

**ANNUAL TOWN REPORT
FOR THE FISCAL YEAR ENDING
JUNE 30, 2013**



**GRAY
MAINE**
www.graymaine.org



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TOWN OFFICE CONTACTS, 2012-2013

Department	Contact	Phone	Description of Service
Animal Control	Heather Phinney	831-1335	The Animal Control Officer provides domestic animal control services in the Town of Gray.
Buildings & Grounds	Ed Milose	657-3339	The Buildings & Grounds Department is responsible for the care & maintenance of the Town's buildings & grounds.
Code Enforcement	Tom Markley	657-3112	The Code Enforcement Officer is responsible for code enforcement, issuing building and plumbing permits and inspections.
Community Television	Grant Guilliano	657-5898	The Community Television Department handles all video broadcasts on the local community television station, Channel 2 (GCTV2) serving Gray & reaching into New Gloucester.
Economic Development	Beth Humphrey	657-3112	The Economic Development Director promotes business and economic development interests for the Town of Gray.
Fire & Rescue	Galen Morrison	657-3931	Gray Fire-Rescue provides 24-hour fire & medical emergency support to Gray residents.
General Assistance	Pamela Edson	657-3339	The Town provides general assistance to Gray residents who qualify. Applicants must make an appointment and fill out a GA application.
Library	Joshua Tiffany	657-4110	The Public Library offers library materials & services to Gray & New Gloucester town residents without charge.
Planning	Doug Webster	657-3112	The Town's planning office oversees land use planning, engineering, code enforcement, zoning & variance to the town's zoning law and subdivision review in Gray. It also maintains records on building permits, building plans & subdivision and site plans.
Public Works	Steve LaVallee	657-3381	The Public Works Department is responsible for the care & maintenance of Gray's infrastructure.
Recreation	Dean Bennett	657-2323	The Recreation Department offers leisure & recreational opportunities to the residents of Gray & New Gloucester.
Recycling & Solid Waste	Randy Cookson	657-2343	The Transfer Station / Recycling Center is available for use by Gray residents only. A current transfer station sticker is required for use.
Registrar of Voters	Pamela Edson	657-3339	The registrar of voters is responsible for maintaining the voter registration list & registering new voters in the Municipality.
Tax Assessing	John Brushwein	657-3112	The Tax Assessor is responsible for tax assessment. Homestead Exemption & Veterans Exemption applications are available at the Tax Assessor's office.
Town Administration / Town Manager	Deborah Cabana	657-3339	The day to day administration of all town services is managed by the Town Manager, who is appointed by the Town Council
Town Clerk / Tax Collector	Deborah Cabana	657-3339	The services performed in the Town Clerk's office include vehicle registration, property taxes & vital records.
Community Development / Town Building Administrator	Doug Webster	657-3112	Coordinate Community Development functions; Town Planner including Staff for Planning Board; Provide oversight of Code Enforcement and Administrative Assistant; Assistant Economic Development Director and Town Assessor.
Town Controller/ Finance Department	Cathy Markavich	657-3339	The Town Controller is responsible for municipal accounting & financial functions.

TOWN OFFICE EXTENSIONS
657-3339

Extension	Office/Department
101	Town Manager
102	Town Manager's Assistant
121	Board / Committee Room
111	Building Administrator
113	Code Enforcement Officer
116	Community Television
104/105	Deputy Clerks
110	Development Department - Administrative Assistant
119	File Room
103	Finance Director
108/115	Front Counter Clerks Area
106	General Assistance Administrator
125	IT Advisor/Technician
120	Kitchen
117	Recreation Department - Administrative Assistant
118	Recreation Director
106	Registrar of Voters
122	Sheriff
112	Tax Assessor
116	Website Administrator

Board/Committee Members as of 06/30/2013

Term Expires	Name	Primary Email Address
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Central Corridor Coalition

2013	Council Liaison	Doughty	Matt	mdoughty@graymaine.org	207-310-8172
2013	Council Liaison	Sturgis	Matt	msturgis@graymaine.org	207-657-2190

Charles Barker Scholarship Committee

[Unlimited Term - 4 Members]

	Chair	Cobb	Ann		207-428-3668
	Regular Member	Burns	Audrey	Audrey.Burns@myottmail.com	207-428-3775
	Regular Member	Piper	Amanda	amanda.piper@email.com	207-615-7258
	Regular Member	Stewart	Peggy	pstewart@deanandallyn.com	207-657-3805
2014	Council Liaison	Gallagher	Lynn	lgallagher@graymaine.org	207-657-8314

Commercial Plan Committee

	Regular Member	Lyon	Jerry	jlyon@syseng.com	207-650-6970
	Regular Member	Maguire	Dan	dhmaguire@hotmail.com	207-428-3623
2014	Regular Member	Wilson	Jason	wilson-funeralhome@gmail.com	207-756-5348

Community Development Block Grant Committee

2013	Council Liaison	Doughty	Matt	mdoughty@graymaine.org	207-310-8172
2014	Council Liaison	Gallagher	Lynn	lgallagher@graymaine.org	207-657-8314

Community Economic Development Committee

[3 Years - 7 Members / 2 Alternates]

2015	Chair	Libby	Edward	elibby@graymaine.org	207-221-3322
2016	Co-Chair	Gass	Anne	agass@maine.rr.com	207-657-4935
2014	Regular Member	Carter	BJ	bcarter1@maine.rr.com	207-653-6115
2013	Regular Member	Gellerson	Peter	pgellerson@lathropmngmt.com	207-428-3739
2016	Regular Member	Licht	Frederic (Rick)	rlicht@securespeed.net	207-428-3368
2014	Regular Member	Mancini	Deb	debmanncini@hotmail.com	207-657-2725
2014	Regular Member	Stong	Daryl	darylstong@me.com	207-657-2998
2016	Regular Member	Vacant	*		
2015	Regular Member	Ward	Anthony	award001@maine.rr.com	207-415-7046
2013	Regular Member	Wilson	Jason	wilson-funeralhome@gmail.com	207-756-5348
2014	Council Liaison	Doughty	Matt	mdoughty@graymaine.org	207-310-8172
	Ex-Officio, Non Vo	Hutchings	Donald	meloonstheflorist@yahoo.com	207-657-4338

Dry Mills Schoolhouse Museum Committee

[3 Years - 7 Members / 2 Alternates]

2014	Chair	Dupuis	Jennifer	drymillsschool@graymaine.org	207-657-3649
2016	Regular Member	Baker	Sheryl	sgbaker09@gmail.com	207-310-0552
2016	Regular Member	Burrow	Joyce	joyceburrow@securespeed.net	207-831-1498
2015	Regular Member	Vacant	*		
2015	Regular Member	Walker	Charlena	cwalker2@maine.rr.com	207-657-4811
2014	Council Liaison	Mancini	Lewis	ldmancini@hotmail.com	207-657-2725

Term Expires		Name		Primary Email Address	
Finance Committee					[3 Years - 3 Members]
2013	Regular Member	Piper	Amanda	amanda.piper@email.com	207-615-7258
2016	Regular Member	Vacant	*		
2015	Regular Member	Vacant	*		
2016	Regular Member	Vacant	*		
2014	Council Liaison	Gallagher	Lynn	lgallagher@graymaine.org	207-657-8314
2014	Council Liaison	Sturgis	Matt	msturgis@graymaine.org	207-657-2190
Grange No 41 Scholarship Committee					[3 & 5 Year Terms - 5 Members]
2013	Regular Member	Kimball	Gordon		207-657-3242
2014	Regular Member	Piper	Amanda	amanda.piper@email.com	207-615-7258
2015	Regular Member	Vacant	*		
2014	Regular Member	Vacant	*		
2016	Regular Member	Vacant	*		
2016	Regular Member	Vacant	*		
2015	Regular Member	Vacant	*		
2014	Council Liaison	Doughty	Matt	mdoughty@graymaine.org	207-310-8172
Gray Cemetery Association					
	President	Sawyer	Robert		207-657-4909
	Vice President	Sawyer	Bruce		207-657-3871
	Secretary/Treasur	Pollard	Barbara		207-657-3378
	Sexton	Stilkey	Chris	dcstilkey@suscom-maine.net	207-865-3940
	Trustee	Burns	Audrey	Audrey.Burns@myottmail.com	207-428-3775
	Trustee	Morrison	Galen		207-657-3931
	Trustee	Pollard	Gwendolyn		
	Trustee	Whitney	Don	dobewhitney@yahoo.com	207-329-3012
	Trustee	Wilkinson	Wilma		207-657-4752
Gray Historical Society					
	President	Whitney	Don	dobewhitney@yahoo.com	207-329-3012
	Board Chair	Carroll	Donnell	dcarroll@myottmail.com	207-657-4107
	Treasurer	True	Nancy		207-657-2661
	Secretary	Wilson	Peg		207-657-3827
Gray Water District Trustees					[5 Years - 5 Members]
2018	President	Sawyer	Bruce		207-657-3871
2015	Clerk	Murray	M Joseph		207-657-3034
2015	Regular Member	Dunn	Steven		
2016	Regular Member	Errington	Ellen		
2014	Regular Member	Hathaway	Susan		207-657-2776

Library Board of Trustees

[3 Years - 5 Members / 2 Alternates]

2015	Chair	Clark	Ray	rclark02@maine.rr.com	207-657-5886
2015	Secretary	Hathaway Schat	Margaret	mmh@tenapplefarm.com	207-657-7880
2013	Alternate Member	Dunn	Lloyd	ldunn001@maine.rr.com	207-657-4588
2016	Regular Member	Burrow	Joyce	joyceburrow@securespeed.net	207-831-1498
2016	Regular Member	Gellerson	Peter	pgellerson@lathropmngmt.com	207-428-3739
2014	Regular Member	Hutchings	Christopher	hutch6393@yahoo.com	207-657-6393
2015	Regular Member	Larrabee	Patricia	alpineacre@maine.rr.com	207-657-4638
2014	Regular Member	Nason Sturgis	Amy	sturgisfamily@securespeed.net	207-657-2190
2014	Council Liaison	Barter	Richard	rfbarter@maine.rr.com	207-657-3724

Library Expansion Committee

2015	Chair	Martell	Tina	Tina.MARTELL@td.com	207-657-5025
2015	Secretary	Rowe	Anne	abrowe@maine.rr.com	207-657-4056
2015	Regular Member	Clark	Ray	rclark02@maine.rr.com	207-657-5886
2015	Regular Member	Dunn	Lloyd	ldunn001@maine.rr.com	207-657-4588
2015	Regular Member	Gellerson	Peter	pgellerson@lathropmngmt.com	207-428-3739
2014	Council Liaison	Barter	Richard	rfbarter@maine.rr.com	207-657-3724
2014	Council Liaison	Sturgis	Matt	msturgis@graymaine.org	207-657-2190

MSAD 15 Board of Directors

2015	Chair	Martell	Tina	Tina.MARTELL@td.com	207-657-5025
2014	Vice Chair	Hall	Shad	shad@getshad.com	207-893-3445
2016	Regular Member	Arata	Amy		207-926-3901
2016	Regular Member	Burrow	Will		207-428-3483
2016	Regular Member	Desmond	Belinda		617-462-9826
2014	Regular Member	Harriman	Gary		207-926-4361
2015	Regular Member	Mercier	Glenn		207-926-4267
2016	Regular Member	Rich	Alan		207-926-4026
2013	Regular Member	Robinson	Sheryl		207-317-1394
2014	Regular Member	Rowe	Anne	abrowe@maine.rr.com	207-657-4056
2015	Regular Member	Sprague	Jenny		207-809-0282
2015	Regular Member	Sweeney	Caroline		207-657-6687

Ordinance Advisory Committee

	Regular Member	Maguire	Dan	dhmaguire@hotmail.com	207-428-3623
	Regular Member	Perry	Sara	perryphenalia@gmail.com	207-807-2206
	Regular Member	Wood	Wayne	wtwco@securespeed.net	207-657-3330
2014	Council Liaison	Mancini	Lewis	ldmancini@hotmail.com	207-657-2725

Term Expires		Name		Primary Email Address	
Planning Board				[3 Years - 5 Members / 2 Alternates]	
2014	Chair	Hutchings	Donald	meloontheflorist@yahoo.com	207-657-4338
2016	Vice Chair	Cobb	Dan	dancobb@maine.rr.com	207-428-3968
2016	Alternate Member	Abrams	Charlie	core.charlieabrams@gmail.com	207-332-9362
2015	Alternate Member	Bibber	Richard	rbibbber@securespeed.us	207-657-4570
2016	Alternate Member	Vacant	*		
2014	Regular Member	Gellerson	Peter	pgellerson@lathropmgmt.com	207-428-3739
2015	Regular Member	Redlon	John	jredlon3@yahoo.com	207-210-8460
2016	Regular Member	Vacant	*		
2016	Regular Member	Wilson	Jason	wilson-funeralhome@gmail.com	207-756-5348
2014	Council Liaison	Mancini	Lewis	ldmancini@hotmail.com	207-657-2725
	APPLICANT	Lyon	Jerry	jlyon@syseng.com	207-650-6970
Public Safety Committee				[3 Years - 7 Members / 2 Alternates]	
2015	President	Hutchins	Margaret	nebasketweaver1@yahoo.com	207-657-2135
2014	Regular Member	Edmiston	Dakota	DakotaEdmiston@yahoo.com	207-657-2541
2016	Regular Member	Hadlock	Shaun	shaun414@gmail.com	207-653-2633
2013	Regular Member	Humphrey	Georgia	gahsounds@hotmail.com	207-657-2588
2016	Regular Member	Vacant	*		
2014	Regular Member	Wood	Dick		207-657-3922
2014	Council Liaison	Sturgis	Matt	msturgis@graymaine.org	207-657-2190
	Ex-Officio, Non Vo	Morrison	Galen		207-657-3931
Recreation and Conservation Committee				[3 Years - 7 Members / 2 Junior Members / 2 Alternates]	
2015	Chair	Kackmeister	Marcia	kackmeisters@gmail.com	207-657-5476
2016	Regular Member	Brown	Crystal	jcheb@maine.rr.com	207-415-4262
2014	Regular Member	Cobb	Kimberly	kcobb@maine.rr.com	207-428-3968
2016	Regular Member	Dufresne	Samantha	sadufresn@maine.rr.com	207-310-1904
2014	Regular Member	Edmiston	Dakota	DakotaEdmiston@yahoo.com	207-657-2541
2014	Council Liaison	Sturgis	Matt	msturgis@graymaine.org	207-657-2190
	Ex-Officio, Non Vo	Bennett	Dean		207-657-2323
Recycling Committee				[3 Years - 7 Members / 2 Alternates]	
2015	Chair	Hedman	Jonathan	jbhedman1@gmail.com	207-714-0351
2014	Regular Member	Robinson	Mark	n1ujx@yahoo.com	207-657-8114
2016	Regular Member	Schatz	Karl	karl@tenapplefarm.com	207-657-7880
2016	Regular Member	Vacant	*		
2015	Regular Member	Vadas	(Glen) Mike	mikevadas@hotmail.com	207-657-3847
2014	Council Liaison	Barter	Richard	rfbarter@maine.rr.com	207-657-3724
	Ex-Officio, Non Vo	Cookson	Randy	rcookson@graymaine.org	207-657-2343

Term Expires		Name		Primary Email Address	
Town Council					[3 Years - 5 Members]
2015	Chair	Sturgis	Matt	msturgis@graymaine.org	207-657-2190
2014	Vice Chair	Barter	Richard	rfbarter@maine.rr.com	207-657-3724
2016	Regular Member	Doughty	Matt	mdoughty@graymaine.org	207-310-8172
2015	Regular Member	Gallagher	Lynn	lgallagher@graymaine.org	207-657-8314
2014	Regular Member	Mancini	Lewis	ldmancini@hotmail.com	207-657-2725
Zoning Board of Appeals					[3 Years - 5 Members / 2 Alternates]
2016	Chair	Watson	Barry	bwatson1@maine.rr.com	207-657-4137
2014	Vice Chair	Wood	Kathy	wtwco@securespeed.net	207-657-3330
2016	Regular Member	Swiger	John	jswiger@maine.rr.com	207-232-7328
2015	Regular Member	Vacant	*		
2015	Regular Member	Vacant	*		
2014	Regular Member	Vacant	*		
2014	Council Liaison	Mancini	Lewis	ldmancini@hotmail.com	207-657-2725
General Assistance Fair Hearing Authority					
2014	Council Liaison	Barter	Richard	rfbarter@maine.rr.com	207-657-3724
2014	Council Liaison	Doughty	Matt	mdoughty@graymaine.org	207-310-8172
2014	Council Liaison	Gallagher	Lynn	lgallagher@graymaine.org	207-657-8314
2013	Council Liaison	Mancini	Lewis	ldmancini@hotmail.com	207-657-2725
Greater Portland Council of Governments					
2014	Council Liaison	Sturgis	Matt	msturgis@graymaine.org	207-657-2190
2014	Council Liaison Alt	Barter	Richard	rfbarter@maine.rr.com	207-657-3724
Pineland Representative					
2013	Council Liaison	Doughty	Matt	mdoughty@graymaine.org	207-310-8172
2013	Council Liaison	Sturgis	Matt	msturgis@graymaine.org	207-657-2190

Elected Officials Serving Gray, 2012-2013				
			Term Expires	Telephone
Town Councilors				
Matt Sturgis, Chair	8 Glen Cove Rd.	Gray, ME 04039	2015	657-2190
Lynn Gallagher	13 Legrow Rd.	Gray, ME 04039	2015	657-4560
Matt Doughty	66 Taylor Ln.	Gray, ME 04039	2016	610-8172
Lewis Mancini	PO Box 1196	Gray, ME 04039	2014	657-2725
Richard Barter, Vice Chair	22 Hancock St.	Gray, ME 04039	2014	657-3724
Gray Water District				
Steven Dunn	32 Shaker Rd.	Gray, ME 04039	2015	
Bruce Sawyer	18 Yarmouth Rd.	Gray, ME 04039	2018	657-3871
Susan Hathaway	150 Lewiston Rd	Gray, ME 04039	2014	
M. Joseph Murray	213 Shaker Rd.	Gray, ME 04039	2015	657-3034
Ellen Errington	139 Depot Rd.	Gray, ME 04039	2016	657-4088
M.S.A.D. #15 Board of Directors				
Tina Martell	16 Lorraine Dr.	Gray, ME 04039	2015	657-5025
Caroline Sweeney	22 Rustic Rd.	Gray, ME 04039	2015	657-6687
Belinda Desmond		Gray, ME 04039	2016	
Will H. Burrow	33 Pleasant View Dr.	Gray, ME 04039	2013	428-3483
Anne Rowe	378 Mayall Rd.	Gray, ME 04039	2014	657-4056
Shad Hall		Gray, ME 04039	2014	
Jenny Sprague	204 Intervale Rd	New Gloucester, ME 04260	2015	809-0282
Amy Arata	607 Bald Hill Rd.	New Gloucester, ME 04260	2016	926-3901
Alan Rich, Chair	329 Cobbs Bridge Rd.	New Gloucester, ME 04260	2013	926-4026
Glenn Mercier	108 Ricker Rd.	New Gloucester, ME 04260	2015	926-4267
Gary Harriman	269 Woodman Rd.	New Gloucester, ME 04260	2014	926-4361
State Senator				
Richard Woodbury	174 Oakwood Dr.	Yarmouth, ME 04096	2018	287-1505

State Representatives				
Anne Graham (District 109)	97 Farms Edge Road	North Yarmouth, ME 04097	2014	846-0049
Thomas M. Tyler (District 110)	30 Buckfield Dr.	Windham, ME 04062	2014	892-9760
Governor				
Paul LePage	The State House	Augusta, ME 04333	2014	287-3531
County Commissioner				
Susan Witonis (District 3)	142 Federal St.	Portland, ME 04101	2015	871-8380
Representative to Congress				
Chellie Pingree (District 1)	2 Portland Fish Pier, Suite 304	Portland, ME 04101	2013	774-5019
United States Senators				
Angus King	359 Dirksen Building	Washington, DC 20510	2015	1-202-224-5344
Susan Collins	413 Dirksen Senate Office Building	Washington, DC 20510	2015	1-202-224-2523
President of the United States				
Barack H. Obama	The White House	Washington, DC 20500	2017	1-202-456-1414
Joe Biden Vice President	The White House	Washington, DC 20500	2017	
In addition, the County has an elected sheriff, register of probate, judge of probate and district attorney.				

