LAKE LAND TRUST	1,858.45	FINOCCHIETTI ANTHONY E & HARDY MICHELLE R	251.87
% KEVIN J MCCARTHY TRUSTEE			
CUMMINGS DANIEL B & RODRIGUEZ DIANA L	819.95	FISK STEPHEN W & ALICE M	1,861.55
CUTTER CALVIN T	1,706.55	FLETCHER DONALD L & LYNN KAY	1,588.75
CYR AUCTION CO	46.50	FLETCHER KENNETH E	258.85
JAMES & ROSEMARIE CYR			

# Annual Report

FLYNN DANIEL & SUSAN I	1,605.80	GORMAN CHARLES C & ELIZABETH F	673.97
FOGG LORINDA J	285.20	GRANT ROSS W	1,030.75
FOREST LAKE INVESTORS	62.82	GRANT RUTH	1,360.90
FOSTER WALTER & SHIRLEY	478.95	GRAY DOVE PRINTING	604.50
FRANCO CHARLES F & MABEL A	37.20	SARA HOLMAN/JEANNE ADAMS	
FRIBERG URSULA M	313.87	GRAY FAMILY VISION CENTER	323.95
FRIBERG URSULA M	1,194.20	GUISELEY DAVID L	4,052.47
FROTTON GEORGE E JR & PATRICIA A	1,310.35	GRAY HOUSING ASSOCIATES C/O SPECTRUM INC	490.57
FURLONG ALAN	399.90	GRAY PRECISION PRODUCTS	189.10
FURLONG WENDY	170.50	WAYNE ACKERMAN	
GAGNE BARBARA J	66.65	GRAY RENTAL, INC	549.67
GAGNE BARBARA L	1,260.15	GREEN JOHN M & MARSZALKOWSKI JUDITH	23.25
GAGNE BARBARA L	124.00	GRIFFIN VERNON A IV	215.45
GAGNE MAYNARD	1,790.25	HAGAR RICHARD O	333.25
GAGNON LAURENT R & DIANNA M	508.39	HAGAR RICHARD O	916.40
GARNEAU SHANNON I & KAREN	13.95	HAGAR RICHARD O	263.50
GE CAPITAL COMPUTER LEASING	249.55	HALL GREGORY G & PALLESCHI JOSEPH H	18.63
GEE ARLINE	276.67	HAMILTON ARTHUR D & DENISE M	518.47
GEISTERT DAVID R	8.21	HAMILTON KARL & ERICA J	1,405.85
GENERAL ELECTRIC CAP. CORP.	201.50	HAMILTON RICHARD E JR	146.47
GERARDO DAVID MICHAEL C/O HIRNING	783.60	HAPGOOD MARJORIE C/O SALLY OUELLETTE	1,216.12
GERARDO PETER THOMAS	18.60	HARMON HARRY A III	1,106.70
GETCHELL BROS INC	69.75	HART ROBIN RAE	75.95
WILLARD C FARNHAM	616.12	HART ROBIN RAE	88.35
GETCHELL DAVID & KAREN H	1,726.70	HAWKES ELIZA B & HAWKES F BLAINE & ALMA V	27.79
GILL CHRISTOPHER J III & ELIZABETH A	76.73	HAWKES KATHERINE I	27.48
GILLILAND DANIEL W SR	13.15	HAYES NELSON BEDFORD JR	579.70
GINA'S PIZZA	252.65	HEATH STEVEN E & JUDITH N	486.70
SCOTT RICHARDSON & LOUIS PARIS	468.10	HEIM MONIKA	1,455.45
GIPSON NORMAN B	210.80	HENRY WILLIAM RAYMOND	3.20
GLANTZ ANDREW G & RONALD A	19.37	HOAGLUND JOHN & SALLY	14.96
GLANTZ JAMES ALFRED	778.10	HODGE RICHARD J & HELEN F	271.25
GLASER DONNA M			
GOBEIL ROBERT			
GORHAM ACRES INC.			
GORHAM JOHN S			

Town of Gray

HODGE RICHARD J & & HELEN F	598.30	LEAVITT DONALD S & PHINNEY BRYAN H M	2,036.70
HOLLENBACK GEORGE & GENESTA	322.70	LEGGIE PETER A	575.82
HOLMES JOHN	806.00	LEIGHTON JEFFERY B & CHERYL A	460.35
HOLMES CHARLENE	94.55	LIBERTY DANIEL A SR	1,406.23
HOLMES JOHN M			
HOLMES JOHNNY	443.30	LIBERTY DANIEL A SR	5,637.35
HOLMES JOHNNY	170.50	LIBERTY DANIEL A SR & LINDA E	210.02
HOWELLS GUN SHOP	15.50	LIBERTY MICHAEL	254.20
C/O HOWELL COPP		LIBERTY MICHAEL	275.90
HUMPHREY GEORGE L	748.65	LIBERTY MICHAEL	254.20
HUMPHREY GEORGE L	327.05	LIBERTY MICHAEL	29.75
HUMPHREY GEORGE L	170.50	LIBERTY MICHAEL A & GAIL M	8,926.45
HUMPHREY GEORGE L & BARBARA N	1,097.40	LOLLEY J WAYNE	2,576.10
HUNTLEY DARRELL & KATE L	438.65	LOLLEY'S INC	181.35
JACOBSEN CYNTHIA A	1,157.85	LUCARELLI BRUCE F & SANDRA J	467.03
JOHNSON EDWARD M & SHARON K	2,597.80	LUKE JOSEPH C JR	613.80
JOHNSON STEPHEN F & CAROL S	540.36	LYONS CHRISTOPHER W D & LYONS RAYLENE J	628.10
JONES BEACH INC	28.67	LYONS MICHAEL L & JOAN M	306.90
JONES PHILIP W	669.60	LYONS ROBERT G & DOROTHY C % MARK A DUNTON	11.34
JORDAN STEPHEN M HEIRS OF	295.27	MACDONALD VINCENT C/O PHILIP EASLER	159.65
JORDAN WILLIAM H & RUTH Y	221.65	MACEACHERN ROBERT W	167.40
JUDKINS DANIEL L & MELINDA V	325.50	MACEACHERN ROBERT W	933.10
JUNIEWICZ ALEXANDER J & THELMA R & REBOSIK FAYE R	40.88	MADE AUTO AUCTION	49.60
KIMBALL BRUCE	1,680.20	MAILHOT DIANE J & LIONEL B	2,053.75
KING CYNTHIA L & *	9.94	MAIN JAMES B & MARY E	616.90
THOMAS V	241.80	MAINE AUTO DEALER EXCHANGE	7,607.40
KING FREDERICK D JR & JOSEPHINE	1,669.35	MAINE AUTO DEALER EXCHANGE	889.70
KINNEY FRED T & JEANNIE	1,669.35	MALONEY JOHN	118.57
KINNEY FRED T &] JEANIE E	710.65	MALONEY DEBBIE	9,200.80
KOCH MELVIN J & JUDITH A	760.67	MAPLEWOOD ASSOCIATES	899.19
LANGILL DAVID L	306.90	MARSTON SANDRA	646.73
LANIER PHILLIP L & KATHLEEN T	186.00	MARTIN RAYNALD H & KIMBALL PATRICIA P	62.77
LAPONT DANIEL T	661.85	MAY MEADOW INC % MICHAEL COBB	824.60
LAND SURVEYORS	327.59	MCCARTHY THOMAS P & SHARON L	
LARRIVEE MARTHA			
LAWRENCE WILLIAM			



# Annual Report

MCGRAW JOHN E & HILDA T	1,061.75	PERKINS BRADLEY & JUDITH	1,088.10
MCGRAW WALTER & JACQUELYN	276.67	PERKINS CHARLES E	29.45
MCLEOD PETER J & MCLEOD DAVID T	1,176.45	PERKINS CHARLES E	10.37
MCPHAIL JACK A & LINDA A	2,059.95	PETERSEN BRIAN R & DIANE E	737.80
MERCHANT ERNEST E	837.79	PETERSEN PETER JENS	32.55
METIVIER THOMAS R & KRISTA J	527.53	PETERSEN ROBERT	511.50
MILLER CHRISTOPHER	1,529.85	PETERSEN ROBERT E & BEVERLY I	536.30
MILOSE EDWARD A	427.36	PHELAN SANDRA H	604.50
MISCO MAINT & SUPPLY CORP	181.35	PHILLIPS CYNTHIA W	478.03
MITCH EUGENE ET ALS C/O LAWRENCE MITCH JR	974.95	PHINNEY TIMOTHY J	1,143.90
MOORE ORION D HEIRS OF	330.53	PIO FERNANDE H REVOCABLE TRUS	468.87
MOORE RANDALL A	341.00	POMERLEAU TIMOTHY R	173.09
MOORE STEPHEN B & LORRAINE J	1,346.95	PORTLAND BROADCASTING INC	5,888.45
MORGAN ROBERT D & BURROUGHS DAVID T	813.75	PORTLAND BROADCASTING INC	3,758.75
MORRILL GEORGE R	1,154.75	PRATT STEPHEN W & VIRGINIA S	852.91
MORRIS RONALD W & BETSY A	369.67	PROCTOR DOROTHY P (TRUST)	2.56
MOSHER DALE C & DIANA S	1,528.30	PROCTOR GEORGE W	272.80
NELSON HAROLD A JR & SANDRA M	575.05	PROVOST SUSAN	272.80
NEWMAN ROSEMARIE	37.52	% GORDON RICHARDSON RAMER STEVEN W	325.62
NIELSEN CHRISTOPHER & SUSAN H	1,551.55	& DIANE J A	1,492.65
NISS ROBERT S	509.95	RANDALL LLEWELLYN	463.45
NISSEN SADIE, ESTATE OF C/O GLENN R ANDERSON	571.95	REEF JEAN C	1,520.55
NORTHSTAR LEASING	1.49	RHUDE JOHN M & MARYANN	1.92
NOYES CORP	2,658.25	RICH TRACY	170.50
O'BRIEN MICHAEL	319.30	RICHARDS ANITA L S	979.20
ODDO PHILLIP	881.95	RICHARDS BRUCE	107.72
OLESEN WILLIAM J	205.37	RICHARDS WILLIAM	1,257.05
OLSON RICHARD P	1,441.50	ROBERTS KAREN	1,309.75
OSTROM ROBERT J & JANET	1,074.15	RODERICK THOMAS L III & NANCY C	1,421.35
PATTON JOYCE A	568.85	RODNEY ROBERT & ANNE	296.33
PENROD WILLIAM H & SHIRLEY L	1.24	RODWAY JAMES A	131.75
PEOPLES HERITAGE BANK	249.55	ROGERS CHRISTOPHER	226.30
		ROSS SANDRA	1,252.40

Town of Gray

RUSSELL MARK R	3.90	TOWN OF GRAY	843.20
SALVETTI MICHAEL HAYES	1,480.25	PETERSEN PETER D	
SALVETTI MICHAEL HAYES	390.60	TRIPP ALLEN W	519.00
		& NANCY L	
		TRIPP CHERYL A	417.72
SANBORN TIMOTHY C & ELLEN G	1,094.30	TUCCERI JUANITA M & FLEMMING GEORGE & MARJORIE	208.47
SANVILLE CRAIG & JULIE	131.75	TUCCI GARY & ANN MARIE	336.35
SAWYER KYLE A & SAWYER JEFFREY T	2,038.25	TUPPER JONATHAN C & RAMONA D	562.59
SCHEID RANDY	196.07	TURKINGTON M LEE	260.14
SHANAHAN EDWARD J	1,222.95	TYBURSKI THOMAS J & PAMELA J	993.33
SIBVEST INC	20.93	TYSECO OFFICE PRODUCTS INC	27.90
SIMPSON DOROTHY J	54.25	V S H REALTY INC	843.20
SMALL GEORGE L & BARBARA A	373.05	VALENTE MICHAEL 111	21.70
SMALL HOWARD & PATRICIA A	1,607.35	VANDERMAST ERNEST	2,768.30
SMALL KENNETH	165.85	VAUGHN MICHAEL P & DIANE A	482.95
SMITH DORIS	886.60	VERRILL JAMES HRS	36.47
SMITH ROBERT M & CAROLE H	1,661.60	C/O COLLEEN VERRILL	
% JADE & MARTHA HEATHCOTE		VERRILL MARY L	226.30
SNOW STANLEY C	2,179.30		
SNOW MARIANNE A		VIEL RAYMOND P & AGNES L	1,009.05
SOLARI LOUIS F	256.52	VILLACCI NICHOLAS H & JOANNE B	826.15
SOUTHERN MAINE COCA-COLA CO	16.27	VILLACCI ROBERT S	553.72
STAR ACQUISITION CORP	1,244.65		
STEEVES JANET	31.00	WALKER ARNOLD W C/O GAIL WALKER	998.20
SWAN JOHN W & HIGGINS TIMOTHY A	523.90	WALKER S CRAIG & DAWN H	4,798.80
SWAN JOHN W & HIGGINS TIMOTHY A	122.45	WARD GLENN N	233.27
T & C CONSTRUCTION INC	351.85	WARREN REALTY CO C/O RUTH HODGDON	4.96
	25.46	WESTLAKE JUDY	1,159.36
TALBOT FRANCIS F & HELEN D		WHARFF CHRISTOPHER & LISA	120.12
TAME PHILLIP A	1,097.40	WHARFF CHRISTOPHER & LISA	841.65
TARLING WALTER E JR & VICKIE L	599.85	WHITE BRADFORD J	1,635.25
TAYLOR ELIOT P & TERRI L	1,072.52		
TAYLOR WILLIAM H % PHILIP ALLEN	1,768.55	WHITE RALPH A	2,617.95
THE PLUMBING WORKS	10.07	WHITE RALPH A & ELAINE S	728.50
JON RICHTER			
THIBODEAU BERNARD J & SHEILA T	692.85	WHITNEY TODD C & NANCY K	1,599.60
THOMAS PAULA B	914.06	WILCOX ANN E	244.10
TIBBETTS ALVAH & THERESA	124.00	WILLIAMS FREDERIC W	1,428.42

