

**GRAY MAINE  
ANNUAL TOWN REPORT  
FOR THE FISCAL YEAR ENDING  
JUNE 30, 2014**

[www.graymaine.org](http://www.graymaine.org)





**TABLE OF CONTENTS**  
**TOWN OF GRAY ANNUAL TOWN REPORT**  
**JULY 1, 2013 TO JUNE 30, 2014**

Town Office Contacts & Phone Extensions	1
Boards & Committee Members	3
Elected Officials Serving Gray	7
Town Council	9
Town Manager	10
Town Clerk / Listing of Deaths	12
Elections	16
Assessor	17
Buildings And Grounds Department	18
Cemetery Association	20
Code Enforcement	21
Communications & Information	22
Dry Mills Schoolhouse Museum Committee	23
Gray Fire Rescue Department	24
Gray Historical Society	25
Gray Public Library	26
Gray Public Library Trustees	29
Planning Department	30
Public Works Department	31
Recreation Department	32
Solid Waste And Recycling Department	34
Senator Angus King	35
State Representative Michael J Timmons	36
State Representative Susan M.W. Austin	37
State Representative Anne Graham District 109	38
Volunteer Awards	39
Real Estate Delinquent Taxes	42
Personal Property Delinquent Taxes	50
Auditor And Financial Statements	56
2015 Holiday Schedule	83



## TOWN OFFICE CONTACTS 2015

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 Reinsborough	657-3112	The Code Enforcement Officer is responsible for code enforcement, issuing building and plumbing permits and inspections.
Community Television	Brad Fogg	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.
Community Development	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.
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.
Town Controller/ Finance Department	Cathy Markavich	657-3339	The Town Controller is responsible for municipal accounting & financial functions.
Town Planner	Kathy Tombarelli	657-3112	The Economic Development Director promotes business and economic development interests for the Town of Gray.

**TOWN OFFICE EXTENSIONS**  
**657-3339**

Extension	Office/Department
101	Town Manager
102	Town Manager's Assistant
111	Building Administrator
108	Clerk' Office
113	Code Enforcement Officer
116	Community Television
104/105	Deputy Clerks
110	Development Department - Administrative Assistant
103	Finance Director
106	General Assistance Administrator
125	IT Advisor/Technician
114	Planning Director
117	Recreation Department - Administrative Assistant
118	Recreation Director
106	Registrar of Voters
122	Sheriff
112	Tax Assessor
116	Website Administrator

**Board/Committee Members for the year ending 06/30/2014**Term  
Expired/Expires\*

\* Some boards and/or positions have no expiration date.

**Town Council** [3 Years - 5 Members]

3/5/2014	Barter	Richard	rbarter@maine.rr.com	207-657-3724
6/30/2016	Doughty	Matt	mdoughty@graymaine.org	207-310-8172
6/30/2015	Gallagher	Lynn	lgallagher@graymaine.org	207-657-8314
6/30/2017	Mancini	Lewis	lmancini@graymaine.org	207-751-8070
6/30/2015	Sturgis	Matt	msturgis@graymaine.org	207-657-2190

**Board of Assessment Review** [3 Years - 3 Members]

8/31/2017	Edmiston	Dakota	DakotaEdmiston@yahoo.com	207-657-2541
8/31/2016	Vacant	*		
8/31/2015	Vacant	*		

**Charles Barker Scholarship Committee** [Unlimited Term - 4 Members]

Burns	Audrey	Audrey.Burns@myottmail.com	207-428-3775
Cobb	Ann		207-428-3668
Piper	Amanda	amanda.piper@email.com	207-615-7258
Stewart	Peggy	pstewart@deanandallyn.com	207-657-3805

**Commercial Plan Committee**

	Lyon	Jerry	jlyon@syseng.com	207-650-6970
	Maguire	Dan	dhmaguire@hotmail.com	207-428-3623
2/23/2014	Wilson	Jason	jwilson@graymaine.org	207-233-0734

**Community Economic Development Committee** [3 Years - 7 Members]

2/12/2014	Carter	Brannon	bcarter1@maine.rr.com	207-653-6115
6/30/2014	Doughty	Matt	mdoughty@graymaine.org	207-310-8172
4/21/2015	Gass	Anne	agass@maine.rr.com	207-657-4935
7/17/2013	Gellerson	Peter	pgellerson@graymaine.org	207-428-3739
	Hutchings	Donald	dhutchings@graymaine.org	207-657-4338
7/3/2014	Libby	Edward	elibby@graymaine.org	207-221-3322
8/31/2016	Licht	Frederic (Rick)	rlicht@securespeed.net	207-428-3368
4/13/2015	Mancini	Deborah	debmanicini@hotmail.com	207-657-2725
8/31/2014	Stong	Daryl	darylstong@me.com	207-657-2998
8/31/2016	Vacant	*		
4/9/2015	Ward	Anthony	award001@maine.rr.com	207-415-7046
9/17/2013	Wilson	Jason	jwilson@graymaine.org	207-233-0734