GRAY TOWN COUNCIL

Another year in the history of the Town of Gray, Maine has passed and it was one of great accomplishment. The Town advanced one major facility project with the expansion and renovation of the Gray Public Library, undertaken a major planning initiative partnering with the Maine Department of Transportation on the Route 26 Corridor Study, and planned and completed Pennell Park.

The Town benefitted from a great group of volunteers who managed the expansion and renovations of the Gray Public Library. The Library Expansion Committee worked with Zachau Construction and Reed and Company Architecture to provide a facility that will serve the Town well for many, many years. Their hard work exemplifies the commitment that makes this Town such a great place to live, and the fruits of their labor resulted in a facility we may all be proud of.

The Town may now enjoy the benefit of Pennell Park. Our thanks go out to the Recreation and Conservation Committee, the Parks and Recreation Department, Bourne Landscaping, and the many volunteers who made the concept of a park on the Town campus become a reality. With the construction of the gazebo, trails, and pathways, this park has become a location of recreation, relaxation, and rejuvenation.

The Council is working to position the Town well for future growth and development issues with the Route 26 Corridor Study. This study, in cooperation with the Maine Department of Transportation is working to identify the needed improvements to an increasingly critical transportation corridor in Gray. This corridor has experienced increased traffic growth and a deteriorating level of service and travel surface. The Town and the Department of Transportation are in the process of making recommendations in improvements and are also considering land use alternatives due to the changing conditions in traffic patterns and the economy since the last comprehensive plan.

In general Town Council business, the Town approved a new sign ordinance, improving the prior ordinance, worked with the Ad Hoc Gravel Pit Committee to provide revisions to the existing ordinance, and enacted a new facilities use policy. Again, this work is not possible without the assistance of the Town's dedicated volunteers and staff. The Council did host the second annual business reception, and that was well attended and received.

Finally, the Council has taken an aggressive fiscal stance with addressing tax acquired properties, working out agreements with delinquent bills, or disposing of these properties through our established procedures.

The Town wishes to extend its appreciation to the volunteers and staff who make this Town succeed. Their tireless dedication and selflessness is a gift; it is what keeps our streets plowed in the middle of a February blizzard, builds a park at the Town Hall property, teaches soccer to a 5 year old, and helps our injured in the case of an emergency. Thank you to you all and here is hoping for a successful 2014 / 2015.

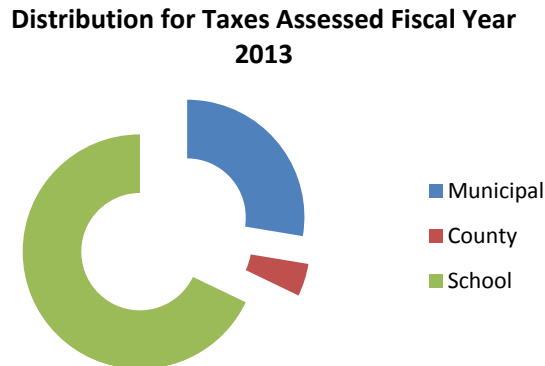
Matthew E Sturgis
Town Council Chairman

TOWN MANAGER

Greetings to All Gray Citizens;

I am pleased to present the Town of Gray's Annual Report for the 2013 Fiscal Year. This report provides a summary of the highpoints and events of the past year, as well as, a snapshot of the Town's financial standing. While it does not include everything that the Town Government accomplished, it does provide a summary of what has been achieved

As reflected on your annual tax bill, the chart below exhibits the revenue distribution for the FY 2013 Taxes collected.



Gray continues to experience growth; this past year was no exception.

Highlights for the Town of Gray:

- Coordinated efforts with Norway Savings Bank and Gorrill/Palmer for Traffic Light Improvements at Libby Hill Road.
- Legrow Road/Route 100 Intersection – state funding secured and project completed.
- The Pennell Trust was obtained for the Town.
- Voters approved funding in the amount of 1.5 million for the proposed expansion to the Gray Public Library.
- Implementation of a new Town of Gray TIF Policy.
- Worked with new Economic Development Director with the following projects:
 - Gray Business Reception.
 - Sustain Southern Maine Pilot Project
 - Hancock Block Revitalization
 - Route 26 Re-zoning and Planning Study with the MaineDOT
- Implementation of the following ordinances:
 - Solid Waste Ordinance
 - Mass Gathering Ordinance
 - Sign Ordinance
 - Gravel Pit Ordinance
 - Amendment to the General Assistance Ordinance
- Several new employees joined the Town of Gray:
 - Lena Reichardt, Administrative Assistant to the Community Development Department
 - Debi Curry, Website Administrator
 - Grant Guiliano, GCTV Coordinator
 - Barbara Beckwith, Administrative Assistant to the Town Manger

- Chris Desjardins, Firefighter/Paramedic
- Alec Dodd, Public Works Heavy Equipment Operator
- Joshua Tiffany, Library Director

With Strong leadership and support of the Town's elected officials, we will continue to build on the highlights and endeavors of 2013, and create an even brighter future. Many thanks for the Staff at the Town of Gray in their participation in our excellent Year!

Respectfully Submitted,

Deborah Cabana

Town Manager

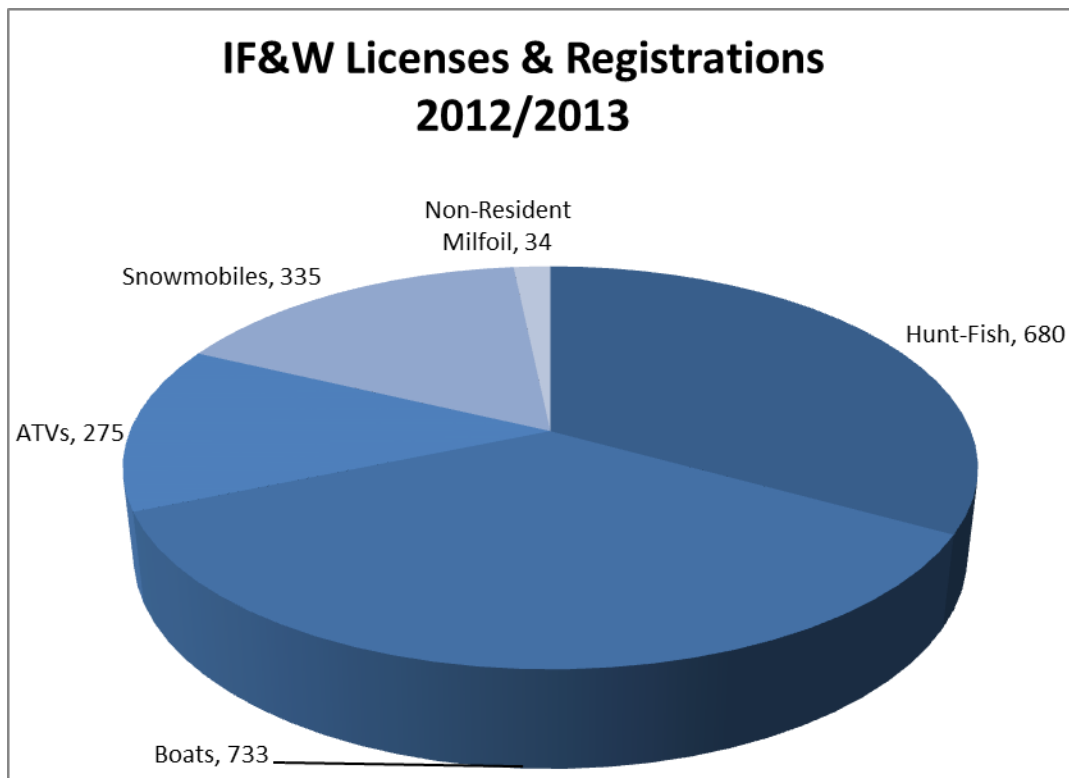


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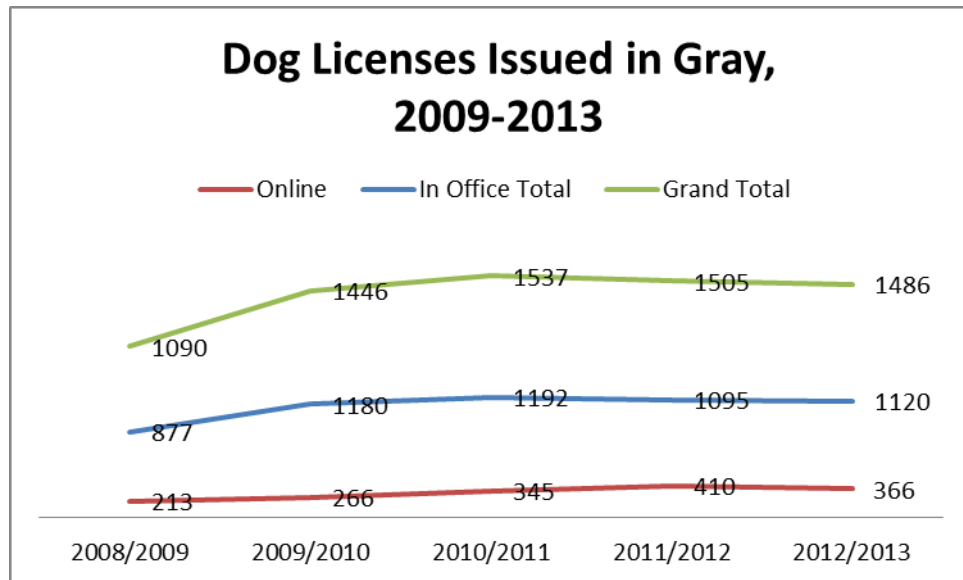
TOWN CLERK, 2012-2013

The Gray Town Clerk's Office is an agent of the Bureau of Motor Vehicles and is authorized to issue new registrations and registration renewals to residents of Gray. Vehicles may also be renewed online at www.informe.org/bmv/rapid-renewal/

Inland Fisheries & Wildlife (IF&W) boat, snowmobile and ATV registrations, and hunting and fishing licenses may be purchased at the Town Clerk's Office. Online registration renewals and licenses may be obtained through www.graymaine.org or at www.maine.gov



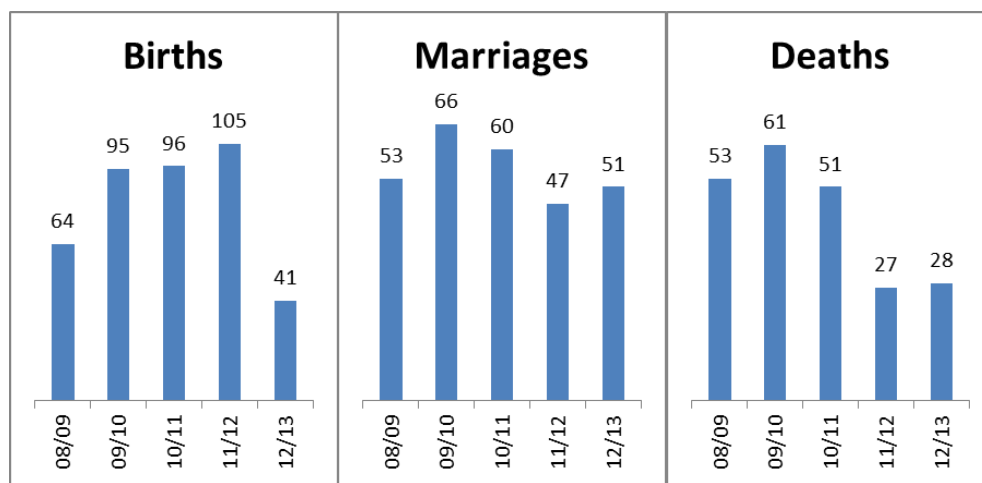
State law requires all dogs aged 6 months or older to be licensed in the State of Maine. Dogs can be licensed at the Gray Town Office in person or online (October 15-January 31) at https://www10.informe.org/dog_license/ Fees for neutered / spayed dogs are \$6 per year, while non-neutered / non-spayed dogs are \$11 per year. All dogs must be licensed no later than December 31st of each year and a \$25 late fee will be charged beginning February 1st.



By licensing your dog, YOU are directly helping the fight against animal cruelty and abuse. Up to 90% of the dog license fees collected go directly to the State of Maine Animal Welfare Program to support cruelty investigation. Licensing your dog also helps to insure public safety by requiring proof of a valid rabies vaccination before a license is issued.

The Town of Gray held a Rabies and Dog Licensing Clinic on Sat., Nov. 17, 2012 at the Gray Public Safety Building. The Gray-New Gloucester Animal Clinic provided rabies shots for \$10 each and Tsukroff Photography offered pet portraits for \$12—with \$2 donated to Caring Community and \$2 donated to the Animal Refuge League. A total of 32 dogs were licensed, down from 35 the year before.

The Town Clerk's Office is responsible for recording all births, deaths, and marriages that occur within the town or if the person or persons are residents of the town.



ELECTIONS, 2012-2013

The Registrar of Voters at the Town Clerk's Office is responsible for voter registration; maintenance of the voting list; and the administration of elections.

November 6, 2012: General/Referendum Election

Registered Voters: 6157

Number of Voters: 4569

Voter Turnout: 74%

Number of Absentee Ballots Issued: 1213

June 11, 2013: Municipal Election

1 Town Councilor: Matthew Doughty

2 School Board Members: Will Burrow, Belinda Desmond

1 Gray Water District Member: Bruce Sawyer

Number of Voters: 569

Number of Absentee Ballots Issued: 28

Special Thanks to:

Carol West, Sue Trudel, Ann Morse, Jonathan Weller, John Wibby, Jr., Ted McDonald, Katherine Murray, Judith Burnham, Ruby Whitney, David Whitney, Pat Schlegel, Pat Dunn, Pat St. Pierre, Joyce Burrow, Celeste Gosselin, Joanne Morency, Natalie Tombarelli, Debbie Botkin, Robin Feehan, Susan Tsukroff.

Elections Require the Work of Many Volunteers—Thank You!

We would like to recognize and thank all those citizens who took time out of their busy lives to serve as election officials in 2012 & 2013. The success of our elections relies upon the dedication and work of our election workers.



Town of Gray-Death Index

Beginning Date 07/01/2012
Ending Date 06/30/2013

Decedent Name		Date of Death
FRENCH,	DONALD	7/3/2012
LEIGHTON,	EVELYN	8/25/2012
LARSON,	MARY	9/4/2012
CARON,	MARY	9/11/2012
LARSON,	ERICK	9/19/2012
AUDET,	WILLIAM	10/18/2012
STEEVES,	GERALD	10/18/2012
BRACKLEY,	GLENN	10/19/2012
LAVALLEE,	PATRICIA	10/31/2012
THOITS,	JOHN	11/14/2012
LETARTE,	MICHAEL	11/25/2012
WINTER,	BARBARA	12/8/2012
VALERIANI,	MARJORIE	12/18/2012
MITCHELL,	FREDERICK	1/15/2013
HIGGINS,	NORMA	1/18/2013
BROADNAX,	LOIS	1/27/2013
HAYMON,	ROGER	1/28/2013
ELLIOTT,	KATHERINE	1/30/2013
BENNETT,	SHIRLEY	2/9/2013
CARROLL,	GUY	2/23/2013
DANIEL,	MILTON	3/29/2013
LEWIS,	LAURA	4/5/2013
LEFAVOR,	JOSEPHINE	4/10/2013
FLICK,	JANE	4/16/2013
ESPINOZA,	LINDA	5/2/2013
COBB,	CAROLE	6/15/2013
WILSON,	KENNETH	6/15/2013
JENKINS,	GEORGE	6/27/2013

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REPORT OF THE ASSESSOR

3 YEAR VALUATION COMPARISON

	2010	2011	2012
Land	\$296,608,915	\$297,322,620	\$302,179,812
Buildings	\$404,836,275	\$409,670,900	\$414,365,207
Personal Property	<u>\$ 13,612,832</u>	<u>\$ 11,079,489</u>	<u>\$ 11,303,000</u>
Total	\$714,664,559	\$718,073,489	\$727,848,019

The 2012 assessed valuation resulted in a tax rate of \$15.85 per \$1,000 of assessed valuation for the fiscal year 2012-2013 which was an increase of 2.59% from the 2011 tax year. The \$9,774,530 increases in valuation was due to new construction and land divisions. The assessment ratio (ratio of assessed value to market value) was 85% meaning, that on average, assessments were 85% of actual sale prices. Theoretically, a home selling for \$100,000.00 would have an assessed value of \$85,000.00. The real estate market has improved slightly and the number of foreclosures has dropped markedly.

During my first eighteen months on the job in Gray, a review of the assessment records resulted in the discovery of a number of omissions and some errors in the property records. All 4600 property accounts have been reviewed in-house and where necessary, changes have been made. There have been increases as well as decreases. Property owners have been notified for changes in value in excess of \$5,000.00. I encourage all taxpayers to review their property assessments to make sure that the records are accurate.

