

ANNUAL REPORT



TOWN OF GRAY, MAINE

Fiscal Year

July 1, 1995 - June 30, 1996

TOWN OFFICERS

| | |
|---|-----------------------------|
| Town Manager, Town Clerk, | |
| Treasurer, Tax Collector | Paul Bird |
| Tax Assessor | James H. Thomas |
| Code Enforcement Officer | C. Renee Carter |
| Public Safety Coordinator | Jon E. Barton |
| Road Commissioner | Paul Bird |
| Forest Fire Warden | Jon E. Barton |
| Legal Council | William Dale |
| Public Works Director | Steve N. LaVallee |
| Town Planner | Richard Cahill |
| Office Manager | Donna M. Hill |
| Asst. Deputy Clerk | Meredith E. Davis |
| Asst. Deputy Clerk | Denise Feeney |
| Asst. Deputy Clerk | Cathy Curtis |
| Secretary to CEO/Assessor/Planner | Helen Taylor |
| Administrative Assistant | Dorothy Fogarty |
| Librarian | Melanie Coombs |
| Assistant Librarian | Robyn Douglas |
| Director, Newbegin Center | Dean Bennett |
| Town Constable/Dog Officer | Paul Mingo/Heather Millette |

SCHOOL BOARD MEMBERS

Town of Gray

| | | |
|--------------------|-------------------|------------|
| Gail Bodwell | 19 Yarmouth Road | July, 1996 |
| Barry A. Watson | 44 Shaker Road | July, 1996 |
| Susan Austin | 136 Yarmouth road | July, 1997 |
| David Gray | 42 Long Hill Road | July, 1997 |
| Janet Neal | Lattimer Road | July, 1998 |
| Kristin Spitzinger | 68 Cottage Road | July, 1998 |

Town of New Gloucester

| | | |
|-------------------|----------------|------------|
| Chong A. Berry | Morse Road | July, 1996 |
| Robert Fiorentino | RR1, Box 580 | July, 1997 |
| Rosemary Fitch | Intervale | July, 1997 |
| Herbert Blake | Jack Hall Road | July, 1998 |
| Janet Churchill | Town Farm Road | July, 1998 |

Town of Gray
COMMITTEE MEMBERS
June 30, 1996

Town Council

Three (3) year term - five (5) members

| | |
|------------------------|------------|
| Audrey T. Burns, Chair | July, 1997 |
| John D. Welch | July, 1996 |
| John H. West | July, 1996 |
| Richard Dietz | July, 1997 |
| Peter T. Gerardo | July, 1998 |

Board of Assessment Review

Three (3) year term - three (3) members

| | |
|-----------------------------|------------|
| Hubert Cobb | July, 1996 |
| Robert C. Clark (temporary) | temp |
| Gerald Kimball (temporary) | temp |

Cable Television/Public Access Committee

Three (3) year term - five (5) members

| | |
|-------------------|------------|
| Gerald Steeves | July, 1998 |
| Mary Bosse | July, 1998 |
| Greg Diehl, Chair | July, 1998 |
| Craig Clark | July, 1996 |
| Anthony J. Cook | July, 1996 |
| Sally Johnston | July, 1998 |

Charles Barker Scholarship Committee

Indefinite Term - Four (4) Members

| | |
|--------------|-----|
| Audrey Burns | n/a |
| Diana Mosher | n/a |
| Diane Gorden | n/a |
| Ann Cobb | n/a |

Conservation Commission

Three (3) year term - seven (7) members/two (2) alternate

| | |
|---------------------------|------------|
| Ros Arienti, Chair | July, 1997 |
| Pam Wilkinson, Vice Chair | July, 1997 |
| Amy Stratford | July, 1998 |
| E. Miriam Bisbee | July, 1996 |
| Janet Maguire | July, 1996 |
| Caryl Widdowson | July, 1997 |

Dry Mills Schoolhouse Committee

Three (3) year term - eight (8) members

| | |
|------------------------|------------|
| Mae Beck, cochair | July, 1996 |
| Pam Wilkinson, cochair | July, 1996 |
| Beverly Prince | July, 1998 |
| John D. Welch | July, 1997 |
| Norma Liberty | July, 1997 |
| Nancy McMinn | July, 1997 |

Community Economic Development Committee

Three (3) year term - seven (7) members

| | |
|--------------------|------------|
| Stan Monroe, Chair | July, 1996 |
| Donnell P. Carroll | July, 1999 |
| Ralph Wink | July, 1998 |
| John T. Goosetrey | July, 1998 |

Nonvoting ex-officio members:

Town Manager, Planning Board chair, & Town Council member

Grange No. 41 Scholarship Fund Committee

Three (3) & five (5) year term - five (5) members

| | |
|------------|------------|
| Carol West | July, 1997 |
|------------|------------|

Land Bank Commission

Three (3) year term - five (5) members

| | |
|----------------------|------------|
| John D. Welch, Chair | July, 1997 |
| James H. Morey | July, 1998 |
| Charlotte Gardner | July, 1996 |
| Pam Wilkinson | July, 1997 |

Library Board of Trustees

Three (3) year term - five (5) members/ one (1) alternate

| | |
|----------------------|-----------------|
| Arlene Celler, Chair | September, 1998 |
| Joan Pierce | September, 1998 |
| Donna Ryan | September, 1998 |
| Nancy Wilson | September, 1997 |
| Peggy Brown | September, 1997 |
| Dianne Giddinge | September, 1997 |

Ordinance Review Committee

Three (3) year term - five (5) members/two (2) alternates

| | |
|----------------------------|------------|
| Anneliese Schultz, Chair | July, 1997 |
| Pam Wilkinson | July, 1998 |
| James Foster | July, 1997 |
| Scott Lowell | July, 1997 |
| Patricia Irving | July, 1996 |
| Clifton Foster (alternate) | July, 1998 |

Parks & Recreation Committee

Three (3) year term - seven (7) members/ two (2) alternatives

| | |
|---------------------------|------------|
| Karen Garneau | July, 1998 |
| Diana Mosher | July, 1998 |
| Jean Libby | July, 1996 |
| Michael Mody | July, 1998 |
| Charlotte Gardner | July, 1998 |
| Pam Wilkinson (alternate) | July, 1997 |

Planning Board

Three (3) year term - five (5) members/ two (2) alternates

| | |
|-----------------------------|------------|
| Alton Palmer, Chair | July, 1996 |
| Carroll Denham, Vice chair | July, 1998 |
| Daniel LaPoint | July, 1997 |
| Gail Walker | July, 1997 |
| John Goosetrey (alternate) | July, 1996 |
| Terese L. Trick (alternate) | 7/97 |

Public Safety Committee

Three (3) year term - seven (7) members/(2) ex-officio mem.

| | |
|------------------|------------|
| Anthony J. Cook | July, 1998 |
| Jim Gillies | July, 1998 |
| Gary Wood | July, 1996 |
| Michael Carroll | July, 1996 |
| Richard C. Wood | July, 1996 |
| Harry Lawler | July, 1997 |
| Robert Egan, Jr. | July, 1997 |

Nonvoting, ex-officio members: Lt. Ron Harmon, Me. State
Police and Sheriff Russ Goddard

Solid Waste Committee

Three (3) year term - five (5) members

| | |
|----------------------|------------|
| Richard Dietz, Chair | July, 1996 |
| John D. Welch | July, 1996 |
| Donald Whitney | July, 1996 |
| Mae Beck | July, 1997 |
| Richard Budd | July, 1997 |

Zoning Board of Appeals

Three (3) year term - five (5) members/two (2) alternaties

| | |
|--------------------------|------------|
| Lionel Levinstone, Chair | July, 1996 |
| Ann Gass, Vice Chair | July, 1997 |
| Wilma B. Arsenault | July, 1996 |
| Charles R. Small, Jr. | July, 1998 |

Gray Water District

Five (5) year term - six (6) members

| | |
|---------------------|------------|
| Dale Mosher | June, 1996 |
| Bruce Sawyer | June, 1998 |
| Charlotte Gardner | July, 1997 |
| Jonathan E. Ziegler | June, 1999 |
| Paul Cleaves | June, 2000 |
| James Foster, Supt. | n/a |

REPORT OF THE TOWN COUNCIL

To the Citizens of Gray:

It is my pleasure to report to you on the past year's activities of the town council.

Probably the most visible achievement was the purchase of the Sunoco land and building. The building was removed, a temporary fence erected, and the land was loamed and grassed. At this point in time we are waiting to see if M.D.O.T. is interested in using some of the area for a traffic lane.

We were able to order a new rescue unit and two new fire trucks. The unit has arrived and will be ready for use soon. The trucks have not yet arrived but hopefully will be here soon. I would like to point out that this emergency vehicle funding was possible through careful handling of the town's monies so that there was no impact on the mil rate.

The council has been meeting periodically with SAD #15 Board of Directors and New Gloucester Selectmen to try to improve communications between the three governing bodies. We are very pleased with the progress that we have made.

We are sponsoring a community project to restore the Pennell Clock so that all may hear it ring again. We want to make this a real community project so that all members of the community will feel involved and take pride when the bell rings again.

We are still working on upgrading the zoning and ordinances of the town. The Ordinance Review Committee keeps us busy with their recommendations.

I am pleased to tell you that the town is in good fiscal shape and we were able to hold the mil rate this year. We would like to thank the Town Manager for his wise management of the town's money. It is because of this fact that we can purchase needed town equipment with no additions to the property tax.

In closing, a very special thank you to all our loyal town employees and volunteers. These are the people who make this town prosper.

Respectfully submitted,
AUDREY BURNS, CHAIR

REPORT OF THE TOWN MANAGER

Dear Honorable Town Council Members and Citizens of Gray,

Pursuant to the Town of Gray Charter; Article II, Section 4(G), enclosed is the June 30, 1996 financial report with auditor's incorporated management comments and General Fixed Assets.

For the period ending June 30, 1996, the ending cash balance was \$2,144,524.02 as compared to \$2,095,949. for the period ending June 30, 1995. Accounts Payable ending June 30, 1996 was \$128,916. as compared to \$12,767. at June 30, 1995. Of the \$128,916. related to Accounts Payable \$123,024. is reserved for a non-recurring payment for the purchase of the replacement Ambulance. The net Accounts Payable for 1996 and for comparative purposed is \$5,892.

Outstanding taxes at the closed of June 30, 1996 are \$257,207. of which \$252,676. is related to personal property taxes and \$4,531.00 is related to real estate taxes as compared to June 30, 1995 \$300,150. of which \$294,390. is related to personal property taxes and \$5,760. is related to real estate taxes.

Comparative Tax Collections for the end of the fiscal year 1996 is 94.5% as compared to 92.7% at the close of June 30, 1995.

The Town has not borrowed in anticipation of the receipt of real estate taxes (TAN) for fiscal year 1996 and has not borrowed any Tax Anticipation Notes since 1991.

Our accomplishments for the past year have been forward planning and development. The former Sunoco Station located at the corner of Route 100 and Route 26 was purchased and removed from this site. This site could be used to create a small centerpiece with its focus a culmination of the center village concept.

The Ambulance Committee concluded its recommendations for the purchase of the Ambulance and the Town Council authorized its purchase, Delivery was June, 1996.

The fire pumper/tanker committee concluded its recommendation for the purchase of a 2500 pumper/tanker in accordance with the adopted capital fire fighting plan (Donovan report) and the Town Council authorized its purchase. Delivery is estimated to be late 1996. The 75 foot pumper/ladder committee concluded its recommendations to the town council and the town council authorized its purchase. Delivery time for this piece of equipment is estimated 1997. This is the first Fire Department ladder truck for our community and this piece of equipment will provide a first attack opportunity for single-staged responses.

It is important to me to take a moment and report that as an interested observer during the course of these discussions with

the town council, the three fire/rescue committees worked in unity and concert. Our committed framework: the appointed committees, with town council representatives, met with the Town council for over a year. Both Jon Barton, Public Safety Coordinator and I would act solely as interested observers. I am proud to report that the committees achieved their purpose with professionalism and enthusiasm. The membership realized the importance their contribution would make of the town's future development and to the town's fire equipment inventory. The Committee members understood how their decisions would impact our community and change future methods of operations. Their many hours of meetings and deliberations have achieved an important and valuable outcome for our community. It was a pleasure to be part of this effort and observe their interactions and their dedication to our Town. We all can be proud of their contributions.

For many months, I have heard the anguish of a recurring theme that Gray needs to have identity change from the notoriety of "gasoline alley"; from a "transient stop" to a "Community we can call home." I have discussed the potential opportunity which could be created by a "center piece of village focus" from the junction at Route 100/202 North to Pennell Institute. This area is the natural center of our town and becomes an indelible area by which there could develop a lasting landmark. To achieve this end, we need to concern our selves as to push on to the objective to lessen the pressure of automobile traffic. For the past year, the town's traffic committee has been hard at work with the Maine Department of Transportation (MDOT) formalizing a traffic plan that will achieve the following outcome. The present plan provides an opportunity to provide continuous right-hand turning at Route 100/202; provides for two turning lanes at the intersecting light at Route 100/202; provision for a third lane with continuous right-hand turning at Route 100/26. The prime purpose of this grant it to increase safety and provide a smooth transition and election possibilities for vehicles in the village center. Within the context of this plan, the monument location would be moved to the former Sunoco Station to enhance the Village Center concept.

The Town Council, through agreement with School Administrative District #15, enabled the Town to proceed with the repair and maintenance of the Pennell Institute Clock and Tower. The Pennell Clock is a significant landmark and a noble building. The bell in the belfry is a Hooper Bell with a

date of 1879. The Town Council authorized a Pennell Town Clock Committee and the estimated cost of repairs is between \$35,000 and \$50,000. The Pennell Alumni Association through pledges has raised \$10,000. The Pennell Town Clock Committee continues to raise money and is encouraging local participation and support. The Pennell Town Clock Committee has applied for two grants in support of this project.

As the millennium approaches, the biggest single influence to our community will be the enormous leverage of information technology. Improving our response through technology, i.e. Geographic Information Systems with better community physical inventory and knowledge will provide tremendous possibilities. The town will need to recognize adaptation to the "wired" community and meet unexpected changes that will necessarily impact this community. The compression of learning and expectation will continue to increase and accelerate. The Town will benefit by anticipating future needs which will be corroborated by our taxpayers/customers. Our town's vibrancy will be retained rather than the perception of a "survivalist mentality", an anemic description inadequate to the Town's promise of its future.

Our appeal to the transition to the twenty-first century is predicated upon the inheritance of the past and our legacy to the future. Our openness to learning; our ability to provide and share information and techniques will bring Gray to a whole new level of quality service in a fraction of the time it would have taken to climb the learning curve by ourselves. Gray's greatest days are always ahead. Your municipal staff is preparing for such movement and progress. We all thank you for your support.

Respectfully submitted,
PAUL BIRD, Town Manager

SENATOR JEFFREY BUTLAND

Senator Jeffrey H. Butland

State Address:

Senate Chamber

Augusta, Maine 04333

State Telephone:

287-1500

Toll-free telephone: 1-800-423-6900 (sessions only)

Home Address:

P.O. Box 431

Cumberland, Maine 04021

Home Telephone:

829-5357

REPORT OF STATE REP. BURCHARD DUNN

To the Citizens of Gray:

The second session of the 117th Legislature continued to be busy and productive.

I am pleased to report that we are having success in implementing some productive business practices in state government. The audit bill which I sponsored was passed and is now law. Under this bill, safeguards in protecting state assets are greatly improved. A process is now in place which will require the Administration and the Legislature to deal with audit exceptions and control weaknesses. The state is also implementing strategic planning and performance-based budgeting.

We passed several bills which will improve conditions for the elderly. The 7% Nursing Home tax was repealed effective January 1, 1997. Funding was increased to wipe out the waiting list (300 people) for Home Based Care and services were added for Respite Care. We also adjusted the MED-94 eligibility criteria to take into consideration special needs of people with Alzheimers and Dementia. A new program was started called Adult Family Care Homes.

I am pleased and honored to serve as your representative in Augusta. If you have any questions, suggestions, or problems on a state matter please feel free to contact me at 657-4223.

Sincerely,
BURCHARD A. DUNN

REPORT OF THE ASSESSOR

The purpose of the assessor's office is to locate, appraise and assess property value on all taxable real estate and personal property within the town. This is done by routinely inspecting properties for valuation changes. (State statutes require the town to review assessments of properties at least once every four years.) In addition, it is the responsibility of the assessor to maintain tax maps, ownership, and property records. Other duties include:

- *Calculation of value for new construction and remodeling
- *Mapping of land transfers and split lots, assigning land values accordingly.

- *Updating personal property valuations

- *Preparation of tax commitment, State of Maine Bureau of Taxation reports

- *Maintenance of computer systems

This past year has seen the addition of over seven million dollars of new property tax value. This value represents an increase in value of approximately 2.4% over the previous year. This value change was in part a result of the number of new homes built this year and a significant number of additions placed on existing homes. In addition, the increase in valuation resulted in part from the new commercial real estate activity taking place in the community.

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

Respectfully submitted,

JAMES H. THOMAS, CMA

Assessor

REPORT OF THE CODE ENFORCEMENT OFFICER

It has been an eventful year, many transitions are happening in the Town of Gray. We have several new businesses in Town that have been built, or are in the process of building. Walker Tire (which is located by the Big Apple on Route 100) and Griffin's Greenhouse which is located on Route 202 on the right after the Turnpike. The new Rite Aid across from the Gray Plaza which is now under construction will allow for residents to drive through and receive their prescriptions. The "Old Texaco" on Main Street has been demolished and there will be a new Big Apple in it's

place. And last but not least Enercon has started construction on their 2.5 million dollar building.

My responsibility is to all landowners in assisting and working with you through all of our ordinances to find the best possible solutions that meet both needs. I would like to remind you that a building permit is needed for any construction or structure (whether it is a temporary shed, dock, deck, etc). A permit is also needed for remodeling, replacing a structure, demolition and any additions to any structure. Please call me if you have any questions, that is what I am here for.

In other Code Enforcement areas we have approved the following between July 1, 1995 and June 30, 1996:

241 Building permit (58 new dwelling (12 of which were mobile homes); 5 commercial sites; 22 garages; 156 (additions, swimming pools, decks, sheds, renovations). We issued 178 plumbing permits and 145 electrical permits.

(Compared to July 1, 1994 and June 30, 1995; 229 Building permits 63 new dwellings; 35 additions; 40 garages; 91 decks, sheds, renovations. We issued 168 plumbing permits and 137 electrical permits).

I look forward to working with each of you. Anytime you have a question regarding any building or land use standards I will make every effort to answer them. It is my goal to treat everyone equally and fairly in obtaining your permits.

Respectfully submitted,

RENEE CARTER
Code Enforcement Officer

TOWN PLANNER'S REPORT

This report covers the period of July 1, 1995 to June 30, 1996. Development - Some of the new development and expansion occurring in the 1995-96 fiscal year include the completion of Griffin Greenhouse, the start of construction for the Rite Aid Super Drug Store, the start of construction for a new 25,000 sq. ft. Enercon Company building on the West Gray Road, and pre-application from Burger King and Dunkin Donuts.

Grantsmanship - Some of the grants applied for during the course of the year included the Collector Road Development Program for

improvements to Route 115, the Yarmouth Road, a T-2000 Transportation Program for sidewalk improvements to downtown Gray, and a Community Development Block Grant program for the replacement and extension of the Gray Water District main on Main Street and West Gray Road. As of this writing, the Collector Road Development program has been approved, Phase I of the T-2000 Program has been approved, and the Community Development Block Grant Program is pending.

Codes & Ordinances - In addition to several miscellaneous ordinance and map adjustments, work continued on the revision of the Gray Zoning Ordinance and Map. Revisions to the Site Plan Ordinance, Home Occupation Ordinance, and Phosphorous Control Ordinance, and several of the Zoning Districts were forwarded to the Town Council for review and enactment.

Committees - During the course of the year, the Town Planner served as Temporary Acting Chairperson of the Alternate Modes Transportation Committee for the Southern Maine District and served as a Town representative on the Southern Maine Economic Development District, and as a member of the Casco Bay Estuary Local Government Advisory Board. Also, the Town Planner provided staff support to the Planning board, Ordinance Review Committee, Traffic Committee, Conservation Commission, the Comprehensive Plan Committee, and other Town Committees as needed.

Economic Development - Economic Development activity consisted of the completion of Griffin Greenhouse, Walker Tire, the commencement of construction of a 25,000 sq. ft. building for Enercon Company, the commencement of construction for a Rite Aid Super Drug Store and interest from Dunkin Donut, McDonalds, and Burger King for outlets in Gray.

Planning Board - The Planning Board reviewed and acted upon four subdivisions, eight site plans, fifteen Shoreland Zoning application, and approximately twelve miscellaneous items during the year.

Respectfully submitted,
RICHARD F. CAHILL
Town Planner

REPORT OF THE GRAY FIRE & RESCUE

I am pleased to submit my report for the year 1995-96.

This past year has been very active from three perspectives, actual calls, speaking three new pieces of equipment and training.

I would like to take this opportunity to thank the Town Council and the Town Manager for their support in providing the department with these vehicles. We received the Rescue the last of June and it will be put in service once members are trained. The other two fire vehicles will be delivered approximately as following: Engine Two replacement around October, 1996, and the Aerial should be delivered in March, 1997.