**Dry Mills Schoolhouse Museum Committee** [3 Years - 5 Members]

8/31/2016	Baker	Sheryl	sgbaker09@gmail.com	207-310-0552
8/31/2016	Burrow	Joyce	joyceburrow@securespeed.net	207-831-1498
8/31/2017	Dupuis	Jennifer	drymillsschool@graymaine.org	207-657-3649
8/31/2015	Vacant	*		
8/31/2015	Walker	Charlena	cwalker2@maine.rr.com	207-657-4811

**Finance Committee** [3 Years - 3 Members]

9/8/2013	Piper	Amanda	amanda.piper@email.com	207-615-7258
8/31/2015	Vacant	*		
4/6/2015	Vacant	*		

## Grange No 41 Scholarship Committee [3 Year Terms - 3 Members]

8/31/2013	Kimball	Gordon		207-657-3242
3/25/2014	Piper	Amanda	amanda.piper@email.com	207-615-7258
8/31/2014	Vacant	*		
8/31/2015	Vacant	*		
8/31/2016	Vacant	*		

## Gray Cemetery Association

	Burns	Audrey	Audrey.Burns@myottmail.com	207-428-3775
	Morrison	Galen	gmorrison@graymaine.org	207-657-3931
	Pollard	Gwendolyn		
10/1/2014	Pollard	Barbara		207-657-3378
	Sawyer	Bruce		207-657-3871
	Sawyer	Robert		207-657-4909
	Stilkey	Chris	dcstilkey@suscom-maine.net	207-865-3940
	Whitney	Don	dobewhitney@yahoo.com	207-329-3012
9/25/2014	Wilkinson	Wilma		207-657-4752

## Gray Historical Society

	Carroll	Donnell	dcarroll@myottmail.com	207-657-4107
	Taylor	Karen	PKTTaylor@aol.com	
	True	Nancy		207-657-2661
	Whitney	Don	dobewhitney@yahoo.com	207-329-3012
	Wilson	Peg		207-657-3827

## Gray Water District Trustees [5 Years - 5 Members]

6/30/2017	Dunn	Steven		
6/30/2016	Errington	Ellen		
6/30/2014	Hathaway	Susan		207-657-2776
6/30/2015	Murray	M Joseph		207-657-3034
6/30/2018	Sawyer	Bruce		207-657-3871

## Library Board of Trustees [3 Years - 7 Members]

3/5/2014	Barter	Richard	rfbarter@maine.rr.com	207-657-3724
8/31/2016	Burrow	Joyce	joyceburrow@securespeed.net	207-831-1498
3/24/2015	Clark	Raymond	rclark02@maine.rr.com	207-657-5886
9/3/2013	Dunn	Lloyd	ldunn001@maine.rr.com	207-657-4588
6/30/2014	Gellerson	Peter	pgellerson@graymaine.org	207-428-3739
8/31/2015	Hathaway Schatz	Margaret	mmh@tenapplefarm.com	207-657-7880
8/31/2017	Hutchings	Christopher	hutch6393@yahoo.com	207-657-6393
8/31/2015	Larrabee	Patricia	alpineacre@maine.rr.com	207-657-4638
8/31/2017	Nason Sturgis	Amy	sturgisfamily@securespeed.net	207-657-2190

## Library Expansion Committee

11/13/2014	Clark	Raymond	rclark02@maine.rr.com	207-657-5886
11/13/2014	Dunn	Lloyd	ldunn001@maine.rr.com	207-657-4588
11/13/2014	Martell	Tina	Tina.MARTELL@td.com	207-657-5025
11/13/2014	Rowe	Anne	abrowe@maine.rr.com	207-657-4056



## MSAD 15 Board of Directors

6/30/2016	Arata	Amy		207-926-3901
6/30/2016	Burrow	Will		207-428-3483
6/30/2016	Desmond	Belinda		617-462-9826
6/30/2017	Hall	Shad	shad@getshad.com	207-893-3445
6/30/2017	Harriman	Gary		207-926-4361
6/30/2015	Martell	Tina	Tina.MARTELL@td.com	207-657-5025
6/30/2015	Mercier	Glenn		207-926-4267
6/30/2016	Rich	Alan		207-926-4026
6/30/2017	Rowe	Anne	abrowe@maine.rr.com	207-657-4056
8/18/2014	Sprague	Jenny		207-809-0282
6/30/2015	Sweeney	Caroline		207-657-6687

## Ordinance Advisory Committee

Maguire	Dan	dhmaguire@hotmail.com	207-428-3623
Perry	Sara	perryphenalia@gmail.com	207-807-2206
Wood	Wayne	wtwco@securespeed.net	207-657-3330

## Planning Board

[3 Years - 5 Members / 2 Alternates]