We are currently in the process of converting the existing data into a CAMA (Computer Assisted Mass Appraisal) system from the same vendor as our existing billing and financial system provider. This will provide a seamless transfer of assessment information to the billing module. When completed, most assessment information will be available online; ownership information, assessment information including building characteristics and sketches, as well tax amounts. The goal is to have the conversion completed by the first part of 2015. After completion of the data conversion, the Town will begin the process of a Town-wide revaluation. The public will be notified as to when the revaluation will begin, the steps necessary to complete the revaluation, and the role of the property owners for successful completion of the project. The goal of the revaluation is to improve the equity in assessments for the benefit of all taxpayers.

Anyone having questions regarding assessments should contact the assessor's office at 207-657-3112 Ext. 112 or e-mail jbrushwein@graymaine.org. Assessing information and tax maps are available on the Town's web site www.graymaine.org.

Respectfully Submitted,
John E. Brushwein, CMA
Assessor

BUILDING AND GROUNDS DEPARTMENT

The Building and Grounds department currently employs two 40 hr. full-time employees, one part-time employee who fills a 24 hr. per week position. As always we work with the Buildings Coordinator, Code Enforcement, Public Works, Transfer Station, Public Safety, Recreation Department and volunteers who have all assisted in some way or another to help our department.

The following projects and general maintenance have been completed for fiscal year ending June 30, 2013:

Town Office:

- The third year of occupancy in the former Pennell building seems to be going well with a few minor adjustments as needed. A new fence was added around the air handling units at the main entry, and new bumpers in the parking lot to protect the light posts.

Dry Mills School House:

- Eight windows were re-putted and painted.

Newbegin Recreation Center

- New perimeter drainage installed, and foundation walls waterproofed (East wall only)
- Insulation was added to all heat pipes
- An outside automatic damper was added to the boiler room

Maintenance Building

- Outside storage shed was rebuilt

Provided general maintenance throughout the year on:

- Public Safety Building
- Dry Mills Fire Station
- Station #3
- Public Works Buildings
- Transfer Station and Swap Shop
- Village Fire station (Historical Society)
- Old Town Office (Cold Storage only)
- Old Post Office (Cold Storage only)
- Stimson Hall
- Gray Public Library

All buildings received regular inspections of all AC/heating units, fire extinguishers, sprinklers, septic tanks, security systems, and elevator at Pennell Building.

The Building and Grounds department helps with the surrounding grounds. Our responsibility consists of some light landscaping and general maintenance to include:

- Wilkies Beach
- Five “Welcome to Gray” signs
- Route 26/26A Banner, used for community events
- Monument Square
- Newbegin fields
- Douglas field “Little League” – mowing after season is over (July to September)
- Pennell grounds
- The outdoor basketball court area
- Summer set-up for the Recreation Department
 - Big top tent and picnic tables
- Russell School
 - Tents and tables

During the colder month’s we are busy with snow removal, salting and sanding. During this time especially, I would personally like to thank all departments for their help, it is greatly appreciated. We continue to try and cut our costs where we can, trying to conserve in every possible way.

Respectfully submitted,

Edward A. Milose
Building and Grounds Director

REPORT GRAY CEMETERY ASSN. JULY 1, 2012 – JUNE 30, 2013

BALANCE. JULY 1, 2012 \$27,788.90

RECEIPTS:

TOWN OF GRAY, APPRO.	\$20,605.00	
TOWN OF GRAY, INTEREST	265.00	
KEY BANK, INTEREST	3,016.02	
ADMINISTRATIVE FEES	2,100.00	
NEW LOTS SOLD	3,000.00	
		\$28,986.02
		<u>\$56,774.92</u>

DISBURSEMENTS:

D.C. STILKEY, CONTRACT-PAYROLL-		
LOT MAINTENANCE	\$29,189.00	
COMPUTER REPAIR/MAINT.	104.70	
INSURANCE	500.00	
TRUST FUND INVESTMENTS	900.00	
BANK CHARGES	71.50	
STONE RESTORATION	3,000.00	
TREE CYCLE	120.00	
ROBT. A. SKILLING & SONS	1,008.00	
		\$34,893.20

BALANCE, JUNE 30, 2013

\$21,881.72
(INCLUDES SAVINGS)

NEW LOTS

EDWIN/GEORGETTE SPRAGUE
GILBERT/AUDREY HENDRY

CAROL SHANE
MARY BLACKFEATHER

BURIALS FOR 2012

GLORIA SPAULDING
DAVID G. DADIEGO
GEORGE ROBINSON
STEVEN LANGLOIS
JAMES STRATTARD
HELEN GIPSON
EUGENE STROUT
BRUCE OSBORNE
VIRGINIA TOBIN

PHYLLIS SEGARS
CHARLES JOHNSON
JAMES WAGNER
DEBORAH SHEPARD
BEVERLY CORLISS
LAWRENCE DELAN
JUDY BRAGDON
DONALD WHITNEY
ALDINE WALLACE

TRUST FUNDS:/SAVINGS

KEY BANK	\$79,018.71
FLOWER FUND	2,400.00
SAVINGS	5,415.00 PLUS INT. OF \$149.67

RESPECTFULLY SUBMITTED,

Barbara Lullard, Treas.

CODE ENFORCEMENT OFFICER

This has been a busy year in the field of Code Enforcement in the State of Maine as we are required to become re-certified in seven different areas of the new MUBEC codes which the State of Maine adopted. This required classroom sessions and testing in all areas of the new Code for certification. I have received the required certifications needed to stay current as your Code Enforcement Officer.

Total permits issued for fiscal year 2012-2013

Building permits	173
Plumbing permits	87
Electrical permits	80
Shore land Zoning Permits	18

The codes now being used in Gray are the 2009 International Building Code (IBC) which applies to commercial construction. The 2009 International Residential Code (IRC) that applies to one and two family homes), 2009 International Existing Building Code (IEBC), and last but not least 2009 IECC (International Energy Conservation Code).

Your home is your largest financial investment. Make sure that you pay attention to what it's telling you. Some of the warning signs of problems starting that need attention are water spots, mold and mildew. Water causes the most destruction to a house over time. Keep the water out, and make sure there is proper ventilation to allow moisture to escape. Ventilation of the roof space is essential in maximizing the life of a roof and maintains the maximum efficiency of your insulation. Every 10 degree increase in the inside temperature of the roof area reduces the lifespan of the roofing material by 10% and moisture reduces the effectiveness of most types of insulation. Prolonged moisture can cause serious structural damage and may cause health problems. If you are having your house resingled, give serious consideration to having the space properly ventilated.

Health and life safety are the main concerns of the Code Office. Functioning smoke detectors and an escape route are the best way to ensure that your family can get out in case of a fire. Carbon Monoxide detectors are now required for new construction. If you have old wiring that is in need of upgrading there are ways to protect your family without a major rewiring project. Simply installing arch fault breakers in your existing panel will increase the protection for your love ones and your home. These breakers are designed to trip if a short of any kind in the electricity's path is detected. The tolerances of the breaker are more acute then are typical 15 amp breaker.

A years' time can be hard on a septic system so make sure you have your tank pumped and inspected on a regular basis. If you have a garbage disposal on your system, make sure the system has been designed to accommodate it and the filter gets clean at least once a year.

Respectfully Submitted,
Tom Markley
Code Enforcement Officer
Town of Gray

COMMUNITY ECONOMIC DEVELOPMENT

ECONOMIC DEVELOPMENT

The Town of Gray has been very active this past year with several planning studies, including the beginning of the Rt. 26 Corridor Study and the Maine Turnpike Exit 63 study.

New businesses within the last year included: Daily Nails; Shawn Horton Tattoos; Jade Therapy Center; and several home occupations with on-line businesses. There were also several local businesses that moved into larger spaces, such as Gray True Value, the O'Neil Company and the Studio for the Living Arts. The old Gobeil's Furniture store was also purchased and offers leasing opportunities.

In May 2013, Gray's second business reception was held which drew over 50 participants including 30 representatives from local businesses, town staff, Council members and committee members. After a brief presentation, businesses were asked a series of questions and participants responded with "clickers". These devices allowed for immediate feedback and provided an opportunity for deeper discussion pertaining to the business climate in Gray and the surrounding region.

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)

One CDBG grant application was submitted in FY 2013 for crosswalk improvements on Rt. 26 connecting Fiddlehead Center for the Arts and Russell School. Due to limited funding and the strength of other applications, Gray was not awarded the grant; however, funding was awarded under the Safe Routes to School/Transportation Enhancement (SRTS/TE) program as a result of an application submitted in late spring 2012. Pending MaineDOT funding availability, project completion is slated for FY 2015-2016.

The Town of Gray will continue to look for other projects which qualify for funding under this grant.

HANCOCK BLOCK

A planning study for the Hancock Block, also known as "The Triangle" was conducted as a result of an approved CDBG application submitted in FY 2012. An engineering analysis was performed by Gorrill-Palmer and an architectural analysis by Wright-Pierce. After receiving input from landowners on the block and the town, the team created several redevelopment concept ideas which were presented at a public forum.

Parking, increased traffic and pedestrian safety were mentioned as key issues to development. Participants believed that in order for the Village to be safer for biker and pedestrians, measures would need to be implemented to, not only deter large tractor trailer trucks from driving through the Village, but also slow down existing traffic.

MONUMENT SQUARE MASTER PLAN

Due to the number of property owners included in the study area, the project has progressed at a slower pace than expected requiring additional stakeholder meetings. The result of those meetings produced a series of redevelopment concepts which included improvements to

Douglass Field, additional shared parking, shared septic, and the replacement of the old post office and town hall with a new, mixed-use building.

The redevelopment concepts were presented at public forum to garner additional input from the community. The concepts were positively received; however, funding was a key question. As determined by a previous study of these properties, implementation of this or any plan would require a public/private partnership. In the upcoming months, cost analysis and phasing will be discussed prior to moving forward. Subsequent phases include: changes to zoning standards and zoning parameters; legally binding agreements to execute the plan; and implementation of the first phase – presumably the reconstruction of the little league field in spring 2014.

SUSTAIN SOUTHERN MAINE GRAY VILLAGE AREA GROWTH STUDY

Sustain Southern Maine is a regional planning project created through a grant funded by U.S. Department of Housing and Urban Development (HUD), U.S. Department of Transportation (USDOT), and the U.S. Environmental Protection Agency (EPA). Led by the Greater Portland Council of Governments (GPCOG), the goal of the project was to identify pilot communities or centers of opportunity – to “borrow” communities and learn how to attract jobs, housing and improve transportation options to key centers.

The Town of Gray volunteered for this program and was selected as one of nine to participate in the study – at NO COST to the town.

The Sustain Southern Maine team, which consisted of planners, engineers and developers, gathered input from stakeholders, town staff, MDOT and the community surrounding the following topics:

- Housing
- Commercial development
- Village traffic, including pedestrians and bicyclists
- Vacant parcels
- New street connections
- Streetscapes
- Design standards
- Identity

All the findings, resource materials and recommendations were provided to the Town to assist in future redevelopment efforts. Lessons learned from Gray and the other communities will be intended for use as a blueprint for other communities in Maine facing similar opportunities and challenges to economic growth.

Respectfully submitted,
Beth Humphrey

COMMUNITY ECONOMIC DEVELOPMENT COMMITTEE

Zoning Uses Review: At the request of the Gray Town Council, the CEDC completed a review of the current zoning VS allowed uses from the 402 Gray Zoning Ordinances. The goal being the creation of a zoning changes proposal to be presented to the Town Council and Manager for review and implementation in order to spur economic growth. The zoning changes proposal was presented to the Town Council in February of 2014.

ODBS Ordinance: In May of 2013 the CEDC completed the creation of a draft of a new ordinance that if adopted would give the town of Gray control over the business directional signage location in Gray. The CEDC then turned the proposed ordinance over to staff for review and implementation

CDBG Grants: The CEDC worked with town staff to develop the fiscal year 2013 CDBG application. The goal of the application was to procure funds to further the Monument Square project. While competition for CDBG funds was high and eligible funds were low, the application was not approved.

DRY MILLS SCHOOLHOUSE MUSEUM COMMITTEE

The Annual Report to the Town Council

Dry Mills Schoolhouse Museum Committee

The Dry Mills Schoolhouse Museum Committee was created by the town council to preserve this historical landmark for current and future generations to learn from and enjoy.

The committee's goals for 2012-2013 were to:

1. Create a hands-on display at the schoolhouse of children's games played in the 1800 and early 1900's.
2. Recruit additional volunteers in order to expand the hours of operation in 2013.
3. Create a contact list of educators who may wish to bring their class to the schoolhouse for a presentation.
4. Recruit new committee members.

The committee successfully completed these goals. Visitors to the schoolhouse have enjoyed the toy display. Also, we hosted two school groups last summer for an educational presentation and recruited two new volunteers. Already in spring 2014 we have three student groups visiting the one-room schoolhouse for a lesson on the ways of education in the 19th and early 20th centuries.

The committee's goals for 2014-2015 are:

1. To create a link to the Dry Mills Schoolhouse from the Maine Wildlife Park website.
2. To continue encouraging individuals to volunteer and/or become committee members.
3. To create a video display for visitors to view at the schoolhouse.
4. To extend the season that we are open to the public to include May and September.

Respectfully Submitted,

Jennifer Dupuis

Committee Chairwoman

Dry Mills Schoolhouse Committee

GRAY FIRE RESCUE DEPARTMENT

It is my pleasure to submit the annual report for your Gray Fire Rescue Department.

I would like to thank the Town Council and the Town Manager for their guidance and support. Thanks to the staff and membership of Gray Fire Rescue for their continued dedication to the Town of Gray and its citizens. I would also like to thank Steve LaVallee and our Public Works Department for keeping our roads safe and to Ed Milose for his daily support. I appreciate the assistance, dedication and continuous support from all of our Town Office staff.

Gray Fire Rescue department consists of 54 members, including 5 fulltime, 45 call/volunteer and 4 per diem Paramedics. Thank you to the Officers and staff of our Department, who continue to serve you every day with the needs of the Citizens of Gray first and foremost in all that they do.

We responded to 1042 calls this year with a breakdown of 728 EMS calls and 314 Fire calls. We have received continued support from our Mutual Aid towns. Thanks to New Gloucester, North Yarmouth, Cumberland, Windham, and Raymond.

A new mutual aid agreement was reached with Raymond Fire & Rescue, trading first response areas to Gray's District 6 (west side of Sebago Lake) and the North Raymond Road area of Raymond. This agreement will improve response times to citizens of both Towns.

We issued 845 burn permits in 2012. Please remember, all outside fires require a burning permit. For more information call 657-3931.

In April we held a recruitment drive to bolster our EMT membership. This resulted in 5 new members that will enter an EMT course beginning in September. Members continue to expand their knowledge and certifications, thru classes and in house training.

2 new vehicles will be ordered this year under the new CIP plan, including the replacement of Engine 2 and a new utility vehicle that will take the place of the present pickup truck and Support 6, resulting in the reduction of our fleet by one vehicle.

Continued expansion of our training site saw the addition of a vehicle extrication pad and walled structure for training burns. Future plans include water tanks for pump testing, and a ladder wall for ladder training.

Home addressing continues to be problematic, with an estimated 50% of homes either improperly addressed or not at all. Remember seconds count and we sometimes spend precious moments looking for the home we were dispatched to because of address numbers that are not displayed.

Please help us find your home in an emergency. Please post your house number on your property or mailbox in 4" minimum numbers. We want to respond quickly to you in your time of need. If you have questions on how and where to post your street number please call our office at 657-3931.

Respectfully submitted,

Galen R. Morrison
Chief of Department
Gray Fire Rescue

GRAY HISTORICAL SOCIETY annual report 2013

What an exciting and productive year the Gray Historical Society had in 2013. We logged hundreds of volunteer hours, recruited a few (not enough) new members, and made large strides in our museum renovations.

We have replaced all the windows with weather tight energy efficient windows but maintained the historic look. Both entry doors were replaced through the generous donations of local residents making the main building very much resemble the Old Town Hall of 1837.

The major renovation was removal of all the old insulation in the attic. We replaced this with a layer of sealant and new blown in insulation to create an R-64 value. In addition, we sealed the "crawl space" located below the lower floor main office. We would like to publicly thank Mark and his crew from Home-Snuggers for the patience, counsel, guidance throughout the project. Mark also let us borrow tools and donated sealant for use around all the new windows.

Gray Historical Society began to offer programs to the public, work with the Library to provide a cemetery tour featuring several individuals of note from Gray's past.

Gray Historical Society thanks the community for their continual support and generosity. We welcome your ideas on program offerings, and encourage you to join our society so we may better preserve the past to share with the present.

Donnie Carroll
Chair of the Board

INFORMATION & COMMUNICATIONS

Web Site

- Design and development with Virtual Town Hall to migrate the Town of Gray website to a more fully featured Drupal CMS based site. Work on the new site began in January 2013 and is expected to result in the launch of a new Town of Gray website in July 2013.
- Features of the new website include:
 - a. New "look and feel" with theme echoing the colors of the Town's gateway signage.
 - b. Rotating header banner on home page
 - c. Resident, Business, and Visitor centers to focus relevant site content.
 - d. Simplified site navigation.
 - e. Department slideshow banners to call attention to important news/content.
 - f. Simplified community calendar
 - g. Direct link to Meeting Portal
 - h. More...

Newsletter

- A monthly e-newsletter, "News About Town", is distributed to ~250 households. Typically, each newsletter includes 3-6 pages of noteworthy articles, photos, and news bulletins. From these, the most newsworthy become part of our monthly page submission to the Independent. Since the Independent now delivers by mail to all households, we now effectively deliver Town of Gray news to everyone in Gray each month.

Announcements/Notices

- Ongoing process of distributing public notices and news/event details to a growing subscription list. Subscriber lists have been migrated to the Drupal CMS website, which prominently displays a "Subscribe" link on the home page.

Meeting Portal

- Completed migration and consolidation of meeting calendar, agendas, and minutes to the IQM2 platform. The IQM2 "Meeting Portal" will be prominently featured on the Gray website to facilitate access to schedules of upcoming meetings, streaming online video, and archives of agendas and minutes.
- Migrated subscriber base from VTH lists to IQM2 Meeting Portal to allow email distribution of published meeting agendas and minutes.