The department has been very active the past year with 801 calls. We had 14 structure fires which represented severe loss of property to many individuals, however on a number of occasions the members are to be commended for an excellent job, well done in saving a major portion of the structure with minimal damage. As a result of Mutual Aid with the surrounding towns these tasks could not be accomplished. As you will see later in the report a breakdown of calls, it has been extremely busy for the Rescue personnel as well.

Our training continues to be an important part of our activities both from within and at the various schools offered through state affiliated sources. The breakdown for the outside is as follows: EMT Class 7, Fire Safety Officer 1, Cumberland County Attack School 9, Paramedic Course 1, B L S Refresher course 4, Mid Coast EMS 9, Intermediate course 1, Cold Water Rescue 2, and Emergency Vehicle Operations course Instructor 1. The in-house training averages 9 hours per month on Monday evenings for Fire personnel and 4 hours per month on Wednesday evening for Rescue personnel.

I would like to thank the officers and members that put on the in-house training as well as thank the members themselves for being loyal to the department and their total commitment.

As you can see this represents a good many hours of their time to continue on being the best in their fields. These individuals are to be commended for their dedication.

We are in the process of forming two new duties which are Fire Police and Water Rescue which the department recognizes the need for.

I want to thank our Dispatchers for a job well done this past year. They have been active as well. Burning permits 1188, telephone inquiries 9,673, walk-ins 7552, plus the Sheriff's department and fire/rescue personnel for a total of 13,684. They also provide radio coverage for the Public Works Department year-round and during the snowstorms a much needed position.

I want to thank and recognize all the individuals that have made contributions to the department either monetary or other types of donations. I want to thank the businesses of the Town for their continued support when called upon and especially to those that allow their employees to leave work when needed.

I want to remind the citizens that burning permits are required at all times. We have been increasing the number of permits each year and I want to thank the citizens for obtaining them. We DO NOT issue permits Monday-Friday until after 5:00 p.m. when there is no snow coverage. If you have any questions, please call Dispatch at 657-3931.

I would like to thank our neighboring towns for Mutual aid when requested, New Gloucester, Cumberland, Raymond, Windham, and North Yarmouth.

The Fire Rescue Department has responded to a total of 801 calls this past year. During the past two years we have responded as follows:

| | <u>94/95</u> | <u>95/96</u> | | <u>94/95</u> | <u>95/96</u> |
|-------------|--------------|--------------|----------------|--------------|--------------|
| Vehicle | 12 | 13 | Chimney | 10 | 07 |
| Structure | 13 | 14 | Auto Accidents | 55 | 68 |
| Grass/woods | 10 | 32 | False Alarms | 23 | 33 |
| Rescue | 422 | 558 | <u>Misc.</u> | <u>68</u> | <u>68</u> |
| Mutual Aid | 06 | 08 | Totals | 691 | 801 |

As you can see this is a 30% increase in calls this past year.

I want to thank my officers and members for their dedication and many hours that they have given once again to provide this service to the Town of Gray.

Once again THANKS to one and all for your continued support and generous donations during this past year.

REMEMBER FOR EMERGENCY CALL 911.

Respectfully submitted,
JON BARTON
Chief Fire/Rescue
Public Safety Coordinator

REPORT OF THE CABLE TELEVISION/ PUBLIC ACCESS COMMITTEE

Our committee, stationed at Stimson Hall, has been planning a capitol improvement schedule for our 1996-97 calendar year. We have purchased 2 new monitors for the control room. Another new item is portable camera lights to help brighten up the audience while doing live shows.

We broadcast live shows of town council meetings and school board meetings once a month. We have a new member who is doing scheduling for our bulletin board. We are always looking for new volunteers for our committee.

Respectfully submitted,
GREG DIEHL, CHAIR
Craig Clark,
Anthony Cook,
Sally Johnston, Mary Bosse,
& Gerald Steeves

REPORT OF THE GRAY PUBLIC LIBRARY

Total Circulation: 26,447
New Patrons 487
Reconversion 476

Interlibrary loans 320
Volunteer hours 1949.25
Programs 36

Librarian's Report

The Gray Public Library serves a patron community of 4,038 people. The mission of the library is: "...to provide books and related materials that will assist the residents of the community in the pursuit of knowledge, information, education, research, and recreation in order to promote an enlightened citizenry and enrich the quality of life."

The GPL has provided many services for Gray during the past year in order to achieve this objective. The services provided include:

1. Interlibrary loan (borrowing books from other libraries to meet the needs of our patrons);
2. Reader's advisory (the staff is required to have a working knowledge beyond the use of reference materials in order to recommend works of fiction and non-fiction);
3. Reference service(assisting patrons in finding specific pieces of information);
4. Bibliographic instruction (teaching patrons how to use the library efficiently)
5. Children's programming (story hours and special events);
6. Adult services (programs aimed at adult audiences);
7. Timely response to patron needs (purchasing books and materials requested by our patrons).

The staff of the Gray Public Library is comprised of two paid employees and several excellent volunteers. There is one full-time librarian, Melanie Coombs (BA, MLIS). In addition to the librarian there is one part-time assistant, Robyn Douglas (BS). During the past year Robyn served as interim librarian for several months aided by several fill-in employees. Melanie began in April, 1996.

The Gray Library offers free meeting room, bulletin board and display space for non-profit organizations. The meeting area was used by several organizations and was the site of library sponsored programs such as: a lyre concert, Vienna travel, John McDonald, felt board stories, Paul Cousins, Magic School Bus

and several storytimes. The bulletin board was available to display public service announcements and the display space was heavily utilized by the Gray Area Artists and the Russell/Pennell School.

The Friends of the Gray Public Library is a support organization for the Gray Public Library. In 1995-96 the Friends provided financing for storytimes and adult programs, held two books sales, organized a Valentine Open House and donated a computer printer and paper cutter.

The Board of Trustees of the Gray Public Library is a town appointed panel that sets library policy. They meet monthly at the library. In addition to their duties the Board of Trustees held a Holiday Open House.

Ongoing maintenance in the GPL includes cataloging, shelving, organizing materials and providing customer service. The Gray Public Library began the massive job of materials reconversion in 1996. The final goal is to have all library materials in the computer catalog. This huge effort has been successful so far in combined support from the town council, library trustees, library staff, and volunteers. This is our priority for the upcoming year.

Respectfully submitted,
MELANIE COOMBS, Librarian

REPORT OF THE PENNELL ALUMNI ASSOCIATION

The past year has found the PIAA coming together with a common purpose very close to the hearts of the former students and other Gray residents.

Recognizing the historical value of the old town clock which tolled the hours for many decades, a group of dedicated Alumni and townspeople have launched a campaign to restore this treasure.

After being assured by very qualified experts that such a project could be satisfactorily accomplished, a fund-raising campaign has begun. The goal for complete restoration is in the vicinity of \$50,000.

Donations and pledges toward the project are being received and fund-raising projects are being pursued. Yvonne Wilkinson & Donna Hill are chairing a committee to raise the necessary funds.

At the P.I. A. A. annual meeting in July it was voted to transfer the sum of \$10,000 to the clock committee. Additional pledges and gifts from Alumni members and friends have already topped \$5,000.

It is hoped that the townspeople will take on this challenge and support the PIAA in this project. The Town of Gray has a unique and valuable treasure in our clock. We hope to make it a symbol of our pride in Gray's heritage.

Respectfully submitted,
MARGARET SAWYER

GRAY HEALTH COUNCIL

Another year has passed and our loan closet has been very busy. The things used most were canes, walkers, wheelchairs, commodes. We also have crutches and 2 hospital beds.

Well Baby Clinics are very well attended and W.I.C. has great participation also.

Well Baby Clinics are on the 2nd Wednesday of the month, with the nurses from Community Health Services.

W.I.C. is on the 2nd Thursday of the month. Both of these activities are held at the Congregational Church Parish House on Brown Street.

The only Adult Clinic to be held will be in October with Flu Shots only. Blood pressure will now be taken, once a month, at Gray Senior Dining at Finney Hall at St. Gregorys Church on the North Raymond Road.

Our thanks go to volunteers who help at clinics and also to fire and rescue for the use of a corner of their basement. This is greatly appreciated.

Respectfully submitted,
AGNES STANSFIELD, Chair

REPORT OF THE GRAY HISTORICAL SOCIETY

Our members are interested in the history of Gray. We would like others to join us and become aware of the history around them. We have been meeting at the museum on the second floor of Pennell Institute the first Wednesday during the months of May-October, however we have temporarily moved our monthly meeting to the first Thursday of each month to the Gray Public Library. (This change was made because the Library is handicapped accessible.)

The public is welcome to visit the Museum during National Museum Week in July and during "Open House" which is on Alumni Reunion Day. You are welcome to call the curator for a special appointment to see the museum or to do research. School children and adults have been given special tours and special programs on request this year by our curator, Margaret Sawyer.

The Historical Society sponsored several programs this past winter. They are as follows: Field Trip of the Mayall Woolen Mill Site, a movie of the late Ken McKenzie (which was produced in Gray), Slides of the old houses of Gray, Reading from an Early Gray Journal of early life in the town.

For the first time we held a Christmas Tree Lighting ceremony in front of Gray's Town hall on November 25. We feel it was a great success. About 200 people were there to sing Christmas songs and cheer as the lights were lit.

The Society continues to assist in support of the Dry Mills School House restoration. The interior is ready for desks, books, and artifacts. The committee would appreciate donations if you have any such items. This past year the society has become concerned with the proposed moving of the Civil War Soldier Monument. We encourage the townspeople to continue your help with the many needs of this project. Getting involved with such projects are certainly ways to appreciate the historical values and the purpose of our Society.

Our project for 1995-96 which was to update the 200th Anniversary's booklet "Gray, Maine-Past & Present-1891-1978" just need to be proofread and then printed.

The project for 1996-97 is to have a Samuel Mayall Day of Events in the Summer. T-Shirts have been designed, printed and are being sold to help support this event. Anyone may join us with the planning of this event. We need lots of help.

The Gray Historical Society attends many informative meetings throughout the year pertaining to the organization and the protection of materials and artifacts. We are members of S.C.O.R.E. a non-profit historical management organization in Southern Maine.

Our dedicated members continue to inventory the Society's collections of articles that have been donated through the years. If you have any photos or items concerning Gray, please think of the museum and call us.

This year's officers are: Louise Knapp, President; Mae Beck, Vice President; Karen Taylor, Secretary; Gerald Kimball, Treasurer; Margaret Sawyer, Historian/Curator; Helen Davis, Financial Secretary.

The Historical Society thanks all who continue to support our programs.

Respectfully submitted,
LOUISE KNAPP, President

REPORT OF THE GRAY PARKS & RECREATION DEPARTMENT

It is the purpose of Gray Parks & Recreation to improve the quality of life for the residents of Gray by offering recreational, social and leisure time activities for all ages. The department is responsible for all recreational programs, special events, Wilkies Beach and Newbegin Community Center. This unique combination provides a cooperative liaison between the community, schools and businesses.

Recreation Department - The recreation department is responsible for youth recreation programs that include many varied activities. A fairly complete list of such programs include: Summer Day Camp, Kinder Kamp, Major League Soccer Camp, Little Feet Soccer Camp, Tennis Lessons, Gymnastics Lessons, Karate Lessons, Indoor Soccer, Basketball leagues, Red Cross Babysitting courses, Learn to Ski Program, After School Enrichment, Early Release Day Field Trips, Cheerleading Camp, Fall Soccer Program, Toddler play group, and Outdoor Adventure for teenagers. We are also responsible for adult recreation. Some of these offerings include men's open gym for basketball, women's open gym for basketball, co-ed volleyball, tentative steps fitness, karate lessons and aerobics. The summer recreation program, especially the

Day Camp was very successful. We increased our daily enrollment from 45/50 to 60 on a daily basis. The day camp staff of 10 did an excellent job of keeping the campers busy and playing in a safe environment. One of the newest programs, Teen Adventure program experienced low interest until it came to the whitewater rafting trip. We hope to expand on this new offering and get the teenagers more involved.

Wilkie's Beach - Wilkie's Beach experienced another safe and enjoyable summer. The season passes sold quickly. If it weren't for the lousy weather in July we might have had record numbers at the beach. The staff at the beach did an exceptional job screening non-residents and keeping the beach safe and clean. Great job everyone. The landscaping job on the parking lot bank started this past spring. We graded and mulched the embankment and plan to plant flowering shrubs and bushes this fall. The small island at the far side of the parking lot will also receive mulch and be planted with annual/perennial flowers. A couple of other improvements were the addition of two new picnic tables, a new sign and a new bike rack.

Newbegin Community Center - Newbegin has experienced a few new changes. The major improvement will be the upgrading of the furnace and heating system. This should make the gym and my office more comfortable during the winter months. Some of the future improvements will include new paint in the recreation room and gym, a new floor covering for the gym to help protect the finish during special events and hopefully a little landscaping and paint in the front area of the building. One of the new programs we would like to offer at Newbegin is to be consistent with the Recreation Night for Teenagers. This activity would be held on Friday or Saturday nights and be chaperoned by volunteers. As a community I hope we can pool our resources and offer this needed activity.

The Parks and Recreation Department works closely with many volunteers and community groups and businesses in Gray. This is an important step in building a community that

that is involved in making our living environment a better place to live. I hope we continue this friendship.

I would like to thank the town maintenance person for all the work that is involved in keeping Newbegin neat and clean. The Parks & Recreation Committee for their support and advice. All of the volunteer coaches and parents for their dedication in working with the youth of Gray. Thank yous are also directed toward all of the paid staff that are involved with the numerous sports teams, lessons and clinics that are offered year-round. Last but not least thanks go out to the residents of Gray, especially the children who make my work enjoyable and challenging.

Respectfully submitted,
DEAN M. BENNETT
Parks & Recreation Director

REPORT OF THE DEPARTMENT OF PUBLIC WORKS

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 Department of Public Works.

Public Works had another very busy summer. In the summer of 1995 the major reclamation project was .77 of a mile of the Old Portland Road and .38 of a mile of the Dutton Hill Road. 13,341 sq. feet of these two roads were reclaimed and then surfaced with 3 inches of hot bituminous concrete.

Other roads which were resurfaced with 1 inch of bituminous concrete were as follows: Forest Lake Road 1.05 mile, Hunts Hill Road .90 mile, Lower Mayall Road .70 miles, Westward Terrace .25 mile, Marion Avenue .07 mile, and Dutton Hill .70 mile.

This led to a total of 5,507 tons of hot top installed on town ways. After installing shoulders to the roads just mentioned we spent most of the rest of the summer and early fall maintaining

our drainage systems. This resulted in seven miles of various roads being ditched. And the installation of twenty-two culverts.

Old man winter returned during the 95/96 season. Storms starting November 14, 1995 and ending April 14, 1996 lead to over one hundred inches of snow. Resulting in 46 plowing and sanding operations, which lead to 9200 yards of sand, 1150 ton of salt, and 1400 gallons of calcium being used. The many storms tried our budget and our patience but spring finally arrived.

The transfer/recycling center had another busy year. Our waste to recycling tonnage ratio continues to improve. In the past year we added a new baler so we could collect and bale colored H.D.P.E., we also started collecting glass porcelain products. In the next year we plan to enter into a bulky waste agreement and we must face a solid waste problem that is being faced by many communities. We thank the citizens of Gray for their recycling efforts and we strongly encourage them to continue.

Our short range Public Works plans are still to continue to upgrade our gravel roads. We replaced our 1964 Galion grader in 1995 with a 1985 Dresser grader. We hope to replace our 1986 John Deere backhoe in the upcoming year.

I would like to take this opportunity to thank Chief Jon Barton and the public safety department for the many storm related assists during the past year. I also would like to extend our gratitude to the Cumberland County Sheriffs Dept. and to the State Police for their assists, and also to all the private citizens that helped us during the past year. It is a pleasure to work for and represent the Town of Gray.

Respectfully submitted,
STEVE LAVALLEE
Public Works Director

DRY MILLS SCHOOL HOUSE

There is a fine sign on the outside, made and donated by James Stewart, saying Dry Mills Schoolhouse, Gray, Maine 1857, and the old flagpole is in place above the front door. Gravel has been donated by Wilma Wilkinson and James Maxwell to smooth out the grounds, as soon as the grass is mowed.

Inside, Pam Wilkinson and John Welch donated boards for the subfloor, which badly needed repair in places. The ceiling and walls have been plastered and painted. The floor has been laid with wide boards, purchased from Jim Gillies at cost, using square head nails and stained. Keith Osgood was instrumental in assuring the authenticity of the finish work. Noel Ordway finished the flagpole, which was found when the previous tenants' belongings were removed. Mae Beck donated the ball at the top, and Keith installed the flag pole over the door. The chimney has been built, with a long connecting stove pipe. A stove has been purchaed, and set up. Everything up to this point has been paid for. The room looks clean, neat and empty.

We need donations to help fill the empty space. The survival rate for schooldesks, particularly wooden ones, is pretty low. We have three different-sized desks dating from close to 1850, one of which can be used as a pattern to have more built to fill the rom. If you pay for a desk, you can carve your initials in it. We need tin cups and pail for water, a cast iron bracket for a lamp, a small side table for books, and other small items suitable for a one room schoolhouse.

Outside, as indicated in an old town report, there should be a four panel door in the middle of the front of the building, with a window above the door, probably providing access to the flagpole. The town has donated \$5,000, available after June 30th. This donation will be used to purchase and install the four-panel door and construct the handi-cap ramp. Donations are needed for the window.

We are approachng completion. What has been done so far looks very good and is paid for. Attention given to details has led to an authentic, attractive building. Please help us finish it. Our book, "History, Records, and Recollections of Gray, Maine" by George Hill, is going fast. The first and only printing was paid for by Willard Sweetser. Money from the sale of these books has helped restore the Dry Mills Schoolhouse. When they are gone, there will be no more. For information, call Mae Beck 657-4195.

Special thanks to Terry Chrisenson from the Sheriff's department in Portland and people who had to do community service for painting inside and outside of the schoolhouse.

Respectfully submitted,
THE DRY MILLS SCHOOLHOUSE COMMITTEE

REPORT OF THE MAINE STATE POLICE

Please find enclosed a Maine State Police Annual report for the Town of Gray from July 1, 1995 to June 30, 1996. Citizen and State Police related police services have increased approximately 19% over the previous year of 94-95.

I certainly would encourage any members of the Town Council or citizens within the Town of Gray, to contact myself or any of the local troopers in the area, regarding any of their concerns or suggestions.

Sincerely,

Lt. Ronald C. Harmon - Commanding Officer

| | 1994-95 | 1995-96 |
|------------------------|-------------|-------------|
| TOTAL INCIDENT REQUEST | <u>1008</u> | <u>1206</u> |
| Criminal Investigation | 189 | 242 |
| Traffic Enforcement | 363 | 410 |
| Other Investigation | 444 | 541 |
| Drug Investigation | 12 | 13 |

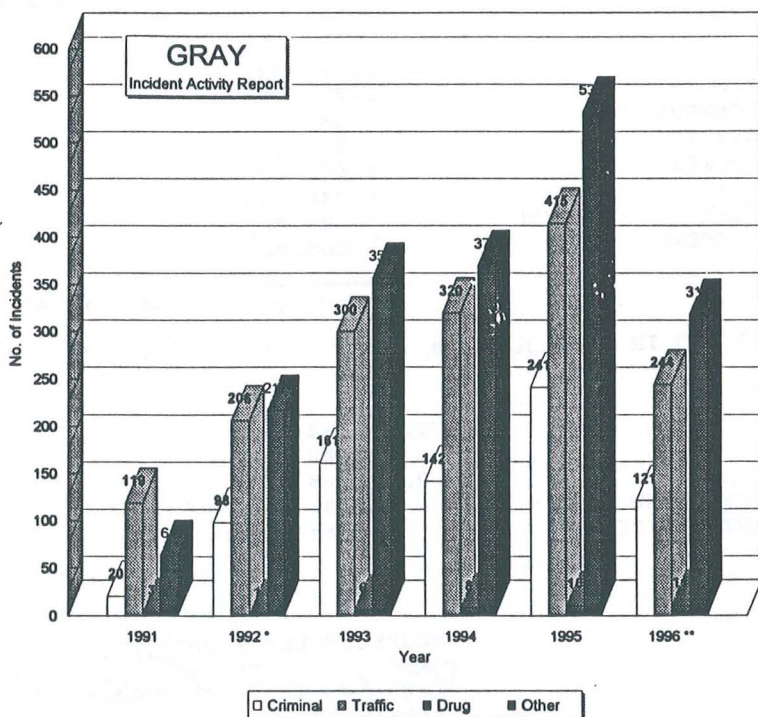
Criminal Investigations:

| | | | |
|--------------------------------------|----|--------------------------|----|
| Assaults | 22 | Burglaries | 29 |
| Thefts | 62 | Motor Vehicle Thefts | 4 |
| Motor Vehicles Recovered | 1 | Neg. a Worthless Instru. | 3 |
| Stolen Property/Possession | 3 | Criminal Mischief | 28 |
| Criminal Sex Offenses | 3 | Drug Cases | 14 |
| Domestics | 8 | Disorderly Conducts | 28 |
| Harassment | 7 | Threats | 8 |
| False Police Report | 1 | Suspicious Investigation | 66 |
| Missing Person | 11 | Truancy | 3 |
| Arrest on Warrant/ Summons issued | 26 | Possession Weapon | 1 |
| Criminal trespass | 2 | Probation Violation | 2 |
| Juvenile Runaway | 10 | Protection Order Viola. | 4 |
| Driving Under the Inf. | 41 | Alarms: | |
| Pedestrian Complaints | 22 | Bank | 9 |
| | | Residence | 15 |
| | | Business | 50 |

Accident Investigation:

Fatality 1, Personal Injury 23, Property Damage 73, Unfounded 18, Nonreportable 76, Late report 5.

| | | | |
|------------------------------|-----|---------------------------|-----|
| Traffic Enforcement requests | 55 | Noncriminal Investigation | 235 |
| Summons Issued | 257 | Public Service Requests: | |
| Warnings Issued | 695 | Building Check | 3 |
| Defective Motor Vehicle | | Public Speaking | 8 |
| Equipment-Warnings | 343 | K-9 Calls/Demos | 5 |
| Patrol Checks | 82 | Other | 25 |
| Abandoned/Towed Vehicles | 31 | Lost/Found articles | 3 |
| Assist to other agencies at | | Aid or referral to others | 15 |
| Motor Vehicle Accident | 2 | Ass. to Sheriff's Dept. | 30 |
| Direct Traffic | 2 | Referrals from Gray Dis. | 15 |
| Aid to Motorist | 46 | Medical Assistance | 6 |
| Fingerprinting Request | 5 | Attempt to Locate | 32 |
| Habitual Offender | 2 | Reconstruction | 0 |
| Escorts | 5 | Relays | 2 |
| Fingerprinting request | 5 | | |



* Cumberland County Sheriff contract until 7/1/92.
 ** Data through 6/30/96.