8/31/2016	Abrams	Charlie	cabrams@graymaine.org	207-332-9368
6/30/2014	Bibber	Richard	rbibber@graymaine.org	207-657-4570
8/31/2016	Cobb	Dan	dcobb@graymaine.org	207-428-3968
6/30/2014	Gellerson	Peter	pgellerson@graymaine.org	207-428-3739
8/31/2017	Hutchings	Donald	dhutchings@graymaine.org	207-657-4338
4/27/2015	Redlon	John	jredlon@graymaine.org	207-210-8460
8/31/2016	Wilson	Jason	jwilson@graymaine.org	207-233-0734

## Public Safety Committee

[3 Years - 5 Members]

8/31/2016	Hadlock	Shaun	shaun414@gmail.com	207-653-2633
8/31/2013	Humphrey	Georgia	gahsounds@hotmail.com	207-657-2588
8/31/2015	Hutchins	Margaret	nebasketweaver1@yahoo.com	207-657-2135
	Morrison	Galen	gmorrison@graymaine.org	207-657-3931
8/31/2016	Vacant	*		
8/31/2017	Wood	Dick		207-657-3922

## Recreation and Conservation Committee

[3 Years - 5 Members]

	Bennett	Dean		207-657-2323
2/12/2015	Brown	Crystal	jcheb@maine.rr.com	207-415-4262
8/31/2014	Cobb	Kimberly	kcobb@maine.rr.com	207-428-3968
8/31/2016	Dufresne	Samantha	sadufresn@maine.rr.com	207-310-1904
8/31/2015	Kackmeister	Marcia	kackmeisters@gmail.com	207-657-5476

## Recycling Committee

[3 Years - 5 Members]

3/5/2014	Barter	Richard	rbarter@maine.rr.com	207-657-3724
	Cookson	Randy	rcookson@graymaine.org	207-657-2343
8/31/2015	Hedman	Jonathan	jbhedman1@gmail.com	207-714-0351
8/31/2014	Robinson	Mark	n1ujx@yahoo.com	207-657-8114
8/31/2016	Schatz	Karl	karl@tenapplefarm.com	207-657-7880
8/31/2015	Vadas	(Glen) Mike	mikevadas@hotmail.com	207-657-3847

<b>Zoning Board of Appeals</b>	<b>[3 Years - 5 Members]</b>
--------------------------------	------------------------------

8/31/2016	Swiger	John	jswiger@graymaine.org	207-232-7328
8/31/2016	Vacant	*		
12/17/2014	Watson	Barry		207-657-4137
8/31/2014	Wood	Kathy		207-657-3330

<b>EcoMaine</b>	
-----------------	--

	Foster	Gary		207-657-4754
--	--------	------	--	--------------

<b>General Assistance Fair Hearing Authority</b>	
--	--

3/5/2014	Barter	Richard	rfbarter@maine.rr.com	207-657-3724
----------	--------	---------	-----------------------	--------------

<b>Gravel Pit Ordinance Review Committee</b>	
--	--

	Murray	Katherine	spike@securespeed.net	207-657-3983
	Perry	Sara	perryphenalia@gmail.com	207-807-2206
	Wilkinson	Adam		
	Wood	Wayne	wtwco@securespeed.net	207-657-3330

<b>Greater Portland Council of Governments</b>	
--	--

3/5/2014	Barter	Richard	rfbarter@maine.rr.com	207-657-3724
----------	--------	---------	-----------------------	--------------

## ELECTED OFFICIALS SERVING GRAY, 2013-2014

			Term Expires	Telephone
<b>Town Councilors</b>				
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
<b>Gray Water District</b>				
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
<b>M.S.A.D. #15 Board of Directors</b>				
Tina Martell	16 Lorraine Dr.	Gray, ME 04039	2015	657-5025
Caroline Sweeney	22 Rustic Rd.	Gray, ME 04039	2015	657-6687
Belinda Desmond	182 Mountain View Rd.	Gray, ME 04039	2016	462-9826
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	92 Mayberry Rd.	Gray, ME 04039	2014	893-3445
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

## ELECTED OFFICIALS SERVING GRAY, 2013-2014

### 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
-------------------------------	-----------------	--------------------	------	----------

### 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



© Tsukroff Photo

### Board/Committee Members as of 06/30/2014

Term Expires	Name	Primary Email Address	
<b>Town Council</b>			<b>[3 Years - 5 Members]</b>
2015	Sturgis Matt	msturgis@graymaine.org	207-657-2190
2017	Mancini Lewis	lmancini@graymaine.org	207-751-8070
2016	Doughty Matt	mdoughty@graymaine.org	207-310-8172
2015	Gallagher Lynn	lgallagher@graymaine.org	207-657-8314
2014	Barter Richard	rbarter@maine.rr.com	207-657-3724

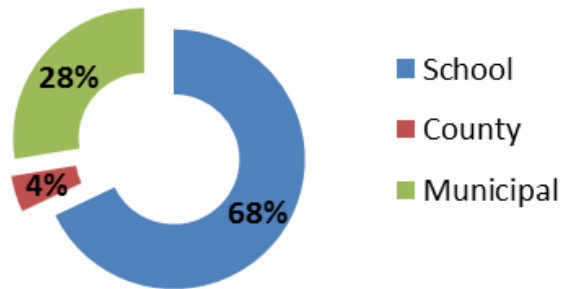
## TOWN MANAGER

Greetings to All Gray Citizens;

I am pleased to present the Town of Gray's Annual Report for the 2014 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 distribution for the FY 2014 Taxes collected.