Debi Curry
Web Assistant

LIBRARY

- Items checked out and renewed by Gray Public Library patrons = 68,571
- Number of times items from the Gray Public Library collection were checked out and renewed = 69,390
 - o Total items checked out that were never returned in FY13= 109
 - o Percentage of items checked out not returned in FY13 = 0.16%
 - In other words, for every 636 items checked, on average 1 did not come back
- Total e-book and e-audiobook checkouts to Gray patrons = 3,328
- According to the Library Value Calculator, in FY13 the library circulated \$813,536.75 worth of materials
- Total materials added to the collection = 3,055
- Total materials withdrawn from the collection = 1,186
- New patron registrations = 409
- Adult Program attendance = 241 adults
 - o 24 book groups
 - o 10 Basic Computer Classes
 - o 5 Beginner computer classes
 - o 5 basic internet classes
 - o 6 e-book classes
 - o Workshop featuring the Maine Memory Network
 - o 2 presentations on Gray history
- Children's programs
 - o 2 story times per week from September to June
 - o Summer reading program featuring weekly events
 - o Gingerbread house
- Computer use
 - o Total of 4,831 computer sessions
 - o Total of 2,870 hours of computer use

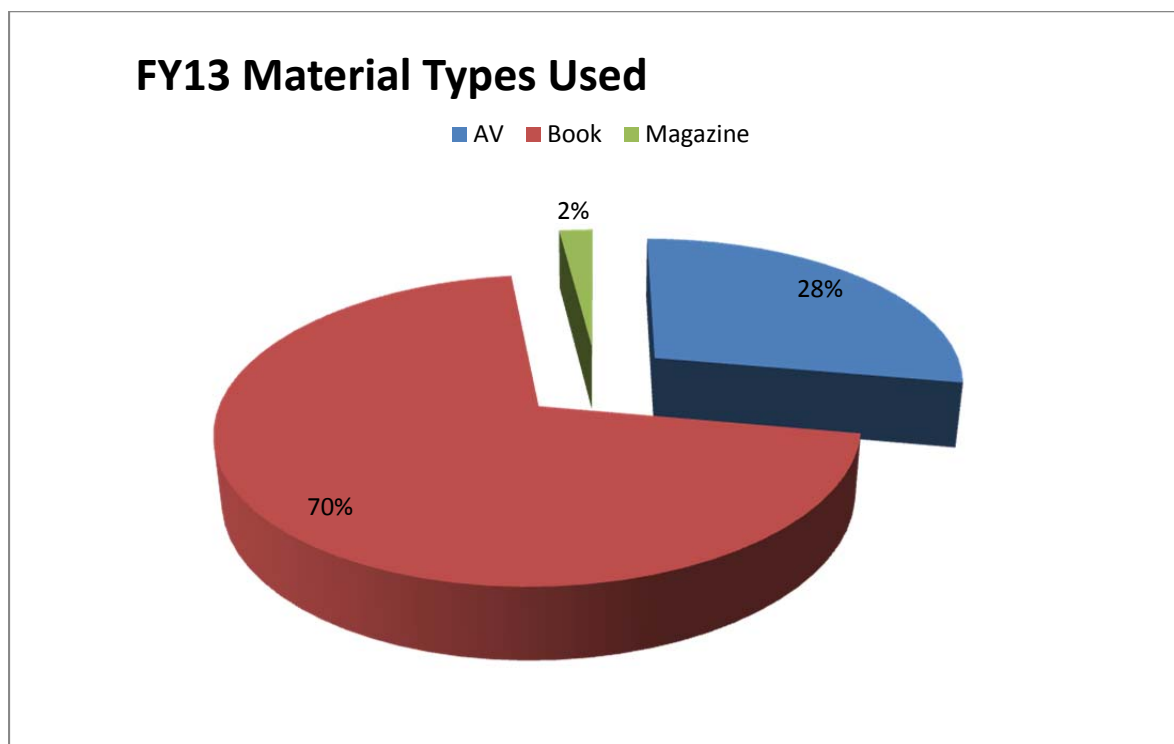
FY13 was a year of evolution and change for the Gray Public Library. The planned expansion and renovation moved from idea to planning with the passing of a November bond referendum that allowed for funds to be expended on the expansion. Library stakeholders, including members of the Gray Public Library Association, the Gray Public Library Trustees, the Library Expansion Committee, and library staff went on tours of several public libraries in the region to see what would and would not work for the Gray Public Library. The LEC contracted Reed and Co Architecture to develop plans for the expansion and renovation project. After months of meetings, the final plan was presented to the Gray Planning Board in June and passed by unanimous vote.

During the final stages of the expansion planning process, Library Director Marie Morey tendered her resignation in February of 2013. Head of Circulation Darcel Devou stepped in as interim director while Morey's replacement was sought. The GPLT conducted the first series of interviews with selected candidates, while several town department heads conducted a second interview with the final applicants. Josh Tiffany was selected as the new director and started in June of 2013.

During FY14, the library will undergo an expected five-month renovation. At the end of which, the library will be able to provide greater resources to the community. The Library will also work to increase its patron base by attracting new patrons, creation of repeat users by updating and expanding the collection, and outreach through programming and other related activities. The staff will face the challenge of servicing a larger area of public space after the renovation has completed. The circulation desk, currently at the center of the main floor, will be moved to the new addition. This means that there will be much greater areas of unattended library space, which may necessitate increased staffing.

FY 13 TYPES OF MATERIALS CIRCULATED

Type	Juvenile	Adult
Audiobook	14%	3%
DVDs	5%	32%
Early Reader	8%	NA
Fiction	20%	37%
Graphic Novel	NA	1%
Large Print	NA	9%
Music CDs	3%	3%
Non-Fiction	12%	14%
Picture Book	38%	NA



PLANNING DEPARTMENT

Planners Report for FY 2013

It was another busy year for the Community Development Department staff. In this part of Town Hall/Pennell, we are fortunate to have five full-time positions consisting of the Town's Assessor, Code Enforcement Officer (CEO), Economic Development Director, Planner, and an administrative assistant that works with all of us. The CEO is the staff for the Zoning Board of Appeals, the Economic Development Director works with the Community Economic Development Committee (among others), and the planner is the primary staff to the Planning Board.

Between July of 2012 and June of 2013 the Planning Board reviewed six amendments to existing approved projects, one new subdivision, and one new Site Plan Review submittal, and held four pre-application conferences. These informal pre-app conferences are especially helpful to both the Board and the applicant to help guide and streamline the compilation of the materials for the formal application. The Planning Board also reviewed various hearings for Ordinance amendments including revised standards for mineral extraction operations as closure to the extensive efforts of the Gravel Pit Committee's work.

The Town's proactive steps towards working collaboratively with MaineDOT on the Rt. 26 Corridor Study took additional steps forward ultimately resulting in the final agreement being signed in the fall of 2013. This on-going effort is intended to ensure that the Town and State share the same vision for the long-term future of this important road segment including exploring options for both present and possible future intersections.

The Town is particularly appreciative of the continued time and effort selflessly expended by the many volunteers of the various Boards and Committees. We are indebted to these dedicated residents for the time to review materials and for night meetings.

Doug Webster
Community Development Department

PUBLIC WORKS DEPARTMENT

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

It is with great pleasure that I submit to you the annual report of the Department of Public Works:

The summer months of 2012 and early 2013 proved to be busy for the Department. The following roads were overlaid with one and an quarter inches of hot top: 1) North Raymond Road, 2) Magnolia Drive, 3), Lawrence Road, and 4) Whitney Road for a total of 3,706 tons. After adding shoulders to the above mentioned roads the crew spent the rest of the season performing routine maintenance.

The winter of 2012/2013 was a very busy winter. Over the course of the winter we used 1,864 tons of salt, 7,076 yards of sand and 3,835 gallons of calcium. Our first storm was November 7, 2012 and our last storm was April 13, 2013. We had a total of 105.4 inches of snow. We experienced a total of 25 storms, causing 32 different plowing and sanding events and a total of 2,963 equipment and man hours. The crew handled the many hours behind the wheel very well. The crew severed the town with pride and dignity and all answered every one of my many calls.

We continued to strive to improve the infrastructure of the town including bridges and sidewalks. Gorrill and Palmer our town engineers are currently designing the Lawrence Road Bridge. Sucker Brook Bridge on Westwood Road construction was completed in the fall of 2012. Reconstruction of the Main Street started in May.

As of July 01, 20011 the Public Works Department Crew consisted of William Horr, Arthur St. Cyr, Michael Toderico, Nick Hutchins, Mike Morneau, Alec Dodd, and Michael Whittier [Full-Time]. Our part time seasonal crew consists of Chris LaVallee, Dean Hadlock, Floyd Wing, Glen Mehan, William Plummer, and Michael Ryan. All of our employees are very important to the town and Public Works would cease to operate without them. I am proud to be their Department Head and very grateful for their dedication to the Town of Gray.

Many thanks to Ed Milose, our maintenance head, whose constant support continues to bails us out of many situations.

Once again, I want to thank Chief Galen Morrison, Dep. Chief Robert Ryan, Captain Mike Barter, and the Department of the Public Safety for the many assists during the past year, the two Public Service Departments work many times as one and in very fine fashion. We would also like to thank the Maine State Police and Cumberland County Sheriff's Department for their many assists.

And has always big thank-you to all of the citizens of Gray who volunteer their time to serve our departments and committees and to all of the citizens who show courtesy towards our department as we strive to improve the safety of our Town ways. And last, but not least, to Ann, John, Tom, Elizabeth, Pam, Judy, Galen, Cathy, Tracy, and Doug, whose constant support makes and has made my job much easier.

Respectfully submitted,
Steve LaVallee
Town of Gray Director of Public Works

GRAY RECREATION DEPARTMENT

2013 ANNUAL REPORT

Gray Recreation Department provides diverse offerings of year-round youth and adult recreation programs that enrich resident's lives. Whether it is fitness, special events, child care, sport camps, adult recreational leagues or social activities, we are here to provide professional and quality enrichment programs for our residents.

SPECIAL EVENTS

(and approximate #'s)

Halloween Party 300
Tree Lighting / Santa 400
Jazz Concert 50
North Pole Calling 25
Tardy Brothers 250
Easter Egg Hunt 350
Josh Libby Kickball Tourney 90
Bike Rodeo 0
Crystal Lake Fishing Derby
(Kid Zone activities) 400
Patriot 5K
(children's activities) 200

NEWBEGIN GYM – RENTALS

(Long term)

Maine Junior Volleyball
GNG Youth Basketball Assoc
Hunt's Hill Beach Volleyball

(Short term rentals)

Birthday parties
Basketball rentals

COMMUNITY USES

American Red Cross Blood Drive
Municipal Elections
GNG Youth Basketball Meetings
Happy Hands Playgroup

YOUTH PROGRAMS

(and approximate #'s)

After School - Mad Science 36
McAcademy Soccer Camp 100
Volleyball Camp 25
Golf Lessons 13
Lacrosse Camp 21
Lacrosse Clinics 30
Gymnastics Lessons 60
Cheer Tumbling 12
Happy Hands Playgroup 75
Fall Youth Soccer 275
Junior Basketball 144
Junior Indoor Soccer 129
Junior Lacrosse 12
Junior Track & Field 95
Nordic Skiing at Dunn 22
Nordic Skiing at Middle 12
Soccer Foot Skills 13
Red Cross Babysitting 10
Red Cross Swim Lessons 38
April Vacation Camp 14
February Vacation Camp 12
Zumba for Kids 12
Horseback Riding Lessons 5
Summer Day Camp
(55 every day for 40 days)
Leaders In Training
(12 every day for 40 days)
Kids Club
(25 every day, all school-year)

ADULT PROGRAMS

(and approximate #'s)

Pick-up Softball
(14/session for 10 Sundays)
Pick-up Basketball
(12 /session every Wednesday)
Zumba Classes
(5/session for 3 months)
Men's Basketball League
(21 teams of 15)
Men's Spring Flag Football
(6 teams x 15)
Men's Fall Flag Football
(8 teams x 15)
Photography Class 6
Walking in Gym 2
50 Forward - Senior Socials
(12/visit x 52)

CLUB/GROUP COLLABORATION

Patriot Soccer Club
Gray-New Gloucester Little League
Gray Lacrosse Club
GNG Youth Basketball Association
Patriot Youth Football
GNG H.S. Community Service Club
Friends of Libby Hill Forest
Crystal Lake Association
GNG Athletic Department

Parks & Recreation Department is also responsible for managing and overseeing the operations of Wilkies Beach on Crystal Lake, trails at Libby Hill Forest, Pennell Park, the multi-use athletic fields at Pennell, 2 lit beach volleyball courts and 1 basketball court.

Gray Recreation Department staff want to ensure that Gray residents have a positive leisure experience with small town warmth and hospitality. Sincere thanks and appreciation is also extended to the Recreation & Conservation Committee members and Chair Marsha Kackmeister for their insight and support. Visit us at 24 Main Street or at www.grayrec.com or on Facebook!

Dean M. Bennett - Director

SOLID WASTE AND RECYCLING DEPARTMENT

Greetings:

I am pleased to submit to you this brief report on the activities of the Solid Waste and Recycling Department for fiscal year 2013.

As was expected, overseas purchasing of both finished and raw paper products continued to diminish throughout the fiscal year making recycled paper a less desirable commodity to both US and Asian markets. This has caused a decrease in price as well as marketability of paper products with plastics following close behind. Because we have maintained a high quality product, unlike many communities throughout the country notably those utilizing the “single-stream” process, mills are still purchasing our material. Hopefully as the economy continues to strengthen so too will pricing on recyclable materials.

On a positive note, the tipping fee, the cost per ton for disposal of our household trash, dropped for the first time in my memory, from \$88 per ton to \$70.50 per ton which will result in the savings of over \$30,000 in FY 2014. Even with this drop in disposal costs and lowered revenue from the sale of recyclable material, recycling remains a fundamentally important means of controlling costs associated with managing the impact solid waste has on the overall municipal budget. Consider this; every ton of material that does not go into the trash saves the \$70.50 it would cost to dispose of it. Today tin cans are selling for \$200 a ton. If one ton of cans were kept out of the trash (not as difficult as one might think) and recycled instead, it would result in the savings of \$270.50!

Beyond the everyday recycling of paper, glass, and plastics, the Town of Gray recycles items you may not be aware of. Following is a list of such materials.

Fluorescent light bulbs including CFL's; Mercury containing thermometers and thermostats; Rechargeable batteries; Waxed cardboard; Hardcover and paperbacked books; 20 and 30 pound propane tanks; Electronics including printers and copiers; Cooking oil; Child car seats; Waste motor oil is used in on-site furnaces; Eyeglasses and cellphones for the Lion's Club; and US flags are collected for the American Legion.

Two weekends a year are dedicated as “Clean-up Weekends” when disposal fees on many items are waived and an annual Household Hazardous Waste collection is held to assist in responsibly disposing of unwanted household chemicals and paints.

My thanks to facility staff, volunteers, and Recycling Committee members (of which we could use more) for the help and support they provide to me on a regular basis.

Respectfully submitted,

Randy J. Cookson, Solid Waste Director



STATE OF MAINE
OFFICE OF THE GOVERNOR
1 STATE HOUSE STATION
AUGUSTA, MAINE
04333-0001

Paul R. LePage

GOVERNOR

February 24, 2014

Town of Gray
24 Main St
Gray, ME 04039

Dear citizens of Gray:

As a state, we have taken great strides over the course of the past years.

Growing our economy, decreasing our energy costs, and improving our educational system are the priorities of my administration. Maine needs to create a pro-growth environment that encourages our businesses to create jobs. It is critical that we focus on promoting policies which support and attract new investment. To achieve this, we need to keep taxes low on our families and businesses, and find ways to increase efficiency in government while protecting our most vulnerable citizens.

We have made great progress toward these endeavors. We passed **the largest tax cut in Maine's history**. Two-thirds of Maine taxpayers will get income tax relief, and 70,000 low-income Mainers will no longer pay income tax. My goal is to continue to drive down Maine's income tax.

We are striving to also cut the cost of electricity through our spearheading of a regional effort with Massachusetts, Connecticut and Rhode Island to expand the use of hydropower in Maine. Additionally, Maine is currently one of the fastest states in natural gas expansion.

We have passed legislation that will decrease the cost of health insurance for school districts, allowing more money to be spent in the classroom. Putting students first is important to me. Education is what saved my life, and I want every child in Maine to have the same opportunity I had. With the passage of charter school legislation, hundreds of families now have options for their children.

There's still a lot to do. The recent decision by the legislature to take money from our state's rainy day fund in order to pay revenue sharing in 2015 is fiscally irresponsible. We need government decision makers to act responsibly.

Maine has a great tradition of civic involvement and citizen participation in the decision making process. Thank you for taking the time to become informed and for working with your neighbors to hold government accountable.

It is a pleasure serving as your Governor. If ever I can be of assistance to you or you have any questions or suggestions, I encourage you to contact my office by calling 287-3531 or by visiting our website at www.maine.gov/governor.

Sincerely,

Paul R. LePage
Governor



PRINTED ON RECYCLED PAPER

ANGUS S. KING, JR.
MAINE

359 DIRKSEN SENATE OFFICE BUILDING
(202) 224-5344
Website: <http://www.King.Senate.gov>

United States Senate

WASHINGTON, DC 20510

COMMITTEES:
ARMED SERVICES
BUDGET
INTELLIGENCE
RULES AND ADMINISTRATION

February 19th, 2014

Town of Gray
24 Main Street
Gray, Maine 04039

Dear Friends,

Since arriving to the U.S. Senate last January, I have been looking for ways to provide Mainers with improved access to federal services through the use of digital technology and on the ground outreach initiatives. Maine is a rural state and I know that traveling to our offices can present both logistical and financial challenges.

To help overcome those obstacles, I launched our signature **Your Government Your Neighborhood** outreach program in June 2013. Every other week members of my staff in Maine travel to different towns – ensuring that all 16 counties are served each month - to hold constituent office hours for local residents.

Over the past eleven months my work in Washington has been largely shaped by the four committees that I serve on: Armed Services, Intelligence, Budget, and Rules. These appointments allow me to engage on issues important to Maine and help craft legislation before it comes to the Senate floor. On the Armed Services Committee I work with my colleagues to honor our obligations to members of our armed forces both past and present, as well as ensure the continued strength, efficiency, and sustainability of our military. On the Intelligence Committee I work to effectively mitigate security threats facing our country while also establishing measures to guarantee that the privacy rights of U.S. citizens are protected. On the Budget Committee, I am working to ensure that necessary spending is tempered with fiscal responsibility, and my position on the Rules Committee allows me to push for procedural reforms that remove institutional inefficiencies and help move the country forward.

I am tremendously grateful for the opportunity to serve you and determined to keep you informed of my activities in Maine and Washington. As always, I welcome any thoughts, questions, or concerns that you may have. You can visit my website at <http://www.king.senate.gov> and provide your input there, or call our toll free in state line at 1-800-432-1599. In addition, our local numbers are as follows: Augusta (207) 622-8292, Presque Isle (207) 764-5124, and Scarborough (207) 883-1588, and Washington D.C. (202) 224-5344.

Sincerely,



ANGUS S. KING, JR.
UNITED STATES SENATOR

AUGUSTA
4 Gabriel Drive, Suite F1
Augusta, ME 04330
(207) 622-8292

PRESQUE ISLE
169 Academy Street, Suite A
Presque Isle, ME 04769
(207) 764-5124

SCARBOROUGH
383 US Route 1, Suite 1C
Scarborough, ME 04074
(207) 883-1588

In Maine call toll-free 1-800-432-1599
Printed on Recycled Paper

United States Senate

WASHINGTON, DC 20510-1904

COMMITTEES:
SPECIAL COMMITTEE
ON AGING,
RANKING MEMBER
APPROPRIATIONS
SELECT COMMITTEE
ON INTELLIGENCE

Dear Friends:

It is a privilege to represent Maine in the U.S. Senate, and I welcome this opportunity to share some of my work from the past year.