REPORT OF THE GRAY CEMETERY ASSOCIATION

JULY 1, 1995 - JUNE 30, 1996

CASH ON HAND JULY 1, 1995

\$ 7,264.75

RECEIPTS:

| | |
|-----------------------------|-------------|
| INTEREST, FLEET BANK | \$ 1,853.66 |
| INTEREST, KEY BANK | 1,089.17 |
| GRAVE OPENINGS | 3,405.00 |
| SALE OF GRAVES | 2,800.00 |
| TOWN OF GRAY, APPROPRIATION | 4,500.00 |
| TOWN OF GRAY, INTEREST | 2,998.81 |
| INTEREST, FLOWER FUND | 159.77 |
| REIMBURSEMENT | 150.00 |

\$ 16,956.41

\$ 24,221.16

DISBURSEMENTS:

| | |
|----------------------------|-------------|
| PAYROLLS | \$ 7,767.71 |
| PAYROLL TAXES | 2,098.75 |
| WORKMEN'S COMPENSATION | 946.00 |
| CLARK ASSOCIATES | 250.00 |
| GAS/OIL/SUPPLIES | 1,452.27 |
| EQUIPMENT HIRE | 4,248.50 |
| MAINE CEMETERY ASSOCIATION | 84.00 |
| ORIN WHITNEY/FENCE | 204.00 |

\$ 17,051.23

CASH ON HAND AND IN BANK JUNE 30, 1996

\$ 7,169.93

TRUST FUNDS:

| | |
|--------------------------|-------------|
| FLEET BANK | \$32,876.83 |
| KEY BANK | 18,695.00 |
| FLOWER FUND | 2,400.00 |
| EGBERT ANDREWS FUND | 551.52 |
| KEY BANK SAVINGS ACCOUNT | 483.40 |

RESPECTFULLY SUBMITTED,

Barbara E. Pollard

BARBARA E. POLLARD
SECRETARY/TREASURER

~ Deaths ~

| | |
|-----------------------|----------|
| Allen, Robert D. | 9/11/95 |
| Anketell, Margaret | 5/29/96 |
| Bakiewicz, Michael M. | 11/25/95 |
| Buckley, Richard P. | 10/20/95 |
| Carbonneau, Marie A. | 7/28/95 |
| Carver, Kenneth G. | 7/29/95 |
| Davis, George F. | 9/12/95 |
| Dove, Laura R. | 7/2/95 |
| Fitts, Laura B. | 7/2/95 |
| Foss, Russell L. | 9/26/95 |
| Gagne, Maynard J. | 4/27/96 |
| Glaser, Earl V. | 8/13/95 |
| Gregor, Stanley M. | 5/14/96 |
| Guertin, Lawrence O. | 10/9/95 |
| Hawkes, Ruth A. | 4/11/96 |
| Hines, Thurza | 10/16/95 |
| Hopkins, Paul S. | 4/28/96 |
| Hynes, Allen L. | 1/4/96 |
| Johnson, Harold E. | 2/7/96 |
| Jones, Harlon | 5/26/96 |
| Lefebvre, Robert J. | 11/21/95 |
| Leighton, Arthur S. | 9/6/95 |
| Lewis, Kenneth M. | 5/19/96 |
| Lindberg, Wade A. | 11/5/95 |
| McCullum, John A. | 8/8/95 |
| McKinney, Dorothy M. | 11/20/95 |
| Moxcey, Bernard L. | 10/2/95 |
| Orr, Eliza W. | 5/16/96 |
| Plummer, Patricia L. | 9/10/95 |
| Robinson, M. Hope B. | 3/10/96 |
| Ronco, Herbert E. | 4/19/96 |
| Ruminski, Robert X. | 7/17/95 |
| Sico, Thomas B. | 1/12/96 |
| Skilling, Mary E. | 1/10/96 |
| Smith, Annie P. | 2/23/96 |
| Smith, Doris M. | 10/22/95 |
| Strout, Herbert R. | 2/14/96 |
| Sturtevant, Jacob A. | 8/22/95 |
| Walker, Jennie | 7/28/95 |
| Walker, John J. | 2/13/96 |
| Wiesener, Heinz O. | 12/13/95 |
| Williams, Carol | 12/23/95 |
| Wood, Daniel K. | 9/4/95 |

UNPAID PERSONAL PROPERTY TAXES

| <u>Name</u> | <u>1989</u> |
|-------------------|-------------|
| Credit Corp | 15.60 |
| Gray Rental, Inc. | 133.20 |
| Holmes, Johnny | 120.00 |
| Howell's Gun Shop | 18.00 |
| Tilcon of Maine | 271.20 |

| <u>Name</u> | <u>1990</u> |
|-------------------|-------------|
| Holmes, Johnny | 156.20 |
| Howell's Gun Shop | 23.43 |
| Steeves, Janet | 26.55 |
| Valcon, Inc. | 18.74 |

| <u>Name</u> | <u>1991</u> |
|-------------------|-------------|
| Allen Studio | 23.34 |
| Cyr Auction Co. | 23.34 |
| Gelco Space | 36.57 |
| Goode, Maxwell R. | 2.33 |
| Gray Rental, Inc. | 94.92 |
| Holmes, Johnny | 85.58 |
| Howell's Gun Shop | 13.23 |
| Lapoint, Daniel | 93.36 |
| Steeves, Janet | 15.56 |
| Incredible Deli | 108.14 |
| Valcon, Inc. | 10.89 |

| <u>Name</u> | <u>1992</u> |
|-------------------|-------------|
| Allen Studio | 48.60 |
| Cyr Auction | 48.60 |
| Goode, Maxwell | 4.86 |
| Gray Dove | 2.91 |
| Gray Rental | 197.64 |
| Holmes, Johnny | 178.20 |
| Howell's Gun Shop | 27.54 |
| Lapoint, Daniel | 194.40 |
| McKeen TJ & Sons | 850.97 |
| Steeves, Janet | 32.40 |
| Incredible Deli | 225.18 |
| Valcon, Inc. | 22.68 |

| <u>Name</u> | <u>1993</u> |
|--------------------|-------------|
| Atlantic Color Lab | 181.21 |
| Cyr Auction | 46.50 |
| GBI Investment | 21.70 |
| Gray Dove Printing | 604.50 |
| Gray Rental | 189.10 |
| Holmes, Johnny | 170.50 |
| Howell's Gun Shop | 15.50 |
| Lapoint, Daniel | 186.00 |
| MADE Auto Auction | 75.95 |
| McKeen TJ & Sons | 1,078.00 |
| Steeves, Janet | 31.00 |
| Valren, Inc. | 21.70 |

| <u>Name</u> | <u>1995</u> |
|------------------------|-------------|
| Copelco Credit | 70.27 |
| Delete | 11.30 |
| GBI Investments | 18.36 |
| Gray Dove Printing | 550.68 |
| Gray Rental Inc | 172.26 |
| Griffin Vernon A. IV | 21.18 |
| Holmes, Johnny | 155.32 |
| Howell's Gun Shop | 14.12 |
| Lapoint, Daniel T. | 169.44 |
| Lolley's Inc. | 165.20 |
| Made Auto Auction | 45.18 |
| Tyseco Office Products | 40.95 |
| Valcon Inc. | 22.59 |

| <u>Name</u> | <u>1994</u> |
|---------------------------|-------------|
| Atlantic Color Lab | 347.20 |
| Copelco Credit Corp. | 8.74 |
| Delete | 6.20 |
| GBI Investments | 18.60 |
| General Elect. Cap. Corp. | 8.21 |
| Gray Dove Printing | 604.50 |
| Gray Rental, Inc. | 189.10 |
| Griffin, Vernon A. IV | 23.25 |
| Holmes, Johnny | 170.50 |
| Howell's Gun Shop | 15.50 |
| Lapoint, Daniel | 186.00 |
| Lolley's Inc. | 181.35 |
| MADE Auto Auction | 49.60 |
| Northstar Leasing | 1.49 |
| Steeves, Janet | 31.00 |
| Tyseco Office Products | 9.17 |
| Valcon, Inc. | 21.70 |

| <u>Name</u> | <u>1996</u> |
|----------------------------|-------------|
| Bachman of Maine | 58.09 |
| Black Strap Veterinary Ass | 25.12 |
| Delightful Mess | 27.57 |
| GBI Investments | 10.20 |
| Gray Dove Printing | 612.30 |
| Gray Precision Products | 445.09 |
| Griffin Vernon A. IV | 23.55 |
| Howell's Gun Shop | 15.70 |
| Kassbohrer All Terrain | 381.51 |
| Lolley's Inc. | 183.69 |
| Maxwell, James F. | 7.85 |
| Misco Maint & Supply | 339.12 |
| North Cove Design | 102.05 |
| Sevee Maher Engineers | 360.31 |
| The Fitch Company | 73.00 |
| Valcon Inc. | 25.12 |
| Web Electric | 10.20 |
| Wilson, Michael | 533.80 |

| <u>Name</u> | <u>1996</u> |
|-------------------------|-------------|
| Bernardini, Anthony | 28.26 |
| Cyr Auction Co. | 47.10 |
| Five Star Realty | 1.73 |
| Gina's Pizza | 128.74 |
| Gray Electronics | 51.81 |
| Gray Rental Inc. | 191.54 |
| Holmes, Johnny | 172.70 |
| Icon Cash Flow Partners | 89.49 |
| LaPoint, Daniel | 188.40 |
| MADE Auto Auction | 50.24 |
| Milliken Vernon | 3.14 |
| Morrill, George | 4.71 |
| R P Morrison Builders | 23.55 |
| Southwind Millwork | 218.23 |
| Tyseco Office Products | 32.97 |
| Watson, Wallace | 39.25 |
| Whitney Tree Service | 25.12 |

UNCOLLECTED PROPERTY TAXES

JUNE 30, 1996

| <u>Name</u> | <u>Total Balance</u> |
|---------------------------------|----------------------|
| Aceto, Daniel . III | 692.54 |
| Allen, Ann | 1427.13 |
| Allen, Danford D Sr. | 2137.02 |
| Allen, Mary Elizabeth | 870.56 |
| American Holdings Inc. | 2831.49 |
| Anderson, Jeffrey R & Brenda J | 3199.69 |
| Audette, Ronald C & Elizabeth A | 720.63 |
| Bagley, Bonnie J & Roy W | 1703.27 |
| Bagley, Roy W & Bonnie J | 1826.58 |
| Baker, Peter M & Sheryl G | 2236.09 |
| Bane, Brent R. | 1177.89 |
| Barry, Helen M | 2.83 |
| Beal, Rose | 1384.74 |
| Beardsley Edwin L & Terri | 1845.83 |
| Bellavance, Zachary | 2111.26 |
| Best, Donna | 97.34 |
| Bethany Baptist Church | 459.22 |
| Bethany Baptist Church | 42.39 |
| Bisson, Davis M. & Marcia J | 1610.74 |
| Black, Arthur A Jr | 1596.69 |
| Blanchard, Eleanor C & Gale M | 1655.01 |

| | |
|---|---------|
| Blanchard Gale M | 913.74 |
| Blanchard Robert S | 238.64 |
| Blancahrd Robert | 98.41 |
| Blancahrd Robert S | 98.41 |
| Blanchard Robert Sinclair | 2067.69 |
| Brainerd Stanley M & Nancy W | 271.36 |
| Brainerd Stanley M. & Nancy W | 26.69 |
| Brasier Edith | 13.46 |
| Brisse Oliver B. c/o Richard & Sharon Michaud | 559.70 |
| Brooks Thomas A & Darlene M | 640.56 |
| Brown Alan S & Suzanne E | 553.42 |
| Brown Dana C & Carol A | 1413.39 |
| Brown Mindy L | 1318.96 |
| Bruns Charles Sr | 657.83 |
| Bruns Tammy J | 895.97 |
| Burnell Walter | 755.95 |
| Burnell Walter E | 838.38 |
| Burnell-dickey Bonnie | 1391.02 |
| Burnham Allen E & Judith T | 16.34 |
| Burns David A Jr | 1066.03 |
| Burns Shawn M | 87.92 |
| Cameron Stephen & Jean | 20.85 |
| Carr James & Elizabeth | 1296.82 |
| Carroll Donnell P & Iva A | 15.22 |
| Carroll Holly J | 1197.91 |
| Carter Peter & Doreen & Doten Harold Jr | 827.31 |
| Chase Farms Cider Mill Inc | 612.30 |
| Cleaves Philip & Alma | 1612.44 |
| Cobb Lawrence S & (life estate) Cobb Wayne & Dunn Deborah | 64.85 |
| Cobb Michael G & Burnell Walter E | 1237.93 |
| Cogan James P & Jean M Cogan James N & Marcella | 387.79 |
| Contant Susan C. | 33.34 |
| Copp Howell R | 3471.27 |
| Corbett Alexander E c/o Garabedian | 16.56 |
| Cote Richard C & Pannetier Eileen | 15.04 |
| Crystal Lake Land Trust c/o Kevin J McCarthy trustee | 3068.48 |
| Curran Michael J & Eileen M | 817.97 |
| Curry Elizabeth | 1.57 |
| Cutter Calvin T | 1745.84 |
| Cyr James & Rosemarie | 4014.49 |
| Daggett Charles III | 40.64 |
| Dale Mark E c/o Richard Lowe | 795.96 |
| Davis Robert & Darling-Davis Carolyn D | 591.89 |
| Dawley Roger & Stacey | 5.65 |
| Day Linwood M c/o Beverly Day | 1290.54 |

| | |
|-----------------------------------|---------|
| Dehetre Donald A & Laila E | 1593.20 |
| Densmore Randy | 149.10 |
| DiTorio Paula M | 839.16 |
| Driscoll John | 671.26 |
| Drouin Sarah E | 1585.12 |
| Dry Mills Realty | 1.23 |
| Dubail Richad | 4.29 |
| Dudley Nathaniel | 896.69 |
| Duplisea Ricahrd & Elizabeth | 25.80 |
| Durgin Betsy Jo | 306.15 |
| Durgin Denise M | 584.47 |
| Durgin Dennis M. & Carlene | 1179.07 |
| Durgin Dianna | 1136.14 |
| Easler Philip D | 76.14 |
| Edwards Timothy R & Anita M | 730.61 |
| Emery Hilda M | 594.72 |
| Evans Mary C | 1014.14 |
| Falco Anthony D. & Lita Curtis | 1855.74 |
| Farrington Wayne | 140.51 |
| Farris Michael W | 1005.99 |
| Fenderson Nancy J | 1417.71 |
| Files William E & Linda B. | 182.12 |
| Fletcher Kenneth E | 1105.09 |
| Fogg Lorinda J | 365.81 |
| Fogg Mark W & Fogg Shirley J | 200.21 |
| Foley Maurice G & Rolande R | 295.94 |
| Foley Rolande R | 512.60 |
| Forest Lake Investors | 46.31 |
| Forest Lake Investors | 115.39 |
| Forest Lake Investors | 512.34 |
| Foster Walter & Shirley | 506.95 |
| Fraser Holly A | 45.53 |
| Furlong Alan & Wendy | 536.96 |
| Gagne Barbara J | 322.33 |
| Gagne Barbara L | 426.64 |
| Gagne Barbara L | 8.91 |
| Gagnon Laurent R & Dianna M | 1518.19 |
| Garneau Shannon I & Karen | 856.10 |
| Gerardo David Michael c/o Hirning | 678.34 |
| Gerardo John Edward | 204.86 |
| Getchell David & Karen H | 1.52 |
| Gilliland Daniel W Sr | 2806.72 |
| Gipson Norman B | 19.38 |
| Glantz Andrew G & Ronald A | 626.22 |

| | |
|---|---------|
| Glantz James Alfred | 1433.52 |
| Gobeil Robert | 364.83 |
| Goldup David Trustee of Elizabeth Goldrup trustee | 310.07 |
| Gorham Acres Inc | 351.68 |
| Gorham Acres Inc | 351.68 |
| Gorham Acres Inc | 351.68 |
| Gorham Charles C & Elizabeth F | 1402.01 |
| Grant Ross W c/o Michelle M Sanborn | 1022.79 |
| Grant Ruth c/o Glenn Grant | 2686.78 |
| Gravs Kelley L & Bailey Stephen W | 1892.68 |
| Gray Auto Parts c/o Morrell, R & Seavey Gerald | 23.54 |
| Gray Industrial Associates | 6467.96 |
| Gray Road Group | 91.43 |
| Green John M & Marszalkowski Judith | 2.12 |
| Hale Robert W & Vicki L | 471.00 |
| Hamblet Melvin K. c/o Daniel Hamblet | 64.37 |
| Hamblet Melvin K | 502.40 |
| Hamilton Arthur D & Denise M | 565.20 |
| Hamilton Harry A. III | 470.64 |
| Haynes Donald C | 1612.39 |
| Hazzard Dian P G | 5618.85 |
| Heath Steven E & Judith N | 601.31 |
| Heathcote Jade W Martha A | 1866.73 |
| Hebert Tracey A Cunan Steve | 172.70 |
| Hitchcock George W & Katherine T | 2328.94 |
| Holland Nancy | 331.35 |
| Holmes John & Charlene | 1655.01 |
| Holmes John M. | 229.61 |
| Holmes Johnny | 802.27 |
| Holmes Susan L | 1079.48 |
| Huff Judith | 418.19 |
| Humphrey George L | 386.22 |
| Humphrey George L | 356.39 |
| Humphrey George L | 673.53 |
| Humphrey George L & Barbara N | 1246.58 |
| Huntley Darrell & Kate L | 1252.44 |
| Irace Frances Joanne | 603.66 |
| Jacobsen Cynthia A | 1750.24 |
| Johnson Stephen F & Carol S | 687.66 |
| Jones Roger L & Susan C | 1660.97 |
| Jordan Steven M & Wendy P | 1156.30 |
| Jordan Timothy L & Stacia A R A | 299.97 |
| Jordan William H & Ruth Y | 1300.15 |
| Judkins Daniel L & Melinda V | 893.21 |
| Kennedy Gregory A | 602.39 |
| Kennedy William D & Patricia A | 98.78 |

| | |
|--|----------|
| Kinney Fred T & Jeannie | 2791.15 |
| Kinney Fred T & J Jeannie E | 2967.09 |
| Koch Melvin J & Judith A | 134.88 |
| L D Associates | 351.68 |
| Labrecque Cathy E | 401.92 |
| Lacy Carl E | 1356.81 |
| Ladouceur Linda Sue | 537.72 |
| Lafleur-Whitmore PennyJ & Whitmore Keith F | 1306.40 |
| Landry Joseph | 634.09 |
| Lane Rick | 195.73 |
| Laplane George A Jr & Rachel A | 21.86 |
| Larrabee Patricia A | 595.81 |
| Laufman Miller & Marilyn (Life estate) | 614.29 |
| Laufman Miller & Marilyn W (Life estate) | 2072.49 |
| Lauritsen Steven E | 666.46 |
| Leavitt Earl G | 1904.41 |
| Leo Robert E II & Cheryl A | 15.70 |
| Lewis Susan J c/o Susan Rowe | 2215.63 |
| Libby Keith A & Jeralyn E | 317.14 |
| Liberty Daniel A Sr. | 5776.03 |
| Liberty Michael | 545.71 |
| Liberty Michael | 524.83 |
| Liberty Michael | 578.51 |
| Lolley J Wayne | 5758.24 |
| Loveitt Burleigh H & Tate William | 175.84 |
| Lowe Peter | 1634.37 |
| Lowell Albert T | 288.92 |
| Lucarelli Bruce F & Sandra J | 2525.75 |
| Lyons Christopher W D & Raylene J | 1857.21 |
| MacDonald Robert L | 118.86 |
| MacEachern Robert W | 334.41 |
| MacEachern Robert W | 1885.09 |
| Macomber Phillip E & Anne E | 1233.17 |
| MaineAuto Dealer Exchange | 1677.63 |
| Maine Auto Dealer Exchange | 14070.88 |
| Mains Robert & Betty Lou | 244.29 |
| Maloney John & Debbie | 103.62 |
| Martin Raynald H & Patricia P Kimball | 741.04 |
| Mason Thomas & Bonnie J Bagley | 155.43 |
| Mazerolle Allen P | 1998.33 |
| McAfee Mark A & Pamela J | 2649.26 |
| McCarthy Thomas P & Sharon L | 769.30 |
| McGraw John E & Hilda T | 1095.86 |
| McGraw Walter & Jacquelyn | 354.82 |