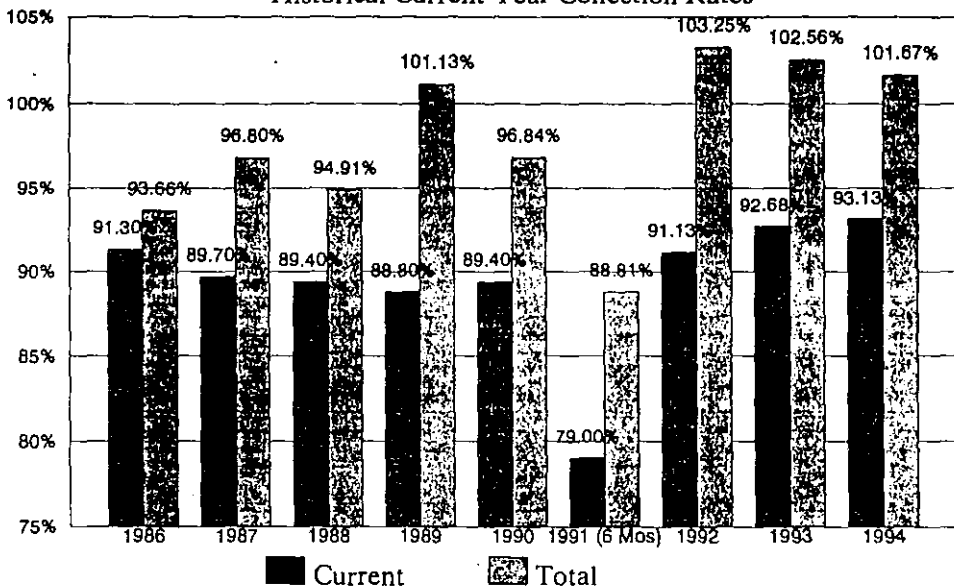
## Annual Report

WILSON JEFFERY T & LAURIE J	1,736.00
WING JACQUELINE R	306.90
WING JACQUELINE R	300.70
WOOD RICHARD & PATRICIA	457.25
WOOD RUTH	447.17
% SCOTT A DINGWELL	
WOODBURY FRANK W	201.50
WOODMAN JOHN	126.32
PO BOX 785	
YOUNG LORRAINE Y	1,029.20
ZEGOUROS VINAL O & CLAIRE	1,114.45

SUM:  
278,452.34  
COUNT:  
366

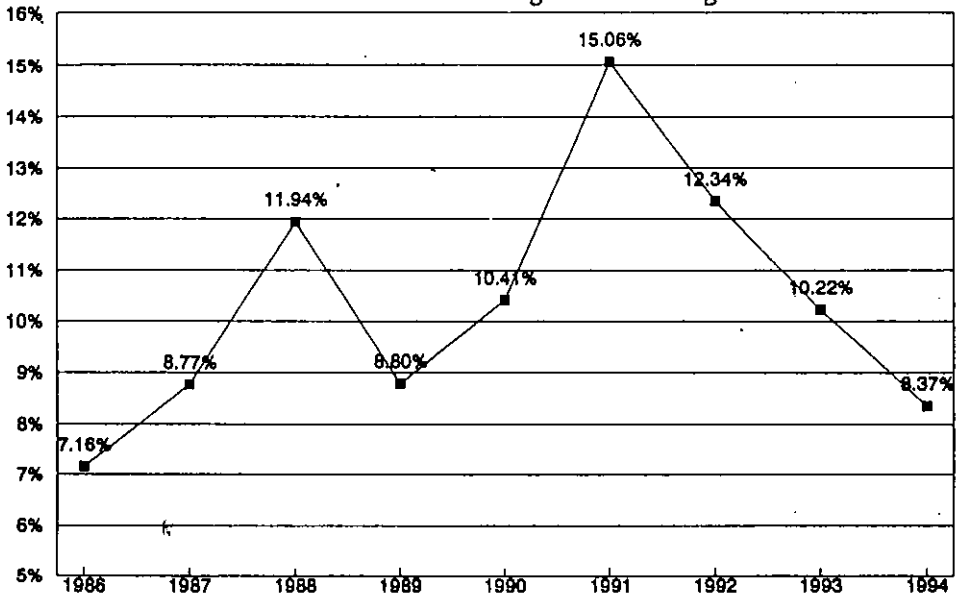
## TOWN OF GRAY

Historical Current Year Collection Rates



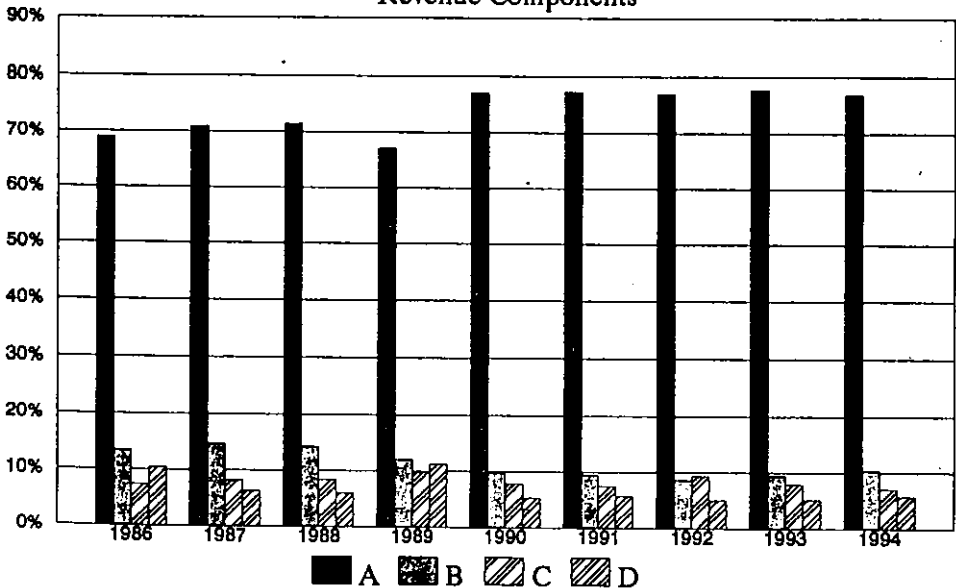
# TOWN OF GRAY

Percent of Outstanding Taxes to Budget



# TOWN OF GRAY

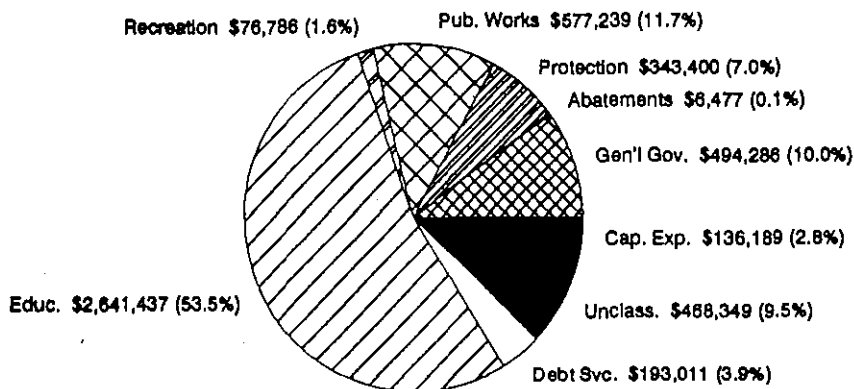
Revenue Components



A - Property Taxes    B - Excise Taxes    C - Intergov.    D - All Other

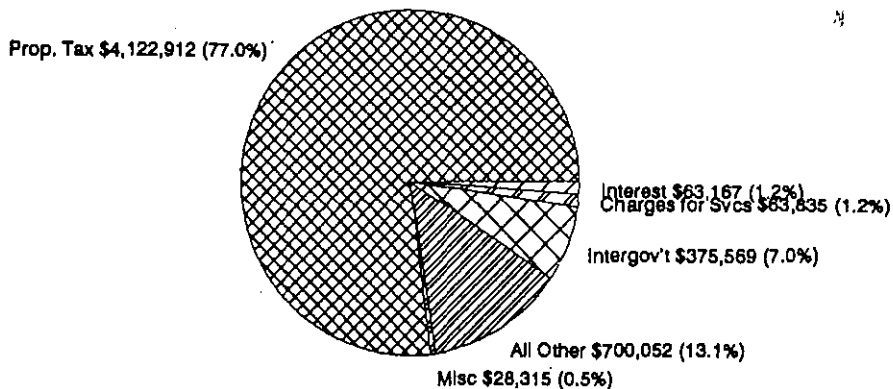
## TOWN OF GRAY

### GENERAL FUND EXPENDITURES 1993-94



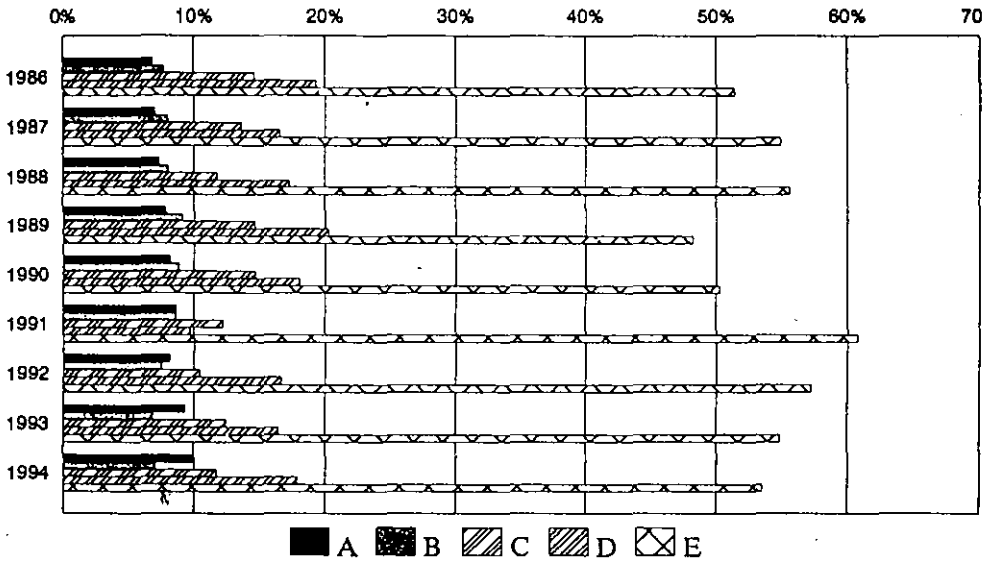
## TOWN OF GRAY

### GENERAL FUND REVENUES 1993-94



# TOWN OF GRAY

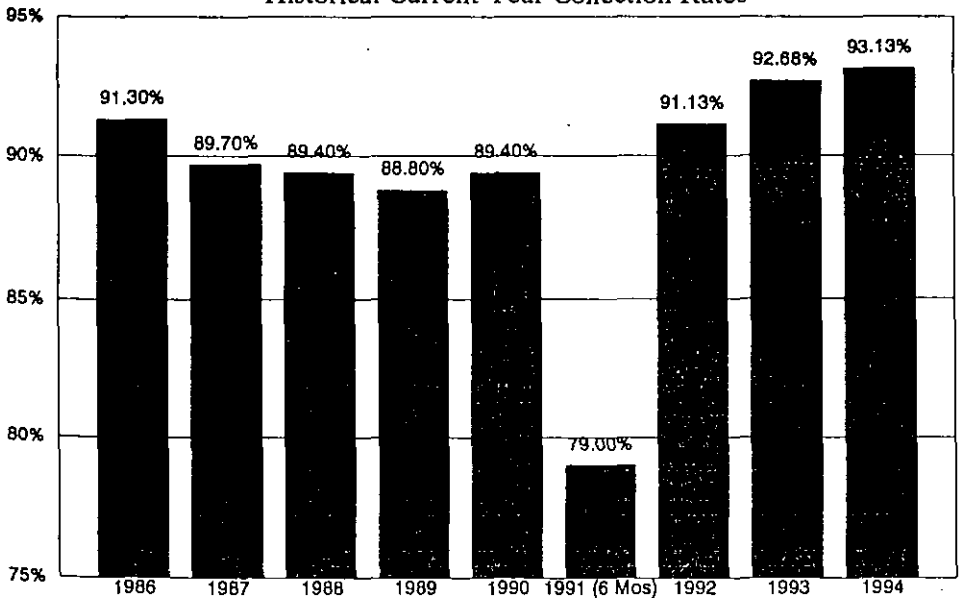
## Expenditure Components



A - General Government    B - Protection    C - Public Works  
 D - All Other    E - Education