Encouraging the creation of more jobs remains my top priority. I have developed a Seven Point Plan for Jobs in Maine, which includes proposals to spur small business investment, ensure robust workforce education and training, reduce regulatory red tape that stifles job creation, support Maine agriculture and manufacturing, and invest in the infrastructure needed to expand our economy. Traditional industries and small businesses remain the backbone of Maine's economy, and innovation will be important for future jobs as well. I have supported Maine's effort to lead the world in deepwater wind technology and was proud when the University of Maine and its private sector partners launched the first prototype this year. This emerging industry has the potential to create thousands of good jobs here in Maine.

BIW remains a major Maine employer and is critical to our national security. I have worked hard to support the Navy's request for a 10th DDG-51 and to continue construction on the DDG-1000s at the shipyard. This year's annual defense policy bill also contains more than 30 provisions to eliminate sexual assault from our military, including several provisions that I authored.

Partisan divisiveness in Washington continues to prevent us from addressing some of our nation's most serious challenges. Gridlock reached a peak in October with the federal government shutdown that pushed our country to the brink of defaulting on its financial obligations and damaged our economy. As the shutdown continued with no end in sight, I presented a proposal I believed both sides could support. Within days, I was leading a bipartisan coalition of 14 Senators that worked night and day to craft a plan to reopen government, avert default, and restart negotiations on a long-term plan to deal with our nation's unsustainable debt of more than \$17 trillion. Known as the "Common Sense Caucus," we will continue to work to develop solutions and bridge the partisan divide.

Earlier this year, across-the-board federal spending cuts known as "sequestration" took effect. These indiscriminate cuts jeopardized priorities from national security to medical research and stand in stark contrast to the thoughtful and thoroughly debated spending priorities set at town meetings throughout Maine. To bring some Maine common sense to this process, I authored bipartisan legislation to allow federal agencies to set priorities in administering the required cuts and wrote a new law to ensure that sequestration would not disrupt air travel, which plays such an important role in fueling Maine's tourism economy.

I have also enjoyed my work as the ranking member of the Senate Special Committee on Aging where, with Senator Bill Nelson of Florida, we work on issues of critical importance to Maine seniors. The committee has created a toll free hotline (1-855-303-9470) to make it easier for senior citizens to report fraud and scams and to receive assistance. I also serve as the Senate Co-Chair of the task force on Alzheimer's, a devastating disease that takes a tremendous personal and economic toll on more than five million Americans. Better treatment for Alzheimer's and ultimately finding a cure should be an urgent national priority.

Finally, I am proud to reflect our famous Maine work ethic by completing another year of service without missing a single roll call vote. I have not missed a vote since I was elected – a streak that stands at more than 5,300 in a row.

May 2014 be a good year for you, your community, and our great State of Maine.

Sincerely,



Susan M. Collins
United States Senator

STATE REPRESENTATIVE ANNE GRAHAM, DISTRICT 109

To the people of Gray,

Thank you for electing me to be one of your Representatives in the Maine House for the past two terms. It has been my honor and my privilege to serve you. I represent House District #109 now but that is changing. Every ten years, according to the Maine Constitution, redistricting occurs based on the Census. I will no longer be eligible to serve the people of Gray because of this change. I will be running for reelection in House District #46. Please know that the people of Gray will always have my attention regardless of whether I am your Representative. I have made wonderful friends and gotten to know your thriving community. I will miss you.

I am the House Chairwoman of the State and Local Government committee. I have been successful in passing many bills that have served the people of her communities over her two terms. These bills include support for veterans, health care reform, strong schools, safe communities and caring for Maine's environment. Standing up for our local towns for fair revenue sharing has been one of my major areas of focus this session. I believe that state government must keep its promise to her people so roads can be plowed and repaired, fire and rescue teams are supported and communities can grow and thrive. I will not stand by and watch neighbors be unable to pay their property taxes and be at risk of losing their homes. Acceptance of federal dollars to provide more Mainers with health insurance is a top priority for me. As a nurse practitioner, I has witnessed individuals lose everything because they or a family member has become ill or have had an accident. Healthcare is not welfare. Healthcare is not a privilege, it is a human right.

Thank you for allowing me to be your State Representative. It is a true privilege. Please stay in touch.

Sincerely,
Anne Graham



HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION
AUGUSTA, MAINE 04333-0002

(207) 287-1400

TTY: (207) 287-4469

Thomas M. Tyler

30 Buckfield Drive

Windham, ME 04062

Business: (207) 894-5576

Fax: (207) 894-5576

State House E-

Mail: RepTom.Tyler@legislature.maine.gov

Dear Friends and Neighbors:

February 2014

It is a pleasure to serve the residents of District 110 in the Maine Legislature. I am honored that you have entrusted me with this responsibility and I look forward to continuing my first term into the Second Session of the 126th Legislature.

I am concerned with the state's fiscal condition, both short term and long term. I will continue to find ways to bring some accountability to the Maine State Government welfare system. I have talked with many of you over the past year and regardless of what 'side of the aisle' you are on, a state government that helps those who are truly needy while creating opportunity to find jobs and increase business activity was the one overarching theme I heard loud and clear. Maine taxpayers cannot afford a government that grows beyond its means and we must continue to work to have an efficient system in place to address this and our many other fiscal challenges.

Citizens want to participate in shaping their futures everyday...not just on Election Day. This makes it difficult when they see a state government that is consistently pursuing policies that do not help its citizens or worse yet, make life in Maine *more* expensive, not less. I will work for a well-balanced state government that will work for all Maine people. This is what I will strive for as your voice in Augusta.

Again, thank you and please do not hesitate to contact me with questions or comments you may have concerning state government. I look forward to proudly representing the interests of House District 110 in Augusta.

Sincerely,

A handwritten signature in cursive script that reads "Thomas Tyler".

Tom Tyler
State Representative

VOLUNTEER AWARDS 2012-2013

Each year, the Town of Gray pays tribute to those who work tirelessly to improve the Gray community through volunteerism. Gray's dedicated volunteers define community spirit, making a substantial positive impact that would not be possible without their many hours of service.

Committee of the Year

Recreation and Conservation Committee



2013 Tsukroff Photography, LLC

This committee has provided exemplary community service through its activities over the past year. It has been one of the Town's most active committees by overseeing recreation programming in our community, planning for the protection, research, development and use of the natural resources located within the territorial limits of the Town, and this year that resulted in the planning and completion of the Pennell Park, the new storage facility, and in planning on the new dugouts at the softball field.

Volunteer of the Year

Dick Skilling



2013 Tsukroff Photography, LLC

The volunteer of the year is a person who during the last year has gone above and beyond to improve our community through volunteerism. Dick has used his skills, knowledge, time, and dedication to make a difference in Gray, and his efforts are on display for all to see at the old fire barn, now known as the home of the Gray Historical Society.

Over the last three years Dick has given time, energy, and money to restore the "old town hall", and his efforts exemplify volunteerism.

Organization of the Year
The Patriots Soccer Club



2013 Tsukroff Photography, LLC

The organization of the year is a group who serves the citizens of Gray and has made a substantial positive impact in our community in the past year. This year's honoree is focused on developing Gray and New Gloucester boys and girls into healthy, strong individuals who exemplify good sportsmanship and citizenry. This group organizes teams, coaches, youth development, and the single largest community event with the Crossroads Challenge soccer tournament, which is one of the most successful and popular soccer tournaments in Maine.

Lifetime Achievement Award
Tina Martell

The lifetime achievement award is special in observing a lifetime of work in volunteer service to Gray. Tina has been described as a "driving force for positive change throughout the entire community, school, and business" and also as a person who "cares deeply for the Town of Gray and in making it a better place for both current and future generations. She serves on the Town office building committee, is the chair of the Library expansion committee and also the chair of the school board.



2013 Tsukroff Photography, LLC

Evelyn Morrill Durgin Award
Nathan Tsukroff



2013 Tsukroff Photography, LLC

Evelyn Durgin was an unsolicited, tireless volunteer toward the care and upkeep of the Civil War Monument. This year's honoree is a committed, silent supporter of Gray. He has been with the Gray Fire Rescue Department since 2002, and is the crew leader of the Fire Police. He provides a fire / rescue photo display of the events from the prior year at the department's annual banquet, and has been the secretary for the Fire Rescue for a number of years

REAL ESTATE DELINQUENT TAXES as of 6-30-2013

NAME	BALANCE DUE
REMINGA, THOMAS A	480.01
WOODLEY, LAURA J	1,023.84
TOTAL FISCAL YEAR 2010	\$1,503.85
BOULIER, JR., NORMAN E	417.87
FEEHAN, ROBIN W	3,351.13
FILES, JEFFREY S	51.32
MARKEN, ROBERT	1.48
REMINGA, THOMAS A	493.23
SOMMA, JOSEPH	0.01
WOODLEY, LAURA J	1,911.76
TOTAL FISCAL YEAR 2011	\$6,226.80
51 WEST GRAY, LLC	3,467.91
AGRO, TYRONE	556.42
ASHLEY, ALICE F	562.47
BANE, BRENT R, ESTATE OF	857.55
BEAN, ANN MARIE	399.41
BEAULIEU, MICHAEL	2,566.69
BELLAVANCE, ZACHARY T	1,808.30
BONNEY, CHRISTOPER R	1,397.07
BOULIER, JR., NORMAN E	457.28
BRAINERD, JAMES C	115.96
CADIGAN, PAMELA J	2,038.65
CANDELARIA, ADRIAN R	1,562.73
CRONIN, VICKI	52.49
CROSBY, LORRAINE P	697.68
CUSHMAN, JOHN J	1,474.35
CUSHMAN, JOHN J	1,073.04
DAWLEY, ROGER S	1,866.64
DEAN, DENNIS A & LORI A	2,003.79
DERRIG, ANTHONY	233.01
DORRINGTON, NIKKI L	995.84
DUBE, RICHARD P	0.74
DUPLISEA, RICHARD &	2,148.89
DYER, PHILIP A	112.51
EMMERTZ, CYNTHIA L	1,777.23
EMMERTZ, THOMAS J	556.43
ERCOLINI, WALTER H P	2,469.30
FEEHAN, ROBIN W	3,363.20
FILES, JEFFREY S	665.66
FLETCHER PROPERTIES, LLC	1,665.49
FORBES, RICHARD S	3,324.51
FOSTER, SHARON E	1,663.13
FULLER, JOSEPH M	2,284.58
GARLAND, ARTE A	339.99
GLANTZ, ANDREW G &	471.83
GOBEIL, ROBERT	21.96
HAMBLET, GEORGE M III	2,630.98
HERETAKIS ENTERPRISES	1,753.88
HUFF, JUDITH I (LIFE ESTATE)	266.17

REAL ESTATE DELINQUENT TAXES as of 6-30-2013

NAME	BALANCE DUE
HUNNEWELL, SANDRA B	3,183.13
HUNNEWELL, SANDRA	1,032.80
HUNNEWELL, SHANA E	271.13
JONES, ROGER L	79.85
LAFLEUR-WHITMORE, PENNY J	4,089.77
LARRIVEE, MARTHA	250.09
MAINS, MICHAEL T	2,512.46
MAINS, BRENDA	219.54
MALONEY, ANDREA	4,110.79
MARKEN, ROBERT	622.40
MARTIN, WAYNE J	1,304.12
MAY MEADOW BUILDERS INC	723.30
MAY MEADOW BUILDERS INC	666.51
MAY MEADOW BUILDERS INC	688.96
MAY MEADOW BUILDERS INC	706.54
MAY MEADOW BUILDERS INC	708.12
MAY MEADOW BUILDERS INC	693.76
MAY MEADOW BUILDERS INC	666.51
MAY MEADOW BUILDERS INC	663.53
MAY MEADOW BUILDERS INC	778.38
MAY MEADOW BUILDERS, INC	354.71
MAY MEADOW BUILDERS, INC	842.55
MAY, LAURIE	1,872.14
MCCALIP, BILLY L	46.92
MCPHAIL, LINDA A	2,808.44
MORGAN MICHELLE	153.94
NIELSEN, CHRISTOPHER	511.68
PETERSEN, PETER D HEIRS	1,358.07
POULIN, JOSEPH G	2,145.71
REDLON, RACHAEL ANN	127.79
REDLON, RACHAEL ANN	142.91
REDLON, RACHAEL ANN	136.35
REDWAY, DIAN P G HAZZARD	3,632.85
REMINGA, THOMAS A	486.68
RUSHLOW, DENNIS &	1,460.33
SANDERS, TODD V SR	945.95
SARELAS, ELIZABETH	779.18
SARELAS, ELIZABETH	2,297.38
SOUCHEK, STEVEN H &	1,254.25
TAYLOR, CURTIS E	4,070.42
TWIN BROOKS CAMPING AREA, LLC	5,979.34
VALL ENTERPRISES, INC	762.41
WALLACE, JACQUELYN R	686.53
WILSON, JEFFERY T &	2,445.48
WING, COLLEEN A	1,765.69
WOOD, RICHARD	1,367.09
WOODBURY, JEFFREY A	18.23
WOODLEY, LAURA J	1,914.46
WORKS, NORMAN L	2,543.02
TOTAL FISCAL YEAR 2012	\$116,585.95

REAL ESTATE DELINQUENT TAXES as of 6-30-2013

NAME	BALANCE DUE
2 COLLINS POINT ROAD REALTY	4.07
51 WEST GRAY, LLC	7,184.22
ADAMS, SUSANNA	0.31
AGRO, TYRONE	980.20
ANDRUKAITIS, PHILIP C	1,585.84
ASHLEY, ALICE F	2,068.33
AVAUNT ROBERT H	2.61
BALFOUR, ROBERT I	685.50
BANE, BRENT R, ESTATE OF	884.89
BEAN, CHARLES W JR	1,131.87
BEAN, ANN MARIE	232.88
BEAN, ANN MARIE	2,451.68
BEAULIEU, MICHAEL	2,636.19
BELLAVANCE, ZACHARY T	1,858.98
BERRY, JEREMY	1.17
BISSON, SUSAN	1.71
BLACK, MARIE	333.16
BLANCHARD, PAUL R	1,377.77
BONNEY, CHRISTOPER R	1,430.74
BOULIER, JR., NORMAN E	474.78
BOWLES, CLIFFORD A	647.74
BOYINGTON, RODNEY S	996.79
BRADEEN, TODD L	0.76
BRADLEY, CHERYL M	587.84
BRAINERD, JAMES C	2,108.28
BRAINERD, EVAN J	239.06
BRIDGES, DEBORAH	1,201.26
BROOKS, WILLIAM K SR TRUST	45.51
BROWNE, NORRIS A	0.47
BURBANK, WILLIAM M	4.98
BURGESS, STEVE C	0.15
BURKE, JANICE F	4.76
BURNHAM, HAROLD N	0.36
BURNS, SHAWN M	210.95
BUSSEY, STEVEN C	181.23
CABANA, GERARD P	2.32
CADIGAN, PAMELA J	2,094.99
CALAUTTI, STEPHEN E	63.17
CANDELARIA, ADRIAN R	1,607.37
CARON, MARY ANN	0.58
CASCO BAY BOAT BUILDERS	0.69
CHAPMAN, HEATHER A	0.02
CHARBONNEAU, EDWARD A, IV	0.27
CHIPMAN, DOUGLAS	1.62
CLEMENT, PETER J	1,570.96
COBB, A MICHELLE CUSTODIAN FOR	615.65
COBB, MICHAEL G &	7,367.27
COLE, HOLLY B R	0.41
COLLINS, JANE W	3.45
CONNEEN, MARY F LIVING TRUST	1.87
COPP, CLAYTON H JR	2,021.13

REAL ESTATE DELINQUENT TAXES as of 6-30-2013

NAME	BALANCE DUE
COPP, CLAYTON H JR	2,222.10
COPP, JOSEPH P	1,730.68
CORB, CLIFF	3,819.43
CORMIER, DONNA D	0.01
CORON, HEIDI BURNS	0.42
CROCKER, RUTH L ET AL	2,020.91
CRONIN, VICKI	891.39
CROSBY, LORRAINE P	721.07
CURCIO, JOSEPH	0.97
CUSHING, LAWRENCE C 111	5,233.35
CUSHMAN, JOHN J	1,527.43
CUSHMAN, JOHN J	1,456.79
DALE, ROBERT D JR	0.01
DAMM, HUGO	3.75
DAVIS, BRADFORD V	47.10
DAWLEY, ROGER S	2,003.55
DAY, PATRICIA P	2,877.33
DEAN, DENNIS A & LORI A	2,059.26
DENNISON, GEORGE	0.46
DERRIG, ANTHONY	245.00
DIONE, ROBERT ALAN	0.72
DONOVAN, ROBERT W &	0.12
DORRINGTON, NIKKI L	1,033.68
DOTEN, MICHAEL	0.52
DOUGHTY, WILLIAM H & SUSAN D	2.14
DRUMHELLER, WILLIAM ROBERT	1.45
DUBE, RICHARD P	560.86
DUBOIS, MICHAEL	1,738.25
DUFRENSE, MARK C	1,396.85
DULAC, SHARON A	1,601.03
DUPLISEA, CARL HEIRS OF	0.84
DUPLISEA, RICHARD &	3,041.88
DYER, PHILIP A	3,066.04
DYKE, JODY E	1,107.94
EASTUP, DEAN R	0.03
EASTWARD GROUP, INC	353.71
EDDY, HARRY B, HELEN, DANIEL &	58.62
EMERY, CATHERINE E LEE	67.90
EMMERTZ, CYNTHIA L	2,220.83
EMMERTZ, THOMAS J	813.14
ERCOLINI, WALTER H P	2,886.74
ERICKSON, TONY J	1,774.66
ESTY, JANE	916.26
FALCIONE, JANIS F &	1.27
FARRINGTON, KENNETH	1,605.02
FARRINGTON, KENNETH E JR	1,135.25
FARRIS, MICHAEL W	1,166.64
FASCIANO, MEADE S, TRUSTEE	0.01
FEEHAN, ROBIN W	3,459.18
FIDDLEHEAD CENTER FOR THE ARTS	4,278.11
FILES, JEFFREY S	688.27