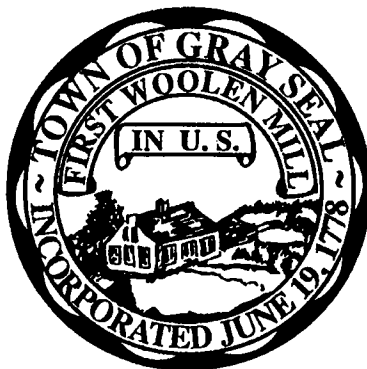
| | |
|---|---------|
| McLean John A | 1594.20 |
| McLeod Peter J & David T | 2677.84 |
| McNitt Denise L | 883.12 |
| Metayer A Joseph & Elizabeth | 24.33 |
| Metivier Thomas R & Krista J | 70.13 |
| Miller Yvette | 1598.26 |
| Milliken Vernon F | 915.31 |
| Mitch Eugue Et Als c/o Lawrence Mitch Jr | 3235.31 |
| Moore Randall A | 800.70 |
| Moore Stephen B & Lorraine J | 2955.16 |
| Morgan Robert D & Burroughs David T | 1075.45 |
| Morgan Scott A & Denise E Croce | 663.32 |
| Morrill George R | 1950.64 |
| Morris Ronald W & Betsy A | 1516.62 |
| Mosher Diana S | 934.93 |
| Murray Richard K & Jean M & Gagnon Bruce & Joan | 7.73 |
| Nelson Harold A Jr 7 Sandra M | 2707.66 |
| Nissen Sadie, Estate of c/o Glenn R Anderson | 2077.11 |
| Noyes Kyle T 7 Joel T | 4928.61 |
| O'Brien Michael J | 310.13 |
| Oddo Philip | 1189.40 |
| Olehowski Frank J & Swift Linda B | 160.13 |
| Oliver Richard & Concetta | 219.80 |
| Olson Richard P | 608.37 |
| Patterson Roy D & Wendy N | 1284.26 |
| Patton Joyce A | 695.08 |
| Perkins Bradley I | 547.93 |
| Perkins Judith | 316.05 |
| Perry Kenneth A & Joyce E | 94.20 |
| Petersen Brian R & Diane Petersen | 505.54 |
| Petersen Peter D | 2571.62 |
| Petersen Peter Jens | 694.87 |
| Petersen Robert | 1276.41 |
| Petersen Robert E & Beverly I | 1045.62 |
| Phillips Cynthia W | 2668.89 |
| Phinney Timothy J | 1281.12 |
| Plummer Stephen J & Michael G Cobb | 436.46 |
| Pomerleau Tina | 124.96 |
| Pratt Stephen W & Virginia S | 1163.18 |
| Randall Llewellyn | 1007.92 |
| Randall Llewellyn | 2359.39 |
| Richards William | 2305.09 |
| Richardson Pamela H | 1004.80 |

| | |
|---|---------|
| Roberts Karen | 402.12 |
| Rodway David J & Patricia E Soule | 465.51 |
| Rodway James | 421.04 |
| Russo John G c/o Kevin Marshall | 270.04 |
| Salem Anthony P C Profitsharing | 1707.00 |
| Sawyer Jeffrey T | 4924.16 |
| Sawyer Jody L & Thomas P | 510.47 |
| Scott Candace L | 313.21 |
| Shanahan Edward J | 1248.15 |
| Shaw Tami Jo | 521.96 |
| Shaw Weston A & Mary Ann | 992.24 |
| Shaw Weston A & Mary Ann | 337.55 |
| Shea William J et al | 5.53 |
| Simpson Ellen Morse | 652.33 |
| Simpson Karen L & Beckerman Mark S & JamesW | 8.65 |
| Small Howard & Patricia A | 4322.01 |
| Small Kenneth | 524.83 |
| Smith Doris | 1528.80 |
| Smith George W & Willis Norman Smith | 248.18 |
| Stetson Cinthia F | 1251.21 |
| Sullivan Joseph M | 2045.65 |
| Sutherland Laura & Bernard | 181.33 |
| Talbot Francis F & Denise A | 44.91 |
| Tame Philip A | 1565.89 |
| Tarling Walter E Jr | 1461.67 |
| Thomas Richard & Theresa E | 773.31 |
| Toone James J & Elizabeth A | 4.85 |
| Town of Gray David Boynton | 4432.74 |
| Town of Gray Kenneth L Morey | 536.68 |
| Town of Gray Wallace Cronier Heirs | 199.02 |
| Tripp Allen W & Nancy L | 861.23 |
| True Chauncey N & Judie E | 1701.88 |
| Tubbs Maryanne V | 237.53 |
| Tyburski Thomas J & Pamela J | 74.87 |
| VSH Realty Inc-Cumberland Farms Inc | 968.05 |
| Valren Inc | 6169.76 |
| VanBrunt Mary Lee | 239.65 |
| Vaughn Michael P & Diane A | 396.30 |
| Verrill James hrs c/o Colleen Verrill | 210.16 |
| Verrill Lewis E & Colleen D | 347.22 |
| Vickery Florence B & Branscombe Jr | 1.59 |
| Villacci Robert S | 1139.82 |
| Vozella John J | 2.49 |
| Walker Arnold W c/o Gail Walker | 1841.28 |

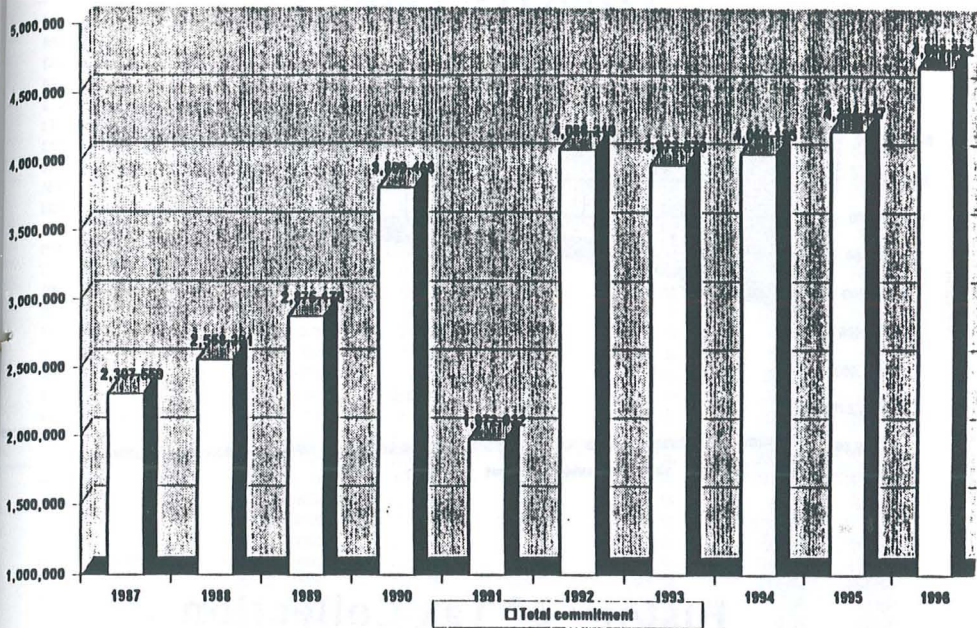
| | |
|---|----------------|
| Washburn Janet | 135.02 |
| Watson Wallace | 542.72 |
| Westlake Judy | 47.81 |
| Wetmore Steven J | 824.25 |
| White Bradford J | 3211.61 |
| White Ralph A | 1531.14 |
| Whitney Doris B | 417.84 |
| Whitney Todd C & Nancy K | 2753.65 |
| Widdowson Caryl A et Al | 464.72 |
| Williams Frederick W | 1774.60 |
| Wilson Jeffery T & Laurie J | 906.67 |
| Wilson Marilyn | 423.90 |
| Wilson Marilyn | 408.20 |
| Wilson Marilyn | 109.90 |
| Wilson Marilyn J | 430.18 |
| Wilson Michael | 270.04 |
| Wilson Michael | 219.80 |
| Wilson Michael | 332.84 |
| Wilson Michael M | 2632.89 |
| WilsonMichael M & Marilyn | 6.28 |
| Wilson Michael M & Marilyn | 2194.86 |
| Wilson Michael M & Marilyn | 1183.78 |
| Wilson Michael M & Marilyn | 189.97 |
| Wing Colleen A | 2129.15 |
| Wood Richard & Patricia | 1359.13 |
| Wood Thoams M | 351.68 |
| Woodbury Jeffrey A | 1657.99 |
| Woodbury Jeffrey A & Annette M & Stone Eunice T | 694.81 |
| Young Charles E Jr | 290.10 |
| Young Robert E | 1.49 |
| <u>Zegouros Vinal O & Claire</u> | <u>2293.16</u> |

Grand Total

338,129.19

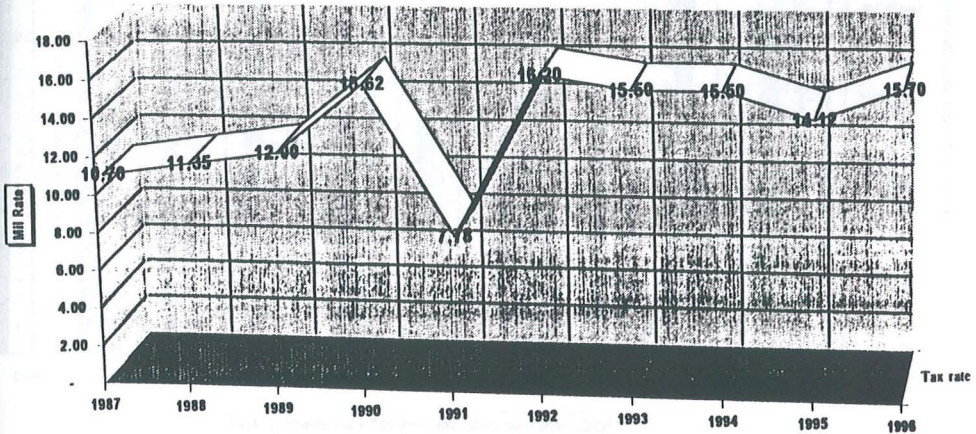


Town of Gray History of Tax Commitment

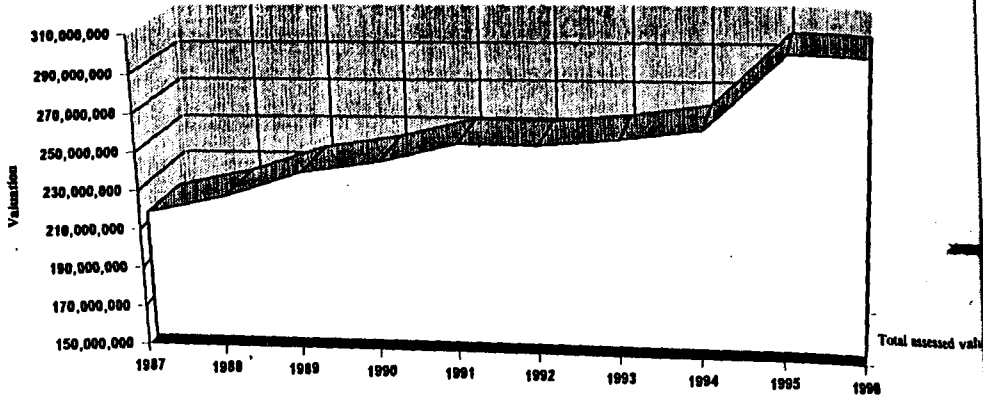


History of Tax Rates

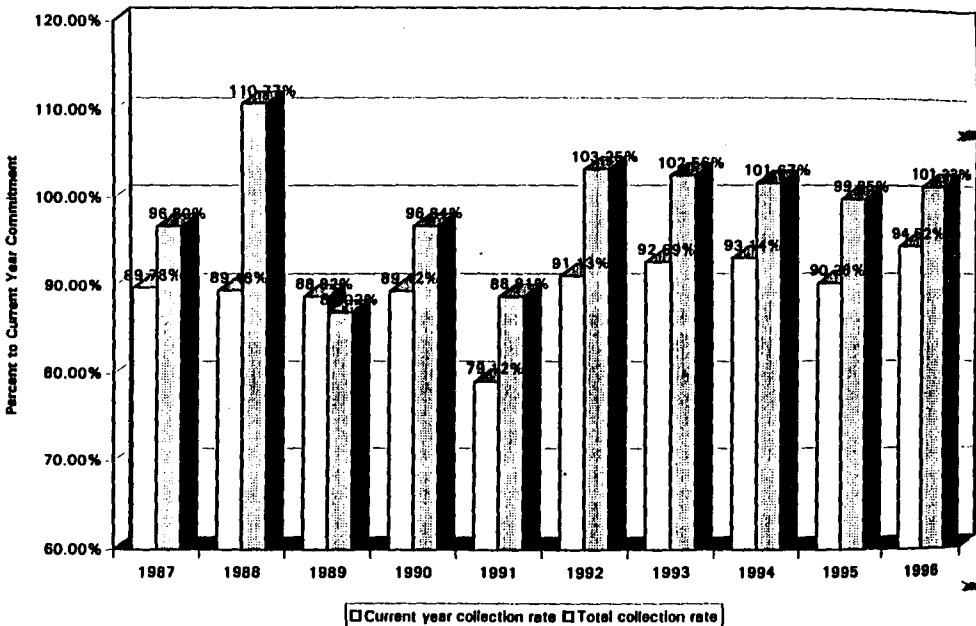
| | |
|-------------------------------|-----------------|
| 1987 - 10.70 | FY 1992 - 16.20 |
| 1988 - 11.35 | FY 1993 - 15.50 |
| 1989 - 12.00 | FY 1994 - 15.50 |
| 1990 - 15.62 | FY 1995 - 14.12 |
| 1991 - 7.78 (6 months budget) | FY 1996 - 15.70 |



Town of Gray Property Valuation



History of Tax Collection

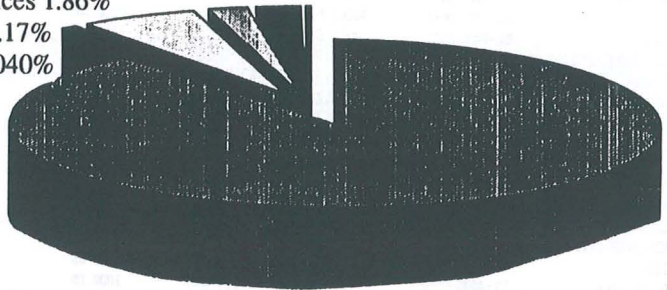


REVENUE REPORT

| Revenue Name | Fund-Src-Proj | MTD Receipts | YTD Receipts | Estimated Rpts | Bal of Estimates | % Collected |
|---------------------------|---------------|--------------|--------------|----------------|------------------|-------------|
| LIBRARY REVENUE | 01-0000-0000 | 638.85 | 638.85 | 150.00 | -488.85 | 425.90% |
| NON RESIDENT CARDS | 01-0000-0000 | 50.00 | 50.00 | .00 | -50.00 | .00% |
| CABLE FRANCHISE | 01-0000-0000 | 13843.24 | 13843.24 | 4500.00 | -9343.24 | 307.63% |
| DDT | 01-0002-0001 | 80000.00 | 80000.00 | 80000.00 | .00 | 100.00% |
| G. A. REIMB. | 01-0000-0001 | 4350.06 | 4350.06 | 3000.00 | -1350.06 | 145.00% |
| LIBRARY BOOKS LOST/PAID | 01-0000-0000 | .00 | .00 | 50.00 | 50.00 | .00% |
| EXCISE TAX | 01-0001-0001 | 673620.38 | 673620.38 | 550000.00 | -123620.38 | 122.48% |
| CENTRAL FIRE RENTAL | 01-0000-0000 | 632.00 | 632.00 | 400.00 | -232.00 | 158.00% |
| ADMIN REV | 01-0000-0000 | 802.46 | 802.46 | 300.00 | -502.46 | 267.49% |
| KARATE | 01-0000-0000 | 1822.00 | 1822.00 | 500.00 | -1322.00 | 364.40% |
| SKI PROGRAM | 01-0000-0000 | 3830.00 | 3830.00 | 4500.00 | 670.00 | 85.11% |
| BOAT EXCISE | 01-0001-0001 | 14821.60 | 14821.60 | 11000.00 | -3821.60 | 134.74% |
| CIVIL DEFENSE | 01-0004-0000 | 198.00 | 198.00 | 198.00 | .00 | 100.00% |
| DOG CONTROL | 01-0004-0000 | 1110.00 | 1110.00 | 600.00 | -510.00 | 185.00% |
| HEMDEGIN GYMNASTICS | 01-0000-0000 | 3746.00 | 3746.00 | 1500.00 | -2246.00 | 249.73% |
| HEMDEGIN | 01-0008-0000 | 2547.50 | 2547.50 | 2500.00 | -47.50 | 101.90% |
| MENS BASKETBALL | 01-0008-0000 | 770.00 | 770.00 | 1000.00 | 230.00 | 77.00% |
| WOMENS VOLLEYBALL | 01-0008-0000 | 254.00 | 254.00 | 600.00 | 346.00 | 42.33% |
| SUMMER YOUTH RECREATION | 01-0008-0000 | 20384.75 | 20384.75 | 26000.00 | 5615.25 | 78.40% |
| WILKIE'S' BEACH | 01-0008-0000 | 4039.81 | 4039.81 | 3000.00 | -1039.81 | 134.66% |
| SOCCER | 01-0008-0000 | 3330.00 | 3330.00 | 5000.00 | 1670.00 | 66.60% |
| YOUTH BASKETBALL FEES | 01-0000-0000 | 2805.00 | 2805.00 | 5600.00 | 2795.00 | 50.09% |
| CLERK FEES | 01-0005-0000 | 3114.50 | 3114.50 | 2000.00 | -1114.50 | 155.73% |
| DOG LICENSE FEES | 01-0005-0000 | 794.00 | 794.00 | 700.00 | -94.00 | 113.43% |
| AUTO REGIS FEES | 01-0005-0000 | 22987.00 | 22987.00 | 14000.00 | -8987.00 | 164.19% |
| HUNTING/FISHING FEES | 01-0005-0000 | 1663.00 | 1663.00 | 1500.00 | -163.00 | 110.87% |
| BOAT/ATV/SNOWMOBILES | 01-0005-0000 | 1306.00 | 1306.00 | 750.00 | -556.00 | 174.13% |
| ELECTRIC | 01-0003-0001 | 2366.95 | 2366.95 | 1600.00 | -766.95 | 147.93% |
| PLUMBING PERMITS | 01-0003-0001 | 6992.50 | 6992.50 | 7000.00 | 7.50 | 99.89% |
| ZONING CD./APPEALS | 01-0003-0000 | 182.00 | 182.00 | 50.00 | -132.00 | 364.00% |
| PLANNING BOARD | 01-0003-0001 | 800.00 | 800.00 | 1000.00 | 200.00 | 80.00% |
| INTEREST & PENALTIES | 01-0001-0001 | 53424.65 | 53424.65 | 70000.00 | 16575.35 | 76.32% |
| INTEREST ON CD | 01-0006-0001 | 101738.93 | 101738.93 | 52000.00 | -49738.93 | 195.65% |
| BUILDINGS | 01-0003-0001 | 29385.96 | 29385.96 | 22000.00 | -7385.96 | 133.57% |
| MISCELLANEOUS REVENUES | 01-0006-0000 | 2357.54 | 2357.54 | 5000.00 | 2642.46 | 47.15% |
| TAX ACQUIRED REVENUE | 01-0000-0000 | 7909.89 | 7909.89 | .00 | -7909.89 | .00% |
| RESCUE BILLING | 01-0004-0000 | 12020.00 | 12020.00 | 10000.00 | -2020.00 | 120.20% |
| STATE REVENUE SHARING | 01-0002-0001 | 276011.52 | 276011.52 | 270000.00 | -6011.52 | 102.23% |
| SNOWMOBILES | 01-0002-0000 | 2196.00 | 2196.00 | 2000.00 | -196.00 | 109.80% |
| TREE GROWTH | 01-0002-0000 | 3330.17 | 3330.17 | 2000.00 | -1330.17 | 166.51% |
| VETERAN REIMB | 01-0002-0000 | .00 | .00 | 1717.00 | 1717.00 | .00% |
| LAND FILL STICKERS | 01-0000-0000 | 1332.00 | 1332.00 | 1500.00 | 168.00 | 88.80% |
| ANNUAL COMM HAULERS LICES | 01-0000-0000 | 800.00 | 800.00 | .00 | -800.00 | .00% |
| TIRES | 01-0007-0000 | 279.00 | 279.00 | 200.00 | -79.00 | 139.50% |
| LIGHT IRON | 01-0007-0000 | 3412.39 | 3412.39 | 1600.00 | -1812.39 | 213.27% |
| FLEA MARKET | 01-0007-0000 | .00 | .00 | 50.00 | 50.00 | .00% |
| BOTTLES/RETURNABLES | 01-0007-0000 | 1669.56 | 1669.56 | 800.00 | -869.56 | 208.70% |
| NEWSPAPER | 01-0007-0000 | 15011.99 | 15011.99 | 5000.00 | -10011.99 | 300.24% |
| CARDBOARD | 01-0007-0000 | 1678.50 | 1678.50 | 5000.00 | 3321.50 | 33.57% |
| GLASS | 01-0000-0000 | 39.26 | 39.26 | .00 | -39.26 | .00% |
| LAND FILL BATTERIES | 01-0000-0000 | .00 | .00 | 150.00 | 150.00 | .00% |
| SHINGLES | 01-0000-0000 | 1941.00 | 1941.00 | 250.00 | -1691.00 | 776.40% |
| TOTALS | | 1388339.96 | 1388339.96 | 1178265.00 | -210074.96 | 117.83% |