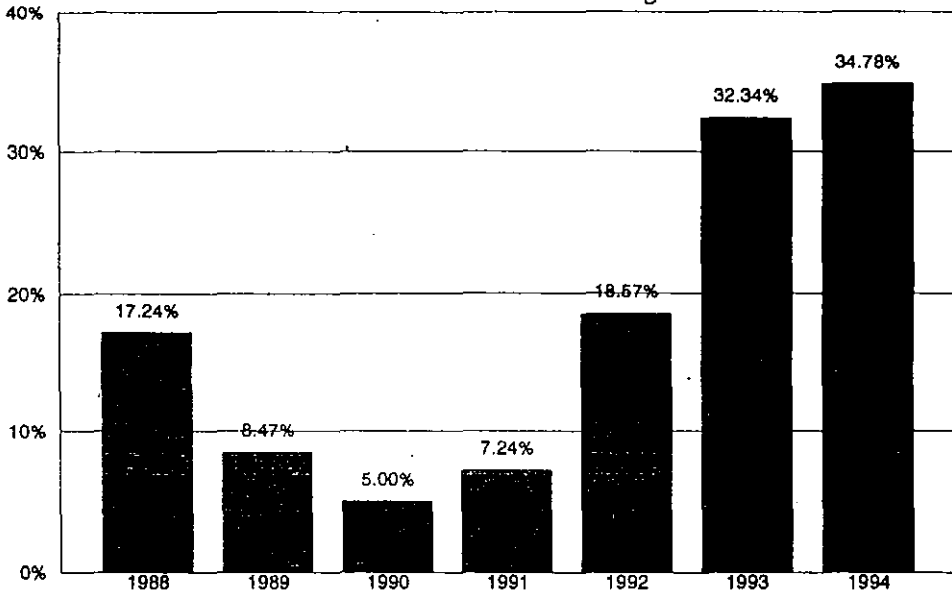
# TOWN OF GRAY

## Historical Current Year Collection Rates



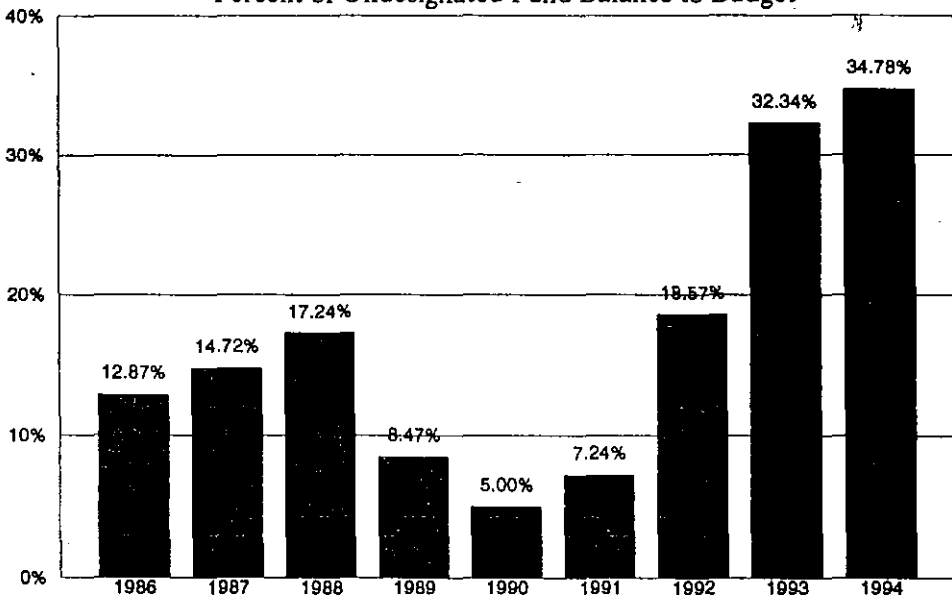
# TOWN OF GRAY

Fund Balance as % of Budget



# TOWN OF GRAY

Percent of Undesignated Fund Balance to Budget



**APPROPRIATION CONTROL REPORT**

Sub Description	Appropriations			Expended		Unencumb Balance	Expended		%
	Initial	Adjusted	Corrected	Encumb	A/P		Last Yr	Yr Def	
Department 0100 ADMINISTRATION									
0006 PMA DUES	4272.00	.00	4272.00	.00	.00	4418.00	-146.00	4236	4086 103
0007 CPDGS DUES	6964.23	.00	6964.23	.00	.00	6964.23	.00	6964	6964 100
0010 SALARIES	108285.99	.00	108285.99	.00	.00	110238.01	-1952.02	103304	119129 101
0025 PART TIME	11384.10	.00	11384.10	.00	.00	13222.28	-1838.18	11032	8639 116
0026 OVERTIME PAYROLL	1000.00	.00	1000.00	.00	.00	702.83	297.17	336	1425 70
0035 MEMBERSHIP & DUES	1200.00	.00	1200.00	.00	.00	1163.33	36.67	1299	1090 96
0045 MILEAGE REIM.	600.00	.00	600.00	.00	.00	108.55	491.45	244	192 18
0055 OFFICE EQUIPMENT	10730.00	.00	10730.00	.00	.00	10730.00	.00	10657	9216 100
0060 OFFICE SUPPLIES	4000.00	.00	4000.00	.00	.00	3999.42	.58	3440	2923 99
0065 TAX BILLING SUPPLIES	1600.00	.00	1600.00	.00	.00	1600.00	.00	1600	1503 100
0070 PROFESSIONAL SERVICE	33000.00	.00	33000.00	.00	.00	116387.32	-83387.32	49961	37735 352
0075 MAIL & POSTAGE	5000.00	.00	5000.00	.00	.00	2940.19	2059.81	4276	1291 58
0080 ADVERTISING	500.00	.00	500.00	.00	.00	314.72	185.28	1308	161 62
0081 WAGE COMPENSATION ST	.00	.00	.00	.00	.00	.00	.00	2100	0 0
0091 REGISTRY FEES	4000.00	.00	4000.00	.00	.00	3785.00	215.00	5518	3636 94
0095 PRINTING	4200.00	.00	4200.00	.00	.00	620.00	3580.00	3674	254 14
0097 AUDIT	7000.00	.00	7000.00	.00	.00	6585.00	415.00	8078	7433 94
0098 ENERGY REDUCTION PRO	1000.00	.00	1000.00	.00	.00	1000.00	.00	2104	0 100
0099 OUTLAY ACCOUNT	.00	.00	.00	.00	.00	.00	.00	0	0 0
Department 0100 Totals	204736.32	.00	204736.32	.00	.00	284778.88	-80042.56	220131	205477 139
Department 0120 CONTINGENCY									
0001 SPECIAL PROJECTS/FLD	100.00	.00	100.00	.00	.00	98.50	1.50	0	0 98
0002 CONTINGENCY	.00	.00	.00	.00	.00	.00	.00	0	10000 0
Department 0120 Totals	100.00	.00	100.00	.00	.00	98.50	1.50	0	10000 98
Department 0125 CONTRACTUAL SERVICES									
0035 MEMBERSHIP/DUES	120.00	.00	120.00	.00	.00	95.00	25.00	0	20 79
0040 RECORDERS	1500.00	.00	1500.00	.00	.00	941.95	558.05	884	1090 62
Department 0125 Totals	1620.00	.00	1620.00	.00	.00	1036.95	583.05	884	1110 64
Department 0128 COUNCIL SALARY									
0030 PAYROLL	3750.00	.00	3750.00	.00	.00	3750.00	.00	3750	3750 100
Department 0128 Totals	3750.00	.00	3750.00	.00	.00	3750.00	.00	3750	3750 100
Department 0130 CODE ENFORCEMENT									
0010 FULLTIME PAYROLL	28681.38	.00	28681.38	.00	.00	29232.68	-551.30	27315	27315 101
0025 PARTTIME PAYROLL	5528.25	.00	5528.25	.00	.00	5528.25	.00	5265	0 100
0028 TECHNICAL PUBLICATIO	100.00	.00	100.00	.00	.00	.00	100.00	74	0 0
0030 TELEPHONE	500.00	.00	500.00	.00	.00	329.50	170.50	340	340 65
0035 DUES/MEMBERSHIP	25.00	.00	25.00	.00	.00	15.00	10.00	15	23 60
0045 MILEAGE	1200.00	.00	1200.00	.00	.00	1012.24	187.76	1011	1094 84
0055 OFFICE EQUIP/MAINT.	100.00	.00	100.00	.00	.00	.00	100.00	0	0 0
0060 OFFICE SUPPLIES	300.00	.00	300.00	.00	.00	37.98	262.02	162	243 12
0065 PROFESSIONAL DEV.	320.00	.00	320.00	.00	.00	45.00	275.00	97	50 14
0070 PROFESSIONAL SERVICE	500.00	.00	500.00	.00	.00	.00	500.00	0	0 0
0075 POSTAGE	100.00	.00	100.00	.00	.00	.00	100.00	12	226 0
0080 OUTLAY ACCOUNT	.00	.00	.00	.00	.00	.00	.00	0	0 0
Department 0130 Totals	37354.63	.00	37354.63	.00	.00	36200.65	1153.98	34291	29291 96



# Annual Report

## Department 0140 ASSESSOR'S OFFICE

0010 FULLTIME PAYROLL	36381.61	.00	36381.61	.00	.00	37080.92	-699.31	34667	33760	101
0025 PARTTIME PAYROLL	5528.25	.00	5528.25	.00	.00	6313.09	-784.84	5265	0	114
0028 EDUCATION (ASSESSOR)	900.00	.00	900.00	.00	.00	784.44	115.56	855	972	87
0030 TELEPHONE	500.00	.00	500.00	.00	.00	372.12	127.88	340	300	74
0035 DUES/MEMBERSHIPS	315.00	.00	315.00	.00	.00	323.95	-8.95	300	365	102
0040 REGISTRY OF DEEDS	900.00	.00	900.00	.00	.00	888.00	12.00	840	700	98
0045 MILEAGE REIMBURSEMENT	950.00	.00	950.00	.00	.00	905.70	44.30	625	548	95
0050 TAX MAPS	900.00	.00	900.00	.00	.00	775.00	125.00	885	1100	86
0055 OFFICE EQUIP./MAINT	300.00	.00	300.00	.00	.00	199.90	100.10	25	127	66
0056 COMPUTER SUPPORT	1400.00	.00	1400.00	.00	.00	103.95	1296.05	195	712	7
0060 OFFICE SUPPLIES	400.00	.00	400.00	.00	.00	28.60	371.40	96	87	7
0075 POSTAGE	950.00	.00	950.00	.00	.00	.00	950.00	622	1490	0
0080 ADVERTISING & NOTICE	100.00	.00	100.00	.00	.00	.00	100.00	52	0	0
0090 ADJUSTMENTS	5500.00	.00	5500.00	.00	.00	5500.00	.00	0	0	100

Department 0140 Totals 55024.86 .00 55024.86 .00 .00 53275.67 1749.19 44767 40161 96

## Department 0141 ASSESSOR/PROJECT

0010 PROP FIELD LISTERS	8100.00	.00	8100.00	.00	.00	8100.00	.00	9090	0	100
0020 PROPERTY CARDS	.00	.00	.00	.00	.00	.00	.00	753	0	0
0030 FILM/PHOTOGRAPHS	300.00	.00	300.00	.00	.00	348.35	-48.35	399	0	116
0040 SUPPLIES	600.00	.00	600.00	.00	.00	60.54	539.46	195	0	10
0050 MISCELLANEOUS	510.00	.00	510.00	.00	.00	.00	510.00	1005	0	0
0060 POSTAGE	1610.00	.00	1610.00	.00	.00	398.71	1211.29	395	0	24

Department 0141 Totals 11120.00 .00 11120.00 .00 .00 8907.60 2212.40 11837 0 80

## Department 0145 JANITORIAL SERVICES

0001 JANITOR	9600.00	.00	9600.00	.00	.00	5856.32	3743.68	1685	0	61
0003 SUPPLIES	2000.00	.00	2000.00	.00	.00	1116.83	883.17	1851	2013	55
0004 EQUIPMENT	300.00	.00	300.00	.00	.00	29.59	270.41	129	169	9
0005 VEHICLE MAINT.-OPERA	.00	.00	.00	.00	.00	.00	.00	0	0	0

Department 0145 Totals 11900.00 .00 11900.00 .00 .00 7002.74 4897.26 3665 2182 58

## Department 0150 ELECTIONS

0005 PARTTIME PAYROLL	600.00	.00	600.00	.00	.00	732.61	-132.61	1083	974	122
0010 PROFESSIONAL SERVICE	950.00	.00	950.00	.00	.00	597.00	353.00	1067	0	62
0015 ADVERTISING	15.00	.00	15.00	.00	.00	.00	15.00	0	0	0
0020 PRINTING	625.00	.00	625.00	.00	.00	.00	625.00	101	0	0
0025 SUPPLIES	50.00	.00	50.00	.00	.00	39.45	10.55	147	44	78

Department 0150 Totals 2240.00 .00 2240.00 .00 .00 1369.06 870.94 2398 1018 61

## Department 0160 PLANNER

0010 FULLTIME PAYROLL	31824.15	.00	31824.15	.00	.00	32436.00	-611.85	30308	30308	101
0025 PARTTIME PAYROLL	5528.25	.00	5528.25	.00	.00	5528.25	.00	5247	0	100
0030 TELEPHONE	340.47	.00	340.47	.00	.00	286.85	53.62	340	286	84
0035 DUES/MEMBERSHIPS	162.00	.00	162.00	.00	.00	162.00	.00	162	146	100
0045 TRAVEL	409.20	.00	409.20	.00	.00	613.87	-204.67	531	458	150
0050 CODIFICATION/MAPS	.00	.00	.00	.00	.00	.00	.00	50	85	0
0055 EQUIPMENT	.00	.00	.00	.00	.00	.00	.00	0	0	0
0060 OFFICE SUPPLIES	25.00	.00	25.00	.00	.00	1.65	23.35	0	12	6
0075 POSTAGE	25.00	.00	25.00	.00	.00	.00	25.00	1	63	0

Department 0160 Totals 38314.07 .00 38314.07 .00 .00 39028.62 -714.55 36639 31358 101

## Department 0170 ECONOMIC DEVELOPMENT

0001 EC/DEV. PLING STUDY	500.00	.00	500.00	.00	.00	.00	500.00	0	0	0
0002 POSTAGE	300.00	.00	300.00	.00	.00	17.98	282.02	141	0	5
0003 WORKSHOPS	150.00	.00	150.00	.00	.00	26.64	123.36	0	0	17