REAL ESTATE DELINQUENT TAXES as of 6-30-2013

NAME	BALANCE DUE
FINOCCHIETTI, DAVID E SR ET AL	1,279.22
FITCH, RONALD G	66.12
FLAHERTY, GEORGE H	5,178.11
FLETCHER PROPERTIES, LLC	3,082.53
FOGARTY, KAREN A	1,157.11
FOGG, BRADLEY J	1.80
FORBES, RICHARD S	4,021.48
FOSTER, SHARON E	3,608.54
FRIDLEY, KRISTAL L	1,885.33
FROTTON, GEORGE E JR &	4,225.19
FULLER, JOSEPH M	2,347.34
GAFFNEY, PAULINE M, TRUSTEE	2,965.91
GAGNON, DEBRA	45.02
GARLAND, ARTE A	1,078.07
GERARDO, DAVID MICHAEL	337.63
GIPSON, NORMAN B, TRUSTEE	2,388.96
GLANTZ, ANDREW G &	489.70
GLANTZ, JAMES ALFRED	4.96
GOBEIL, ROBERT	260.63
GOODINE, RENE M	1,298.96
GRADY, PAULA M, TRUSTEE	5.97
GRANGER, STEPHEN G	401.69
GRIFFIN, ALISHA	1,295.81
HALLWORTH, RICHARD	0.02
HAMBLET, GEORGE M III	2,701.85
HAMBLET, TERRANCE SCOTT	0.05
HANCOCK, WILLIAM P	57.53
HARRIS, MARILYN	0.09
HARTFORD, BRENDA L	0.45
HARTLEY, SHARON	178.24
HARTMAN, JOHN F	0.21
HARVEY, ANDREA	673.31
HAWKES, JOHN C; HAWKES, SUSAN C;	0.15
HAYES BRIAN R	56.26
HAYES DEVELOPMENT, LLC	3,060.20
HEALD, MARJORIE D	0.01
HENRY, MARY ANNE (LIFE ESTATE)	5,110.00
HERETAKIS ENTERPRISES	1,803.42
HERLAND, FRANK A	0.01
HILLMAN, ELIZABETH S (LIFE	5.43
HOLMES, JOHN M	399.73
HOLMES, JOHNNY	1,134.93
HOLMES, CAROLYN M	2,070.64
HORTON,JEFFREY	1.26
HUARD, HELEN	0.16
HUFF, JUDITH I (LIFE ESTATE)	2,034.39
HUNNEWELL, SANDRA B	3,477.59
HUNNEWELL, SANDRA	1,366.14
HUNNEWELL, SHANA E	284.06
HUNTINGTON, TIMOTHY W	384.15
HUTCHISON DIANA	349.35

REAL ESTATE DELINQUENT TAXES as of 6-30-2013

NAME	BALANCE DUE
HUTCHISON, DANIEL M	0.19
JOHNSON, CHARLES D TRUST	2,634.94
JOHNSON, JEFFREY S & SANDRA A	0.95
JONES, ROGER L	1,264.45
JORDAN ROAD REALTY TRUST	1.11
JUMPING JAC REALTY, LLC	1,017.41
KEITES, MARC	1,078.15
KENNEDY, GREG	1,985.06
KENNEDY, GREGORY A	1,638.39
KLINGER, KEMP	0.01
KUCHINSKI, JOHN	0.01
LAFLAMME, TIMOTHY R SR	0.58
LAFLEUR-WHITMORE, PENNY J	4,229.06
LAMBERT, MICHAEL D	2.14
LARRABEE, MARY	0.12
LARRIVEE, MARTHA	2,265.23
LAUFMAN, MARILYN W (LIFE	0.08
LAVALLEE, JANELLE	602.29
LIBBEY, SEAN S	0.16
LIBBY, JONATHAN CALVIN	1.87
LIBERTY BLOCK, LLC	2.57
LIBERTY, GAIL M	2.99
LINDBERG, SAMANTA I	619.15
LOCKE, ARTHUR JR	208.46
LOWERY, MARCIA M	2.53
LYON, DAVID R SR TRUSTEE	3.91
MACDONALD, SHARON E	2.61
MACEACHERN, ROBERT W	2,626.84
MAIN STREET MARE, LLC	1,321.44
MAINS, MICHAEL T	2,580.43
MALETTE, ANTHONY C	0.21
MALONEY, ANDREA	8,504.28
MARKEN, ROBERT	643.95
MARTELL, JOSHUA D	0.63
MARTIN, WAYNE J	1,342.61
MARTIN, JOHN L	0.46
MAY MEADOW BUILDERS INC	686.11
MAY MEADOW BUILDERS INC	689.14
MAY MEADOW BUILDERS INC	689.14
MAY MEADOW BUILDERS INC	712.16
MAY MEADOW BUILDERS INC	717.07
MAY MEADOW BUILDERS INC	730.16
MAY MEADOW BUILDERS INC	731.80
MAY MEADOW BUILDERS INC	747.33
MAY MEADOW BUILDERS INC	803.77
MAY MEADOW BUILDERS, INC	701.37
MAY MEADOW BUILDERS, INC	869.52
MAY, LAURIE	1,924.77
MBL PROPERTIES, LLC	806.74
MCCABE, TERRI ANDREWS	0.99
MCCALIP, BILLY L	178.91

REAL ESTATE DELINQUENT TAXES as of 6-30-2013

NAME	BALANCE DUE
MCCARTHY, THOMAS P	1,279.71
MCCLEARY, GORDON	1,340.46
MCCORMICK, CHRISTOPHER	256.98
MCDONALD, FAMILY REALTY TRUST	997.45
MCPHAIL, LINDA A	2,883.69
MEADER, REBECCA R	0.01
MILLER, CHRISTOPHER	3,014.32
MILLER, WILLIAM H	1,308.40
MOBERG, MICHAEL J &	4.30
MONTGOMERY, DANA	0.07
MORANG, VIRGINIA	3,303.99
MORGAN MICHELLE	309.84
MOTTICE, DARYL L	3.11
MYERS, STEVEN H	3.76
NIELSEN, CHRISTOPHER	530.79
O'BRIEN, DANIEL E	1.12
O'BRIEN, DANIEL E	3.39
O'BRIEN, ANDREA	0.45
O'BRIEN, BOB	4.85
O'BRION, JAMES J JR	1,384.34
O'DONNELL, KATHERINE E	0.01
OLSEN, CHRISTIAN D	47.15
OUELLETTE, SALLEY ANNE	1,854.47
PALMER, JANET	489.68
PASTORE, DOROTHY L	2.04
PETERSEN, PETER D HEIRS	1,406.87
PIO, DEIDRE L	3.70
POLE STAR PROPERTIES, LLC	336.81
POLE STAR PROPERTIES, LLC	4,202.37
POTTER, LILLIAN F, ESTATE OF	0.29
POULIN, JOSEPH G	3,835.53
RAYMOND, SCOTT	629.87
REDLON, RACHAEL ANN	152.68
REDLON, RACHAEL ANN	2,710.27
REDLON, RACHAEL ANN	2,945.48
REDWAY, DIAN P G HAZZARD	5,419.76
REID, RICHARD B	1,800.09
REMINGA, THOMAS A	504.92
REYNOLDS, GORDON R	3,049.43
RICHARDS, WILLIAM A	2,309.97
ROLNIK, ANDRZEJ	0.19
RONAN, LISA P	1,879.70
ROSSI, KIMBERLY PREO	0.68
ROUSSELLE, JOHN	4.86
ROWE, ARTHUR A III	1,221.35
ROWE, WILLIAM P SR	2.26
ROWE, CYNTHIA J	0.92
ROWE, WILLIAM P SR	1.17
ROY, RICHARD	2,160.46
RUSHLOW, DENNIS &	1,503.33
RYALL, WILLIAM	6,494.37

REAL ESTATE DELINQUENT TAXES as of 6-30-2013

NAME	BALANCE DUE
SANBORN, MICHELLE M	1,872.42
SANDERS, TODD V SR	975.46
SARELAS, ELIZABETH	804.58
SARELAS, ELIZABETH	2,360.08
SAWHILL, BARBARA	55.99
SCHOOLS, JEFFREY D	1,347.23
SHIRFAN, ELAINE A	0.27
SHOOB, STUART J	0.85
SKILLIN, JEFFREY ET AL	0.21
SKILLING, KRISTINE F	4.00
SKILLING, KRISTINE F (LIFE ESTATE)	0.90
SOUCHEK, STEVEN H &	1,884.90
SPAULDING, BRUCE C	0.04
ST GREGORYS PARISH	0.92
STAGNO, PATRICIA A	2.60
STANLEY, CALVIN J	1,035.11
STRONG, MARTHA F IRREVOCABLE	0.74
TAIT, LESLIE W &	977.19
TALIENTO, JOHN L ET AL	2.28
TARLING, WALTER E &	1.71
TARLING, WALTER E JR	0.01
TAYLOR, CURTIS E	4,176.67
TAYLOR, PAMELA F	3.10
THOITS, JOHN D	505.59
THOMPSON, RONALD W	2.15
TROMBLEY, BRIAN E	1,766.39
TULK, ROJEAN D	2.56
TWIN BROOKS CAMPING AREA, LLC	6,132.45
US BANK NATIONAL ASSOCIATION	231.41
VADAS, CHARLOTTE F	1.91
VALL ENTERPRISES, INC	787.41
VANDI, DENNIS	1.90
VIP FURNITURE, LLC	997.80
VON HERTEN, SELDEN F,	0.80
WAITE, KATHLEEN L	1.15
WALLACE, JACQUELYN R	766.86
WALSH, FRANK J	3.85
WATERMAN, ROBERT JR &	1.56
WATSON, JOHN C	1,443.21
WEBSTER, BRETT KRISTA	0.01
WENTWORTH, DEBORAH	0.02
WESTERMAN, KAREN H	0.70
WETMORE, STEVEN J	1.68
WHITE, JUDY	211.25
WHITE, RALPH A	2,786.55
WHITNEY, DAVID P	716.44
WHITNEY, RUBY C	1,379.38
WHITNEY, STEPHEN W	0.17
WILLETTE, LAUREL J	1,244.42
WILSON, JEFFERY T &	2,517.06
WING, COLLEEN A	1,815.52

REAL ESTATE DELINQUENT TAXES as of 6-30-2013

NAME	BALANCE DUE
WOLF, JESSI	1,118.53
WOOD, KATHLEEN K	941.32
WOOD, RICHARD	1,406.94
WOODBURY, JEFFREY A	2,598.73
WOODLEY, LAURA J	1,967.74
WORKS, NORMAN L	2,790.16
YOUNG, RICHARD	1,209.72
ZEBOSKI, STANLEY R	0.03
TOTAL FISCAL YEAR 2013	\$329,360.08

PERSONAL PROPERTY DELINQUENT TAXES as of 6-30-2013

NAME	BALANCE DUE
#1 COLLISION CENTER	246.29
APPLIED SCALES INC	25.79
BARTLETT GLASS	18.89
CINDI'S PLACE	5.26
ELECTRONICS UNLIMITED	63.78
HADLOCK'S HARDSCAPING	712.88
HOLMES JOHNNY EXCAVATION	268.00
INLAND AUTO BODY SHOP	91.25
MAINE HOUSING & BLDG MATERIALS	25.53
NITZ LANDSCAPE & DESIGN	285.29
P J'S REMODELING & RESTORATION	134.00
PROBABLY AUTO	2.97
TIBBETT'S REFINISHING	71.96
WHITNEY DORIS D/B/A	112.00
TOTAL FISCAL YEAR 2005	\$2,063.89

#1 COLLISION CENTER	227.79
APPLIED SCALES INC	41.66
BARTLETT GLASS	17.48
BRAD WHITE BUILDING & REMODEL	37.20
CINDI'S PLACE	6.94
ELECTRONICS UNLIMITED	59.02
GRAY AUTO SALES	86.80
HADLOCK'S HARDSCAPING	659.68
HIGGINS AUTO REPAIR	129.98
HOLMES JOHNNY EXCAVATION	248.00
MAINE HOUSING & BLDG MATERIALS	178.31
NITZ LANDSCAPE & DESIGN	264.00
P J'S REMODELING & RESTORATION	124.00
PROBABLY AUTO	21.20
TIBBETT'S REFINISHING	66.59
WHITNEY DORIS D/B/A	130.32
TOTAL FISCAL YEAR 2006	\$2,298.97

#1 COLLISION CENTER	227.79
APPLIED SCALES INC	41.66
BARTLETT GLASS	17.48
BRAD WHITE BUILDING & REMODEL	37.20
CINDI'S PLACE	5.08
D&D INDUSTRIAL PAINTING	8.08
ELECTRONICS UNLIMITED	41.17
GRAY AUTO SALES	86.80
GRAY HOUSE OF PIZZA	89.77
HADLOCK'S HARDSCAPING	644.80
HIGGINS AUTO REPAIR	140.24
HOLMES JOHNNY EXCAVATION	248.00
MAINE HOUSING & BLDG MATERIALS	128.71
NITZ LANDSCAPE & DESIGN	264.00
P J'S REMODELING & RESTORATION	124.00
PROBABLY AUTO	15.50
TIBBETT'S REFINISHING	65.35
TOTAL FISCAL YEAR 2007	\$2,185.63

PERSONAL PROPERTY DELINQUENT TAXES as of 6-30-2013

NAME	BALANCE DUE
#1 COLLISION CENTER	248.00
APPLIED SCALES INC	45.36
BARTLETT GLASS	19.04
BOTTLE BARN & REDEMPTION CTR	4.23
BRAD WHITE BUILDING & REMODEL	67.50
CINDI'S PLACE	5.54
D&D INDUSTRIAL PAINTING	44.15
ELECTRONICS UNLIMITED	44.82
FREDS VENDING COMPANY	8.10
GRAY AUTO SALES	94.50
GRAY HOUSE OF PIZZA	0.81
HADLOCK'S HARDSCAPING	702.00
HIGGINS AUTO REPAIR	152.69
HOLMES JOHNNY EXCAVATION	270.00
MAINE HOUSING & BLDG MATERIALS	140.13
P J'S REMODELING & RESTORATION	135.00
PROBABLY AUTO	16.88
SOLID & STURDY COUNTERTOPS INC	316.17
TIBBETT'S REFINISHING	71.15
TOTAL FISCAL YEAR 2008	\$2,386.07
#1 COLLISION CENTER	262.55
APPLIED SCALES INC	48.05
BARTLETT GLASS	20.16
BOTTLE BARN & REDEMPTION CTR	12.73
CINDI'S PLACE	3.72
CREATIVE MARKETING & ASSOC	9.44
CYR AUCTION CO	102.53
ELECTRONICS UNLIMITED	32.60
GRAY STONE INC	25.43
HADLOCK'S HARDSCAPING	735.31
HATCH, CHARITY	50.05
HIGGINS AUTO REPAIR	153.15
HOLMES JOHNNY EXCAVATION	286.00
P J'S REMODELING & RESTORATION	143.00
PROBABLY AUTO	12.87
SAVE THE QUEEN INC	41.47
SOLID & STURDY COUNTERTOPS INC	318.75
TOMRA MAINE	44.43
TOTAL FISCAL YEAR 2009	\$2,302.24
#1 COLLISION CENTER	271.18
APPLIED SCALES INC	49.63
BARTLETT GLASS	20.83
BOTTLE BARN & REDEMPTION CTR	13.15
CINDI'S PLACE	3.84
CYR AUCTION CO	105.90
ELECTRONICS UNLIMITED	33.68
GRAY STONE INC	44.61
HADLOCK'S HARDSCAPING	759.47
HATCH, CHARITY	51.70
HIGGINS AUTO REPAIR	158.19
HOLMES JOHNNY EXCAVATION	295.40
K & S PROPERTIES	33.23

PERSONAL PROPERTY DELINQUENT TAXES as of 6-30-2013

NAME	BALANCE DUE
P J'S REMODELING & RESTORATION	147.70
PAMPERED POOCH LLC	7.98
PUDDLEDUCKS CTRY CHILD CARE	110.04
RAVEX MOTOR SPORTS	15.80
SAVE THE QUEEN INC	42.83
SOLID & STURDY COUNTERTOPS INC	43.91
THE BARN ON 26	21.56
TOMRA MAINE	100.88
TRM ATM CORPORATION	24.81
TOTAL FISCAL YEAR 2010	\$2,356.32

#1 COLLISION CENTER	281.83
A PLACE TO GROW	85.05
APPLIED SCALES INC	47.58
BARTLETT GLASS	19.49
BOTTLE BARN & REDEMPTION CTR	11.67
CINDI'S PLACE	4.01
FALABELLA BLDG & RESTORATION	18.57
GOBEIL'S FURNITURE GALLERIES INC	380.82
GREG'S AUTO BODY SALES INC	212.70
HADLOCK'S HARDSCAPING	789.24
HAYDEN ELIZABETH	44.40
HIGGINS AUTO REPAIR	164.52
HOLMES JOHNNY EXCAVATION	307.00
MAINESTREET COMMUNICATIONS INC	20.77
MAXWELL JAMES F TRUCKING	2,404.20
PAMPERED POOCH LLC	2.76
THE BARN ON 26	22.40
WHITE'S CUE CONNECTION	97.60
TOTAL FISCAL YEAR 2011	\$4,914.61

#1 COLLISION CENTER	283.58
A PLACE TO GROW	70.87
BARTLETT GLASS	21.75
BETTER BOX CO	1,229.84
BOTTLE BARN & REDEMPTION CTR	13.83
CINDI'S PLACE	4.03
CREATIVE REALTY GROUP INC	69.52
DISANTO'S RESTAURANT	0.05
FALABELLA BLDG & RESTORATION	18.69
GOBEIL'S FURNITURE GALLERIES INC	353.60
GREG'S AUTO BODY SALES INC	371.19
HADLOCK'S HARDSCAPING	794.38
HAYDEN ELIZABETH	75.12
HIGGINS AUTO REPAIR	165.59
HOLMES JOHNNY EXCAVATION	309.00
LIBERTY INVESTMENT ADVISORS	23.70
MAINESTREET COMMUNICATIONS INC	20.44
MAXWELL JAMES F TRUCKING	3,446.00
MONROE FRAN M	20.76
NASSAU BROADCASTING	34.56
PAMPERED POOCH LLC	2.78
SENTRY FINANCIAL CORP	0.56
THE BARN ON 26	22.54