### Distribution for Taxes Assessed Fiscal Year 2014



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

Highlights for the Town of Gray:

- Partnered with New Gloucester and MSAD15 to produce a marketing video (showcased on our website).
- MSAD#15 received a PEP Grant. As a result, a new ice skating rink was built at the Pennell complex.
- Worked with various stakeholders in an effort to move the Monument Square Master plan forward.
- Administered the library expansion process.
- Joint Route 26 Planning Study with MDOT.
- Refinanced the Library Expansion bond at a 1.57% interest rate.
- Gray hosted its 2<sup>nd</sup> Annual Business Reception at Spring Meadows.
- Completion of MDOT Maintenance Site.

## TOWN MANAGER

- Amended the Website and Facility Use Policies.
- Roll-out of a new Website design.
- Three new employees joined the Town of Gray;
  - Leon Vanella, IT Advisor
  - Donald Torrey, Ground and Building Maintenance
  - Vaughn Hutchings, Public Works

With Strong leadership and support of the Town's elected officials, we will continue to build on the highlights and endeavors of 2014, 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,

A handwritten signature in cursive script, reading "Deborah Cabana".

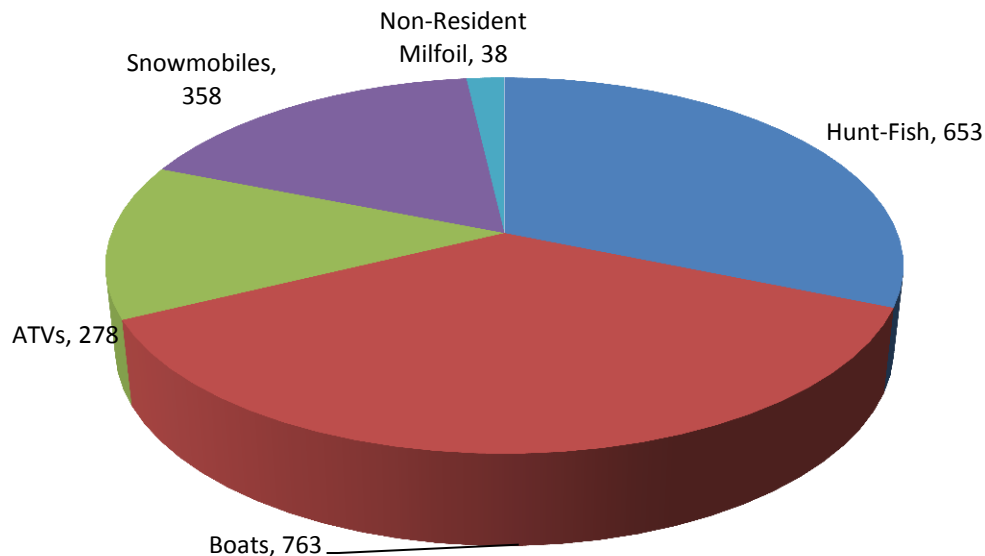
Town Manager

## TOWN CLERK 2013-2014

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/](http://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](http://www.graymaine.org) or at [www.maine.gov](http://www.maine.gov)

### IF&W Licenses & Registrations 2013/2014

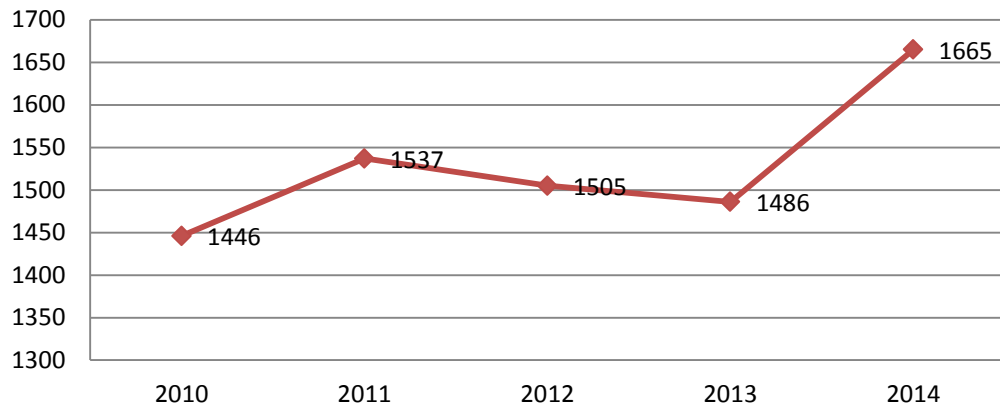


State law requires all dogs aged 6 months or older to be licensed in the State of Maine. Dogs can be licensed at the Gray Town Office in person or online (October 15-January 31) at [https://www10.informe.org/dog\\_license/](https://www10.informe.org/dog_license/) Fees for neutered / spayed dogs are \$6 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.