Department 0170 Totals 950.00 .00 950.00 .00 .00 44.62 905.38 141 0 4

# Town of Gray

Department	0180 ZONING BOARD APPEALS								
0005 WORKSHOPS	130.00	.00	130.00	.00	.00	129.00	2.00	0	0 98
0007 RECORDERS	218.70	.00	218.70	.00	.00	39.68	179.02	66	0 18
0008 ADVERTISING	200.00	.00	200.00	.00	.00	.00	200.00	0	0 0
0009 POSTAGE	257.00	.00	257.00	.00	.00	.00	257.00	8	13 0

Department 0180 Totals 805.70 .00 805.70 .00 .00 167.68 638.02 74 13 20

Department	0190 CONSERVATION COMMISSION								
0010 POSTAGE	200.00	.00	200.00	.00	.00	7.25	192.75	62	20 3
0011 WORKSHOPS	200.00	.00	200.00	.00	.00	70.00	130.00	0	0 35
0012 SUPPLIES	100.00	.00	100.00	.00	.00	52.11	47.89	0	0 52
0013 WATER QUALITY	500.00	.00	500.00	.00	.00	.00	500.00	0	1953 0
0014 SEMINARS	200.00	.00	200.00	.00	.00	120.00	80.00	0	0 60
0015 EDUCATIONAL MATERIAL	100.00	.00	100.00	.00	.00	60.00	40.00	0	0 60

0016 DUES/MEMBERSHIPS	100.00	.00	100.00	.00	.00	.00	100.00	0	0 0
0017 EDUCATIONAL TRAILS	500.00	.00	500.00	.00	.00	110.00	390.00	0	0 22

Department 0190 Totals 1900.00 .00 1900.00 .00 .00 419.36 1480.64 62 1973 22

Department	0200 MUNICIPAL BUILDING								
0010 ELECTRICITY	1880.00	.00	1880.00	.00	.00	2232.35	-352.35	1893	2190 118
0020 FUEL	800.00	.00	800.00	.00	.00	849.09	-49.09	811	713 104
0025 WATER	120.00	.00	120.00	.00	.00	117.20	2.80	110	121 97
0030 TELEPHONE	3300.00	.00	3300.00	.00	.00	2888.88	411.12	3039	2673 87
0035 BUILDING REPAIRS	1345.00	.00	1345.00	.00	.00	1485.28	-140.28	1407	3594 110
0050 OUTLAY ACCOUNT	.00	.00	.00	.00	.00	.00	.00	0	0 0

Department 0200 Totals 7445.00 .00 7445.00 .00 .00 7572.80 -127.80 7260 9291 101

Department	0300 PLANNING BOARD								
0001 PLANNING BO ADVERTIS	200.00	.00	200.00	.00	.00	35.64	164.36	20	122 17
0002 PLANNING BO WORKSHOP	65.00	.00	65.00	.00	.00	.00	65.00	0	0 0
0003 PLANNING BO RECORDER	650.00	.00	650.00	.00	.00	444.28	205.72	434	0 68
0004 PLANNING BO POSTAGE/	250.00	.00	250.00	.00	.00	113.79	136.21	188	73 45
0006 WORKSHOPS	.00	.00	.00	.00	.00	.00	.00	0	0 0

Department 0300 Totals 1165.00 .00 1165.00 .00 .00 593.71 571.29 642 195 50

Department	0400 LIBRARY								
0005 FULLTIME PAYROLL	19568.64	.00	19568.64	.00	.00	21153.50	-1584.86	19147	18819 108
0006 PARTTIME PAYROLL	2566.46	.00	2566.46	.00	.00	2485.45	81.01	2310	214 96
0010 FUEL	1900.00	.00	1900.00	.00	.00	1701.58	198.42	1539	1244 89
0020 WATER	150.00	.00	150.00	.00	.00	120.80	29.20	110	120 80
0021 POSTAGE	250.00	.00	250.00	.00	.00	250.00	.00	131	27 100
0025 SUPPLIES	1465.00	.00	1465.00	.00	.00	1465.61	-.61	1386	321 100
0026 INTER-LOANS	120.00	.00	120.00	.00	.00	120.00	.00	230	102 100
0030 ELECTRICITY	2300.00	.00	2300.00	.00	.00	2642.44	-342.44	2021	2012 114
0035 BOOKS	4000.00	.00	4000.00	.00	.00	4185.61	-185.61	4000	3990 104
0036 PERIODICALS	1000.00	.00	1000.00	.00	.00	1011.66	-11.66	986	743 101
0037 BOOKS LOST/PAID	40.00	.00	40.00	.00	.00	.00	40.00	38	27 0
0038 ANNUAL CONTRACTS	822.00	.00	822.00	.00	.00	818.45	3.55	910	449 99
0039 TRAINING SEMINARS	100.00	.00	100.00	.00	.00	110.00	-10.00	0	0 110
0040 TELEPHONE	300.00	.00	300.00	.00	.00	272.71	27.29	190	272 90
0045 REPAIRS	1300.00	.00	1300.00	.00	.00	2172.11	-872.11	488	433 167
0046 DUES	45.00	.00	45.00	.00	.00	36.00	9.00	30	0 80
0047 MATERIALS	300.00	.00	300.00	.00	.00	296.60	3.40	174	0 98
0100 OUTLAY	.00	.00	.00	.00	.00	.00	.00	0	0 0

Department 0400 Totals 36227.10 .00 36227.10 .00 .00 38842.52 -2615.42 33698 28773 107

# Annual Report

Department	0500	STIMSON HALL								
0012 REPAIRS	500.00	00	500.00	00	.00	237.67	262.33	739	489	47
0015 WATER	150.00	00	150.00	00	.00	122.66	27.40	124	127	81
0020 FUEL	1000.00	00	1000.00	00	.00	941.07	58.98	1020	853	94
0021 TELEPHONE	171.00	00	171.00	00	.00	143.88	27.12	181	191	84
0025 ELECTRICITY	1000.00	00	1000.00	00	.00	950.47	49.59	1310	1472	95
0060 OUTLAY ACCOUNT	1700.00	00	1700.00	00	.00	1430.25	269.75	1847	0	84

Department 0500 Totals 4521.00 00 4521.00 00 .00 3825.83 695.17 5221 3132 84

Department	0600	TREE CARE								
0005 TREE CARE	1000.00	00	1000.00	00	.00	1000.00	.00	1455	0	100
Department 0600 Totals	1000.00	00	1000.00	00	.00	1000.00	.00	1455	0	100

Department	0650	PARKS & REC								
0002 AMERICAN RED CROSS	00	00	00	00	.00	140.00	-140.00	308	0	0
0003 SOCCER CAMP	.00	00	.00	00	.00	.00	.00	100	0	0
0004 STAR SCIENCE CENTER	00	00	00	00	.00	189.00	-189.00	378	0	0
0005 OUTLAY ACCOUNT	.00	00	.00	00	.00	.00	.00	0	0	0
0006 SKI PROGRAM	3951.00	00	3951.00	00	.00	2773.00	1178.00	2645	0	70
0007 ICE RINK	500.00	00	500.00	00	.00	.00	500.00	180	0	0
0008 KARATE	00	00	.00	00	.00	.00	.00	75	0	0
0034 TRANSPORTATION	130.00	00	130.00	00	.00	130.00	.00	0	0	100
0035 EQUIPMENT	300.00	00	300.00	00	.00	89.98	210.04	96	255	29
0036 DUES, CONFERENCES, CE	300.00	00	300.00	00	.00	254.00	46.00	25	15	84
0037 CAMPS/CLINICS	6000.00	00	6000.00	00	.00	6815.14	-815.14	0	0	113
0038 SPECIAL EVENTS	2850.00	00	2850.00	00	.00	1578.50	1271.50	0	0	55
0039 YOUTH SOCCER	4000.00	00	4000.00	00	.00	2738.21	1261.79	0	0	68
0040 SUMMER STAFF	12310.00	00	12310.00	00	.00	10383.91	1926.09	0	3924	84
0041 WILKIES BEACH	6000.00	00	6000.00	00	.00	5127.46	872.54	4330	4104	85
0042 ADULT BASKETBALL/VOL	1440.00	00	1440.00	00	.00	746.00	694.00	0	0	51
0044 KARATE	200.00	00	200.00	00	.00	126.00	74.00	113	0	63
0045 YOUTH BASKETBALL	1760.00	00	1760.00	00	.00	1707.08	52.92	1854	865	96
0046 TENNIS COURTS	1000.00	00	1000.00	00	.00	615.10	384.90	817	138	61
0047 SUMMER RECREATION	6970.00	00	6970.00	00	.00	5617.65	1352.35	3700	8732	80
0055 AEROBICS	2240.00	00	2240.00	00	.00	288.00	1952.00	642	5308	12
0056 GYMNASTICS	900.00	00	900.00	00	.00	886.50	13.50	3375	680	98
Department 0650 Totals	50851.00	00	50851.00	00	.00	40205.51	10645.49	15658	24021	79

Department	0660	NEWCASTLE								
0010 FULLTIME PAYROLL	23806.14	00	23806.14	00	.00	24078.94	-272.82	21680	18788	101
0015 ELECTRIC	2564.00	00	2564.00	00	.00	1731.17	832.83	1598	2485	67
0020 TELEPHONE	600.00	00	600.00	00	.00	566.84	33.14	611	509	94
0025 WATER	450.00	00	450.00	00	.00	587.60	-137.60	587	587	130
0030 BUILDING REPAIRS	3500.00	00	3500.00	00	.00	3655.43	-155.43	2445	4238	104
0031 OFFICE SUPPLIES	2250.00	00	2250.00	00	.00	2251.37	-1.37	155	147	100
0033 EQUIPMENT	500.00	00	500.00	00	.00	428.05	71.95	115	0	85
0035 FUEL	3500.00	00	3500.00	00	.00	3280.20	219.80	3367	3112	93
0080 OUTLAY ACCOUNT	.00	00	.00	00	.00	.00	.00	0	0	0
Department 0660 Totals	37170.14	00	37170.14	00	.00	36579.64	590.50	30558	29846	98

Department	0700	PUBLIC SAFETY								
0002 STREET LIGHTS	15228.00	00	15228.00	00	.00	16206.24	-978.24	15266	16420	106
0003 TRAFFIC LIGHTS	2812.32	00	2812.32	00	.00	1480.54	1331.78	1661	1897	52
0004 HYDRANTS	86400.00	00	86400.00	00	.00	79200.00	7200.00	86400	86400	91
0005 EMERGENCY MANAGEMENT	700.00	00	700.00	00	.00	700.00	.00	700	700	100
0006 TRAFFIC LIGHTS MAINT	2200.00	00	2200.00	00	.00	2895.00	-695.00	1978	1007	131
Department 0700 Totals	107340.32	00	107340.32	00	.00	100481.78	6858.54	106005	106424	93

# Town of Gray

Department 0750 POLICE ACCOUNT										
0001 CONSTABLE PAYROLL	10500.00	.00	10500.00	.00	.00	10500.00	.00	8215	18574	100
0002 GAS & REPAIRS	2000.00	.00	2000.00	.00	.00	4942.08	-2942.08	0	1754	247
0003 ANIMAL CONTROL PAYRD	9003.12	.00	9003.12	.00	.00	9364.40	-361.28	10358	0	104
0004 CAT EUTHANASIA	.00	.00	.00	.00	.00	.00	.00	0	0	0
0005 MILEAGE	.00	.00	.00	.00	.00	.00	.00	0	6523	0
0006 DOG CONTROL SUPPLIES	500.00	.00	500.00	.00	.00	265.34	234.66	175	272	53
0007 HUMANE SHELTER	3000.00	.00	3000.00	.00	.00	1917.50	1082.50	2500	2500	63
0008 UNIFORMS	700.00	.00	700.00	.00	.00	212.30	487.70	0	0	30
Department 0750 Totals	25703.12	.00	25703.12	.00	.00	27201.62	-1498.50	21248	29623	105

Department 0760 PUBLIC SAFETY/FIRE/RESCUE										
0005 RESCUE/MAINT/GAS/OIL	.00	.00	.00	.00	.00	.00	.00	0	0	0
0010 SUPPLIES/MISC/RESCUE	.00	.00	.00	.00	.00	.00	.00	0	0	0
0015 COMMUNICATIONS, EQUI	1200.00	.00	1200.00	.00	.00	1002.93	197.07	1725	1158	83
0020 AUTO EQUIP, REPAIR MA	4500.00	.00	4500.00	.00	.00	3413.79	1086.21	3125	5180	75
0022 EMS EQUIPMENT	.00	.00	.00	.00	.00	.00	.00	0	0	0
0025 FIREFIGHTING EQUIP R	7500.00	.00	7500.00	.00	.00	6611.92	888.08	3255	1357	88
0026 EMS COORDINATOR/LICE	.00	.00	.00	.00	.00	.00	.00	0	0	0
0028 HEALTH & SAFETY	.00	.00	.00	.00	.00	.00	.00	0	0	0
0029 DRY MILLS STATION EL	500.00	.00	500.00	.00	.00	467.37	32.63	450	427	93
0030 DRY MILLS STA. WATER	120.00	.00	120.00	.00	.00	110.00	10.00	110	120	91
0031 DRY MILLS FUEL	600.00	.00	600.00	.00	.00	564.79	35.21	620	560	94
0032 DRY MILLS REPAIRS	350.00	.00	350.00	.00	.00	.00	350.00	58	0	0
0034 VILLAGE STATION	50.00	.00	50.00	.00	.00	120.92	-70.92	119	0	241
0035 VILLAGE STATION	1000.00	.00	1000.00	.00	.00	799.28	200.72	746	761	79
0036 VILLAGE STATION	1800.00	.00	1800.00	.00	.00	1335.53	464.47	1840	1484	74
0037 DUES MEETINGS	1200.00	.00	1200.00	.00	.00	1200.00	.00	1200	1227	100
0038 VILLAGE WATER	184.00	.00	184.00	.00	.00	175.60	8.40	169	169	95
0039 VILLAGE REPAIR	750.00	.00	750.00	.00	.00	591.49	158.51	1325	79	78
0040 TR FIRE PREV. SUPPLI	2500.00	.00	2500.00	.00	.00	2123.60	376.40	1658	2398	84
0047 PARTTIME PAYROLL	7621.95	.00	7621.95	.00	.00	11292.79	-3670.84	9104	7357	148
0049 FULLTIME PAYROLL	.00	.00	.00	.00	.00	.00	.00	0	0	0
0050 CENTRAL STATION FUEL	2800.00	.00	2800.00	.00	.00	3389.06	-589.06	2926	3273	121
0051 CENTRAL STATION ELEC	4300.00	.00	4300.00	.00	.00	5148.21	-848.21	4291	4736	119
0052 CENTRAL STATION WATE	700.00	.00	700.00	.00	.00	466.40	233.60	466	578	66
0053 CENTRAL STATION BLDG	600.00	.00	600.00	.00	.00	1277.86	-677.86	512	594	212
0090 OUTLAY ACCOUNT	.00	.00	.00	.00	.00	.00	.00	0	0	0
Department 0760 Totals	38275.95	.00	38275.95	.00	.00	40091.54	-1815.59	33699	31458	104