PERSONAL PROPERTY DELINQUENT TAXES as of 6-30-2013

NAME	BALANCE DUE
WHITE'S CUE CONNECTION	98.23
TOTAL FISCAL YEAR 2012	\$7,450.61
#1 COLLISION CENTER	291.64
A P CONCRETE INC	134.73
A PLACE TO GROW	64.99
AAA PLUMBING & HEATING INC	0.02
ALLIANCE ENERGY CORP	577.73
ALLIANCE ENERGY CORP	463.61
ALLSTATE INSURANCE COMPANY	0.04
ART OF STONE	3.66
AVAUNT, ROBERT H, ESQ.	1.22
BAILEY N G INC	57.06
BARTLETT GLASS	22.19
BEEBE ROBERT W DDS	718.00
BETTER BOX CO	1,261.66
BILL'S EQUIPMENT	20.06
BOTTLE BARN & REDEMPTION CTR	14.26
CHEP USA	26.10
CHIPMAN FARM STAND	1.17
CINDI'S PLACE	4.76
COOK'S HARDWARE	370.89
CREATIVE REALTY GROUP INC	71.33
CRYSTAL SPRINGS WATER CO	0.02
DISANTO'S RESTAURANT	250.43
DYNAMIC URETHANES INC	48.34
EDMISTON HEATING & OIL BURNER	19.81
F A WING PAVING	0.20
FALABELLA BLDG & RESTORATION	19.02
FISHERMAN'S NET	0.17
GETCHELL BROS INC	0.01
GOODIES PIZZA	114.91
GRAY DONUTS INC	2.54
GRAY PHYSICAL THERAPY CENTER	0.28
GREG'S AUTO BODY SALES INC	380.40
GRIFFIN GREENHOUSE SUPPLY	1.06
HADLOCK'S HARDSCAPING	814.69
HAYDEN ELIZABETH	77.66
HIGGINS AUTO REPAIR	169.60
HOLMES JOHNNY EXCAVATION	317.00
HOWELLS GUN SHOP	69.79
JEFF PREBLE CONCRETE	1.18
LAKE REGION CHIMNEY SERVICE	7.93
LIBERTY INVESTMENT ADVISORS	23.78
LIFETIME MUFFLER	1.23
MACDONALD DANIEL	0.13
MAINE INSURANCE AGENCY	0.17
MAINE RSA #1, INC	1.92
MAINELY STAINLESS INC	0.02
MAINESTREET COMMUNICATIONS INC	42.80
MAXWELL JAMES F TRUCKING	3,333.26
MCALLISTER PROPERTIES, LLC	137.89
NASSAU BROADCASTING	1,564.40
NORTHERN UTILITIES, INC.	235.72

PERSONAL PROPERTY DELINQUENT TAXES as of 6-30-2013

NAME	BALANCE DUE
PAMPERED POOCH LLC	3.17
PATIENT ADVOCATES, LLC	89.84
PCS PERFORMANCE	0.41
PINE TREE FOOD EQUIPMENT INC	0.22
RIDE-A-WAY CORP	0.12
SCISSOR HANDS	0.11
SENTRY FINANCIAL CORP	11.10
SOUTHERN MAINE SITEWORK, INC	1.49
SPACENET INC SITE #13811	7.47
STUDIO FOR LIVING ARTS INC	15.06
SUBWAY OF GRAY	7.60
TAPLIN ELECTRIC	30.12
TARLING'S FLOOR COVERINGS	0.03
THE BARN ON 26	23.78
THE ONEIL COMPANY	2.56
TOMRA MAINE	53.89
TRUE VALUE HARDWARE	192.14
WELLS FARGO FINANCIAL LEASING,	133.14
WHITE'S CUE CONNECTION	101.44
TOTAL FISCAL YEAR 2013	\$12,415.17

Audited Financial Statements

Town of Gray, Maine

June 30, 2013



Proven Expertise and Integrity



Proven Expertise and Integrity

INDEPENDENT AUDITORS' REPORT

Town Council
Town of Gray
Gray, Maine

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Gray, Maine, as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Gray, Maine as of June 30, 2013, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 11 and budgetary comparison information on page 40 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Gray, Maine's basic financial statements. The combining and individual non-major fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual non-major fund financial statements are the responsibility of management and were derived from and related directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

R.H.R. Smith & Company

Buxton, Maine
August 7, 2013

**REQUIRED SUPPLEMENTARY INFORMATION
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2013**

(UNAUDITED)

The following management's discussion and analysis of Town of Gray, Maine's financial performance provides an overview of the Town's financial activities for the fiscal year ended June 30, 2013. Please read it in conjunction with the Town's financial statements.

Financial Statement Overview

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

Basic Financial Statements

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

Government-Wide Financial Statements

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

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

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

The above mentioned financial statements have one column for the Town's activity. The type of activity presented for the Town of Gray is:

- *Governmental activities* – The activities in this section are mostly supported by taxes and intergovernmental revenues (federal and state grants). Most of the Town's basic services are reported in governmental activities, which include administration services, council, boards & committees, public safety, library, parks & recreation, public works, education and other unclassified.

Fund Financial Statements

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

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

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

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

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

Fiduciary Funds: These funds are used to account for resources held for the benefit of parties outside the Town of Gray. These funds are not reflected in the government-wide financial statements because the resources of these funds are not available to support the Town's own programs. The accounting used for fiduciary funds are much like that of proprietary funds. They use the accrual basis of accounting.

Notes to the Financial Statements

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

Required Supplementary Information

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

Other Supplementary Information

Other supplementary information follows the required supplementary information. These combining and other schedules provide information in regards to nonmajor funds, capital asset activity and other detailed budgetary information for the general fund.

Government-Wide Financial Analysis

Our analysis below focuses on the net position, and changes in net position of the Town's governmental activity. The Town's total net position for governmental activities increased by \$543,332 from \$15,273,511 to \$15,816,843.

Unrestricted net position - the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements - decreased for governmental activities to a balance of \$4,086,875 at the end of this year

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

	2013	2012
Assets:		
Current and Other Assets	\$ 6,915,232	\$ 6,878,419
Capital Assets	14,429,901	14,384,752
Total Assets	<u>21,345,133</u>	<u>21,263,171</u>
 Liabilities:		
Current Liabilities	732,754	707,377
Long-term Debt Outstanding	4,650,960	5,169,738
Total Liabilities	<u>5,383,714</u>	<u>5,877,115</u>
 Deferred Inflows of Resources:		
Prepaid taxes	41,887	35,635
Deferred revenue	102,689	76,910
Total Deferred Inflows of Resources	<u>144,576</u>	<u>112,545</u>
 Net Position:		
Invested in Capital Assets,		
Net of Related Debt	9,423,388	8,857,363
Restricted:		
Special Revenue funds	1,991,552	1,938,660
Capital Projects funds	164,207	165,041
Permanent funds	150,821	151,319
Unrestricted	4,086,875	4,161,128
Total Net Position	<u>\$ 15,816,843</u>	<u>\$ 15,273,511</u>

Revenues and Expenses

Both revenues and expenses for the Town's governmental funds were fairly consistent from the prior year with revenues increasing by \$599,889 or 4.16% primarily due to increases in taxes and grants and contributions. Expenses increased by \$220,069 or 1.54%. Expense increases were incurred in public works, county assessment, education, community service and program expenses that were partially offset by decreases across all other expense categories.

Table 2
Town of Gray, Maine
Changes in Net Position
For The Years Ended June 30,

	2013	2012
Revenues		
<i>Program Revenues:</i>		
Charges for services	\$ 497,406	\$ 540,934
Operating grants and contributions	157,917	82,308
<i>General Revenues:</i>		
Taxes	12,969,597	12,512,746
Grants and contributions not restricted to specific programs	831,019	492,035
Interest income	60,671	68,461
Miscellaneous	499,010	719,247
Total Revenues	<u>15,015,620</u>	<u>14,415,731</u>
Expenses		
Administration services	945,362	946,681
Council, boards & committees	29,522	38,320
Public safety	1,065,166	1,068,210
Library/parks & recreation	285,215	344,502
Public works	2,504,728	2,472,140
Municipal finances	515,354	528,812
County assessment	522,070	494,319
Education	7,843,960	7,528,226
Community services	37,871	33,151
Program expenses	548,539	-
Overlay	(359)	-
Capital outlay	-	609,727
Interest on long term debt	174,860	188,131
Total Expenses	<u>14,472,288</u>	<u>14,252,219</u>
Change in Net Position	543,332	163,512
Net Position - July 1	<u>15,273,511</u>	<u>15,109,999</u>
Net Position - June 30	<u><u>\$15,816,843</u></u>	<u><u>\$ 15,273,511</u></u>

Financial Analysis of the Town's Fund Statements

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

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

	<u>2013</u>	<u>2012</u>
General Fund:		
Nonspendable	\$ 312,128	\$ 35,132
Assigned	53,564	174,126
Unassigned	2,403,446	2,492,540
Total General Fund	<u>\$ 2,769,138</u>	<u>\$ 2,701,798</u>
Nonmajor Funds:		
Special revenue funds:		
Nonspendable	\$ 11,380	\$ 4,915
Restricted	1,991,552	1,938,660
Committed	149,096	164,845
Assigned	148,113	126,955
Capital project funds:		
Restricted	164,207	165,041
Committed	1,073,409	1,210,872
Assigned	6,142	6,130
Unassigned	(292,715)	(258,210)
Permanent funds:		
Nonspendable-principal	89,811	89,811
Restricted	63,249	63,772
Unassigned	(2,239)	(2,264)
Total Nonmajor Funds	<u>\$ 3,402,005</u>	<u>\$ 3,510,527</u>

The general fund total fund balance increased by \$67,340 from the prior fiscal year. The non-major fund balances decreased by \$108,522 from the prior fiscal year.

Budgetary Highlights

There was no significant difference between the original and final budget for the general fund.

The general fund actual revenues exceeded the budget by \$64,625. The intergovernmental revenues and excise taxes accounted for most of the excess.

The general fund actual expenditures were under the budget by \$373,501. All expenditure categories were under budget.

Capital Asset and Debt Administration

Capital Assets

As of June 30, 2013, the net book value of capital assets recorded by the Town increased by \$45,149 from the prior year. This increase is the result of capital additions of \$1,012,403 less current year depreciation expense of \$967,254.

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

	2013	2012
Land and Non-Depreciable Assets	\$ 6,015,559	\$ 5,548,639
Buildings and Improvements	1,337,004	1,331,965
Furniture and Equipment	431,941	448,973
Vehicles	1,475,150	1,767,410
Infrastructure	5,170,247	5,287,765
Total	<u>\$ 14,429,901</u>	<u>\$ 14,384,752</u>

Debt

At June 30, 2013, the Town had \$4,760,000 in bonds outstanding versus \$5,040,000. Other obligations include capital leases payable and accrued sick and vacation time. Refer to Note 5 of Notes to Financial Statements for detailed information.

Economic Factors and Next Year's Budgets and Rates

To further promote and ensure the financial well-being and fiscal stability of the Town, the Gray Town Council adopted an Unassigned Fund Balance Policy in February of 2004. The Town's management established the policy as a guideline to ensure the well-being of the Town's financial administration in a manner that assists in providing for a positive cash flow, reducing short-term borrowing costs and meeting the Town's long-term capital investment objectives while ensuring that year-to-year fluctuations do not allow accumulation of an excessive unassigned fund balance. The policy also includes a provision for the suggested utilization of excess funds on future capital improvements and/or distribution to various reserve accounts. The Town's management designed the policy around maintaining a level of funding in Unassigned Fund Balance that assures the fiscal integrity of the Town into the near future. In addition, the policy will provide direction to the Town Manager during annual budget preparation. The policy requires that an unassigned fund balance level no greater than two twelfths (or 1/6) of the approved appropriation for the municipal budget, the Town's portion of MSAD No. 15 local assessment, county tax and overlay be maintained. The Town maintained balances in excess of the required minimum level for the fiscal year ended 2013.

In addition to its unassigned fund balance policy, the Town maintains a Crisis Fund, established to meet unforeseen essential municipal needs that protect the public health, safety and welfare of the community. Funding is maintained at a level not less than one twelfth (1/12) of the approved appropriation for the municipal budget, the Town's portion of MSAD No. 15 local assessment, county tax and overlay. Upon notification that the Crisis Fund has fallen below the prescribed level, the Town Council is required to formulate a remediation plan within ninety (90) days. The restoration of the Crisis Fund will not exceed a five (5) year period. At June 30, 2013, the Crisis Fund balance was in excess of the required level.

Contacting the Town's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the Town's finances and to show the Town's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Town Office at 24 Main St., Gray, Maine 04039.

TOWN OF GRAY, MAINE

BALANCE SHEET – GOVERNMENTAL FUNDS
JUNE 30, 2013

	General Fund	Other Governmental Funds	Totals Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 4,808,055	\$ 743,484	\$ 5,551,539
Investments	-	248,000	248,000
Accounts receivable (net of allowance of doubtful accounts):			
Taxes	60,921	-	60,921
Tax liens	405,957	-	405,957
Other	156,392	168,915	325,307
Prepaid expenses	293,342	11,380	304,722
Inventory	18,786	-	18,786
Due from other funds	442,535	2,789,728	3,232,263
TOTAL ASSETS	<u>\$ 6,185,988</u>	<u>\$ 3,961,507</u>	<u>\$ 10,147,495</u>
LIABILITIES			
Accounts payable	\$ 100,279	\$ 38,533	\$ 138,812
Accrued expenses	-	113	113
Accrued payroll	67,316	-	67,316
Due to other funds	2,789,728	442,535	3,232,263
TOTAL LIABILITIES	<u>2,957,323</u>	<u>481,181</u>	<u>3,438,504</u>
DEFERRED INFLOWS OF RESOURCES			
Prepaid taxes	41,887	-	41,887
Deferred revenue	24,368	78,321	102,689
Deferred property tax	393,272	-	393,272
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>459,527</u>	<u>78,321</u>	<u>537,848</u>
FUND BALANCES			
Nonspendable	312,128	101,191	413,319
Restricted	-	2,219,008	2,219,008
Committed	-	1,222,505	1,222,505
Assigned	53,564	154,255	207,819
Unassigned	2,403,446	(294,954)	2,108,492
TOTAL FUND BALANCES	<u>2,769,138</u>	<u>3,402,005</u>	<u>6,171,143</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 6,185,988</u>	<u>\$ 3,961,507</u>	<u>\$ 10,147,495</u>

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

TOWN OF GRAY, MAINE

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2013

	<u>Total Governmental Funds</u>
Total Fund Balances	\$ 6,171,143
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds, net of accumulated depreciation	14,429,901
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds shown above:	
Taxes and liens receivable	393,272
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
Bonds payable	(4,760,000)
Capital leases payable	(246,513)
Accrued compensated absences	<u>(170,960)</u>
Net position of governmental activities	<u>\$ 15,816,843</u>

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

TOWN OF GRAY, MAINE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

	General Fund	Other Governmental Funds	Total Governmental Funds
REVENUE			
Taxes:			
Property	\$ 11,630,310	\$ -	\$ 11,630,310
Excise	1,313,063	-	1,313,063
Intergovernmental	659,524	329,412	988,936
Interest income	54,914	5,757	60,671
Charges for services	497,406	-	497,406
Miscellaneous	111,041	306,814	417,855
TOTAL REVENUE	<u>14,266,258</u>	<u>641,983</u>	<u>14,908,241</u>
EXPENDITURES			
Current:			
Administration services	896,914	-	896,914
Council, boards & committees	29,522	-	29,522
Public safety	882,771	-	882,771
Library/parks & recreation	261,142	-	261,142
Public works	1,889,411	-	1,889,411
Municipal finances	1,211,090	-	1,211,090
County assessment	522,070	-	522,070
Education	7,843,960	-	7,843,960
Community services	37,871	-	37,871
Program expenses	-	531,417	531,417
Overlay	(359)	-	(359)
Capital outlay	4,131	920,638	924,769
TOTAL EXPENDITURES	<u>13,578,523</u>	<u>1,452,055</u>	<u>15,030,578</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>687,735</u>	<u>(810,072)</u>	<u>(122,337)</u>
OTHER FINANCING SOURCES (USES)			
Bond proceeds	-	81,155	81,155
Operating transfers in	57,057	677,452	734,509
Operating transfers (out)	(677,452)	(57,057)	(734,509)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(620,395)</u>	<u>701,550</u>	<u>81,155</u>
NET CHANGE IN FUND BALANCES	67,340	(108,522)	(41,182)
FUND BALANCES - JULY 1	<u>2,701,798</u>	<u>3,510,527</u>	<u>6,212,325</u>
FUND BALANCES - JUNE 30	<u>\$ 2,769,138</u>	<u>\$ 3,402,005</u>	<u>\$ 6,171,143</u>

See accompanying independent auditors report and notes to financial statements.

TOWN OF GRAY, MAINE

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2013

Net change in fund balances - total governmental funds (Statement E)	<u>\$ (41,182)</u>
Amounts reported for governmental activities in the Statement of Activities (Statement B) are different because:	
Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense to be allocated those expenditures over the life of the assets:	
Capital asset purchases capitalized	1,012,403
Capital asset disposed	-
Depreciation expense	<u>(967,254)</u>
	<u>45,149</u>
Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position	<u>-</u>
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds:	
Taxes and liens receivable	<u>26,224</u>
Repayment of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Net Position	<u>520,876</u>
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds:	
Accrued compensated absences	<u>(7,735)</u>
Change in net position of governmental activities (Statement B)	<u>\$ 543,332</u>

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

TOWN OF GRAY, MAINE

BUDGETARY COMPARISON SCHEDULE – BUDGETARY BASIS
 BUDGET AND ACTUAL – GENERAL FUND
 FOR THE YEAR ENDED JUNE 30, 2013

	<u>Budgeted</u>	<u>Amounts</u>	<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Positive</u> <u>(Negative)</u>
Budgetary Fund Balance, July 1	\$ 2,701,798	\$ 2,701,798	\$ 2,701,798	\$ -
Resources (Inflows):				
Property taxes	11,664,864	11,664,864	11,630,310	(34,554)
Excise taxes	1,258,900	1,258,900	1,313,063	54,163
Intergovernmental	612,919	612,919	659,524	46,605
Charges for services	490,950	490,950	497,406	6,456
Interest income	65,000	65,000	54,914	(10,086)
Other revenue	109,000	109,000	111,041	2,041
Transfers from other funds	57,057	57,057	57,057	-
Amounts Available for Appropriation	<u>16,960,488</u>	<u>16,960,488</u>	<u>17,025,113</u>	<u>64,625</u>
Charges to Appropriations (Outflows):				
Administration services	922,128	936,199	896,914	39,285
Council, boards & committees	34,000	34,000	29,522	4,478
Public safety	903,593	903,593	882,771	20,822
Library/parks & recreation	338,087	281,087	261,142	19,945
Public works	1,950,294	1,950,294	1,889,411	60,883
Municipal finances	1,211,647	1,252,571	1,211,090	41,481
County assessment	522,070	522,070	522,070	-
Education	7,843,960	7,843,960	7,843,960	-
Community services	40,418	40,418	37,871	2,547
Overlay	167,041	167,041	(359)	167,400
Capital outlay	5,000	20,791	4,131	16,660
Transfers to other funds	620,452	677,452	677,452	-
Total Charges to Appropriations	<u>14,558,690</u>	<u>14,629,476</u>	<u>14,255,975</u>	<u>373,501</u>
Budgetary Fund Balance, June 30	<u>\$ 2,401,798</u>	<u>\$ 2,331,012</u>	<u>\$ 2,769,138</u>	<u>\$ 438,126</u>
Utilization of unassigned fund balance	\$ 300,000	\$ 300,000	\$ -	\$ (300,000)
Utilization of assigned fund balance	<u>-</u>	<u>70,786</u>	<u>-</u>	<u>(70,786)</u>
	<u>\$ 300,000</u>	<u>\$ 370,786</u>	<u>\$ -</u>	<u>\$ (370,786)</u>

See accompanying independent auditors report and notes to financial statements.