## TOWN CLERK 2013-2014

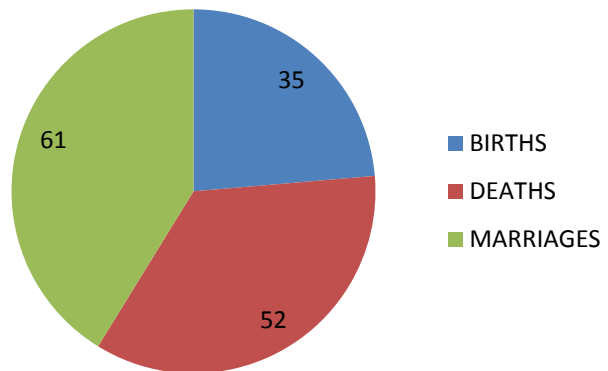
### Dog Licenses Issued in Gray, Years Ending 2010-2014



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., Jan. 11, 2014 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. Only 19 dogs were licensed, due to the inclement weather that day.

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.



## TOWN OF GRAY DEATHS - 07/01/2013 TO 06/30/2014

DECEDENT NAME		DATE OF DEATH
BRAINERD	STANLEY	2/5/2014
BRAULT	GERALD	7/5/2014
CARMICHAEL	BRUCE	9/1/2013
CHASE	MARY	3/25/2014
DOBSON	MARILYN	2/25/2014
DOUGHTY	EVERETT	9/3/2013
DUGAL	RICHARD	8/11/2013
FERRI	JOSEPH	2/25/2014
GEFFERT	JOSEPH	11/16/2013
HALL	DONALD	7/3/2013
HANABURGH	JOHANNA	3/21/2014
HATHAWAY	WILLIS	12/26/2013
HEYLIN	JOSEPH	6/2/2014
JACKMAN	NORMA	3/31/2014
JENSEN-NORRIS	NANCY	6/21/2014
JEWETT	GERALDINE	2/13/2014
JEWETT	PLEAM	9/5/2013
JORDAN	RICHARD	3/7/2014
KIMBALL	JENNIFER	10/3/2013
LANCASTER	JEAN	5/25/2014
LEE	RONALD	10/31/2013
LEIGHTON	IRVING	1/14/2014
LEONARD	FRANCES	5/16/2014
LITTLE	CAROL	12/13/2013
LIZIEWSKI	DANIEL	7/5/2013
MACGREGOR	JOHN	1/13/2014
MCALLISTER	LISA	6/23/2014
MCGLASHING	DAVID	4/21/2014

## TOWN OF GRAY DEATHS - 07/01/2013 TO 06/30/2014

DECEDENT NAME		DATE OF DEATH
MORRISON	ARNOLD	4/2/2014
MORRISON	RODERICK	3/28/2014
NAPPI	RHONDA	9/19/2013
O'BRIEN	JENNIE	12/10/2013
O'BRIEN	MICHAEL	7/10/2014
OUELLETTE	MARIETTE	4/21/2014
OVERETT	GWENDOLINE	1/31/2014
PARTRIDGE	WALTER	12/13/2013
PHILLIPS	DAVID	6/30/2014
POLLARD	MERILYN	4/7/2014
PULSIFER	PHILIP	9/8/2013
REAGAN	BEVERLY	8/4/2013
REICHERT	CINDY	2/11/2014
RIGNUETTE	JEFFREY	10/6/2013
ROBINSON	MARYANN	6/23/2014
ROSATI	RUDOLPH	7/16/2013
SANBORN	ROBERT	10/11/2013
SAWYER	MARGARET	12/3/2013
SAXBY	BETTY	1/31/2014
SCHIDZIG	ANDREW	9/4/2013
SKILLING	CARLTON	4/6/2014
STEWART	MARGARET	6/9/2014
SZENDREI	BEATRICE	9/1/2013
VREELAND	MARY	2/17/2014
WILBUR	DAVID	10/22/2013
WOOD	GEORGE	7/27/2013

## **ELECTIONS**

### **JULY 1, 2013 THROUGH JUNE 30, 2014**

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 5, 2013: Statewide Referendum Election**

Registered Voters: 6031

Number of Voters: 925

Voter Turnout: 15%

Number of Absentee Voters: 97



#### **June 10, 2014: State Primary/Municipal Election**

- 2 Town Councilors – Lewis Mancini, Matthew Sturgis
- 2 School Board Members – Shad Hall, Anne Rowe
- 1 Gray Water District Member –Michael Lessard

Number of Voters: 1213

Number of Absentee Voters: 98

### ***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 2013 & 2014. The success of our elections relies upon the dedication and work of our election workers.

*Special thanks to:* Debbie Botkin, Judith Burnham, Joyce Burrow, Patricia Dunn, Natalie Edmiston, Gary Foster, Nancy Mason, Ted McDonald, Pat Schlegel, Pat St. Pierre, Sheryl Robinson, Julie Sheets, Sue Trudel, Susan Tsukroff, Sue Trudel, Carol West, David Whitney, Ruby Whitney, and John Wibby Jr.