Department 0770 PUBLIC SAFETY COMMUNICATIONS										
0001 FULLTIME PAYROLL	61719.84	.00	61719.84	.00	.00	63280.95	-1561.11	58821	60515	102
0003 RADIO/EQUIP/REPAIR/M	500.00	.00	500.00	.00	.00	556.66	-56.66	600	0	111
0004 TELEPHONE	1800.00	.00	1800.00	.00	.00	1660.59	139.41	1802	2005	92
0005 OFFICE SUPPLIES & M	300.00	.00	300.00	.00	.00	75.63	224.37	132	198	25
0007 PARTTIME PAYROLL	5040.00	.00	5040.00	.00	.00	5193.00	-153.00	4612	5948	103
0009 TRAINING	200.00	.00	200.00	.00	.00	552.50	-352.50	71	0	276
0010 OVERTIME PAYROLL	5307.30	.00	5307.30	.00	.00	6824.08	-1516.78	7817	3420	128
0110 OUTLAY ACCOUNT	.00	.00	.00	.00	.00	.00	.00	0	0	0
Department 0770 Totals	74867.14	.00	74867.14	.00	.00	78143.41	-3276.27	73855	72086	104

Department 0800 RESCUE UNIT										
0005 MAINTENANCE & REPAIR	3710.00	.00	3710.00	.00	.00	3093.04	616.96	4659	3597	83
0010 SUPPLIES & MISCELLAN	4760.00	.00	4760.00	.00	.00	3978.19	781.81	4747	3503	83
0015 COMM/REPRS	1850.00	.00	1850.00	.00	.00	934.75	915.25	0	0	50
0020 GAS & OIL	1200.00	.00	1200.00	.00	.00	784.19	415.81	842	591	65
0021 CLOTHING ALLOWANCE	450.00	.00	450.00	.00	.00	357.80	92.20	351	275	79
0025 PARTTIME PAYROLL	14175.00	.00	14175.00	.00	.00	12159.46	2015.54	12900	10905	85
0026 EMS COORDINATOR	1000.00	.00	1000.00	.00	.00	1000.00	.00	900	900	100
0030 TRAINING	4800.00	.00	4800.00	.00	.00	3009.73	1790.27	3617	1890	62
0031 FULLTIME PAYROLL	24919.44	.00	24919.44	.00	.00	25538.00	-618.56	24439	23895	102

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0033 HEALTH & SAFETY	1960.00	.00	1960.00	.00	.00	571.90	1388.10	573	737	29
0400 OUTLAY ACCOUNT	.00	.00	.00	.00	.00	.00	.00	0	537	0
Department 0800 Totals	58824.44	.00	58824.44	.00	.00	51427.06	7397.38	53028	46830	87

## Department 0900 PUBLIC WORKS WINTER ROADS

0005 FULLTIME PAYROLL	51261.86	.00	51261.86	.00	.00	50734.40	527.46	48477	48981	98
0006 OVERTIME PAYROLL	15495.90	.00	15495.90	.00	.00	13213.72	2282.18	14620	8839	85
0010 EQUIPMENT	42712.50	.00	42712.50	.00	.00	48956.55	-6244.05	44912	33919	114
0011 OUTLAY ACCOUNT	.00	.00	.00	.00	.00	.00	.00	0	0	0
0015 SNOW REMOVAL ULL &	5000.00	.00	5000.00	.00	.00	5607.33	-607.33	6386	2511	112
0020 PLIN & SANDER SUPPL	5000.00	.00	5000.00	.00	.00	5342.98	-342.98	4201	2347	106
0025 SALT	21855.00	.00	21855.00	.00	.00	32373.93	-10518.93	24078	14727	148
0030 SUPPLIES	100.00	.00	100.00	.00	.00	100.00	.00	45	20	100
0031 SAND	15000.00	.00	15000.00	.00	.00	17587.50	-2587.50	18039	11012	117
0032 CULVERT SUPPLIES	200.00	.00	200.00	.00	.00	200.00	.00	155	196	100
Department 0900 Totals	156625.26	.00	156625.26	.00	.00	174116.41	-17491.15	161913	122552	111

## Department 0950 PUBLIC WORKS SUMMER ROADS

0020 OUTLAY ACCOUNT	.00	.00	.00	.00	.00	.00	.00	0	0	0
0040 FULLTIME PAYROLL	66466.26	.00	66466.26	.00	.00	67322.65	-856.39	66001	56938	101
0041 OVERTIME PAYROLL	1155.04	.00	1155.04	.00	.00	132.21	1022.83	143	893	11
0042 GROUND MAINTENANCE	1728.00	.00	1728.00	.00	.00	2014.29	-286.29	0	0	116
0045 EQUIPMENT	47000.00	.00	47000.00	.00	.00	35139.74	11860.26	40965	18108	74
0050 SIGNS	1500.00	.00	1500.00	.00	.00	1503.31	-3.31	1159	986	100
0055 DUES & MEETINGS	400.00	.00	400.00	.00	.00	338.59	61.41	356	274	84
0060 DUSHES	750.00	.00	750.00	.00	.00	726.08	21.92	590	574	97
0070 COLD PATCH	3000.00	.00	3000.00	.00	.00	2577.20	422.80	3000	2283	85
0075 BRIDGES & GUARDRAIL	750.00	.00	750.00	.00	.00	1019.00	-269.00	953	0	135
0076 ROAD REPAIR	750.00	.00	750.00	.00	.00	26.25	723.75	538	0	3
0080 GRAVEL CRUSHING	5000.00	.00	5000.00	.00	.00	5006.00	.00	5000	5007	100
0085 CULVERTS	3500.00	.00	3500.00	.00	.00	3341.93	158.07	3500	3782	95
0091 DUST CONTROL	1500.00	.00	1500.00	.00	.00	784.48	715.52	1506	1851	52
0093 RD STRIPING & CROSS	4000.00	.00	4000.00	.00	.00	2667.20	1332.80	3656	3258	66
0094 DARK RUN GRAVEL	500.00	.00	500.00	.00	.00	409.00	91.00	507	500	81
0095 SUMMER MAINTENANCE	400.00	.00	400.00	.00	.00	40.29	359.71	482	188	10
0096 ENGINEERING SERVICE	300.00	.00	300.00	.00	.00	216.68	83.32	300	75	72
Department 0950 Totals	138699.30	.00	138699.30	.00	.00	123260.90	15438.40	128656	94717	88

## Department 0975 SOLID WASTE

0003 OUTLAY ACCOUNT	.00	.00	.00	.00	.00	.00	.00	0	0	0
0090 PARTTIME PAYROLL	6006.00	.00	6006.00	.00	.00	7370.56	-1364.56	5337	4245	122
0091 FULLTIME PAYROLL	33808.32	.00	33808.32	.00	.00	34450.00	-641.68	31383	30756	101
0092 EQUIPMENT	4368.00	.00	4368.00	.00	.00	5168.00	-799.00	3285	2752	118
0093 TELEPHONE	480.00	.00	480.00	.00	.00	186.87	293.13	213	262	38
0094 ELECTRICITY	1100.00	.00	1100.00	.00	.00	1317.21	-217.21	1689	2621	119
0095 SUPPLIES	1500.00	.00	1500.00	.00	.00	1376.22	123.78	865	1286	91
0097 WATER	500.00	.00	500.00	.00	.00	500.00	.00	509	420	100
0098 METAL BALES	2700.00	.00	2700.00	.00	.00	1716.30	983.70	1657	3216	63
1000 ROLLER/COMPACTOR	1500.00	.00	1500.00	.00	.00	197.00	1303.00	0	0	13
1001 RECYCLABLE DIL	580.00	.00	580.00	.00	.00	.00	580.00	456	200	0
1002 SAFETY SHOES	750.00	.00	750.00	.00	.00	599.78	150.22	703	149	79
1003 RUS TIPPING FEE	90000.00	.00	90000.00	.00	.00	93200.04	-3200.04	133986	121060	103
1004 TRANS ST COM: HMA/IN	16000.00	.00	16000.00	.00	.00	16495.28	-495.28	15538	21492	103
1005 HOLDING TANK FEE	300.00	.00	300.00	.00	.00	300.00	.00	160	315	100
1006 BUILDING MAIN	250.00	.00	250.00	.00	.00	.00	250.00	200	0	0
1007 TIRES	.00	.00	.00	.00	.00	.00	.00	106	615	0
1008 SPECIAL PROJECTS	200.00	.00	200.00	.00	.00	200.00	.00	0	0	100
1009 GROUND MONITOR WELL	6000.00	.00	6000.00	.00	.00	.00	6000.00	0	0	0
Department 0975 Totals	166042.32	.00	166042.32	.00	.00	163075.26	2967.06	196087	189385	98

# Town of Gray

Department	1000 GARAGE								
0005 FULLTIME PAYROLL	19874.40	.00	19874.40	.00	.00	20246.00	-371.60	19102	18312 101
0006 OVERTIME	573.30	.00	573.30	.00	.00	166.98	406.32	40	375 29
0010 ELECTRICITY	3100.00	.00	3100.00	.00	.00	3752.82	-652.82	2346	2339 121
0011 OUTLAY ACCOUNT	.00	.00	.00	.00	.00	.00	.00	0	0 0
0015 MECHANIC SUPPLIES	1800.00	.00	1800.00	.00	.00	1653.83	146.17	2173	1444 91
0020 TELEPHONE	360.00	.00	360.00	.00	.00	355.27	4.73	370	342 98
0025 WATER	750.00	.00	750.00	.00	.00	510.00	240.00	379	725 68
0030 FUEL	1300.00	.00	1300.00	.00	.00	763.99	536.01	1856	719 58
0034 EQUIPMENT RENTAL	250.00	.00	250.00	.00	.00	258.47	-8.47	0	47 103
0035 SUPPLIES	250.00	.00	250.00	.00	.00	171.38	78.62	315	170 68
0037 UNIFORMS	2216.00	.00	2216.00	.00	.00	2107.84	108.16	1931	809 95
0040 GAS, DIESEL, LUB, OILS	15000.00	.00	15000.00	.00	.00	10099.28	4900.72	12183	11117 67
0041 EQUIP. REPLACE OR RE	750.00	.00	750.00	.00	.00	488.02	261.98	209	482 65
0042 BUILDING MAINTENANCE	500.00	.00	500.00	.00	.00	235.51	264.49	403	147 47
0043 BUILDING TANK PUMPING	300.00	.00	300.00	.00	.00	135.00	165.00	160	475 45
0044 FUEL TANK TESTING	250.00	.00	250.00	.00	.00	.00	250.00	0	0 0
Department 1000 Totals	47273.70	.00	47273.70	.00	.00	40944.39	6329.31	41467	37503 86

Department	1100 ADDITIONAL ROADWORK								
0005 TARRING-SURFACE TREA	41524.92	.00	41524.92	.00	.00	41524.92	.00	42000	3577 100
0015 PLOWING/SANDING PRIV	32258.00	.00	32258.00	.00	.00	32044.50	213.50	26847	26799 99
Department 1100 Totals	73782.92	.00	73782.92	.00	.00	73569.42	213.50	68847	30376 99

Department	1200 FINANCE								
0001 DEBT & INTEREST	55000.00	.00	55000.00	.00	.00	.00	55000.00	10909	0 0
0002 PUBLIC SAFETY BOND	61400.00	.00	61400.00	.00	.00	61400.00	.00	61400	61400 100
0003 PUBLIC SAFETY BOND I	71101.20	.00	71101.20	.00	.00	71101.20	.00	75399	79697 100
0004 LANDFILL CLOSURE	40000.00	.00	40000.00	.00	.00	40000.00	.00	0	0 100
0005 LANDFILL CLOSURE INT	20510.00	.00	20510.00	.00	.00	20510.00	.00	0	0 100
Department 1200 Totals	248011.20	.00	248011.20	.00	.00	193011.20	55000.00	147708	141097 77

Department	1300 WELFARE								
1303 FOOD	2500.00	.00	2500.00	.00	.00	404.20	2095.80	1088	2106 16
1304 FUEL	5000.00	.00	5000.00	.00	.00	1185.69	3814.31	1529	2158 23
1305 RENTALS	22000.00	.00	22000.00	.00	.00	7275.57	14724.43	12937	23936 33
1306 UTILITIES	4000.00	.00	4000.00	.00	.00	2317.11	1682.89	2191	4390 57
1307 CLOTHING	200.00	.00	200.00	.00	.00	.00	200.00	75	0 0
1308 DOCTORS	100.00	.00	100.00	.00	.00	.00	100.00	0	0 0
1309 MEDICATIONS	300.00	.00	300.00	.00	.00	184.10	115.90	579	190 61
1320 BURIAL	750.00	.00	750.00	.00	.00	.00	750.00	187	0 0
Department 1300 Totals	34850.00	.00	34850.00	.00	.00	11366.67	23483.33	18586	32780 32