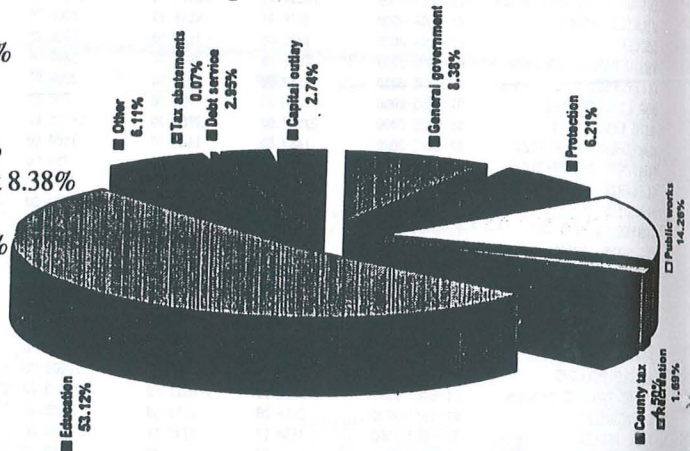
General Fund Revenues 1995-96

Licenses & Permits .68%
 Inter governmental 5.98%
 Charges for services 1.86%
 Interest earned 2.17%
 Other Revenue .040%
 Taxes 88.92%

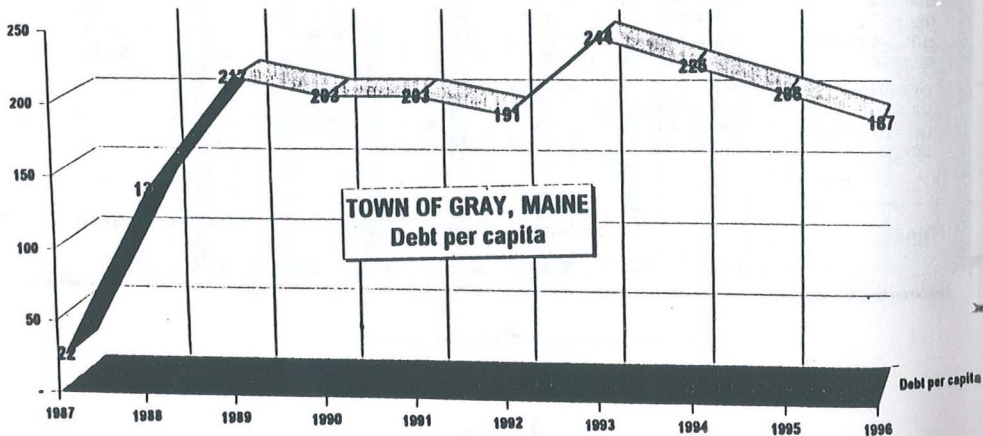


General Fund Expenditures 1995-96

Education 53.12%
 Tax Abatements .07%
 Other 6.11%
 Debt service 2.95%
 Capital outlay 2.74%
 General Government 8.38%
 Portection 6.21%
 Public Works 14.26%
 County Tax 4.50%
 Recreation 1.69%



Town of Gray - Debt per capita



APPROPRIATION CONTROL REPORT

| Job | Description | -----Appropriations----- | | | -----Expended----- | | | Unencumb Balance | ---\$ Expended--- | | % |
|------------|---------------------------|--------------------------|----------|-----------|--------------------|-----|-----------|---------------------|-------------------|--------|-----|
| | | Initial | Adjusted | Corrected | Encumb | A/P | Paid | | Last Yr | Yr Def | |
| Department | 0100 ADMINISTRATION | | | | | | | | | | |
| 0006 | NMA DUES | 4621.00 | .00 | 4621.00 | .00 | .00 | 4621.00 | .00 | 4621 | 4418 | 100 |
| 0007 | GPCOG DUES | 6964.23 | .00 | 6964.23 | .00 | .00 | 6964.00 | .23 | 6964 | 6964 | 99 |
| 0010 | SALARIES | 122216.64 | .00 | 122216.64 | .00 | .00 | 119951.71 | 2264.93 | 112840 | 110238 | 98 |
| 0025 | PART TIME | 17843.92 | .00 | 17843.92 | .00 | .00 | 19203.76 | -1359.84 | 18433 | 13222 | 107 |
| 0026 | OVERTIME PAYROLL | 1000.00 | .00 | 1000.00 | .00 | .00 | 175.10 | 824.90 | 653 | 702 | 17 |
| 0035 | MEMBERSHIP & DUES | 1200.00 | .00 | 1200.00 | .00 | .00 | 883.37 | 316.63 | 1058 | 1163 | 73 |
| 0045 | MILEAGE REIM. | 600.00 | .00 | 600.00 | .00 | .00 | 244.62 | 355.38 | 173 | 108 | 40 |
| 0055 | OFFICE EQUIPMENT | 10730.00 | .00 | 10730.00 | .00 | .00 | 13181.11 | -2451.11 | 10769 | 10730 | 122 |
| 0060 | OFFICE SUPPLIES | 4000.00 | .00 | 4000.00 | .00 | .00 | 4096.09 | -96.09 | 3569 | 3999 | 102 |
| 0065 | TAX BILLING SUPPLIES | 1600.00 | .00 | 1600.00 | .00 | .00 | 1600.00 | .00 | 1489 | 1600 | 100 |
| 0070 | PROFESSIONAL SERVICE | 35000.00 | .00 | 35000.00 | .00 | .00 | 68664.75 | -33664.75 | 123304 | 116387 | 196 |
| 0075 | MAIL & POSTAGE | 5000.00 | .00 | 5000.00 | .00 | .00 | 2947.21 | 2052.79 | 2725 | 2940 | 58 |
| 0080 | ADVERTISING | 500.00 | .00 | 500.00 | .00 | .00 | 471.40 | 28.60 | 106 | 314 | 94 |
| 0091 | REGISTRY FEES | 4000.00 | .00 | 4000.00 | .00 | .00 | 3410.00 | 590.00 | 3412 | 3785 | 85 |
| 0095 | PRINTING | 2000.00 | .00 | 2000.00 | .00 | .00 | 950.00 | 1050.00 | 1115 | 620 | 47 |
| 0097 | AUDIT | 7000.00 | .00 | 7000.00 | .00 | .00 | 8606.20 | -1606.20 | 8266 | 6585 | 122 |
| 0099 | OUTLAY ACCOUNT | .00 | .00 | .00 | .00 | .00 | .00 | .00 | 0 | 0 | 0 |
| Department | 0100 Totals | 224275.79 | .00 | 224275.79 | .00 | .00 | 255970.32 | -31694.53 | 299497 | 283775 | 114 |
| Department | 0125 CONTRACTUAL SERVICES | | | | | | | | | | |
| 0035 | MEMBERSHIP/DUES | 120.00 | .00 | 120.00 | .00 | .00 | 22.85 | 97.15 | 60 | 95 | 19 |
| 0040 | RECORDERS | 1000.00 | .00 | 1000.00 | .00 | .00 | 796.37 | 203.63 | 1236 | 941 | 79 |
| 0041 | ORDINANCE REVIEW | 250.00 | .00 | 250.00 | .00 | .00 | 309.22 | -59.22 | 0 | 0 | 123 |
| Department | 0125 Totals | 1370.00 | .00 | 1370.00 | .00 | .00 | 1128.44 | 241.56 | 1296 | 1036 | 82 |
| Department | 0128 COUNCIL SALARY | | | | | | | | | | |
| 0030 | PAYROLL | 5000.00 | .00 | 5000.00 | .00 | .00 | 5000.00 | .00 | 5000 | 3750 | 100 |
| Department | 0128 Totals | 5000.00 | .00 | 5000.00 | .00 | .00 | 5000.00 | .00 | 5000 | 3750 | 100 |
| Department | 0130 CODE ENFORCEMENT | | | | | | | | | | |
| 0010 | FULLTIME PAYROLL | 30000.00 | .00 | 30000.00 | .00 | .00 | 29958.38 | 41.62 | 29581 | 29232 | 99 |
| 0025 | PARTTIME PAYROLL | 7058.13 | .00 | 7058.13 | .00 | .00 | 7058.14 | -.01 | 6376 | 5528 | 100 |
| 0028 | TECHNICAL PUBLICATIO | 100.00 | .00 | 100.00 | .00 | .00 | 100.00 | .00 | 0 | 0 | 100 |
| 0030 | TELEPHONE | 500.00 | .00 | 500.00 | .00 | .00 | 411.89 | 88.11 | 306 | 329 | 82 |
| 0035 | DUES/MEMBERSHIP | 25.00 | .00 | 25.00 | .00 | .00 | 15.00 | 10.00 | 15 | 15 | 60 |
| 0045 | MILEAGE | 1200.00 | .00 | 1200.00 | .00 | .00 | 1085.84 | 114.16 | 974 | 1012 | 90 |
| 0055 | OFFICE EQUIP/MAINT. | 100.00 | .00 | 100.00 | .00 | .00 | .00 | 100.00 | 100 | 0 | 0 |
| 0060 | OFFICE SUPPLIES | 200.00 | .00 | 200.00 | .00 | .00 | 163.49 | 36.51 | 198 | 37 | 81 |
| 0065 | PROFESSIONAL DEV. | 320.00 | .00 | 320.00 | .00 | .00 | 170.29 | 149.71 | 0 | 45 | 53 |
| 0070 | PROFESSIONAL SERVICE | 500.00 | .00 | 500.00 | .00 | .00 | .00 | 500.00 | 250 | 0 | 0 |
| 0075 | POSTAGE | 100.00 | .00 | 100.00 | .00 | .00 | 100.00 | .00 | 52 | 0 | 100 |

| | | | | | | | | | | |
|-------------------------------------|----------|-----|----------|-----|-----|----------|----------|-------|-------|-----|
| 0080 OUTLAY ACCOUNT | .00 | .00 | .00 | .00 | .00 | .00 | .00 | 0 | 0 | 0 |
| Department 0130 Totals | 40103.13 | .00 | 40103.13 | .00 | .00 | 39063.03 | 1040.10 | 37852 | 36198 | 97 |
| Department 0140 ASSESSOR'S OFFICE | | | | | | | | | | |
| 0010 FULLTIME PAYROLL | 39199.16 | .00 | 39199.16 | .00 | .00 | 39206.04 | -6.88 | 37763 | 37080 | 100 |
| 0025 PARTTIME PAYROLL | 7058.13 | .00 | 7058.13 | .00 | .00 | 7058.13 | .00 | 6376 | 6313 | 100 |
| 0028 EDUCATION (ASSESSOR) | 1200.00 | .00 | 1200.00 | .00 | .00 | 1091.00 | 109.00 | 1196 | 784 | 90 |
| 0030 TELEPHONE | 500.00 | .00 | 500.00 | .00 | .00 | 417.80 | 82.20 | 306 | 372 | 83 |
| 0031 FILM/PHOTOGRAPHS | 50.00 | .00 | 50.00 | .00 | .00 | 37.51 | 12.49 | 24 | 0 | 75 |
| 0035 DUES/MEMBERSHIPS | 375.00 | .00 | 375.00 | .00 | .00 | 170.00 | 205.00 | 363 | 323 | 45 |
| 0040 REGISTRY OF DEEDS | 900.00 | .00 | 900.00 | .00 | .00 | 881.00 | 19.00 | 909 | 888 | 97 |
| 0045 MILEAGE REIMBURSEMENT | 900.00 | .00 | 900.00 | .00 | .00 | 840.62 | 59.38 | 898 | 905 | 93 |
| 0050 TAX MAPS | 900.00 | .00 | 900.00 | .00 | .00 | 850.00 | 50.00 | 0 | 775 | 94 |
| 0055 OFFICE EQUIP./MAINT | 300.00 | .00 | 300.00 | .00 | .00 | 12.00 | 288.00 | 23 | 199 | 4 |
| 0056 COMPUTER SUPPORT | 500.00 | .00 | 500.00 | .00 | .00 | 469.05 | 30.95 | 385 | 103 | 93 |
| 0060 OFFICE SUPPLIES | 400.00 | .00 | 400.00 | .00 | .00 | 251.91 | 148.09 | 206 | 28 | 62 |
| 0075 POSTAGE | 600.00 | .00 | 600.00 | .00 | .00 | 600.00 | .00 | 950 | 0 | 100 |
| 0080 ADVERTISING & NOTICE | 100.00 | .00 | 100.00 | .00 | .00 | .00 | 100.00 | 0 | 0 | 0 |
| 0090 ABATEMENTS | 5000.00 | .00 | 5000.00 | .00 | .00 | 5000.00 | .00 | 5000 | 5300 | 100 |
| Department 0140 Totals | 57982.29 | .00 | 57982.29 | .00 | .00 | 56885.06 | 1097.23 | 54399 | 53270 | 98 |
| Department 0145 JANITORIAL SERVICES | | | | | | | | | | |
| 0001 JANITOR | 17392.00 | .00 | 17392.00 | .00 | .00 | 14678.91 | 2713.09 | 5905 | 5856 | 84 |
| 0003 SUPPLIES | 2000.00 | .00 | 2000.00 | .00 | .00 | 1976.37 | 23.63 | 1518 | 1116 | 98 |
| 0004 EQUIPMENT | 300.00 | .00 | 300.00 | .00 | .00 | 277.74 | 22.26 | 77 | 29 | 92 |
| 0005 VEHICLE MAINT.-OPERA | .00 | .00 | .00 | .00 | .00 | .00 | .00 | 0 | 0 | 0 |
| Department 0145 Totals | 19692.00 | .00 | 19692.00 | .00 | .00 | 16933.02 | 2758.98 | 7500 | 7001 | 85 |
| Department 0150 ELECTIONS | | | | | | | | | | |
| 0005 PARTTIME PAYROLL | 750.00 | .00 | 750.00 | .00 | .00 | 903.55 | -153.55 | 808 | 732 | 120 |
| 0010 PROFESSIONAL SERVICE | 950.00 | .00 | 950.00 | .00 | .00 | 2690.33 | -1740.33 | 1089 | 597 | 283 |
| 0015 ADVERTISING | 15.00 | .00 | 15.00 | .00 | .00 | 12.75 | 2.25 | 0 | 0 | 85 |
| 0020 PRINTING | 650.00 | .00 | 650.00 | .00 | .00 | 650.00 | .00 | 388 | 0 | 100 |
| 0025 SUPPLIES | 50.00 | .00 | 50.00 | .00 | .00 | 86.95 | -36.95 | 17 | 39 | 173 |
| Department 0150 Totals | 2415.00 | .00 | 2415.00 | .00 | .00 | 4343.58 | -1928.58 | 2302 | 1368 | 179 |
| Department 0160 PLANNER | | | | | | | | | | |
| 0010 FULLTIME PAYROLL | 35014.72 | .00 | 35014.72 | .00 | .00 | 35014.72 | .00 | 33437 | 32436 | 100 |
| 0025 PARTTIME PAYROLL | 7058.13 | .00 | 7058.13 | .00 | .00 | 7058.13 | .00 | 6376 | 5528 | 100 |
| 0030 TELEPHONE | 300.00 | .00 | 300.00 | .00 | .00 | 409.42 | -109.42 | 306 | 286 | 156 |
| 0035 DUES/MEMBERSHIPS | 173.00 | .00 | 173.00 | .00 | .00 | 178.00 | -5.00 | 173 | 162 | 102 |

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|---|----------|-----|----------|-----|-----|----------|---------|-------|-------|-----|
| 0045 TRAVEL | 400.00 | .00 | 400.00 | .00 | .00 | 293.46 | 104.54 | 386 | 613 | 73 |
| 0050 CODIFICATION/MAPS | .00 | .00 | .00 | .00 | .00 | .00 | .00 | 0 | 0 | 0 |
| 0055 EQUIPMENT | .00 | .00 | .00 | .00 | .00 | .00 | .00 | 0 | 0 | 0 |
| 0060 OFFICE SUPPLIES | 25.00 | .00 | 25.00 | .00 | .00 | 24.00 | 1.00 | 27 | 1 | 96 |
| 0075 POSTAGE | 25.00 | .00 | 25.00 | .00 | .00 | 25.00 | .00 | 0 | 0 | 100 |
| Department 0160 Totals | 42995.85 | .00 | 42995.85 | .00 | .00 | 43002.73 | -6.88 | 40705 | 39026 | 100 |
| Department 0170 ECONOMIC DEVELOPMENT | | | | | | | | | | |
| 0001 EC/DEV. PLING STUDY | 400.00 | .00 | 400.00 | .00 | .00 | 9.42 | 390.58 | 49 | 0 | 2 |
| 0002 POSTAGE | .00 | .00 | .00 | .00 | .00 | .00 | .00 | 0 | 17 | 0 |
| 0003 WORKSHOPS | .00 | .00 | .00 | .00 | .00 | .00 | .00 | 0 | 26 | 0 |
| Department 0170 Totals | 400.00 | .00 | 400.00 | .00 | .00 | 9.42 | 390.58 | 49 | 43 | 2 |
| Department 0180 ZONING BOARD APPEALS | | | | | | | | | | |
| 0005 WORKSHOPS | 130.00 | .00 | 130.00 | .00 | .00 | 22.85 | 107.15 | 0 | 128 | 17 |
| 0007 RECORDERS | 150.00 | .00 | 150.00 | .00 | .00 | 170.28 | -20.28 | 51 | 39 | 113 |
| 0008 ADVERTISING | 100.00 | .00 | 100.00 | .00 | .00 | .00 | 100.00 | 72 | 0 | 0 |
| 0009 POSTAGE | 100.00 | .00 | 100.00 | .00 | .00 | 15.42 | 84.58 | 100 | 0 | 15 |
| Department 0180 Totals | 480.00 | .00 | 480.00 | .00 | .00 | 208.55 | 271.45 | 223 | 167 | 43 |
| Department 0190 CONSERVATION COMMISSION | | | | | | | | | | |
| 0010 POSTAGE | 50.00 | .00 | 50.00 | .00 | .00 | .00 | 50.00 | 0 | 7 | 0 |
| 0011 WORKSHOPS | 150.00 | .00 | 150.00 | .00 | .00 | 35.00 | 115.00 | 25 | 70 | 23 |
| 0012 SUPPLIES | 100.00 | .00 | 100.00 | .00 | .00 | 34.04 | 65.96 | 0 | 52 | 34 |
| 0013 WATER QUALITY | 300.00 | .00 | 300.00 | .00 | .00 | 234.98 | 65.02 | 75 | 0 | 78 |
| 0014 SEMINARS | 200.00 | .00 | 200.00 | .00 | .00 | .00 | 200.00 | 0 | 120 | 0 |
| 0015 EDUCATIONAL MATERIAL | 100.00 | .00 | 100.00 | .00 | .00 | 12.00 | 88.00 | 0 | 60 | 12 |
| 0016 DUES/MEMBERSHIPS | 75.00 | .00 | 75.00 | .00 | .00 | .00 | 75.00 | 0 | 0 | 0 |
| 0017 EDUCATIONAL TRAILS | 400.00 | .00 | 400.00 | .00 | .00 | .00 | 400.00 | 0 | 110 | 0 |
| Department 0190 Totals | 1375.00 | .00 | 1375.00 | .00 | .00 | 316.02 | 1058.98 | 100 | 419 | 22 |
| Department 0200 MUNICIPAL BUILDING | | | | | | | | | | |
| 0010 ELECTRICITY | 2252.00 | .00 | 2252.00 | .00 | .00 | 2251.21 | .79 | 2197 | 2232 | 99 |
| 0020 FUEL | 800.00 | .00 | 800.00 | .00 | .00 | 1074.92 | -274.92 | 594 | 849 | 134 |
| 0025 WATER | 120.00 | .00 | 120.00 | .00 | .00 | 120.00 | .00 | 111 | 117 | 100 |
| 0030 TELEPHONE | 3300.00 | .00 | 3300.00 | .00 | .00 | 2604.04 | 695.96 | 2690 | 2888 | 78 |
| 0035 BUILDING REPAIRS | 3000.00 | .00 | 3000.00 | .00 | .00 | 1560.23 | 1439.77 | 108 | 1485 | 52 |
| 0050 OUTLAY ACCOUNT | .00 | .00 | .00 | .00 | .00 | .00 | .00 | 0 | 0 | 0 |
| Department 0200 Totals | 9472.00 | .00 | 9472.00 | .00 | .00 | 7610.40 | 1861.60 | 5700 | 7571 | 80 |