## **REPORT OF THE ASSESSOR 3 YEAR VALUATION COMPARISON**

	2011	2012	2013
Land	\$297,322,620	\$302,179,812	\$302,330,387
Buildings	\$409,670,900	\$414,365,207	\$421,372,820
Personal Property	<u>\$ 11,079,489</u>	<u>\$ 11,303,000</u>	<u>\$ 10,762,300</u>
Total	\$718,073,009	\$727,848,019	\$734,465,507

The 2013 assessed valuation resulted in a tax rate of \$17.20 per \$1,000 of assessed valuation for the fiscal year 2013-2014 which was an increase of 8.52% from the 2012 tax year. The \$6,617,488 increases in valuation was due to new construction and land divisions. The assessment ratio (ratio of assessed value to market value) was 87% for the 2013 tax year meaning, that on average, assessments were 87% of actual sale prices. Theoretically, a home selling for \$100,000.00 would have an assessed value of \$87,000.00. This was actually a 2% increase in the assessment ratio above the previous year.

The Assessor's office has been working diligently to complete a data conversion from the CAMA (Computer Assisted Mass Appraisal) system used during the 2003 revaluation to the TRIO CAMA system purchased last year. The use of the TRIO system will greatly improve online access to the Town's assessment data and will allow a seamless conversion from data to tax billing. Additionally the TRIO system will be used for the upcoming revaluation that will take place beginning in 2016 and through 2017. Information regarding the revaluation will be mailed to all taxpayers in May of 2015.

Homestead Exemption and Veterans Exemption applications are available at the Assessor's Office, or can be downloaded from the Town web site. The Homestead exemption is for residents that have owned their homestead for 12 months prior to the year of application. The homestead exemption currently amounts to a \$9,000.00 reduction in property value. The Veteran's exemption is for veteran's that are residents of the State of Maine, have reached the age of 62, or are 100% disabled, that served during a federally recognized war period. Currently, the Veteran's exemption amounts to a \$5,400.00 reduction in assessed value. The deadline for filing for exemption is April 1<sup>st</sup> of the year for which you are filing. Applications would have had to have been filed prior to April 1, 2013 to be eligible for the July 1, 2013 – June 30, 2014 fiscal year. Applications may be downloaded from the State of Maine website at [www.maine.gov/revenue/forms/homepage.html](http://www.maine.gov/revenue/forms/homepage.html), or call 1-207-624-7894 to request an application.

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

Respectfully Submitted,  
John E. Brushwein, CMA  
Assessor

## **BUILDING AND GROUNDS DEPARTMENT 2014 ANNUAL REPORT**

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. We work with the 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, 2014:

### **Town Office:**

- This year a flower planter was added to the electronic sign

### **Dry Mills School House and out buildings**

- New shutters were added to the recently painted and puttied windows to protect them during the winter months

### **Newbegin Recreation Center**

- New shrubs and flowers were added to Pennell Park
- A new sign was added
- An Ice Rink was added for the winter months

### **Library**

- A new addition was added in 2014 which incorporated new landscaping
- Installation of a new sign

### **Provided general maintenance throughout the year on:**

- Public Safety Building
- Dry Mills Fire Station
- Village Station
- 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
- Dry Mills School House and out buildings
- Cemetery

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

The Building and Grounds department are responsible for light landscaping and general maintenance of Town owned grounds:

- Six “Welcome to Gray” signs
  - One electronic sign with flower planter (Public Safety building)
- Wilkies Beach and parking lot area
- Route 26/26A Banner, used for community events
- Monument Square
- Newbegin fields
- Pennell grounds
  - Includes Pennell Park, Little League Buildings and the outdoor basketball court area.
  - Clearing of Ice Rink in the winter months
- Summer set-up for the Recreation Department located behind Newbegin
  - Big top tent and picnic tables
- Russell School
  - Tents and tables

Respectfully submitted,  
Edward A. Milose  
Building and Grounds Director

# GRAY CEMETERY ASSOCIATION

## JULY 1, 2013 - JUNE 30, 2014

<b>BALANCE AS OF JULY 1, 2013</b>	<b>\$21,881.72</b>
-----------------------------------	--------------------

### Receipts

Town of Gray Appro	\$24,415.00	
Town of Gray Interest	\$128.48	
Key Bank Interest	\$3,178.87	
Administrative Fees	\$3,325.00	
New Lots Sold	\$4,500.00	
		\$35,547.35
		<b>\$57,429.07</b>

### Disbursements

D.C. Stilkey, Contract-Payroll	\$28,713.96	
Stone Restoration	\$3,000.00	
Insurance	\$500.00	
Bank Charges	\$60.50	
Computer Maintenance	\$50.00	
Perpetual Care Investments	\$1,350.00	
		\$33,674.46

<b>BALANCE AS OF JUNE 30, 2014</b>	<b>\$23,754.61</b>
------------------------------------	--------------------