Department	1400 COMMUNITY SERVICES								
0002 SCHOOL HOUSE PROJECT	.00	.00	.00	.00	.00	.00	.00	0	0 0
0003 SHOWMOBILE CLUB	500.00	.00	500.00	.00	.00	500.00	.00	500	0 100
0004 HANDICAPPED PROGRAM	400.00	.00	400.00	.00	.00	400.00	.00	400	0 100
0011 REGIONAL TRAMS	1090.00	.00	1090.00	.00	.00	1090.00	.00	1090	1090 100
0012 PROP	6500.00	.00	6500.00	.00	.00	6500.00	.00	6500	6500 100
0013 HOLY INNOCENCE	900.00	.00	900.00	.00	.00	900.00	.00	900	1000 100
0014 SD. ME. SR. CITZ.	2300.00	.00	2300.00	.00	.00	2300.00	.00	2300	2300 100
0015 GRAY HEALTH COUNCIL	250.00	.00	250.00	.00	.00	250.00	.00	250	250 100
0017 FAMILY CRISIS	1000.00	.00	1000.00	.00	.00	1000.00	.00	1000	1000 100
0019 COMM HEALTH SERVICE	5000.00	.00	5000.00	.00	.00	5000.00	.00	5000	5000 100
0020 CEMETERY	3500.00	.00	3500.00	.00	.00	3500.00	.00	3500	3500 100
0021 DAY CARE	110.00	.00	110.00	.00	.00	110.00	.00	110	110 100
0023 INGRAHAM VOLUNTEERS	400.00	.00	400.00	.00	.00	400.00	.00	400	400 100
Department 1400 Totals	21950.00	.00	21950.00	.00	.00	21950.00	.00	21950	21150 100

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Department 1500 CABLE TELEVISION										
0010 MEETINGS/CONFERENCES	100.00	.00	100.00	.00	.00	132.35	-32.35	102	43	132
0015 COMPUTER HARDWARE	150.00	.00	150.00	.00	.00	.00	150.00	90	0	0
0020 COMPUTER SOFTWARE	50.00	.00	50.00	.00	.00	.00	50.00	0	0	0
0025 TECHNICAL SUPPORT	50.00	.00	50.00	.00	.00	27.94	22.06	0	0	55
0030 EQUIP MAINT.	1500.00	.00	1500.00	.00	.00	432.45	1067.55	1307	333	28
0040 EQUIPMENT NEW	1600.00	.00	1600.00	.00	.00	954.06	645.94	1215	573	59
0050 STUDIO CONSTRUCTION	200.00	.00	200.00	.00	.00	.00	200.00	0	203	0
0060 SUPPLIES/TAPES/POSTA	500.00	.00	500.00	.00	.00	225.00	275.00	0	0	45
Department 1500 Totals	4150.00	.00	4150.00	.00	.00	1771.80	2378.20	2714	1152	42
Department 1700 UNCLASSIFIED										
0030 GENERAL TOWN INSURAN	37000.00	.00	37000.00	.00	.00	40551.00	-3551.00	37924	35658	109
0031 UNEMPLOYMENT COMPENS	4500.00	.00	4500.00	.00	.00	5408.00	-908.00	4378	3590	120
0032 WORKERS COMPENSATION	37110.00	.00	37110.00	.00	.00	35944.00	1166.00	34667	29766	96
Department 1700 Totals	78610.00	.00	78610.00	.00	.00	81903.00	-3293.00	76969	69014	104
Department 1800 RESERVES										
0020 POLICE	.00	.00	.00	.00	.00	.00	.00	0	0	0
0025 FIRE TRUCK RESERVE	.00	.00	.00	.00	.00	.00	.00	0	0	0
0030 RESCUE UNIT (NEW)	.00	.00	.00	.00	.00	.00	.00	0	0	0
0032 LIBRARY RESERVES	.00	.00	.00	.00	.00	.00	.00	0	0	0
0033 INTERNAL SERV. FUND	.00	.00	.00	.00	.00	.00	.00	0	0	0
Department 1800 Totals	.00	.00	.00	.00	.00	.00	.00	0	0	0
Department 1900 EMPLOYEE BENEFITS										
0001 GENERAL GOVT.	60957.45	.00	60957.45	.00	.00	57136.90	3820.55	52284	47720	93
0002 PUBLIC WORKS	42168.61	.00	42168.61	.00	.00	40369.49	1799.12	37249	31998	95
0003 SOLID WASTE	8233.71	.00	8233.71	.00	.00	8167.60	66.11	7553	6946	99
0004 POLICE	4085.83	.00	4085.83	.00	.00	3989.89	95.94	3763	3554	97
0005 COMMUNICATIONS	17542.17	.00	17542.17	.00	.00	11983.39	5558.78	12482	13308	68
0007 FIRE DEPT.	583.07	.00	583.07	.00	.00	498.23	84.84	298	620	85
0008 RESCUE	8774.68	.00	8774.68	.00	.00	7833.97	940.71	7714	7527	89
0009 RECREATION DEPT	7639.34	.00	7639.34	.00	.00	7371.04	268.30	6665	6376	96
0010 LIBRARY	4287.28	.00	4287.28	.00	.00	3867.01	420.27	3983	3559	90
0011 RETIREMENT	30395.87	.00	30395.87	.00	.00	26968.92	3426.95	27726	25535	88
Department 1900 Totals	184668.01	.00	184668.01	.00	.00	168186.44	16481.57	159717	147143	91
GRAND TOTALS	1967868.50	.00	1967868.50	.00	.00	1915201.24	52667.26	1765582	1595105	97

REVENUE CONTROL REPORT

Revenue Name	Fund-Src-Proj	MTD Receipts	YTD Receipts	Estimated Rpts	Bal of Estimates	% Collected
LIBRARY PER CAPITA	01-0000-0000	.00	.00	.00	.00	
LIBRARY REVENUE	01-0000-0000	353.70	353.70	150.00	-203.70	235.80%
CABLE FRANCHISE	01-0000-0000	13817.84	13817.84	14000.00	182.16	98.70%
DOT LOCAL ROAD ASSISTANCE	01-0002-0001	80748.00	80748.00	42000.00	-38748.00	192.26%
G.A. REIMB.	01-0000-0001	5358.71	5358.71	5000.00	-358.71	107.17%
LIBRARY BOOKS LOST/PAID	01-0000-0000	.00	48.98	40.00	-8.98	122.45%
EXCISE TAX	01-0001-0001	453432.15	534988.72	410000.00	-124988.72	130.49%
CENTRAL FIRE RENTAL	01-0000-0000	595.00	885.00	500.00	-385.00	177.00%
ADMIN REV MAPS & CODE BKS	01-0000-0000	267.74	386.33	500.00	113.67	77.27%
ICE RINK	01-0000-0000	.00	10.00	500.00	490.00	2.00%
SKI PROGRAM	01-0000-0000	3079.00	3079.00	4200.00	1121.00	73.31%
LIBRARY STIPEND	01-0000-0000	.00	.00	200.00	200.00	.00%
BOAT EXCISE	01-0001-0001	10358.00	14881.30	6500.00	-8381.30	228.94%
CIVIL DEFENSE	01-0004-0000	198.00	198.00	198.00	.00	100.00%
DOG CONTROL	01-0004-0000	584.00	600.00	300.00	-300.00	200.00%
HEMBEGIN GYMNASTICS	01-0000-0000	842.00	1188.00	1000.00	-188.00	118.80%
HEMBEGIN	01-0008-0000	2133.00	2215.00	5500.00	3285.00	40.27%
AEROBIC RECEIPTS	01-0008-0000	40.00	40.00	3608.00	3568.00	1.11%
WENS BASKETBALL	01-0008-0000	1301.00	1301.00	800.00	-501.00	162.63%
WOMENS VOLLEYBALL	01-0008-0000	333.00	333.00	800.00	467.00	41.63%
SUMMER YOUTH RECREATION	01-0008-0000	-59.00	16064.00	24000.00	7936.00	66.93%
WILKIES' BEACH	01-0008-0000	2831.25	5344.67	6000.00	655.33	89.08%
SOCCER	01-0008-0000	2385.00	2385.00	4300.00	1915.00	55.47%



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YOUTH BASKETBALL FEES	01-0000-0000	1707.50	1707.50	2440.00	732.50	69.98%
CLERK FEES	01-0005-0000	1806.50	2106.50	1200.00	-906.50	175.54%
DOG LICENSE FEES	01-0005-0000	621.50	674.50	300.00	-374.50	224.83%
AUTO REGIS FEES	01-0005-0000	17888.05	21527.95	13500.00	-8027.95	159.47%
HUNTING/FISHING FEES	01-0005-0000	1452.25	1694.25	1500.00	-194.25	112.95%
BOAT/ATV/SNOWMOBILES	01-0005-0000	1012.90	1303.90	750.00	-553.90	173.85%
ELECTRIC RECEIPTS	01-0003-0001	1527.05	1813.05	1300.00	-513.05	139.47%
PLUMBING PERMITS	01-0003-0001	5051.00	6759.00	6000.00	-759.00	112.65%
ZONING BO./APPEALS	01-0003-0000	32.17	82.17	100.00	17.83	82.17%
PLANNING BOARD	01-0003-0001	1935.00	2310.00	1000.00	-1310.00	231.00%
INTEREST & PENALTIES	01-0001-0001	55248.23	70517.76	40000.00	-30517.76	176.29%
INTEREST ON CD	01-0006-0001	41508.46	41643.44	30000.00	-11643.44	138.81%
BUILDINGS RECEIPTS	01-0003-0001	21467.30	26093.00	16000.00	-10093.00	163.08%
MISCELLANEOUS REVENUES	01-0004-0000	9875.74	10492.71	9000.00	-1492.71	116.59%
TAX ACQUIRED REVENUE	01-0000-0000	8443.24	8443.24	.00	-8443.24	
RESCUE BILLING	01-0004-0000	10545.00	10545.00	5000.00	-5545.00	210.90%
STATE REVENUE SHARING	01-0002-0001	262291.45	262291.45	205000.00	-57291.45	127.95%
SNOWMOBILES	01-0002-0000	2106.00	2106.00	2000.00	-106.00	105.30%
TREE GROWTH	01-0002-0000	4981.90	4981.90	4900.00	-81.90	101.67%
VETERAN REIMB	01-0002-0000	2485.00	2485.00	1900.00	-585.00	130.79%
MEMBERGIM FUND RAISER	01-0000-0000	360.50	638.50	5000.00	4404.33	11.91%
SOLID WASTE PERMITS	01-0000-0000	1295.00	2230.00	1000.00	-1230.00	223.00%
PLASTICS	01-0000-0000	.00	.00	.00	.00	
ANNUAL COMM HAULERS LICEN	01-0000-0000	800.00	1200.00	600.00	-600.00	200.00%
TIRES	01-0007-0000	251.00	271.00	500.00	229.00	54.20%



Independent Auditor's Report

Town Council  
Town of Gray, Maine:

We have audited the accompanying general purpose financial statements of the Town of Gray, Maine as of, and for the year ended June 30, 1994 as listed in the table of contents. These general purpose financial statements are the responsibility of Town of Gray, Maine management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in the notes, the general purpose financial statements referred to above do not include financial statements of the General Fixed Assets Account Group, which should be included to conform with generally accepted accounting principles.

In our opinion, except that the omission described in the preceding paragraph results in an incomplete presentation, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Town of Gray, Maine as of June 30, 1994, and the results of its operations and cash flows of its proprietary and similar trust funds for the year then ended, in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The additional information included in Exhibits A-1 through C-3 are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Town of Gray, Maine. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

*Runyon, Kersteen, Ouellette & Lessard*

July 12, 1994

RUNYON  
KERSTEEN  
OUELLETTE  
& LESSARD

Certified  
Public  
Accountants

20 Long Creek Drive  
South Portland, ME 04106  
207-773-2986  
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TOWN OF GRAY, MAINE  
Combined Balance Sheet  
All Fund Types and Account Groups  
June 30, 1994  
(with comparative totals for June 30, 1993)

	<u>Governmental Fund Types</u>		<u>Proprietary</u>	<u>Fiduciary</u>	<u>Account Group</u>	<u>Totals</u>	
	<u>General</u>	<u>Capital</u>	<u>Fund</u>	<u>Funds</u>	<u>General</u>	<u>(Memorandum Only)</u>	
	<u>Fund</u>	<u>Projects</u>	<u>Internal</u>	<u>Trust and</u>	<u>Long-term</u>	<u>1994</u>	<u>1993</u>
			<u>Service</u>	<u>Agency</u>	<u>Debt</u>		
<b>ASSETS</b>							
Cash and cash equivalents	\$ 293,878	247,274	330,422	141,902	-	1,013,474	787,475
Reserved cash	484,079	-	-	-	-	484,079	454,808
Investments, at cost	1,818,415	-	-	191,551	-	1,809,966	1,823,527
Receivables:							
Taxes receivable—current year	278,452	-	-	-	-	278,452	290,807
Taxes receivable—prior years	23,577	-	-	-	-	23,577	18,984
Tax liens—prior years	108,381	-	-	-	-	108,381	170,182
Accounts receivable	31,213	-	-	-	-	31,213	25,038
Due from State of Maine	-	-	-	-	-	-	2,033
Due from other funds	-	-	27,849	-	-	27,849	57,954
Tax acquired property	2,033	-	-	-	-	2,033	-
Equipment—net of accumulated depreciation	-	-	299,538	-	-	299,538	280,337
Amount to be provided for accrued compensation	-	-	-	-	41,632	41,632	34,708
Amount to be provided for retirement of long-term debt	-	-	-	-	1,372,400	1,372,400	1,488,800
<b>Total assets</b>	<b>\$ 2,840,038</b>	<b>247,274</b>	<b>657,809</b>	<b>333,453</b>	<b>1,414,032</b>	<b>5,482,804</b>	<b>5,132,523</b>
<b>LIABILITIES AND FUND EQUITY</b>							
<b>Liabilities:</b>							
Accounts payable	34,314	-	-	-	-	34,314	58,467
Accrued vacation and sick leave	42,854	-	-	-	41,632	84,286	73,553
Due to other funds	27,849	-	-	-	-	27,849	17,554
Taxes collected in advance	8,987	-	-	-	-	8,987	9,896
Deferred tax revenue	292,000	-	-	-	-	292,000	348,000
Deferred revenue	8,925	-	-	-	-	8,925	-
Deferred compensation benefits payable	-	-	-	191,551	-	191,551	141,318
General obligation bonds and notes payable	-	-	-	-	1,372,400	1,372,400	1,488,800
<b>Total liabilities</b>	<b>414,729</b>	<b>-</b>	<b>-</b>	<b>191,551</b>	<b>1,414,032</b>	<b>2,020,312</b>	<b>2,133,588</b>
<b>Fund equity:</b>							
Retained earnings:							
Unreserved	-	-	475,480	-	-	475,480	407,579
Contributed capital	-	-	182,329	-	-	182,329	215,544
Fund balances:							
Reserved for capital improvements	505,126	-	-	-	-	505,126	457,468
Unreserved:							
Designated	205,948	-	-	-	-	205,948	31,989
Undesignated	1,714,235	247,274	-	141,902	-	2,103,411	1,888,365
<b>Total fund equity</b>	<b>2,425,307</b>	<b>247,274</b>	<b>657,809</b>	<b>141,902</b>	<b>-</b>	<b>3,472,292</b>	<b>2,998,936</b>
<b>Total liabilities and fund equity</b>	<b>\$ 2,840,038</b>	<b>247,274</b>	<b>657,809</b>	<b>333,453</b>	<b>1,414,032</b>	<b>5,482,804</b>	<b>5,132,523</b>

See accompanying notes to financial statements.