TOWN OF GRAY, MAINE

BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
 BUDGET AND ACTUAL - REVENUES
 FOR THE YEAR ENDED JUNE 30, 2013

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
Resources (Inflows):				
Taxes:				
Property taxes	\$ 11,664,864	\$ 11,664,864	\$ 11,630,310	\$ (34,554)
Auto excise	1,240,000	1,240,000	1,295,183	55,183
Boat excise	18,900	18,900	17,880	(1,020)
Intergovernmental revenues:				
State revenue sharing	403,222	403,222	403,222	-
Highway block grant	158,722	158,722	143,348	(15,374)
Tree growth	15,000	15,000	23,607	8,607
Veterans' exemption	4,000	4,000	4,131	131
General assistance	28,675	28,675	14,569	(14,106)
Snowmobiles	3,300	3,300	2,079	(1,221)
FEMA	-	-	36,186	36,186
Grants	-	-	32,382	32,382
Charges for services:				
Clerk fees	35,200	35,200	35,506	306
Dog control	12,000	12,000	7,375	(4,625)
Electric fees	6,000	6,000	5,435	(565)
Plumbing fees	11,100	11,100	11,190	90
Zoning board applications	600	600	200	(400)
Planning board fees	5,300	5,300	6,077	777
Gravel pits	1,800	1,800	1,627	(173)
Building fees	45,000	45,000	44,869	(131)
Driveway opening	100	100	100	-
Shoreland application fees	1,300	1,300	850	(450)
Rescue fees	240,000	240,000	242,815	2,815
Junkyard fees	50	50	50	-
Recycling	123,300	123,300	130,994	7,694
Public communications	400	400	740	340
Community development	800	800	1,234	434
Library fines	8,000	8,000	8,344	344
Interest income:				
Interest income	10,000	10,000	6,414	(3,586)
Tax interest	55,000	55,000	44,706	(10,294)
Interest on tax acquired property	-	-	3,794	3,794
Miscellaneous revenues:				
Cable franchise fees	95,000	95,000	93,066	(1,934)
Stimson Hall Rental	9,000	9,000	9,000	-
Other miscellaneous	5,000	5,000	8,975	3,975
Transfers from other funds	57,057	57,057	57,057	-
Amounts Available for Appropriation	<u>\$ 14,258,690</u>	<u>\$ 14,258,690</u>	<u>\$ 14,323,315</u>	<u>\$ 64,625</u>

See accompanying independent auditors' report and notes to financial statements.

TOWN OF GRAY, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS
FOR THE YEAR ENDED JUNE 30, 2013

	Original Budget	Budget Adjustments	Final Budget	Actual Expenditures	Variance Positive (Negative)
ADMINISTRATION SERVICES:					
Administration	\$ 442,127	\$ -	\$ 442,127	\$ 445,900	\$ (3,773)
Community development	164,572	-	164,572	155,750	8,822
Assessing	90,614	-	90,614	90,499	115
Code enforcement	87,076	-	87,076	87,161	(85)
GIS mapping	7,950	-	7,950	6,700	1,250
General assistance	61,790	-	61,790	45,170	16,620
Elections	10,942	-	10,942	10,943	(1)
Public communications	57,057	14,071	71,128	54,791	16,337
Totals	922,128	14,071	936,199	896,914	39,285
COUNCIL, BOARDS & COMMITTEES:					
Council, Boards, Committees	25,850	-	25,850	27,697	(1,847)
Zoning Board of Appeals	1,600	-	1,600	83	1,517
Planning Board	4,550	-	4,550	1,342	3,208
Economic development	2,000	-	2,000	400	1,600
Totals	34,000	-	34,000	29,522	4,478
PUBLIC SAFETY:					
County sheriff	95,650	-	95,650	87,917	7,733
Public safety services	636,204	-	636,204	629,556	6,648
Utilities	171,739	-	171,739	165,298	6,441
Totals	903,593	-	903,593	882,771	20,822

TOWN OF GRAY, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS
FOR THE YEAR ENDED JUNE 30, 2013

	Original Budget	Budget Adjustments	Final Budget	Actual Expenditures	Variance Positive (Negative)
LIBRARY/ PARKS & RECREATION:					
Library	251,924	-	251,924	235,013	16,911
Parks and recreation administration	86,163	(57,000)	29,163	26,129	3,034
Totals	338,087	(57,000)	281,087	261,142	19,945
PUBLIC WORKS:					
Winter roads	341,730	-	341,730	351,214	(9,484)
Summer roads	251,262	-	251,262	233,997	17,265
Additional roadwork	98,588	-	98,588	95,691	2,897
Garage	289,588	-	289,588	275,807	13,781
Recycling	784,414	-	784,414	741,003	43,411
Buildings and grounds	184,712	-	184,712	191,699	(6,987)
Totals	1,950,294	-	1,950,294	1,889,411	60,883
MUNICIPAL FINANCES:					
General insurance	515,911	40,924	556,835	482,478	74,357
Other grants	-	-	-	32,876	(32,876)
Debt service	695,736	-	695,736	695,736	-
Totals	1,211,647	40,924	1,252,571	1,211,090	41,481
COUNTY ASSESSMENT	522,070	-	522,070	522,070	-
EDUCATION	7,843,960	-	7,843,960	7,843,960	-

TOWN OF GRAY, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS
FOR THE YEAR ENDED JUNE 30, 2013

	Original Budget	Budget Adjustments	Final Budget	Actual Expenditures	Variance Positive (Negative)
CAPITAL OUTLAY:					
CDBG Matches	5,000	-	5,000	4,131	869
Library	-	11,666	11,666	-	11,666
Stimson Hall	-	4,125	4,125	-	4,125
Totals	<u>5,000</u>	<u>15,791</u>	<u>20,791</u>	<u>4,131</u>	<u>16,660</u>
COMMUNITY SERVICES	<u>40,418</u>	<u>-</u>	<u>40,418</u>	<u>37,871</u>	<u>2,547</u>
OVERLAY	<u>167,041</u>	<u>-</u>	<u>167,041</u>	<u>(359)</u>	<u>167,400</u>
TRANSFER TO OTHER FUNDS:					
Northbrook TIF	111,303	-	111,303	111,303	-
South Gray TIF	209,149	-	209,149	209,149	-
Recreation fund	-	57,000	57,000	57,000	-
Capital reserves	300,000	-	300,000	300,000	-
	<u>620,452</u>	<u>57,000</u>	<u>677,452</u>	<u>677,452</u>	<u>-</u>
TOTAL EXPENDITURES	<u>\$ 14,558,690</u>	<u>\$ 70,786</u>	<u>\$ 14,629,476</u>	<u>\$ 14,255,975</u>	<u>\$ 373,501</u>

See accompanying independent auditors' report and notes to financial statements.

TOWN OF GRAY, MAINE

COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2013

	Special Revenue Funds	Capital Projects	Permanent Funds	Total Nonmajor Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 706,436	\$ -	\$ 37,048	\$ 743,484
Investments	248,000	-	-	248,000
Due from other funds	1,429,120	1,246,835	113,773	2,789,728
Prepaid expenses	11,380	-	-	11,380
Accounts receivable (net of allowance for uncollectibles)	384	168,531	-	168,915
TOTAL ASSETS	\$ 2,395,320	\$ 1,415,366	\$ 150,821	\$ 3,961,507
LIABILITIES				
Accounts payable	\$ 16,745	\$ 21,788	\$ -	\$ 38,533
Accrued expenses	113	-	-	113
Due to other funds	-	442,535	-	442,535
TOTAL LIABILITIES	16,858	464,323	-	481,181
DEFERRED INFLOWS OF RESOURCES				
Deferred revenue	78,321	-	-	78,321
TOTAL DEFERRED INFLOWS OF RESOURCES	78,321	-	-	78,321
FUND BALANCES				
Nonspendable	11,380	-	89,811	101,191
Restricted	1,991,552	164,207	63,249	2,219,008
Committed	149,096	1,073,409	-	1,222,505
Assigned	148,113	6,142	-	154,255
Unassigned	-	(292,715)	(2,239)	(294,954)
TOTAL FUND BALANCES	2,300,141	951,043	150,821	3,402,005
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 2,395,320	\$ 1,415,366	\$ 150,821	\$ 3,961,507

See accompanying independent auditors' report and notes to financial statements.

TOWN OF GRAY, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCES – NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

	Special Revenue Funds	Capital Projects	Permanent Funds	Total Nonmajor Governmental Funds
REVENUES				
Interest income	\$ 3,173	\$ 2,318	\$ 266	\$ 5,757
Intergovernmental	93,832	235,580	-	329,412
Other income	306,814	-	-	306,814
TOTAL REVENUES	<u>403,819</u>	<u>237,898</u>	<u>266</u>	<u>641,983</u>
EXPENDITURES				
Capital outlay	128,795	791,843	-	920,638
Other	530,653	-	764	531,417
EXPENDITURES	<u>659,448</u>	<u>791,843</u>	<u>764</u>	<u>1,452,055</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(255,629)</u>	<u>(553,945)</u>	<u>(498)</u>	<u>(810,072)</u>
OTHER FINANCING SOURCES (USES)				
Bond proceeds	-	81,155	-	81,155
Operating transfers in	377,452	300,000	-	677,452
Operating transfers (out)	(57,057)	-	-	(57,057)
TOTAL OTHER FINANCING SOURCES (USES)	<u>320,395</u>	<u>381,155</u>	<u>-</u>	<u>701,550</u>
NET CHANGE IN FUND BALANCES	64,766	(172,790)	(498)	(108,522)
FUND BALANCES - JULY 1	<u>2,235,375</u>	<u>1,123,833</u>	<u>151,319</u>	<u>3,510,527</u>
FUND BALANCES - JUNE 30	<u>\$ 2,300,141</u>	<u>\$ 951,043</u>	<u>\$ 150,821</u>	<u>\$ 3,402,005</u>

See accompanying independent auditors' report and notes to financial statements.

TOWN OF GRAY, MAINE

COMBINING SCHEDULE OF ACTIVITY – RECREATION FUND
FOR THE YEAR ENDED JUNE 30, 2013

	Balance, 7/1/2012	Revenue	Expenditures	Balance, 6/30/2013
ADMINISTRATION:				
Full-time personnel	\$ -	\$ -	\$ 116,469	\$ (116,469)
Wilkes beach attendant	-	-	4,199	(4,199)
Overtime	-	-	3,872	(3,872)
FICA/Medicare	-	-	10,542	(10,542)
Retirement	-	-	7,494	(7,494)
Total administration	-	-	142,576	(142,576)
Storage building	-	-	14,060	(14,060)
PROGRAMS:				
Operations				
Administrative fees	-	4,111	4,338	(227)
Totals	-	4,111	4,338	(227)
Supplies and equipment				
Software	-	-	3,095	(3,095)
Brochures/flyers	-	-	388	(388)
Totals	-	-	3,483	(3,483)
Adult fitness				
Basketball	-	10,028	4,885	5,143
Flag football	-	4,618	1,799	2,819
Cardio kickboxing	-	423	338	85
Bootcamp	-	1,851	1,512	339
Softball	-	175	-	175
Zumba	-	865	744	121
Totals	-	17,960	9,278	8,682
Adult classes				
Photography	-	628	200	428
Self defense	-	216	173	43
Totals	-	844	373	471
Youth fitness				
Fall soccer	-	10,812	5,690	5,122
Gymnastics	-	2,955	2,016	939
Happy hands	-	157	-	157
Junior basketball	-	5,438	1,976	3,462
Junior soccer	-	4,384	1,679	2,705
Karate	-	4,800	4,320	480
Lacrosse	-	1,564	1,161	403
Foot skills	-	1,158	926	232
Skiing	-	2,549	2,541	8
Track and Field	-	3,203	1,703	1,500
Golf	-	2,354	1,879	475
Totals	-	39,374	23,891	15,483

SCHEDULE G (CONTINUED)

TOWN OF GRAY, MAINE

COMBINING SCHEDULE OF ACTIVITY – RECREATION FUND
FOR THE YEAR ENDED JUNE 30, 2013

	Balance, 7/1/2012	Revenue	Expenditures	Balance, 6/30/2013
PROGRAMS (CONTINUED):				
Youth classes				
Mad science	-	3,744	3,320	424
American Red Cross babysit	-	1,199	885	314
Totals	-	4,943	4,205	738
All day programs				
Day camp	-	64,682	38,875	25,807
Day camp before/after care	-	3,927	-	3,927
Snack shack	-	3,251	2,743	508
Day camp trips	-	13,660	9,682	3,978
In service days	-	3,151	702	2,449
Leaders in training	-	6,394	5,107	1,287
Kid's Club	-	71,101	29,121	41,980
Vacation camp	-	7,817	3,947	3,870
Totals	-	173,983	90,177	83,806
Camps/clinics				
Mad science	-	1,694	1,505	189
Volleyball	-	1,945	1,041	904
Mc Academy	-	11,928	9,542	2,386
Swim lessons	-	2,070	1,477	593
Totals	-	17,637	13,565	4,072
Rentals				
Newbegin	-	5,558	871	4,687
Totals	-	5,558	871	4,687
Special events				
Special events	-	565	3,526	(2,961)
Totals	-	565	3,526	(2,961)
				-
Total programs	-	264,975	153,707	111,268
Subtotal - Recreation Department Activity	-	264,975	310,343	(45,368)
Transfers In	-	57,000	-	57,000
Beginning Fund Balance	62,595	-	-	62,595
Total Recreation Department Activity	\$ 62,595	\$ 321,975	\$ 310,343	\$ 74,227

See accompanying independent auditors' report and notes to financial statements.

TOWN OF GRAY, MAINE

COMBINING BALANCE SHEET - NONMAJOR CAPITAL PROJECT FUNDS
JUNE 30, 2013

	Public Works & Transfer Station Project	Town Office Project	Bridge Repair and Replacement	Fire and Public Safety	PW and Town Vehicles and Equipment	Library Expansion Project	Sidewalks
ASSETS							
Due from other funds	\$ 2,512	\$ 7,086	\$ 77,669	\$ 745,678	\$ 183,680	\$ -	\$ 12,072
Accounts receivable (net of allowance for uncollectibles)	-	-	-	-	-	81,155	-
TOTAL ASSETS	<u>\$ 2,512</u>	<u>\$ 7,086</u>	<u>\$ 77,669</u>	<u>\$ 745,678</u>	<u>\$ 183,680</u>	<u>\$ 81,155</u>	<u>\$ 12,072</u>
LIABILITIES							
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 81,155	\$ -
Accounts payable	-	-	-	3,000	-	-	-
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,000</u>	<u>-</u>	<u>81,155</u>	<u>-</u>
FUND BALANCES							
Nonspendable	-	-	-	-	-	-	-
Restricted	2,512	7,086	-	-	-	-	-
Committed	-	-	77,669	742,678	183,680	-	12,072
Assigned	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
TOTAL FUND BALANCES	<u>2,512</u>	<u>7,086</u>	<u>77,669</u>	<u>742,678</u>	<u>183,680</u>	<u>-</u>	<u>12,072</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 2,512</u>	<u>\$ 7,086</u>	<u>\$ 77,669</u>	<u>\$ 745,678</u>	<u>\$ 183,680</u>	<u>\$ 81,155</u>	<u>\$ 12,072</u>

TOWN OF GRAY, MAINE

COMBINING BALANCE SHEET - NONMAJOR CAPITAL PROJECT FUNDS
JUNE 30, 2013

	Misc.	Landfill Closure	Water Quality	Public Buildings	Technology	Other Grants	Road Resurfacing	Totals
ASSETS								
Due from other funds	\$ 35,233	\$ 154,609	\$ 6,142	\$ -	\$ 22,154	\$ -	\$ -	\$ 1,246,835
Accounts receivable (net of allowance for uncollectibles)	-	-	-	-	-	-	87,376	168,531
TOTAL ASSETS	<u>\$ 35,233</u>	<u>\$ 154,609</u>	<u>\$ 6,142</u>	<u>\$ -</u>	<u>\$ 22,154</u>	<u>\$ -</u>	<u>\$ 87,376</u>	<u>\$ 1,415,366</u>
LIABILITIES								
Due to other funds	\$ -	\$ -	\$ -	\$ 38,759	\$ -	\$ -	\$ 322,621	\$ 442,535
Accounts payable	77	-	-	5,941	-	-	12,770	21,788
TOTAL LIABILITIES	<u>77</u>	<u>-</u>	<u>-</u>	<u>44,700</u>	<u>-</u>	<u>-</u>	<u>335,391</u>	<u>464,323</u>
FUND BALANCES								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	-	154,609	-	-	-	-	-	164,207
Committed	35,156	-	-	-	22,154	-	-	1,073,409
Assigned	-	-	6,142	-	-	-	-	6,142
Unassigned	-	-	-	(44,700)	-	-	(248,015)	(292,715)
TOTAL FUND BALANCES	<u>35,156</u>	<u>154,609</u>	<u>6,142</u>	<u>(44,700)</u>	<u>22,154</u>	<u>-</u>	<u>(248,015)</u>	<u>951,043</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 35,233</u>	<u>\$ 154,609</u>	<u>\$ 6,142</u>	<u>\$ -</u>	<u>\$ 22,154</u>	<u>\$ -</u>	<u>\$ 87,376</u>	<u>\$ 1,415,366</u>

See accompanying independent auditors' report and notes to financial statements.

**Municipal Office
Holiday Schedule 2014**

Our offices will be closed in honor and observance of the following days. Please plan accordingly.

New Year's Day	<i>Wednesday, January 1, 2014</i>
Martin Luther King, Jr. Day	<i>Monday, January 20, 2014</i>
President's Day	<i>Monday, February 17, 2014</i>
Patriots Day	<i>Monday, April 21, 2014</i>
Memorial Day	<i>Monday, May 26, 2014</i>
Independence Day	<i>Friday, July 4, 2014</i>
Labor Day	<i>Monday, September 1, 2014</i>
Columbus Day	<i>Monday, October 13, 2014</i>
Veterans Day	<i>Tuesday, November 11, 2014</i>
Thanksgiving Day	<i>Thursday, November 27, 2014</i>
Thanksgiving Friday	<i>Friday, November 28, 2014</i>
Christmas Eve – half day	<i>Wednesday, December 24, 2014</i>
Christmas Day	<i>Thursday, December 25, 2014</i>