### New Lots

Lewis Proctor/Leda Plummer	Thomas/Bonnie Severen
Felecia/Philip Gary	Donald/Ann Morse
Jane Gerardo	Harold/Nancy Latham

### 2013 Burials

Mary Cole	Perl Laberge
Everett Doughty	Carole A. Cobb
Donald B. Hall	Norma Higgins
Carl D. Sawyer	Barbara Frye
June Thurber	David Wilbur, Sr.
Margaret O'Brion	Philip Gary
Margarite Adams	

### Trust Funds

Key Bank	\$79,018.71
Flower Fund	\$2,400.00
Perpetual Care	\$6,765.00

**Respectfully Submitted,**  
***Barbara Pollard, Treasurer***



**CODE ENFORCEMENT**  
**JULY 2013 - JUNE 2014 PERMIT TOTALS**

Plumbing	114
Electrical	107
Building	154
SZ	3
Miscellaneous Permits	62
<b>Total Permits Issued</b>	<b>440</b>

**NOTES**

*Of the 114 plumbing permits 61 were SSW and 53 were interior. Of the building permits 31 were new houses and 9 were teardown / rebuilds. Miscellaneous permits consist of: Dock, Demo, Home Occupation Use, Pool, Sign, and Tree Removal.*

*Tom Markley resigned June 19, 2014. An interim Code Enforcement Officer, Bruce Smith, started on June 23, 2014.*

## **COMMUNICATIONS & INFORMATION**

*JULY 1, 2013 – JUNE 30, 2014*

### **Web Site/Online**

- Ongoing upload of local images to Panoramio for inclusion on Google maps/Google Earth.
- Opened a Town of Gray YouTube account for upload/storage of video content.
- Secured a VisitMaine.com account for posting events of statewide/visitor interest.
- Google Webmaster tools account added for analytics/management of site.

### **Social Media**

- Research/review of a sampling of social media policies used in municipal settings nationwide.
- Initiated a Town of Gray Facebook page, maintained in draft (unpublished) form pending approval of social media policy. Assumed ownership of and merged existing “rogue” Town of Gray Facebook pages.
- Social Media Policy draft completed; pending council review/approval as of 30 Jun 2014.

### **Assessment Data**

- Initial discussion/planning with the intent to replace current assessment data service with an internally designed/managed database.

### **GCTV2**

- Repeated attempts to include streaming GCTV2 schedule on website. Firewall or other issue preventing successful implementation. Resolution ongoing.

### **Newsletter**

- Monthly publication highlighting local events, department news. Delivered electronically to approximately 350 subscriber households.
- Monthly publication of Gray News in Independent newspaper distributed by mail to thousands of households in the Sebago Lakes area, including Gray and New Gloucester.

Respectfully submitted,  
Debi Curry  
Website Administrator

## **THE DRY MILLS SCHOOLHOUSE MUSEUM COMMITTEE**

### *Annual Report for the Year Ending 30 Jun 2014*

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 2013-14 were to:

1. Create a DMS weblink that is linked to the Maine Wildlife Park website.
2. Create a contact list of educators who may wish to bring their class to the schoolhouse for a presentation.
3. Recruit new committee members.
4. Increase the number of volunteers in order to extend the season that the schoolhouse is open to the public.

The committee successfully completed these goals. The Dry Mills Schoolhouse now has a weblink from the Maine Wildlife Park, and in 2014 had four student groups visiting the one-room schoolhouse for a lesson on the ways of education in the 19<sup>th</sup> and early 20<sup>th</sup> centuries. Thanks to the commitment of our volunteers, including students from the GNG High School Volunteer Club, we were able to extend the schoolhouse season through September.

The committee's goals for 2015-16 are:

1. To complete the audio presentation that provides a biographical sketch of a teacher's life in the late 1800s who taught at the school.
2. To research the design of the outhouses that were originally attached to the school. The committee would like to create a replica.
3. To fill the final vacancy on the DMS Committee.
4. Winnow the schoolhouse books to remove duplicates, etc.
5. Purchase an historically-accurate clock for the school

Respectfully Submitted,  
Jennifer Dupuis, Charlena Walker, Sherrie Baker, Joyce Burrows  
The Dry Mills Schoolhouse Committee

## GRAY FIRE RESCUE DEPARTMENT ANNUAL REPORT FOR 2013 – 2014

It is my pleasure to submit the annual report for 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 and his staff for their daily support. I appreciate the assistance, dedication and continuous support from all of our Town Office staff.

Gray Fire Rescue department consists of 46 members, including 5 fulltime, 36 call, and 5 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 **1144** calls this year with a breakdown of **766 EMS** calls and **378 Fire** calls, for an increase of 10% from the previous year.

Members logged nearly 10,000 hours “answering the call”.

We have received continued support from our Mutual Aid towns. Thanks to New Gloucester, North Yarmouth, Cumberland, Windham, and Raymond.

We have reached written Mutual Aid agreements with New Gloucester, North Yarmouth, Cumberland and Windham joining the already in place Raymond agreement.