TOWN OF GRAY, MAINE  
 Combined Statement of Revenues, Expenditures, and Changes in Fund Balances  
 All Governmental Fund Types and Expendable Trust Funds  
 Year ended June 30, 1994  
 (with comparative totals for the year ended June 30, 1993)

	Governmental Funds		Fiduciary	Totals	
	General	Capital Projects	Expendable Trust	(Memorandum Only) 1994	1993
Revenues:					
Taxes	\$ 4,743,296	-	-	4,743,296	4,702,890
Licenses and permits	65,850	-	-	65,850	56,386
Intergovernmental	375,589	64,800	-	440,389	1,080,924
Charges for services	63,835	-	-	63,835	46,321
Interest and dividends earned	63,167	3,614	970	67,751	59,473
Other revenues	42,133	-	-	42,133	26,871
Total revenues	5,353,850	68,214	970	5,423,034	5,982,865
Expenditures:					
Current:					
General government	494,286	-	-	494,286	444,674
Protection	343,400	-	-	343,400	324,621
Public works	577,239	-	-	577,239	590,499
Recreation	76,786	-	-	76,786	46,267
County tax	210,125	-	-	210,125	156,860
Education	2,641,437	-	-	2,641,437	2,605,111
Other	258,224	-	970	259,194	249,769
Tax abatements	6,477	-	-	6,477	3,547
Debt service	193,011	-	-	193,011	147,709
Capital outlay	136,189	48,254	-	184,443	1,081,357
Total expenditures	4,937,174	48,254	970	4,986,398	5,550,414
Excess of revenues over expenditures	416,676	19,960	-	436,636	332,451
Other financing sources:					
Proceeds of general obligation bonds and notes	-	-	-	-	400,000
Total other financing sources	-	-	-	-	400,000
Excess of revenues and other sources over expenditures and other uses	416,676	19,960	-	436,636	732,451
Fund balances, beginning of year	2,008,631	227,314	32,000	2,267,945	1,535,494
Fund balances, end of year	\$ 2,425,307	247,274	32,000	2,704,581	2,267,945

See accompanying notes to financial statements.

TOWN OF GRAY, MAINE  
Statement of Revenues, Expenditures, and Changes in Fund Balance—  
Budget and Actual—All Budgeted Governmental Funds  
(General Fund)  
Year ended June 30, 1994

	Budget	Actual	Variance favorable (unfavorable)
<b>Revenues:</b>			
Taxes	\$ 4,504,909	4,743,296	238,387
Licenses and permits	42,450	65,850	23,400
Intergovernmental	255,800	375,569	119,769
Charges for services	72,886	63,835	(9,051)
Interest earned	30,000	63,167	33,167
Other revenues	23,000	42,133	19,133
<b>Total revenues</b>	<b>4,929,045</b>	<b>5,353,850</b>	<b>424,805</b>
<b>Expenditures:</b>			
Current:			
General government	438,269	494,286	(56,017)
Protection	342,366	343,400	(1,034)
Public works	582,423	577,239	5,184
Recreation	88,021	76,786	11,235
County tax	210,125	210,125	-
Education	2,641,437	2,641,437	-
Other	372,893	258,224	114,669
Tax abatements	5,500	6,477	(977)
Debt service	248,011	193,011	55,000
Capital outlay	-	136,189	(136,189)
<b>Total expenditures</b>	<b>4,929,045</b>	<b>4,937,174</b>	<b>(8,129)</b>
<b>Excess of revenues over expenditures</b>	<b>-</b>	<b>416,676</b>	<b>416,676</b>
<b>Other financing sources:</b>			
Proceeds of general obligation bonds	-	-	-
<b>Total other financing sources</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess of revenues and other financing sources over expenditures and other financing uses</b>	<b>-</b>	<b>416,676</b>	<b>416,676</b>
<b>Fund balance, beginning of year</b>		<b>2,008,631</b>	
<b>Fund balance, end of year</b>	<b>\$</b>	<b>2,425,307</b>	

See accompanying notes to financial statements.

## Statement 4

**TOWN OF GRAY, MAINE**  
**Combined Statement of Revenues, Expenditures, and Changes in Retained Earnings/Fund Balance**  
**All Proprietary Fund Types and Similar Trust Funds**  
**Year ended June 30, 1994**  
**(with comparative totals for the year ended June 30, 1993)**

	Proprietary Fund Internal Service	Fiduciary Fund Nonexpendable Trust	Totals (Memorandum Only)	
			1994	1993
Operating revenues:				
Charges for services	\$ 96,263	—	96,263	97,765
Interest earned	9,245	3,735	12,980	16,278
Other revenues	—	—	—	—
Total operating revenues	105,508	3,735	109,243	114,043
Operating expenses:				
Maintenance	24,375	—	24,375	26,284
Depreciation	46,447	—	46,447	41,257
Cemeteries and scholarships	—	1,700	1,700	5,411
Total operating expenses	70,822	1,700	72,522	72,952
Net income	34,686	2,035	36,721	41,091
Retained earnings/fund balance—beginning of year	623,123	107,867	730,990	689,899
Retained earnings/fund balance—end of year	\$ 657,809	109,902	767,711	730,990

See accompanying notes to financial statements.

## Statement 5

**TOWN OF GRAY, MAINE**  
**Combined Statement of Cash Flows**  
**All Proprietary Fund Types and Similar Trust Funds**  
**Year ended June 30, 1994**  
**(with comparative totals for the year ended June 30, 1993)**

	Proprietary Fund Internal Service	Fiduciary Fund Nonexpendable Trust	Totals (Memorandum Only)	
			1994	1993
Cash flows from operating activities:				
Net income	\$ 34,686	2,035	36,721	41,091
Adjustments to reconcile net income from operations to cash provided by operating activities:				
Depreciation	46,447	—	46,447	41,257
Change in due from other funds	(10,295)	—	(10,295)	55,834
Net cash provided by operating activities	70,838	2,035	72,873	138,182
Cash flows from capital and related financing activities:				
Purchase of fixed assets	(65,648)	—	(65,648)	(70,041)
Net cash used in capital and related financing activities	(65,648)	—	(65,648)	(70,041)
Net increase in cash	5,190	2,035	7,225	68,141
Cash, beginning of year	325,232	107,867	433,099	364,958
Cash, end of year	\$ 330,422	109,902	440,324	433,099

See accompanying notes to financial statements.

TOWN OF GRAY, MAINE  
General Fund  
Comparative Balance Sheet  
June 30, 1994 and 1993

Exhibit A-1

	1994	1993
<b>ASSETS</b>		
Cash and cash equivalents	\$ 293,876	135,462
Reserved cash	484,079	454,608
Investments, at cost	1,618,415	1,382,209
Receivables:		
Taxes receivable--current year	278,452	290,897
Taxes receivable--prior years	23,577	16,964
Tax liens--prior years	108,391	170,182
Accounts receivable	31,213	25,038
Tax acquired property	2,033	2,033
<b>Total assets</b>	<b>\$ 2,840,036</b>	<b>2,477,393</b>
<b>LIABILITIES AND FUND EQUITY</b>		
Liabilities:		
Accounts payable	34,314	56,467
Accrued vacation and sick leave	42,654	38,845
Due to other funds	27,849	17,554
Taxes collected in advance	8,987	9,896
Deferred tax revenue	292,000	346,000
Deferred revenue--other	8,925	-
<b>Total liabilities</b>	<b>414,729</b>	<b>468,762</b>
Fund equity:		
Reserved for capital improvements	505,126	457,468
Unreserved:		
Designated	205,946	31,989
Undesignated	1,714,235	1,519,174
<b>Total fund equity</b>	<b>2,425,307</b>	<b>2,008,631</b>
<b>Total liabilities and fund equity</b>	<b>\$ 2,840,036</b>	<b>2,477,393</b>

TOWN OF GRAY, MAINE  
General Fund  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Budget and Actual  
Year ended June 30, 1994  
(with comparative actual amounts for the year ended June 30, 1993)

	1994		Variance favorable (unfavorable)	1993 Actual
	Budget	Actual		
<b>Revenues:</b>				
<b>Taxes:</b>				
Property taxes	\$ 4,048,409	4,048,409	-	3,962,749
Supplemental taxes	-	10,716	10,716	10,256
Change in deferred property tax revenue	-	54,000	54,000	149,000
Sale of tax acquired property	-	9,787	9,787	843
Excise taxes	416,500	549,870	133,370	500,935
Interest and costs on taxes	40,000	70,514	30,514	79,107
<b>Total taxes</b>	<b>4,504,909</b>	<b>4,743,296</b>	<b>238,387</b>	<b>4,702,890</b>
<b>Licenses and permits:</b>				
Town Clerk fees	40,950	62,655	21,705	25,639
Other	1,500	3,195	1,695	30,747
<b>Total licenses and permits</b>	<b>42,450</b>	<b>65,850</b>	<b>23,400</b>	<b>56,386</b>
<b>Intergovernmental:</b>				
State of Maine:				
State Revenue Sharing	200,000	262,291	62,291	248,675
State highway block grant	42,000	80,748	38,748	80,748
Education block grant	-	2,243	2,243	5,672
Comprehensive planning grant	-	-	-	3,750
Road bond	-	-	-	41,977
Property tax relief program	-	15,355	15,355	-
General assistance reimbursement	5,000	5,359	359	6,105
Tree growth	4,900	4,982	82	4,674
Veterans' tax exemption	1,900	2,485	585	1,727
Snowmobiles	2,000	2,106	106	1,966
Timber Bridge Initiative Grant	-	-	-	7,583
FEMA	-	-	-	3,815
New Gloucester -- assessor reimbursement	-	-	-	6,812
<b>Total intergovernmental</b>	<b>256,900</b>	<b>375,569</b>	<b>119,769</b>	<b>415,524</b>
<b>Charges for services:</b>				
General government	500	386	(114)	470
Public works	8,650	17,496	8,846	16,939
Public safety	5,198	10,743	5,545	9,951
Public service/recreation	58,148	34,807	(23,341)	17,070
Library	390	403	13	1,891
<b>Total charges for services</b>	<b>72,886</b>	<b>63,835</b>	<b>(9,051)</b>	<b>46,321</b>
<b>Interest earned:</b>				
Interest earned	30,000	43,485	13,485	38,923
Interest earned on reserve accounts	-	19,682	19,682	19,215
<b>Total interest earned</b>	<b>30,000</b>	<b>63,167</b>	<b>33,167</b>	<b>58,138</b>
<b>Other revenues:</b>				
Cable television franchises	14,000	13,818	(182)	14,156
Miscellaneous	8,000	28,315	19,315	12,715
<b>Total other revenues</b>	<b>22,000</b>	<b>42,133</b>	<b>19,133</b>	<b>26,871</b>
<b>Total revenues</b>	<b>4,929,045</b>	<b>5,353,850</b>	<b>424,805</b>	<b>5,308,130</b>