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| Department 0300 PLANNING BOARD | | | | | | | | | | |
| 0001 PLANNING DD ADVERTIS | 100.00 | .00 | 100.00 | .00 | .00 | .00 | 100.00 | 31 | 35 | 0 |
| 0002 PLANNING DD WORKSHOP | 65.00 | .00 | 65.00 | .00 | .00 | 22.86 | 42.14 | 0 | 0 | 35 |
| 0003 PLANNING DD RECORDER | 650.00 | .00 | 650.00 | .00 | .00 | 751.50 | -101.50 | 651 | 444 | 115 |
| 0004 PLANNING DD POSTAGE/ | 210.00 | .00 | 210.00 | .00 | .00 | 144.13 | 65.87 | 187 | 113 | 68 |
| 0005 TECHNICAL SERVICES | 500.00 | .00 | 500.00 | .00 | .00 | 69.60 | 430.40 | 0 | 0 | 13 |
| 0006 WORKSHOPS | .00 | .00 | .00 | .00 | .00 | .00 | .00 | 0 | 0 | 0 |
| Department 0300 Totals | 1525.00 | .00 | 1525.00 | .00 | .00 | 988.09 | 536.91 | 849 | 592 | 64 |
| Department 0400 LIBRARY | | | | | | | | | | |
| 0002 EQUIPMENT | 1504.72 | .00 | 1504.72 | .00 | .00 | 1350.67 | 154.05 | 1323 | 0 | 89 |
| 0005 FULLTIME PAYROLL | 25563.20 | .00 | 25563.20 | .00 | .00 | 24724.01 | 839.19 | 23869 | 21153 | 96 |
| 0006 PARTTIME PAYROLL | 9688.00 | .00 | 9688.00 | .00 | .00 | 10160.19 | -472.19 | 8053 | 2485 | 104 |
| 0010 FUEL | 1900.00 | .00 | 1900.00 | .00 | .00 | 1589.89 | 310.11 | 1201 | 1701 | 83 |
| 0020 WATER | 150.00 | .00 | 150.00 | .00 | .00 | 120.00 | 30.00 | 120 | 120 | 80 |
| 0021 POSTAGE | 550.00 | .00 | 550.00 | .00 | .00 | 286.19 | 263.81 | 268 | 250 | 52 |
| 0025 SUPPLIES | 2000.00 | .00 | 2000.00 | .00 | .00 | 2017.96 | -17.96 | 3157 | 1465 | 100 |
| 0026 INTER-LOANS | 200.00 | .00 | 200.00 | .00 | .00 | .00 | 200.00 | 200 | 120 | 0 |
| 0030 ELECTRICITY | 2756.00 | .00 | 2756.00 | .00 | .00 | 2571.35 | 184.65 | 2352 | 2642 | 93 |
| 0035 BOOKS | 6000.00 | .00 | 6000.00 | .00 | .00 | 6054.27 | -54.27 | 4015 | 4185 | 100 |
| 0036 PERIODICALS | 1250.00 | .00 | 1250.00 | .00 | .00 | 1253.88 | -3.88 | 992 | 1011 | 100 |
| 0037 BOOKS LOST/PAID | 40.00 | .00 | 40.00 | .00 | .00 | 127.95 | -87.95 | 39 | 0 | 319 |
| 0038 ANNUAL CONTRACTS | 626.00 | .00 | 626.00 | .00 | .00 | 774.00 | -148.00 | 529 | 818 | 123 |
| 0039 TRAINING SEMINARS | 150.00 | .00 | 150.00 | .00 | .00 | 25.00 | 125.00 | 0 | 110 | 16 |
| 0040 TELEPHONE | 400.00 | .00 | 400.00 | .00 | .00 | 433.53 | -33.53 | 315 | 272 | 108 |
| 0045 REPAIRS | 1500.00 | .00 | 1500.00 | .00 | .00 | 838.18 | 661.82 | 1697 | 2172 | 35 |
| 0046 DUES | 105.00 | .00 | 105.00 | .00 | .00 | 75.00 | 30.00 | 75 | 36 | 71 |
| 0047 MATERIALS | 300.00 | .00 | 300.00 | .00 | .00 | 311.57 | -11.57 | 233 | 294 | 103 |
| 0100 OUTLAY | .00 | .00 | .00 | .00 | .00 | .00 | .00 | 0 | 0 | 0 |
| Department 0400 Totals | 54682.92 | .00 | 54682.92 | .00 | .00 | 52713.64 | 1969.28 | 48438 | 38836 | 96 |
| Department 0500 STINSON HALL | | | | | | | | | | |
| 0012 REPAIRS | 3000.00 | .00 | 3000.00 | .00 | .00 | 1829.90 | 1170.10 | 3949 | 237 | 60 |
| 0015 WATER | 150.00 | .00 | 150.00 | .00 | .00 | 159.60 | -9.60 | 110 | 122 | 104 |
| 0020 FUEL | 1120.00 | .00 | 1120.00 | .00 | .00 | 1013.64 | 106.36 | 821 | 941 | 90 |
| 0021 TELEPHONE | 171.00 | .00 | 171.00 | .00 | .00 | 341.22 | -170.22 | 182 | 143 | 199 |
| 0025 ELECTRICITY | 1500.00 | .00 | 1500.00 | .00 | .00 | 720.63 | 779.37 | 663 | 950 | 48 |
| 0060 OUTLAY ACCOUNT | .00 | .00 | .00 | .00 | .00 | .00 | .00 | 0 | 1430 | 0 |
| Department 0500 Totals | 5941.00 | .00 | 5941.00 | .00 | .00 | 4064.99 | 1876.01 | 5725 | 3823 | 68 |
| Department 0600 TREE CARE | | | | | | | | | | |
| 0001 FLOWERS | 100.00 | .00 | 100.00 | .00 | .00 | 100.00 | .00 | 0 | 0 | 100 |
| 0005 TREE CARE | 1500.00 | .00 | 1500.00 | .00 | .00 | 1474.50 | 25.50 | 1500 | 1000 | 98 |
| Department 0600 Totals | 1600.00 | .00 | 1600.00 | .00 | .00 | 1574.50 | 25.50 | 1500 | 1000 | 98 |

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| Department | 0760 PUBLIC SAFETY/FIRE/RESCUE | | | | | | | | | | | | |
| 0005 RESCUE/MAINT/GAS/OIL | 4910.00 | .00 | 4910.00 | .00 | .00 | 3220.33 | 1689.67 | 3335 | 0 | 65 | | | |
| 0010 SUPPLIES/MISC/RESCUE | 3500.00 | .00 | 3500.00 | .00 | .00 | 4311.19 | -811.19 | 3709 | 0 | 123 | | | |
| 0015 COMMUNICATIONS, EQUI | 4000.00 | .00 | 4000.00 | .00 | .00 | 3935.57 | 64.43 | 1859 | 1002 | 98 | | | |
| 0020 AUTO EQUIP,REPAIR MA | 4500.00 | .00 | 4500.00 | .00 | .00 | 4350.93 | 149.07 | 5066 | 3413 | 96 | | | |
| 0021 CLOTHING ALLOWANCE | 400.00 | .00 | 400.00 | .00 | .00 | 396.00 | 4.00 | 409 | 0 | 99 | | | |
| 0022 EMS EQUIPMENT | 2400.00 | .00 | 2400.00 | .00 | .00 | 16.00 | 2384.00 | 8614 | 0 | 0 | | | |
| 0025 FIREFIGHTING EQUIP R | 15000.00 | .00 | 15000.00 | .00 | .00 | 13705.85 | 1294.15 | 10150 | 6611 | 91 | | | |
| 0026 EMS COORDINATOR/LICE | 1220.00 | .00 | 1220.00 | .00 | .00 | 1220.00 | .00 | 1220 | 0 | 100 | | | |
| 0027 TRAINING/FIRE PREV/S | 7300.00 | .00 | 7300.00 | .00 | .00 | 5973.27 | 1326.73 | 6955 | 0 | 81 | | | |
| 0028 HEALTH & SAFETY | 2500.00 | .00 | 2500.00 | .00 | .00 | 1072.61 | 1427.39 | 811 | 0 | 42 | | | |
| 0029 DRY MILLS STATION EL | 500.00 | .00 | 500.00 | .00 | .00 | 499.36 | .64 | 412 | 467 | 99 | | | |
| 0030 DRY MILLS STA. WATER | 120.00 | .00 | 120.00 | .00 | .00 | 120.00 | .00 | 145 | 110 | 100 | | | |
| 0031 DRY MILLS FUEL | 600.00 | .00 | 600.00 | .00 | .00 | 688.86 | -88.86 | 482 | 564 | 114 | | | |
| 0032 DRY MILLS REPAIRS | 500.00 | .00 | 500.00 | .00 | .00 | 138.34 | 361.66 | 152 | 0 | 27 | | | |
| 0034 VILLAGE ST LP GAS | 50.00 | .00 | 50.00 | .00 | .00 | 78.66 | -28.66 | 71 | 120 | 157 | | | |
| 0035 VILLAGE ST ELECTRIC | 1000.00 | .00 | 1000.00 | .00 | .00 | 698.71 | 301.29 | 1042 | 799 | 69 | | | |
| 0036 VILLAGE ST FUEL | 1800.00 | .00 | 1800.00 | .00 | .00 | 1480.58 | 319.42 | 1241 | 1335 | 82 | | | |
| 0037 DUES MEETINGS | 1200.00 | .00 | 1200.00 | .00 | .00 | 1204.11 | -4.11 | 1098 | 1200 | 100 | | | |
| 0038 VILLAGE WATER | 184.00 | .00 | 184.00 | .00 | .00 | 184.00 | .00 | 155 | 175 | 100 | | | |
| 0039 VILLAGE REPAIR | 1000.00 | .00 | 1000.00 | .00 | .00 | 159.00 | 841.00 | 339 | 591 | 15 | | | |
| 0047 PARTTIME PAYROLL | 25116.87 | .00 | 25116.87 | .00 | .00 | 26575.54 | -1458.67 | 24099 | 11292 | 105 | | | |
| 0049 FULLTIME PAYROLL | 27294.70 | .00 | 27294.70 | .00 | .00 | 27381.60 | -86.90 | 26094 | 0 | 100 | | | |
| 0050 CENTRAL STATION FUEL | 2800.00 | .00 | 2800.00 | .00 | .00 | 3177.17 | -377.17 | 2497 | 3389 | 113 | | | |
| 0051 CENTRAL STATION ELEC | 4300.00 | .00 | 4300.00 | .00 | .00 | 5267.80 | -967.80 | 5549 | 5148 | 122 | | | |
| 0052 CENTRAL STATION MATE | 700.00 | .00 | 700.00 | .00 | .00 | 625.00 | 75.00 | 466 | 466 | 89 | | | |
| 0053 CENTRAL STATION BLDG | 2000.00 | .00 | 2000.00 | .00 | .00 | 2000.00 | .00 | 1927 | 1277 | 100 | | | |
| 0090 OUTLAY ACCOUNT | .00 | .00 | .00 | .00 | .00 | .00 | .00 | 0 | 0 | 0 | | | |
| Department 0760 Totals | 114895.57 | .00 | 114895.57 | .00 | .00 | 108480.48 | 6415.09 | 107897 | 37959 | 94 | | | |

| Department | 0770 PUBLIC SAFETY COMMUNICATIONS | | | | | | | | | |
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| 0001 FULLTIME PAYROLL | 79114.53 | .00 | 79114.53 | .00 | .00 | 75351.20 | 3763.33 | 66546 | 63280 | 95 |
| 0003 RADIO/EQUIP/REPAIR/M | 850.00 | .00 | 850.00 | .00 | .00 | 383.65 | 466.35 | 1082 | 556 | 45 |
| 0004 TELEPHONE | 1800.00 | .00 | 1800.00 | .00 | .00 | 2908.62 | -1108.62 | 2052 | 1660 | 161 |
| 0005 OFFICE SUPPLIES | 300.00 | .00 | 300.00 | .00 | .00 | 341.22 | -41.22 | 386 | 75 | 113 |
| 0007 PARTTIME PAYROLL | 7217.21 | .00 | 7217.21 | .00 | .00 | 8706.86 | -1489.65 | 6810 | 5193 | 120 |
| 0009 TRAINING | 430.00 | .00 | 430.00 | .00 | .00 | 372.77 | 57.23 | 365 | 552 | 86 |
| 0010 OVERTIME PAYROLL | 5709.00 | .00 | 5709.00 | .00 | .00 | 6735.17 | -1026.17 | 5674 | 6824 | 117 |
| 0010 OUTLAY ACCOUNT | .00 | .00 | .00 | .00 | .00 | .00 | .00 | 0 | 0 | 0 |
| Department 0770 Totals | 95420.74 | .00 | 95420.74 | .00 | .00 | 94799.49 | 621.25 | 82915 | 78140 | 99 |

| Department | 0900 PUBLIC WORKS WINTER ROADS | | | | | | | | | |
|---------------------------|--------------------------------|-----|-----------|-----|-----|-----------|-----------|--------|--------|-----|
| 0005 FULLTIME PAYROLL | 56181.80 | .00 | 56181.80 | .00 | .00 | 53058.76 | 3123.04 | 52310 | 50734 | 94 |
| 0006 OVERTIME PAYROLL | 15997.14 | .00 | 15997.14 | .00 | .00 | 32046.82 | -16049.68 | 13716 | 13213 | 200 |
| 0010 EQUIPMENT | 36700.00 | .00 | 36700.00 | .00 | .00 | 83771.87 | -47071.87 | 36700 | 48956 | 228 |
| 0011 OUTLAY ACCOUNT | .00 | .00 | .00 | .00 | .00 | .00 | .00 | 0 | 0 | 0 |
| 0015 SHOW REMOVAL VILL & | 5000.00 | .00 | 5000.00 | .00 | .00 | 3934.38 | 1065.62 | 4266 | 5607 | 78 |
| 0020 PLOW & SANDER SUPPLI | 5000.00 | .00 | 5000.00 | .00 | .00 | 4725.22 | 274.78 | 5194 | 5342 | 94 |
| 0025 SALT | 25000.00 | .00 | 25000.00 | .00 | .00 | 40256.23 | -15256.23 | 25905 | 32373 | 161 |
| 0030 SUPPLIES | 100.00 | .00 | 100.00 | .00 | .00 | 63.33 | 36.67 | 101 | 100 | 63 |
| 0031 SAND | 15000.00 | .00 | 15000.00 | .00 | .00 | 23906.00 | -8906.00 | 15130 | 17587 | 159 |
| 0032 CULVERT SUPPLIES | 300.00 | .00 | 300.00 | .00 | .00 | 76.16 | 223.84 | 0 | 200 | 25 |
| 0033 PAGER RENTAL | 776.00 | .00 | 776.00 | .00 | .00 | 862.46 | -86.46 | 629 | 0 | 111 |
| 0034 CALCIUM CHLORIDE | 750.00 | .00 | 750.00 | .00 | .00 | 1725.00 | -975.00 | 0 | 0 | 230 |
| Department 0900 Totals | 160804.94 | .00 | 160804.94 | .00 | .00 | 244426.23 | -83621.29 | 153951 | 174112 | 152 |

| Department | 0950 PUBLIC WORKS SUMMER ROADS | | | | | | | | | |
|---------------------------|--------------------------------|-----|----------|-----|-----|----------|----------|-------|-------|-----|
| 0020 OUTLAY ACCOUNT | .00 | .00 | .00 | .00 | .00 | .00 | .00 | 0 | 0 | 0 |
| 0040 FULLTIME PAYROLL | 76985.25 | .00 | 76985.25 | .00 | .00 | 67835.78 | 9149.47 | 69229 | 67322 | 88 |
| 0041 OVERTIME PAYROLL | 1215.71 | .00 | 1215.71 | .00 | .00 | 801.86 | 413.85 | 196 | 132 | 65 |
| 0045 EQUIPMENT | 42000.00 | .00 | 42000.00 | .00 | .00 | 45438.21 | -3438.21 | 42000 | 35139 | 108 |
| 0050 SIGNS | 1500.00 | .00 | 1500.00 | .00 | .00 | 1449.21 | 50.79 | 1738 | 1503 | 96 |
| 0055 DUES & MEETINGS | 400.00 | .00 | 400.00 | .00 | .00 | 307.26 | 92.74 | 307 | 338 | 76 |
| 0060 RUSHES | 1700.00 | .00 | 1700.00 | .00 | .00 | 1683.49 | 16.51 | 1421 | 728 | 99 |
| 0070 COLD PATCH | 3000.00 | .00 | 3000.00 | .00 | .00 | 3109.77 | -109.77 | 1701 | 2577 | 103 |
| 0075 BRIDGES & GUARDRAILS | 1000.00 | .00 | 1000.00 | .00 | .00 | .00 | 1000.00 | 908 | 1019 | 0 |
| 0076 RADIO REPAIR | 750.00 | .00 | 750.00 | .00 | .00 | 701.62 | 48.38 | 662 | 26 | 93 |
| 0080 GRAVEL CRUSHING | 5000.00 | .00 | 5000.00 | .00 | .00 | 4987.50 | 12.50 | 4831 | 5000 | 99 |
| 0085 CULVERTS | 3000.00 | .00 | 3000.00 | .00 | .00 | 2844.47 | 155.53 | 3297 | 3341 | 94 |
| 0091 DUST CONTROL | 1500.00 | .00 | 1500.00 | .00 | .00 | 1102.60 | 397.40 | 1415 | 784 | 73 |
| 0092 SPECIAL PROJECT/CEME | 3000.00 | .00 | 3000.00 | .00 | .00 | 960.00 | 2040.00 | 2513 | 0 | 32 |
| 0093 RD STRIPING & CROSSW | 4000.00 | .00 | 4000.00 | .00 | .00 | 3718.27 | 281.73 | 3738 | 2667 | 92 |
| 0094 BANK RUN GRAVEL | 500.00 | .00 | 500.00 | .00 | .00 | 500.88 | -.88 | 436 | 409 | 100 |
| 0095 SUMMER HAND TOOLS | 400.00 | .00 | 400.00 | .00 | .00 | 395.63 | 4.37 | 364 | 40 | 98 |

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|-------------------------------------|-----------|-----|-----------|-----|-----|-----------|-----------|--------|--------|-----|
| 0096 ENGINEERING SERVICE | 2500.00 | .00 | 2500.00 | .00 | .00 | 338.52 | 2161.48 | 1380 | 216 | 13 |
| Department 0950 Totals | 140450.96 | .00 | 140450.96 | .00 | .00 | 136175.07 | 12275.89 | 136136 | 121241 | 91 |
| Department 0975 SOLID WASTE | | | | | | | | | | |
| 0093 OUTLAY ACCOUNT | .00 | .00 | .00 | .00 | .00 | .00 | .00 | 0 | 0 | 0 |
| 0090 PARTTIME PAYROLL | 4484.16 | .00 | 4484.16 | .00 | .00 | 984.24 | 3499.92 | 970 | 7370 | 21 |
| 0091 FULLTIME PAYROLL | 51536.28 | .00 | 51536.28 | .00 | .00 | 53433.73 | -1897.45 | 47695 | 34450 | 103 |
| 0092 EQUIPMENT | 6188.00 | .00 | 6188.00 | .00 | .00 | 6558.00 | -370.00 | 6623 | 5166 | 105 |
| 0093 TELEPHONE | 325.00 | .00 | 325.00 | .00 | .00 | 431.40 | -106.40 | 239 | 186 | 132 |
| 0094 ELECTRICITY | 1353.55 | .00 | 1353.55 | .00 | .00 | 1360.15 | -6.60 | 1290 | 1317 | 100 |
| 0095 SUPPLIES | 1500.00 | .00 | 1500.00 | .00 | .00 | 1007.75 | 492.25 | 979 | 1376 | 67 |
| 0097 WATER | 620.00 | .00 | 620.00 | .00 | .00 | 620.00 | .00 | 614 | 500 | 100 |
| 0098 METAL SALES | .00 | .00 | .00 | .00 | .00 | .00 | .00 | 744 | 1716 | 0 |
| 0090 WALKER/COMPACTOR | 1500.00 | .00 | 1500.00 | .00 | .00 | 1869.88 | -369.88 | 942 | 197 | 124 |
| 0001 RECYCLABLE OIL | 400.00 | .00 | 400.00 | .00 | .00 | .00 | 400.00 | 26 | 0 | 0 |
| 0002 SAFETY SHOES | 850.00 | .00 | 850.00 | .00 | .00 | 520.19 | 329.81 | 664 | 599 | 61 |
| 0003 RMS TIPPING FEE | 161415.00 | .00 | 161415.00 | .00 | .00 | 170765.04 | -9350.04 | 104445 | 93200 | 105 |
| 0004 TRAMS ST CONT HAWAII | 19000.00 | .00 | 19000.00 | .00 | .00 | 27765.74 | -8765.74 | 20793 | 16495 | 146 |
| 0005 HOLDING TANK FEE | 300.00 | .00 | 300.00 | .00 | .00 | 210.00 | 90.00 | 195 | 300 | 70 |
| 0006 BUILDING MAINT | 400.00 | .00 | 400.00 | .00 | .00 | 370.00 | 30.00 | 287 | 0 | 92 |
| 0010 PROPANE GAS | 500.00 | .00 | 500.00 | .00 | .00 | 487.25 | 12.75 | 382 | 0 | 97 |
| Department 0975 Totals | 250371.99 | .00 | 250371.99 | .00 | .00 | 266383.37 | -16011.38 | 186888 | 162872 | 106 |
| Department 1000 GARAGE | | | | | | | | | | |
| 0005 FULLTIME PAYROLL | 21396.09 | .00 | 21396.09 | .00 | .00 | 20816.68 | 579.41 | 20612 | 20246 | 97 |
| 0006 OVERTIME | 616.57 | .00 | 616.57 | .00 | .00 | 61.74 | 554.83 | 0 | 166 | 10 |
| 0010 ELECTRICITY | 3814.55 | .00 | 3814.55 | .00 | .00 | 3566.25 | 248.30 | 3727 | 3752 | 93 |
| 0011 OUTLAY ACCOUNT | .00 | .00 | .00 | .00 | .00 | .00 | .00 | 0 | 0 | 0 |
| 0015 MECHANIC SUPPLIES | 2000.00 | .00 | 2000.00 | .00 | .00 | 2080.51 | -80.51 | 2140 | 1653 | 104 |
| 0020 TELEPHONE | 360.00 | .00 | 360.00 | .00 | .00 | 1092.94 | -732.94 | 475 | 355 | 303 |
| 0025 WATER | 550.00 | .00 | 550.00 | .00 | .00 | 540.40 | 9.60 | 346 | 510 | 98 |
| 0030 FUEL | 1100.00 | .00 | 1100.00 | .00 | .00 | 1189.66 | -89.66 | 755 | 763 | 108 |
| 0031 OFFICE SUPPLIES | 500.00 | .00 | 500.00 | .00 | .00 | 256.25 | 243.75 | 0 | 0 | 51 |
| 0034 EQUIPMENT RENTAL | 250.00 | .00 | 250.00 | .00 | .00 | .00 | 250.00 | 108 | 258 | 0 |
| 0035 SUPPLIES | 250.00 | .00 | 250.00 | .00 | .00 | 280.55 | -30.55 | 0 | 171 | 112 |
| 0037 UNIFORMS | 2737.16 | .00 | 2737.16 | .00 | .00 | 2500.51 | 236.65 | 1761 | 2107 | 91 |
| 0040 GAS, DIESEL, LUB, OILS | 12000.00 | .00 | 12000.00 | .00 | .00 | 11290.43 | 709.57 | 9496 | 10099 | 94 |
| 0041 EQUIP, REPLACE OR RE | 750.00 | .00 | 750.00 | .00 | .00 | 706.99 | 43.01 | 520 | 488 | 94 |
| 0042 BUILDING MAINTENANCE | 500.00 | .00 | 500.00 | .00 | .00 | 694.66 | -194.66 | 489 | 235 | 138 |
| 0043 HOLDING TANK PUMPING | 300.00 | .00 | 300.00 | .00 | .00 | 210.00 | 90.00 | 340 | 135 | 70 |
| 0044 FUEL TANK TESTING | .00 | .00 | .00 | .00 | .00 | .00 | .00 | 0 | 0 | 0 |
| Department 1000 Totals | 47124.37 | .00 | 47124.37 | .00 | .00 | 45287.57 | 1836.80 | 40769 | 40938 | 96 |
| Department 1100 ADDITIONAL ROADWORK | | | | | | | | | | |
| 0005 TARRING-SURFACE TREA | 64517.33 | .00 | 64517.33 | .00 | .00 | 64517.33 | .00 | 77519 | 41524 | 100 |
| 0015 PLOWING/SANDING PRIV | 33977.40 | .00 | 33977.40 | .00 | .00 | 34048.10 | -70.70 | 34049 | 32044 | 100 |
| Department 1100 Totals | 98494.73 | .00 | 98494.73 | .00 | .00 | 98565.43 | -70.70 | 111568 | 73568 | 100 |