# Annual Report

	1994		Variance favorable (unfavorable)	1993 Actual
	Budget	Actual		
Expenditures:				
Current:				
General governmental:				
Administration	\$ 204,736	257,646	(92,910)	248,589
Municipal officers	3,750	3,750	-	3,750
Assessor	49,525	47,776	1,749	44,797
Assessors Project	11,120	8,908	2,212	11,839
Contractual services	1,720	1,136	584	888
Janitorial services	11,900	7,003	4,897	3,987
Elections	2,240	1,369	871	2,440
Planner	38,314	39,029	(715)	36,666
Municipal Building	7,445	7,609	(164)	7,449
Development	4,821	1,302	3,519	923
Library	36,227	38,843	(2,616)	33,720
Stimson Hall	4,521	3,826	695	5,237
Welfare	34,850	11,367	23,483	18,590
Tree care	1,000	1,000	-	1,455
Community services	21,950	21,950	-	21,950
Data processing	4,150	1,772	2,378	2,716
Total general government	438,269	494,286	(56,017)	444,674
Protection:				
Public safety	107,341	109,620	(2,279)	107,388
Police account	25,703	27,653	(1,950)	21,786
Fire department	38,276	40,356	(2,080)	34,083
Public Safety communications	74,867	78,143	(3,276)	74,003
Rescue unit	58,824	51,427	7,397	53,032
Code enforcement	37,355	36,201	1,154	34,319
Total protection	342,366	343,400	(1,034)	324,621
Public works:				
Public works-- winter roads	156,625	174,116	(17,491)	161,945
Public works-- summer roads	138,699	123,745	14,954	118,792
Garage	47,274	41,053	6,221	41,515
Additional roadwork	73,783	73,569	214	68,847
Solid Waste	166,042	164,756	1,286	199,400
Total public works	582,423	577,239	5,184	590,499
Recreation:				
Parks and recreation	50,851	40,206	10,645	15,663
Newbegin	37,170	36,580	590	30,604
Total recreation	88,021	76,786	11,235	46,267
County tax	210,125	210,125	-	156,860
Education	2,641,437	2,641,437	-	2,605,111
Other:				
General town insurance	\$ 37,000	40,551	(3,551)	37,924
Unemployment insurance	4,500	5,408	(908)	4,378
Workers' Compensation	37,110	35,944	1,166	34,667
Employee benefits	184,668	168,186	16,482	159,722
Other non-budgeted	-	5,826	(5,826)	11,877
Overlay	109,615	-	109,615	-
Miscellaneous	-	2,309	(2,309)	-
Total other	372,893	258,224	114,669	248,568
Tax abatements	5,500	6,477	(977)	3,547
Debt service:				
Principal	156,400	101,400	55,000	78,400
Interest	91,611	91,611	-	71,309
Total debt service	248,011	193,011	55,000	147,709
Capital outlay:				
Capital expenditures	-	136,189	(136,189)	177,674
Total capital outlay	-	136,189	(136,189)	177,674
Total expenditures	4,929,045	4,937,174	(8,129)	4,745,530
Excess of revenues over expenditures	-	416,676	416,676	560,800
Fund balance, beginning		2,008,631		1,448,031
Fund balance, ending	\$	2,425,307		2,008,831

TOWN OF GRAY, MAINE  
Capital Project Funds  
Combining Balance Sheet  
June 30, 1994  
(with comparative totals for June 30, 1993)

	Library	Transfer Station	Public Safety	Totals	
				1994	1993
<b>ASSETS</b>					
Cash and cash equivalents	\$ 2,089	230,902	14,283	247,274	186,914
Due from State of Maine	-	-	-	-	40,400
<b>Total assets</b>	<b>\$ 2,089</b>	<b>230,902</b>	<b>14,283</b>	<b>247,274</b>	<b>227,314</b>
<b>FUND EQUITY</b>					
<b>Total fund equity</b>	<b>\$ 2,089</b>	<b>230,902</b>	<b>14,283</b>	<b>247,274</b>	<b>227,314</b>

TOWN OF GRAY, MAINE  
Capital Project Funds  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Year ended June 30, 1994  
(with comparative totals for the year ended June 30, 1993)

	Library	Transfer Station	Public Safety	Totals	
				1994	1993
<b>Revenues:</b>					
Intergovernmental revenues:					
Maine - Department of Environmental Protection	\$ -	64,600	-	64,600	675,400
Total intergovernmental revenues	-	64,600	-	64,600	675,400
Interest earned	51	3,207	356	3,614	134
<b>Total revenues</b>	<b>51</b>	<b>67,807</b>	<b>356</b>	<b>68,214</b>	<b>675,534</b>
<b>Expenditures:</b>					
Capital expenditures	-	47,322	832	48,254	803,683
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>51</b>	<b>20,485</b>	<b>(576)</b>	<b>19,960</b>	<b>(228,149)</b>
<b>Other financing sources:</b>					
Proceeds of general obligation bonds and notes	-	-	-	-	400,000
<b>Total other financing sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>400,000</b>
<b>Excess (deficiency) of revenues and other sources over (under) expenditures</b>	<b>51</b>	<b>20,485</b>	<b>(576)</b>	<b>19,960</b>	<b>171,851</b>
Fund balances, beginning of year	2,038	210,417	14,859	227,314	55,463
<b>Fund balances, end of year</b>	<b>\$ 2,089</b>	<b>230,902</b>	<b>14,283</b>	<b>247,274</b>	<b>227,314</b>

Exhibit C-2

TOWN OF GRAY, MAINE  
Trust Funds  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Year ended June 30, 1994

	Fund Balances Beginning of Year		Interest earned	Expenditures	Fund Balances End of Year	
	Principal	Unexpended Income			Principal	Unexpended Income
Expendable trust funds:						
Helen Frank Cemetery trust	\$ -	32,000	970	970	-	32,000
Nonexpendable trust funds:						
Pennell	25,030	3,571	926	-	25,030	4,497
Cemetery	22,798	800	865	692	22,798	973
C. Baker School	14,276	3,636	993	900	14,276	3,729
George Doughty	10,000	247	314	108	10,000	453
Stimson	7,000	961	212	-	7,000	1,173
Monument and Christian Temple	1,300	180	40	-	1,300	220
Common School	482	923	53	-	482	976
Grange Scholarship	16,433	250	332	-	16,433	582
Total nonexpendable trust funds:	97,299	10,568	3,735	1,700	97,299	12,603
Total expendable and nonexpendable trust funds	\$ 97,299	42,568	4,705	2,670	97,299	44,603

# Town of Gray

Exhibit C-1

## TOWN OF GRAY, MAINE Trust and Agency Funds Combining Balance Sheet June 30, 1994 (with comparative totals for June 30, 1993)

	Expendable Trust Funds	Nonexpendable Trust Funds	Agency Funds	Totals	
				1994	1993
<b>ASSETS</b>					
Cash and cash equivalents	\$ 32,000	109,902	—	141,902	139,867
Investments, at cost	—	—	191,551	191,551	141,318
<b>Total assets</b>	<b>\$ 32,000</b>	<b>109,902</b>	<b>191,551</b>	<b>333,453</b>	<b>281,185</b>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>Liabilities:</b>					
Deferred compensation benefits payable	—	—	191,551	191,551	141,318
<b>Total liabilities</b>	<b>—</b>	<b>—</b>	<b>191,551</b>	<b>191,551</b>	<b>141,318</b>
<b>Fund equity:</b>					
Principal	—	97,299	—	97,299	97,299
Unexpended balance	32,000	12,603	—	44,603	42,568
<b>Total fund equity</b>	<b>32,000</b>	<b>109,902</b>	<b>—</b>	<b>141,902</b>	<b>139,867</b>
<b>Total liabilities and fund equity</b>	<b>\$ 32,000</b>	<b>109,902</b>	<b>191,551</b>	<b>333,453</b>	<b>281,185</b>

Exhibit D-1

## TOWN OF GRAY, MAINE Agency Funds Statement of Changes in Assets and Liabilities Year ended June 30, 1994

	Balance beginning of year	Additions	Deletions	Balance end of year
<b>ASSETS</b>				
Investments, at cost	\$ 141,318	50,233	—	191,551
<b>Total assets</b>	<b>\$ 141,318</b>	<b>50,233</b>	<b>—</b>	<b>191,551</b>
<b>LIABILITIES</b>				
Deferred compensation benefits payable	141,318	50,233	—	191,551
<b>Total liabilities</b>	<b>\$ 141,318</b>	<b>50,233</b>	<b>—</b>	<b>191,551</b>



## GRAY WATER DISTRICT

### INDEPENDENT AUDITORS' REPORT

Board of Trustees  
Gray Water District  
Gray, Maine

We have audited the accompanying balance sheet of Gray Water District as of December 31, 1993 and the related statements of revenue, expense and retained earnings, and cash flows for the year then ended. These financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Gray Water District as of December 31, 1993 and the results of its operations and its cash flows for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the basic financial statements taken as a whole. The schedule of operating revenues and expenses are presented for purposes of additional analysis and are not a required part of the basic financial statements. This information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

*Loeline / M. Allen P.A.*

Portland, Maine  
February 22, 1994

## Town of Gray

Gray Water District  
BALANCE SHEET  
December 31, 1993  
ASSETS

<b>OPERATING PLANT AND EQUIPMENT</b>	
Land, structures, and improvements	\$ 54,373
Reservoirs and standpipes	173,813
Water treatment equipment	6,066
Pumping equipment	23,119
Transmission and distribution equipment	1,715,658
Other plant and miscellaneous equipment	48,237
Construction work in progress	<u>40,746</u>
	2,062,012
Less accumulated depreciation	<u>537,360</u>
Net operating plant	<u>1,524,652</u>
<b>CURRENT ASSETS</b>	
Cash	95,486
Cash for construction and debt (Note 4)	303,169
Customer accounts receivable	7,917
Plant materials and supplies (Note 1)	17,201
Prepayments	<u>1,124</u>
Total current assets	<u>424,897</u>
<b>OTHER DEFERRED DEBITS</b>	
Unamortized debt discounts and expense (Note 1)	<u>3,427</u>
<b>TOTAL ASSETS</b>	<b><u>\$1,952,976</u></b>
<b>LIABILITIES AND NET WORTH</b>	
<b>LONG-TERM DEBT (Note 2)</b>	<b><u>\$ 610,000</u></b>
<b>CURRENT LIABILITIES</b>	
Current portion of long-term debt (Note 2)	55,000
Accounts payable	13,891
Accrued interest payable	9,122
Accrued taxes payable	25
Accrued compensation	<u>14,983</u>
Total current liabilities	<u>93,021</u>
<b>TOTAL LIABILITIES</b>	<b><u>93,021</u></b>
<b>MISCELLANEOUS DEFERRED CREDITS</b>	
Customer advances for construction	13,753
Deferred interest payable	4,400
Standpipe painting reserve	<u>23,000</u>
Total deferred credits	<u>41,153</u>
<b>NET WORTH</b>	
Contributions in aid of construction (Note 6)	812,103
Less accumulated depreciation on contributed plant (Note 5)	<u>113,698</u>
	698,405
Retained earnings (Note 7)	<u>510,397</u>
<b>TOTAL NET WORTH</b>	<b><u>1,208,802</u></b>
<b>TOTAL LIABILITIES AND NET WORTH</b>	<b><u>\$1,952,976</u></b>

# Annual Report

## Gray Water District SCHEDULE OF OPERATING REVENUES AND EXPENSES Year Ended December 31, 1993

### REVENUES

Unmetered sales	\$ 1,746
Residential - metered	151,961
Commercial - metered	31,284
Sales to public authorities	14,408
Public fire protection	86,400
Private fire protection	4,704
Miscellaneous water sales	<u>1,085</u>
Total revenues	<u>\$291,588</u>

### OPERATIONS AND MAINTENANCE

#### Source of supply and pumping

Operations	\$ 34,527
Maintenance	10,542

#### Water Treatment

Operations	10,668
Maintenance	244

#### Transmissions and Distribution

Operations	24,181
Maintenance	6,499

#### Customer Accounts

Administrative	15,164
	<u>68,539</u>

\$170,364

## Gray Water District STATEMENT OF CASH FLOWS For The Year Ended December 31, 1993

### CASH FLOWS FROM OPERATING ACTIVITIES

Net income	\$ 45,860
Adjustments to reconcile net income to net cash	
Depreciation and amortization	24,901
Decrease (increase) in	
Accounts receivable	( 1,625)
Plant materials and supplies	( 3,160)
Prepayments	1,512
Increase (decrease) in	
Accounts payable	403
Accrued interest payable	( 722)
Accrued compensation	5,864
Standpipe painting reserve	7,000
Deferred interest payable	4,400
Taxes payable	<u>25</u>

### NET CASH PROVIDED BY OPERATING ACTIVITIES

84,458

### CASH FLOWS FROM INVESTING ACTIVITIES

Purchases of operating plant	( 29,076)
Advances and contributions in aid of construction	<u>12,769</u>

### NET CASH USED BY INVESTING ACTIVITIES

( 16,307)

Town of Gray

CASH FLOWS FROM FINANCING ACTIVITIES	
Principal payments of long-term debt	( 55,000)
NET CASH PROVIDED BY FINANCING ACTIVITIES	( 55,000)
NET CHANGE IN CASH AND SPECIAL DEPOSITS	13,151
CASH AND SPECIAL DEPOSITS, BEGINNING OF YEAR	<u>385,504</u>
CASH AND SPECIAL DEPOSITS, END OF YEAR	<u>\$ 398,655</u>
SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION:	
Cash paid during the year for:	
Interest	\$ 53,316

Gray Water District  
STATEMENT OF REVENUE, EXPENSE AND RETAINED EARNINGS  
For The Year Ended December 31, 1993

OPERATING REVENUES	<u>\$291,588</u>
OPERATING EXPENSES	
Operations and maintenance	170,364
Depreciation and amortization (Note 1)	24,712
Taxes other than income	<u>6,543</u>
Total operating expenses	<u>201,619</u>
OPERATING INCOME	<u>89,969</u>
OTHER INCOME	
Interest income	<u>9,398</u>
Total other income	<u>9,398</u>
INCOME BEFORE DEBT SERVICE	<u>99,367</u>
DEBT SERVICE EXPENSE	
Interest on long-term debt	53,316
Amortization of debt discount and expense	<u>191</u>
Total debt service	<u>53,507</u>
NET INCOME	<u>\$ 45,860</u>
RETAINED EARNINGS, JANUARY 1	\$464,537
NET INCOME	<u>45,860</u>
RETAINED EARNINGS, DECEMBER 31	<u>\$510,397</u>



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Committee Members .....	3
SAD #15 School Board Members .....	3
Town Officers .....	2
State Senate/House of Representatives .....	2