Town of Gray

Total Fund Balance as a Percent of Budget

1987 - 19.48%

1992 - 31.11%

1988 - 17.39%

1993 - 42.33%

1989 - 14.01%

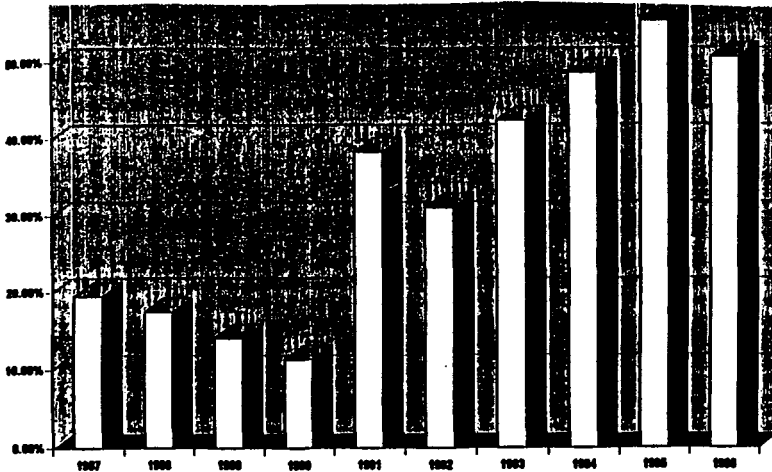
1994 - 48.64%

1990 - 11.28%

1995 - 55.24%

1991 - 38.29%

1996 - 50.63%



Undesignated Fund Balance as a Percent of Budget

1987 - 14.72%

1992 - 18.57%

1988 - 12.10%

1993 - 32.01%

1989 - 8.47%

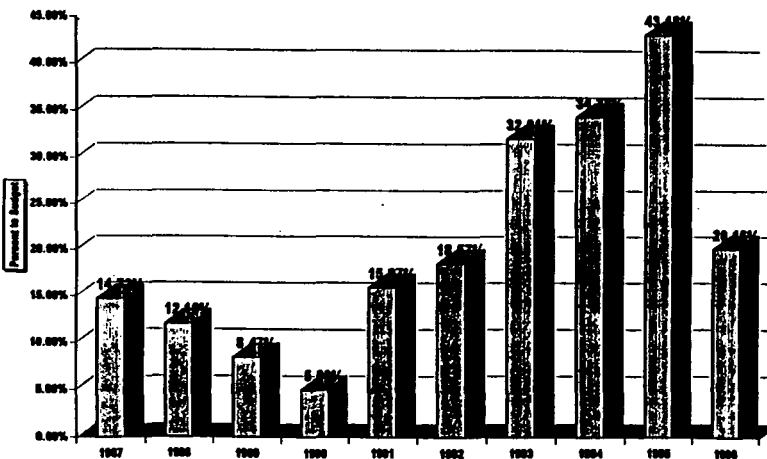
1994 - 34.38%

1990 - 5.00%

1995 - 43.18%

1991 - 15.97%

1996 - 20.16%



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, 1996 as listed in the table of contents. These general purpose financial statements are the responsibility of Town of Gray, Maine's 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 and *Government Auditing Standards* issued by the Comptroller General of the United States. 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.

In our opinion 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, 1996, 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.

In accordance with *Government Auditing Standards*, we have also issued a report dated July 12, 1996 on our consideration of the Town of Gray, Maine's internal control structure and a report dated July 12, 1996 on its compliance with laws and regulations.

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 B-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.

Remyon Kersleen Ouellette

July 12, 1996
South Portland, Maine

General Internal Control
Trust and Assets
Fixed Assets
Long-term Debt
(Memorandum Only)
1995
1996

| | General Fund | Internal Service | Trust and Agency | Fixed Assets | Long-term Debt | (Memorandum Only) | |
|---|---------------------|---------------------|---------------------|------------------|-------------------|-------------------|------------------|
| | | | | | | 1996 | 1995 |
| ASSETS | | | | | | | |
| Cash and cash equivalents | \$ 2,851,610 | 265,680 | 150,272 | - | - | 3,267,562 | 1,044,570 |
| Investments, at cost | 296,298 | - | 350,508 | - | - | 646,806 | 2,560,306 |
| Receivables: | | | | | | | |
| Taxes receivable--current year | 257,207 | - | - | - | - | 257,207 | 300,150 |
| Taxes receivable--prior years | 9,076 | - | - | - | - | 9,076 | 29,528 |
| Tax liens--prior years | 88,289 | - | - | - | - | 88,289 | 87,143 |
| Accounts receivable, net of allowances | 68,578 | - | - | - | - | 68,578 | 174,883 |
| Interfund advances | - | 3,395 | - | - | - | 3,395 | 117,857 |
| Tax acquired property | 2,033 | - | - | - | - | 2,033 | 2,033 |
| Fixed assets (net, where applicable, of accumulated depreciation) | - | 414,710 | - | 2,770,262 | - | 3,184,972 | 3,063,436 |
| Amount to be provided for estimated landfill postclosure care costs | - | - | - | - | 960,000 | 960,000 | 960,000 |
| Amount to be provided for accrued compensation | - | - | - | - | 53,889 | 53,889 | 42,474 |
| Amount to be provided for retirement of long-term debt | - | - | - | - | 1,139,600 | 1,139,600 | 1,256,000 |
| Total assets | \$ 3,573,091 | 683,785 | 500,780 | 2,770,262 | 2,153,489 | 9,681,407 | 9,638,380 |
| LIABILITIES AND FUND EQUITY | | | | | | | |
| Liabilities: | | | | | | | |
| Accounts payable | 128,916 | - | - | - | - | 128,916 | 12,767 |
| Amounts held in escrow | 16,054 | - | - | - | - | 16,054 | 11,183 |
| Accrued vacation and sick leave | 43,264 | - | - | - | 53,889 | 97,153 | 74,457 |
| Interfund advances | 3,395 | - | - | - | - | 3,395 | 117,857 |
| Taxes collected in advance | 4,082 | - | - | - | - | 4,082 | 8,668 |
| Deferred tax revenue | 274,000 | - | - | - | - | 274,000 | 309,000 |
| Deferred revenue | 8,934 | - | - | - | - | 8,934 | 8,200 |
| Deferred compensation benefits payable | - | - | 350,508 | - | - | 350,508 | 265,282 |
| Estimated liability for landfill postclosure care costs | - | - | - | - | 960,000 | 960,000 | 960,000 |
| General obligation bonds and notes payable | - | - | - | - | 1,139,600 | 1,139,600 | 1,256,000 |
| Total liabilities | 478,645 | - | 350,508 | - | 2,153,489 | 2,982,642 | 3,023,414 |
| Equity and other credits: | | | | | | | |
| Investment in general fixed assets | - | - | - | 2,770,262 | - | 2,770,262 | 2,762,219 |
| Retained earnings: | | | | | | | |
| Unreserved | - | 582,679 | - | - | - | 582,679 | 500,496 |
| Contributed capital | - | 101,106 | - | - | - | 101,106 | 159,025 |
| Fund balances: | | | | | | | |
| Reserved for capital improvements | 904,681 | - | - | - | - | 904,681 | 533,321 |
| Unreserved: | | | | | | | |
| Designated | 957,511 | - | 52,973 | - | - | 1,010,484 | 228,706 |
| Undesignated | 1,232,254 | - | 97,299 | - | - | 1,329,553 | 2,431,199 |
| Total fund equity | 3,094,446 | 683,785 | 150,272 | 2,770,262 | - | 6,698,765 | 6,614,966 |
| Total liabilities and fund equity | \$ 3,573,091 | 683,785 | 500,780 | 2,770,262 | 2,153,489 | 9,681,407 | 9,638,380 |

See accompanying notes to financial statements.

TOWN OF GRAY - AUDITOR'S REPORT
STATEMENT 2

Statement 2

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, 1996
(with comparative totals for the year ended June 30, 1995)

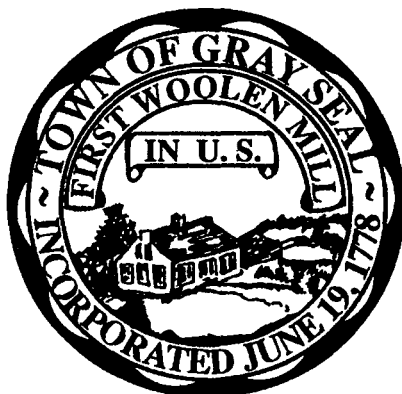
| | Governmental Funds | Fiduciary Funds Expendable Trust | Totals (Memorandum Only) | |
|--|-----------------------|---|-----------------------------|-----------|
| | General | | 1996 1995 | |
| Revenues: | | | | |
| Taxes | \$ 5,478,129 | - | 5,478,129 | 4,786,772 |
| Licenses and permits | 41,639 | - | 41,639 | 73,766 |
| Intergovernmental | 368,288 | - | 368,288 | 655,778 |
| Charges for services | 114,296 | - | 114,296 | 91,264 |
| Interest earned | 133,849 | 1,480 | 135,329 | 113,198 |
| Other revenues | 24,521 | - | 24,521 | 167,362 |
| Total revenues | 6,160,722 | 1,480 | 6,162,202 | 5,888,140 |
| Expenditures: | | | | |
| Current: | | | | |
| General government | 511,928 | - | 511,928 | 481,083 |
| Protection | 379,260 | - | 379,260 | 365,196 |
| Public works | 871,409 | - | 871,409 | 632,085 |
| Recreation | 103,014 | - | 103,014 | 88,685 |
| County tax | 274,990 | - | 274,990 | 218,085 |
| Education | 3,246,681 | - | 3,246,681 | 2,825,514 |
| Other | 373,188 | 1,528 | 374,716 | 483,225 |
| Tax abatements | 4,045 | - | 4,045 | 6,430 |
| Debt service | 180,135 | - | 180,135 | 186,573 |
| Capital outlay | 167,338 | - | 167,338 | 226,605 |
| Total expenditures | 6,111,988 | 1,528 | 6,113,516 | 5,513,481 |
| Excess (deficiency) of revenues over (under) expenditures | 48,734 | (48) | 48,686 | 374,659 |
| Fund balances, beginning of year | 3,045,712 | 33,528 | 3,079,240 | 2,704,581 |
| Fund balances, end of year | \$ 3,094,446 | 33,480 | 3,127,926 | 3,079,240 |

TOWN OF GRAY - AUDITOR'S REPORT
STATEMENT 3

Statement 3

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, 1996

| | Budget | Actual | Variance favorable (unfavorable) |
|-----------------------|------------------|------------------|--|
| Revenues: | | | |
| Taxes | \$ 5,323,464 | 5,478,129 | 154,665 |
| Licenses and permits | 29,300 | 41,639 | 12,339 |
| Intergovernmental | 439,609 | 368,288 | (71,321) |
| Charges for services | 97,498 | 114,296 | 16,798 |
| Interest earned | 52,000 | 133,849 | 81,849 |
| Other revenues | 9,500 | 24,521 | 15,021 |
| Total revenues | 5,951,371 | 6,160,722 | 209,351 |



TOWN OF GRAY - AUDITOR'S REPORT
STATEMENT 4 & 5

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, 1996
(with comparative totals for the year ended June 30, 1995)

| | Proprietary Fund Internal Service | Fiduciary Fund Nonexpendable Trust | Totals (Memorandum Only) | |
|--|--|---|-----------------------------|----------|
| | | | 1996 | 1995 |
| Operating revenues: | | | | |
| Charges for services | \$ 138,544 | - | 138,544 | 91,784 |
| Interest earned | 11,938 | 4,140 | 16,078 | 19,346 |
| Other revenues | - | - | - | 1,237 |
| Total operating revenues | 150,482 | 4,140 | 154,622 | 112,367 |
| Operating expenses: | | | | |
| Maintenance | 52,988 | - | 52,988 | 28,274 |
| Depreciation | 73,230 | - | 73,230 | 53,140 |
| Cemeteries and scholarships | - | 1,334 | 1,334 | 1,853 |
| Total operating expenses | 126,218 | 1,334 | 127,552 | 83,267 |
| Net income | 24,264 | 2,806 | 27,070 | 29,100 |
| Retained earnings/fund balance-beginning of year | 659,521 | - | 659,521 | 767,711 |
| Prior period adjustment | - | - | - | (23,304) |
| Retained earnings/fund balance-end of year | \$ 683,785 | 2,806 | 686,591 | 773,507 |

See accompanying notes to financial statements
Statement 5

| | Proprietary Fund Internal Service | Fiduciary Fund Nonexpendable Trust | Totals (Memorandum Only) | |
|---|--|---|-----------------------------|-----------|
| | | | 1996 | 1995 |
| Cash flows from operating activities: | | | | |
| Net income | \$ 24,264 | 2,806 | 27,070 | 29,100 |
| Adjustments to reconcile net income from operations to cash provided by operating activities: | | | | |
| Depreciation | 73,230 | - | 73,230 | 53,140 |
| Change in interfund advances | 22,205 | 58,729 | 80,934 | (56,480) |
| Net cash provided by operating activities | 119,699 | 61,535 | 181,234 | 25,760 |
| Cash flows from capital and related financing activities: | | | | |
| (Purchase)/sale of investments | 332,704 | - | 332,704 | (332,704) |
| Purchase of fixed assets | (186,723) | - | (186,723) | (78,123) |
| Net cash provided by (used in) capital and related financing activities | 145,981 | - | 145,981 | (410,827) |
| Net increase (decrease) in cash | 265,680 | 61,535 | 327,215 | (385,067) |
| Cash, beginning of year | - | 55,257 | 55,257 | 440,324 |
| Cash, end of year | \$ 265,680 | 116,792 | 382,472 | 55,257 |

See accompanying notes to financial statements.

TOWN OF GRAY - AUDITOR'S REPORT
EXHIBIT A-1 & 2

TOWN OF GRAY, MAINE
General Fund
Comparative Balance Sheet
June 30, 1996 and 1995

| | 1996 | 1995 |
|---|---------------------|------------------|
| ASSETS | | |
| Cash and cash equivalents | \$ 2,851,610 | 989,313 |
| Investments, at cost | 296,298 | 1,962,320 |
| Receivables: | | |
| Taxes receivable--current year | 257,207 | 300,150 |
| Taxes receivable--prior years | 9,076 | 29,528 |
| Tax liens--prior years | 88,289 | 87,143 |
| Accounts receivable (net of allowance for doubtful accounts of \$12,000 at June 30, 1996) | 68,578 | 174,883 |
| Tax acquired property | 2,033 | 2,033 |
| Total assets | \$ 3,573,091 | 3,545,370 |
| LIABILITIES AND FUND EQUITY | | |
| Liabilities: | | |
| Accounts payable | 128,916 | 12,767 |
| Amounts held in escrow | 16,054 | 11,183 |
| Accrued vacation and sick leave | 43,264 | 31,983 |
| Interfund advance | 3,395 | 117,857 |
| Taxes collected in advance | 4,082 | 8,668 |
| Deferred tax revenue | 274,000 | 309,000 |
| Deferred revenue-other | 8,934 | 8,200 |
| Total liabilities | 478,645 | 499,658 |
| Fund equity: | | |
| Reserved for capital improvements | 904,681 | 533,321 |
| Unreserved: | | |
| Designated | 957,511 | 131,407 |
| Undesignated | 1,232,254 | 2,380,984 |
| Total fund equity | 3,094,446 | 3,045,712 |
| Total liabilities and fund equity | \$ 3,573,091 | 3,545,370 |

TOWN OF GRAY, MAINE
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
Year ended June 30, 1996
(with comparative actual amounts for the year ended June 30, 1995)

| | 1996 | | Variance | 1995 |
|---|------------------|------------------|----------------------------|------------------|
| | Budget | Actual | favorable (unfavorable) | Actual |
| Revenues: | | | | |
| Taxes: | | | | |
| Property taxes | \$ 4,692,464 | 4,692,464 | - | 4,110,669 |
| Supplemental taxes | - | 888 | 888 | 3,182 |
| Change in deferred property tax revenue | - | 35,000 | 35,000 | (17,000) |
| Sale of tax acquired property | - | 7,910 | 7,910 | 4,687 |
| Excise taxes | 561,000 | 688,442 | 127,442 | 637,367 |
| Interest and costs on taxes | 70,000 | 53,425 | (16,575) | 47,867 |
| Total taxes | 5,323,464 | 5,478,129 | 154,665 | 4,786,772 |

TOWN OF GRAY - AUDITOR'S REPORT
EXHIBIT A-2, CONT.

| | | | | |
|-----------------------------------|---------------|---------------|---------------|---------------|
| Licenses and permits: | | | | |
| Town Clerk fees | 28,600 | 40,205 | 11,605 | 71,001 |
| Other | 700 | 1,434 | 734 | 2,765 |
| Total licenses and permits | 29,300 | 41,639 | 12,339 | 73,766 |

Intergovernmental:

State of Maine:

| | | | | |
|----------------------------------|----------------|----------------|-----------------|----------------|
| State Revenue Sharing | 270,000 | 276,012 | 6,012 | 267,602 |
| State highway block grant | 160,892 | 80,000 | (80,892) | 80,892 |
| Property tax relief program | - | - | - | 15,331 |
| General assistance reimbursement | 3,000 | 4,350 | 1,350 | 3,942 |
| Tree growth | 2,000 | 3,330 | 1,330 | 3,145 |
| Veterans' tax exemption | 1,717 | - | (1,717) | 2,729 |
| Snowmobiles | 2,000 | 2,196 | 196 | 2,244 |
| Housing grant | - | - | - | 159,624 |
| Septic system grant | - | 2,400 | 2,400 | 4,538 |
| State troopers grant | - | - | - | 3,500 |
| CDBG grant | - | - | - | 107,000 |
| Signs | - | - | - | 5,231 |
| Total intergovernmental | 439,609 | 368,288 | (71,321) | 655,778 |

| 1996 | | | | |
|-------------|---------------|---------------|---|------------------------|
| | Budget | Actual | Variance favorable (unfavorable) | 1995 Actual |

Revenues, continued:

Charges for services:

| | | | | |
|-----------------------------------|---------------|----------------|---------------|---------------|
| General government | \$ 22,798 | 30,694 | 7,896 | 312 |
| Public works | 14,300 | 26,164 | 11,864 | 31,801 |
| Public safety | 10,000 | 12,020 | 2,020 | 14,583 |
| Public service/recreation | 50,200 | 44,729 | (5,471) | 43,750 |
| Library | 200 | 689 | 489 | 818 |
| Total charges for services | 97,498 | 114,296 | 16,798 | 91,264 |

Interest earned:

| | | | | |
|-------------------------------------|---------------|----------------|---------------|----------------|
| Interest earned | 52,000 | 102,261 | 50,261 | 71,852 |
| Interest earned on reserve accounts | - | 31,588 | 31,588 | 39,125 |
| Total interest earned | 52,000 | 133,849 | 81,849 | 110,977 |

Other revenues:

| | | | | |
|-----------------------------|------------------|------------------|----------------|------------------|
| Insurance reimbursement | - | - | - | 148,926 |
| Rescue donations | - | 8,374 | 8,374 | - |
| Cable television franchise | 4,500 | 13,843 | 9,343 | 13,028 |
| Miscellaneous | 5,000 | 2,304 | (2,696) | 5,408 |
| Total other revenues | 9,500 | 24,521 | 15,021 | 167,362 |
| Total revenues | 5,951,371 | 6,160,722 | 209,351 | 5,885,919 |

TOWN OF GRAY - AUDITOR'S REPORT
EXHIBIT A-2, CONT.

TOWN OF GRAY, MAINE
General Fund

Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual, Continued

| | 1996 | | | |
|------------------------------|------------|-----------|--|----------------|
| | Budget | Actual | Variance favorable (unfavorable) | 1995 Actual |
| Expenditures, continued | | | | |
| Current, continued: | | | | |
| Recreation: | | | | |
| Parks and recreation | \$ 65,850 | 61,088 | 4,762 | 46,614 |
| Newbegin | 39,254 | 41,926 | (2,672) | 42,071 |
| Total recreation | 105,104 | 103,014 | 2,090 | 88,685 |
| County tax | 274,990 | 274,990 | - | 218,085 |
| Education | 3,260,074 | 3,246,681 | 13,393 | 2,825,514 |
| | | | | |
| | 1996 | | | |
| | Budget | Actual | Variance favorable (unfavorable) | 1995 Actual |
| Expenditures: | | | | |
| Current: | | | | |
| General governmental: | | | | |
| Administration | \$ 224,276 | 267,761 | (43,485) | 270,379 |
| Municipal officers | 6,370 | 6,128 | 242 | 5,000 |
| Assessor | 52,982 | 51,885 | 1,097 | 49,499 |
| Assessor's Project | 7,627 | 5,222 | 2,405 | - |
| Contractual services | - | - | - | 1,374 |
| Janitorial services | 26,151 | 23,424 | 2,727 | 7,502 |
| Elections | 2,415 | 4,344 | (1,929) | 2,303 |
| Planner | 42,996 | 43,003 | (7) | 40,708 |
| Municipal building | 9,472 | 7,818 | 1,654 | 5,870 |
| Development | 5,727 | 1,522 | 4,205 | 1,244 |
| Library | 54,683 | 52,714 | 1,969 | 49,204 |
| Stimson Hall | 5,941 | 4,108 | 1,833 | 5,776 |
| Welfare | 17,850 | 9,624 | 8,226 | 9,020 |
| Tree care | 1,600 | 1,574 | 26 | 1,500 |
| Community services | 30,250 | 30,034 | 216 | 29,450 |
| Cable television | 12,041 | 2,767 | 9,274 | 2,254 |
| Total general government | 500,381 | 511,928 | (11,547) | 481,083 |
| Protection: | | | | |
| Public safety | 111,505 | 111,933 | (428) | 114,530 |
| Police account | 30,313 | 24,533 | 5,780 | 28,679 |
| Fire and rescue | 114,896 | 108,932 | 5,964 | 108,413 |
| Public Safety communications | 95,421 | 94,799 | 622 | 75,719 |
| Code enforcement | 40,103 | 39,063 | 1,040 | 37,855 |
| Total protection | 392,238 | 379,260 | 12,978 | 365,196 |
| Public works: | | | | |
| Public works--winter roads | 160,805 | 244,426 | (83,621) | 154,180 |
| Public works--summer roads | 148,451 | 136,175 | 12,276 | 138,144 |
| Garage | 47,124 | 45,447 | 1,677 | 41,202 |
| Additional roadwork | 180,279 | 176,269 | 4,010 | 111,568 |
| Solid waste | 280,372 | 269,092 | 11,280 | 186,991 |
| Total public works | 817,031 | 871,409 | (54,378) | 632,085 |

TOWN OF GRAY - AUDITOR'S REPORT
EXHIBIT A-2, CONT.

| | | | | |
|---|------------------|------------------|------------------|------------------|
| Other: | | | | |
| General Town insurance | 40,000 | 33,691 | 6,309 | 38,829 |
| Unemployment insurance | 6,132 | 4,543 | 1,589 | 6,235 |
| Workers' compensation | 38,163 | 41,585 | (3,422) | 33,176 |
| Employee benefits | 197,829 | 183,900 | 13,929 | 177,483 |
| Other non-budgeted - vacation | - | 11,281 | (11,281) | 22,566 |
| Tri-state settlement | - | - | - | 30,250 |
| Sunoco station | 55,000 | 61,550 | (6,550) | - |
| Computer project | 46,080 | 30,459 | 15,621 | - |
| Comprehensive plan | 2,746 | 454 | 2,292 | - |
| Housing grant | - | - | - | 159,624 |
| Overlay | 106,274 | - | 106,274 | - |
| Bad debts | - | - | - | 12,000 |
| Miscellaneous | - | 5,725 | (5,725) | 3,062 |
| Total other | 492,224 | 373,188 | 119,036 | 483,225 |
| Tax abatements | 5,000 | 4,045 | 955 | 6,430 |
| Debt service: | | | | |
| Principal | 101,400 | 101,400 | - | 101,400 |
| Interest | 108,735 | 78,735 | 30,000 | 85,173 |
| Total debt service | 210,135 | 180,135 | 30,000 | 186,573 |
| Capital outlay: | | | | |
| Capital expenditures | 203,624 | 167,338 | 36,286 | 226,415 |
| Total capital outlay | 203,624 | 167,338 | 36,286 | 226,415 |
| Total expenditures | 6,260,801 | 6,111,988 | 148,813 | 5,513,291 |
| Expenditures: | | | | |
| Current: | | | | |
| General government | 500,381 | 511,928 | (11,547) | |
| Protection | 392,238 | 379,260 | 12,978 | |
| Public works | 817,031 | 871,409 | (54,378) | |
| Recreation | 105,104 | 103,014 | 2,090 | |
| County tax | 274,990 | 274,990 | - | |
| Education | 3,260,074 | 3,246,681 | 13,393 | |
| Other | 492,224 | 373,188 | 119,036 | |
| Tax abatements | 5,000 | 4,045 | 955 | |
| Debt service | 210,135 | 180,135 | 30,000 | |
| Capital outlay | 203,624 | 167,338 | 36,286 | |
| Total expenditures | 6,260,801 | 6,111,988 | 148,813 | |
| Excess (deficiency) of revenues over (under) expenditures | (309,430) | 48,734 | 358,164 | |
| Other financing sources (uses): | | | | |
| Designated use of fund balance | 309,430 | - | (309,430) | |
| Total other financing sources | 309,430 | - | (309,430) | |
| Excess of revenues and other financing sources over expenditures | - | 48,734 | 48,734 | |
| Fund balance, beginning of year | | 3,045,712 | | |
| Fund balance, end of year | \$ | 3,094,446 | | |

See accompanying notes to financial statements.

TOWN OF GRAY - AUDITOR'S REPORT
EXHIBIT A-2, CONT. & B1

| | 1996 | | Variance favorable (unfavorable) | 1995 Actual |
|---|--------------|-----------|--|----------------|
| | Budget | Actual | | |
| Excess (deficiency) of revenues over (under) expenditures | \$ (309,430) | 48,734 | 358,164 | 372,628 |
| Other financing sources (uses): | | | | |
| Designated use of fund balance | 309,430 | - | (309,430) | - |
| Total other financing sources | 309,430 | - | (309,430) | - |
| Excess of revenues and other financing sources over expenditures | - | 48,734 | 48,734 | 372,628 |
| Fund balance, beginning | | 3,045,712 | | 2,425,307 |
| Residual equity transfer in | | - | | 247,777 |
| Fund balance, ending | \$ | 3,094,446 | | 3,045,712 |

Exhibit B-1

TOWN OF GRAY, MAINE
Trust and Agency Funds
Combining Balance Sheet
June 30, 1996
(with comparative totals for June 30, 1995)

| | | Expendable Trust Funds | Nonexpendable Trust Funds | Agency Funds | Totals | |
|--|----|------------------------------|---------------------------------|-----------------|---------|---------|
| | | | | | 1996 | 1995 |
| ASSETS | | | | | | |
| Cash and cash equivalents | \$ | 33,480 | 116,792 | - | 150,272 | 55,257 |
| Interfund advance | | - | - | - | - | 92,257 |
| Investments, at cost | | - | - | 350,508 | 350,508 | 265,282 |
| Total assets | \$ | 33,480 | 116,792 | 350,508 | 500,780 | 412,796 |
| LIABILITIES AND FUND EQUITY | | | | | | |
| Liabilities: | | | | | | |
| Deferred compensation benefits payable | | - | - | 350,508 | 350,508 | 265,282 |
| Total liabilities | | - | - | 350,508 | 350,508 | 265,282 |
| Fund equity: | | | | | | |
| Principal | | - | 97,299 | - | 97,299 | 97,299 |
| Unexpended balance | | 33,480 | 19,493 | - | 52,973 | 50,215 |
| Total fund equity | | 33,480 | 116,792 | - | 150,272 | 147,514 |
| Total liabilities and fund equity | \$ | 33,480 | 116,792 | 350,508 | 500,780 | 412,796 |

Exhibit B-2

TOWN OF GRAY, MAINE
Trust Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Year ended June 30, 1996

| | Fund Balances Beginning of Year | | Interest earned | Contributions | Expenditures | Fund Balances End of Year | |
|---|------------------------------------|----------------------|--------------------|---------------|--------------|------------------------------|----------------------|
| | Principal | Unexpended income | | | | Principal | Unexpended income |
| Expendable trust funds: | | | | | | | |
| Helen Frank Cemetery Trust | \$ - | 33,528 | 1,480 | - | 1,528 | - | 33,480 |
| Nonexpendable trust funds: | | | | | | | |
| Pennell | 25,030 | 5,268 | 1,377 | - | 125 | 25,030 | 6,520 |
| Cemetery | 22,798 | 1,475 | 606 | - | 482 | 22,798 | 1,599 |
| C. Baker School | 14,276 | 3,964 | 1,139 | - | 400 | 14,276 | 4,703 |
| George Doughty | 10,000 | 928 | 489 | - | 284 | 10,000 | 1,133 |
| Stimson | 7,000 | 1,536 | 388 | - | 29 | 7,000 | 1,895 |
| Monument and Christian Temple | 462 | 1,028 | 68 | - | - | 462 | 1,096 |
| Common School | 1,300 | 303 | 73 | - | 14 | 1,300 | 362 |
| Grange Scholarship | 16,433 | 2,185 | - | - | - | 16,433 | 2,185 |
| Total nonexpendable trust funds: | 97,299 | 16,687 | 4,140 | - | 1,334 | 97,299 | 19,493 |
| Total expendable and nonexpendable trust funds | \$ 97,299 | 50,215 | 5,620 | - | 2,862 | 97,299 | 52,973 |

TOWN OF GRAY - AUDITOR'S REPORT
EXHIBIT B-2

TOWN OF GRAY - AUDITOR'S REPORT
EXHIBIT B-3

TOWN OF GRAY, MAINE
Agency Funds
Statement of Changes in Assets and Liabilities
Year ended June 30, 1996

| | Balance beginning of year | Additions | Deletions | Balance end of year |
|--|---------------------------------|---------------|-----------|---------------------------|
| ASSETS | | | | |
| Investments, at cost | \$ 265,282 | 85,226 | - | 350,508 |
| Total assets | \$ 265,282 | 85,226 | - | 350,508 |
| LIABILITIES | | | | |
| Deferred compensation benefits payable | 265,282 | 85,226 | - | 350,508 |
| Total liabilities | \$ 265,282 | 85,226 | - | 350,508 |

GRAY WATER DISTRICT

FOR THE YEAR ENDING DECEMBER 31, 1995

INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Gray Water District
Gray, Maine

We have audited the accompanying balance sheets of Gray Water District as of December 31, 1995 and 1994 and the related statements of revenue, expense and retained earnings, and cash flows for the years 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 audits.

We conducted our audits in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audits 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 audits provide 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, 1995 and 1994 and the results of its operations and its cash flows for the years then ended in conformity with generally accepted accounting principles.

Our audits were made for the purpose of forming an opinion on the basic financial statements taken as a whole. The schedules 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 audits 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.

GRAY WATER DISTRICT - AUDITOR'S REPORT
DECEMBER 30, 1995

Gray Water District
BALANCE SHEETS
December 31,

ASSETS

| | <u>1995</u> | <u>1994</u> |
|---|--------------------|--------------------|
| OPERATING PLANT AND EQUIPMENT | | |
| Land, structures, and improvements | \$ 88,131 | \$ 65,075 |
| Reservoirs and standpipes | 196,720 | 196,720 |
| Water treatment equipment | 7,578 | 6,342 |
| Pumping equipment | 79,275 | 23,735 |
| Transmission and distribution equipment | 1,794,582 | 1,739,758 |
| Other plant and miscellaneous equipment | 54,598 | 53,204 |
| Construction work in progress | <u>104,536</u> | <u>64,559</u> |
| | 2,325,420 | 2,149,393 |
| Less accumulated depreciation | <u>626,708</u> | <u>581,468</u> |
| Net operating plant | <u>1,698,712</u> | <u>1,567,925</u> |
| CURRENT ASSETS | | |
| Cash | 38,505 | 95,896 |
| Cash for construction and debt (Note 4) | 310,529 | 348,633 |
| Customer accounts receivable | 8,559 | 11,719 |
| Plant materials and supplies (Note 1) | 14,217 | 16,689 |
| Prepayments | <u>655</u> | <u>611</u> |
| Total current assets | <u>372,465</u> | <u>473,548</u> |
| OTHER DEFERRED DEBITS | | |
| Unamortized debt discounts and expense (Note 1) | <u>6,343</u> | <u>7,959</u> |
| TOTAL ASSETS | <u>\$2,077,520</u> | <u>\$2,049,432</u> |

GRAY WATER DISTRICT - AUDITOR'S REPORT
DECEMBER 30, 1995

LIABILITIES AND NET WORTH

| | <u>1995</u> | <u>1994</u> |
|---|--------------------|--------------------|
| LONG-TERM DEBT (Note 2) | \$ <u>500,000</u> | \$ <u>555,000</u> |
| CURRENT LIABILITIES | | |
| Current portion of long-term debt (Note 2) | 55,000 | 55,000 |
| Accounts payable | 28,720 | 37,709 |
| Accrued interest payable | 7,226 | 7,957 |
| Accrued compensation | <u>25,435</u> | <u>22,629</u> |
| Total current liabilities | <u>116,381</u> | <u>123,295</u> |
| TOTAL LIABILITIES | <u>616,381</u> | <u>678,295</u> |
| MISCELLANEOUS DEFERRED CREDITS | | |
| Customer advances for construction | 98,658 | 99,400 |
| Deferred interest payable | 3,600 | 4,000 |
| Standpipe painting reserve | <u>19,000</u> | <u>12,000</u> |
| Total deferred credits | <u>121,258</u> | <u>115,400</u> |
| NET WORTH | | |
| Contributions in aid of construction (Note 6) | 839,820 | 821,019 |
| Less accumulated depreciation on contributed plant (Note 5) | <u>139,744</u> | <u>126,601</u> |
| | 700,076 | 694,418 |
| Retained earnings (Note 7) | <u>639,805</u> | <u>561,319</u> |
| TOTAL NET WORTH | <u>1,339,881</u> | <u>1,255,737</u> |
| TOTAL LIABILITIES AND NET WORTH | <u>\$2,077,520</u> | <u>\$2,049,432</u> |

GRAY WATER DISTRICT - AUDITOR'S REPORT
DECEMBER 30, 1995

Gray Water District
STATEMENTS OF REVENUE, EXPENSE AND RETAINED EARNINGS
For The Years Ended December 31,

| | <u>1995</u> | <u>1994</u> |
|---|-------------------|-------------------|
| OPERATING REVENUES | \$ <u>322,429</u> | \$ <u>296,241</u> |
| OPERATING EXPENSES | | |
| Operations and maintenance | 170,348 | 166,322 |
| Depreciation and amortization (Note 1) | 34,547 | 33,972 |
| Taxes other than income | <u>6,328</u> | <u>6,290</u> |
| Total operating expenses | <u>211,223</u> | <u>206,584</u> |
| OPERATING INCOME | <u>111,206</u> | <u>89,657</u> |
| OTHER INCOME | | |
| Jobbing | (207) | 489 |
| Interest income | <u>12,791</u> | <u>9,774</u> |
| Total other income | <u>12,584</u> | <u>10,263</u> |
| INCOME BEFORE DEBT SERVICE | <u>123,790</u> | <u>99,920</u> |
| DEBT SERVICE EXPENSE | | |
| Interest on long-term debt | (45,111) | 48,807 |
| Amortization of debt discount and expense | <u>(193)</u> | <u>191</u> |
| Total debt service | <u>(45,304)</u> | <u>48,998</u> |
| NET INCOME | \$ <u>78,486</u> | \$ <u>50,922</u> |
| RETAINED EARNINGS, JANUARY 1 | \$ 561,319 | \$510,397 |
| NET INCOME | <u>78,486</u> | <u>50,922</u> |
| RETAINED EARNINGS, DECEMBER 31 | \$ <u>639,805</u> | \$ <u>561,319</u> |

GRAY WATER DISTRICT - AUDITOR'S REPORT
DECEMBER 30, 1995

Gray Water District
STATEMENTS OF CASH FLOWS
For The Years Ended December 31,

| | <u>1995</u> | <u>1994</u> |
|---|-------------------|-------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | |
| Net income | \$ 78,486 | \$ 50,922 |
| Adjustments to reconcile net income to net cash | | |
| Depreciation and amortization | 45,240 | 44,108 |
| Decrease (increase) in | | |
| Accounts receivable | 3,160 | (3,802) |
| Plant materials and supplies | 2,472 | 512 |
| Prepayments and deferred debits | 1,572 | (4,019) |
| Increase (decrease) in | | |
| Accounts payable | (8,989) | 23,818 |
| Accrued interest payable | (731) | (1,165) |
| Accrued compensation | 2,806 | 7,646 |
| Standpipe painting reserve | 7,000 | (11,000) |
| Deferred interest payable | (400) | (400) |
| Taxes payable | <u>-</u> | <u>(25)</u> |
| NET CASH PROVIDED BY OPERATING ACTIVITIES | <u>130,616</u> | <u>106,595</u> |
| CASH FLOWS FROM INVESTING ACTIVITIES | | |
| Purchases of operating plant | (176,027) | (87,381) |
| Advances and contributions in aid of construction | <u>4,916</u> | <u>81,660</u> |
| NET CASH USED BY INVESTING ACTIVITIES | <u>(171,111)</u> | <u>(5,721)</u> |
| CASH FLOWS FROM FINANCING ACTIVITIES | | |
| Principal payments of long-term debt | (55,000) | (55,000) |
| NET CASH USED BY FINANCING ACTIVITIES | <u>(55,000)</u> | <u>(55,000)</u> |
| NET CHANGE IN CASH AND SPECIAL DEPOSITS | (95,495) | 45,874 |
| CASH AND SPECIAL DEPOSITS, BEGINNING OF YEAR | <u>444,529</u> | <u>398,655</u> |
| CASH AND SPECIAL DEPOSITS, END OF YEAR | <u>\$ 349,034</u> | <u>\$ 444,529</u> |
| SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION: | | |
| Cash paid during the year for: | | |
| Interest | \$ 45,843 | \$ 49,972 |

BURIALS JANUARY 1, 1995 _ DECEMBER 31, 1995

H. NORMAN COLE
THURMAN DAVISON
INFANT HARRIS
EDWARD LARRABEE, SR.
HAZEL PARKHURST SAWYER
GLORIA D. DAHMS
RAYMOND P. DULAC, JR.
DORIS ROBINSON HLUSHKO
EARL V. GLASER
DANIEL KENNETH WOOD
G. FRANK DAVIS
DORIS MAYBELLE SMITH
DONNA MARIE HALL

GLADYS MORRELL FOSTER
WHITFIELD PICCIOLI WOOD
VIRGINIA E. B. ADAMSON
WILLIAM RUSSELL BONNEY
SCOTT WILLIAM HANSON
ROBERT LYONS, JR.
EUNICE STROUT LAWRENCE
JENNIE F. WALKER
CHARLES SUMNER WILKINS
MARGARET B. SAWYER
RUSSELL L. FOSS. SR.
WADE ALAN LINDBERG
MICHAEL BACKIEWITZ

~ NOTES ~

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