We issued over 800 burn permits this year. Please remember, all outside fires require a burning permit. For more information call 657-3931.

Members continue to expand their knowledge and certifications, thru classes and in house training, dedicating over 2000 hours of continued learning this year.

A “Customer Service Survey” has been added to the Town of Gray website this year to receive feedback from those we serve, just go to the Department tab under Fire Rescue, and choose “service survey”. We welcome your comments.

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, 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 2014**

The Gray Historical Society continues to make great progress and 2014 was another good year. We cannot thank the volunteers who put in countless hours meeting with visitors, touring with school groups, and making our museum a few steps closer to year around operation. We seek new members and your ideas for new programs.

Gray Historical Society programs to the public will be offered on a quarterly basis as we continue our collaboration outreach with other organizations and associations.

The next phase of our museum upgrades will include completion of “bay four” that we hope to use as an area highlighting the history of Gray’s fire department, painting and repairing the exterior trim work, remodeling and updating the bathroom facilities, and painting the interior wall leading to the museum space on the second floor. Our grant writing, donations and the support of members have made these restorations possible.

Gray Historical Society thanks the community for their continual support and generosity. We welcome your ideas and encourage you to join our society so we may share our Town’s fascinating history with visitors from near and far.

Donnie Carroll  
Board of Director

## **GRAY PUBLIC LIBRARY ANNUAL REPORT FISCAL YEAR 2014**

This year, the Gray Public Library endured.

The biggest story of the year for the library was the implementation and completion of the Gray Public Library Expansion project. From August of 2013 until June of 2014, workers toiled around the clock to complete a 3,000 square foot addition onto the existing building, update the existing electrical system, install a sprinkler system, update the lighting, fully insulate both levels of the library, install a new HVAC system, and resolve many long lingering issues of our aging building and grounds. And the middle of a hectic construction environment, we operated a library.

To ensure the library was open the maximum amount of time possible during construction, it was necessary to store three quarters of the collection in an off-site location, move the remaining collection three times so the construction crew could fully access the space, and operate a library among debris, dust, hammering, and clanging. The Library continued its regular book groups and Story Times by hosting them offsite at the Pennell complex.

Yet despite the construction conditions, the limited collection, reduced hours due to temporary closings for construction, reduced hours due to a harsh winter, and the constant jockeying for parking spaces, our patrons continued to use the library. Despite all obstacles, use of the library increased. In FY13, Gray patrons checked out and renewed 68,571 items from the library. In FY14, Gray patrons checked out and renewed 69,786 items, an increase of 1.77%. The largest increase in usage came from DVDs (up 38.59%), graphic novels (up 58.6%), music CDs (up 82.17%), new nonfiction (up 65.9%), and young adult audiobooks (up 21.25%).

The Gray Public Library is primed and ready for a major come-back. After a long year of construction, we now have a parking lot with adequate drainage so we don't have a lake form in our lot each time it rains; we now have two meeting rooms ready and available for use independent of library hours; we have a redesigned lighting plan that illuminates every square inch of our shelf space making browsing for library treasure all the more pleasant; a loading dock and dedicated processing space so daily deliveries of materials is easier on all involved; a more open and airy children's and young adult areas that are more inviting to the entire community; two new enclosed study rooms; and many other minor tweaks that truly brings the Gray Public Library to the next level.

In FY15, the Library will maintain its course of increased use, visibility, and value. We will continue to best utilize our materials budget to acquire items that are both interesting and valuable to the public. We will implement and promote increased programming offerings that take full advantage of our new meeting room space. We will continue to examine our internal policies and procedures to ensure that we are providing the best possible service to our patrons.

## **GRAY PUBLIC LIBRARY ANNUAL REPORT FISCAL YEAR 2014**

The most important thing we can do in the coming year is honor the hard work and resources that were put into the library expansion. While we have been fully working out of our new space for months, the staff at the library is still very much perfecting our new spaces. The public, en masse, is incredibly pleased and surprised by what we were able to accomplish with our renovation. But there is still room for improvement. In the coming year, we will be examining extra steps we can take beyond the scope of the renovation project to truly raise the profile of the library and create a space that is invaluable to all residents of Gray.

### **BY THE NUMBERS:**

Total number of items checked out by Gray Library patrons: **69,786**

New Patrons Registered in FY14: **302**

Active patrons in FY14: **2,706**

Total sessions of public computing use = **3,728**

Total length of time public computers used = **116,839** minutes (**1,947** hours)

Materials added to the collection:

1) Books – 2,074 titles added to the collection

- a. 657 Fiction
- b. 430 Non-fiction
- c. 175 Large Print
- d. 92 Young adult
- e. 236 Picture books
- f. 281 Juvenile Fiction
- g. 89 Juvenile non-fiction
- h. 114 Graphic novels

2) A/V – 1,139 titles added

- a. 477 DVDs
- b. 230 Music CDs
- c. 80 Juvenile DVDs
- d. 203 DVD series
- e. 25 YA audiobooks
- f. 21 Juvenile audiobooks
- g. 103 Audiobooks

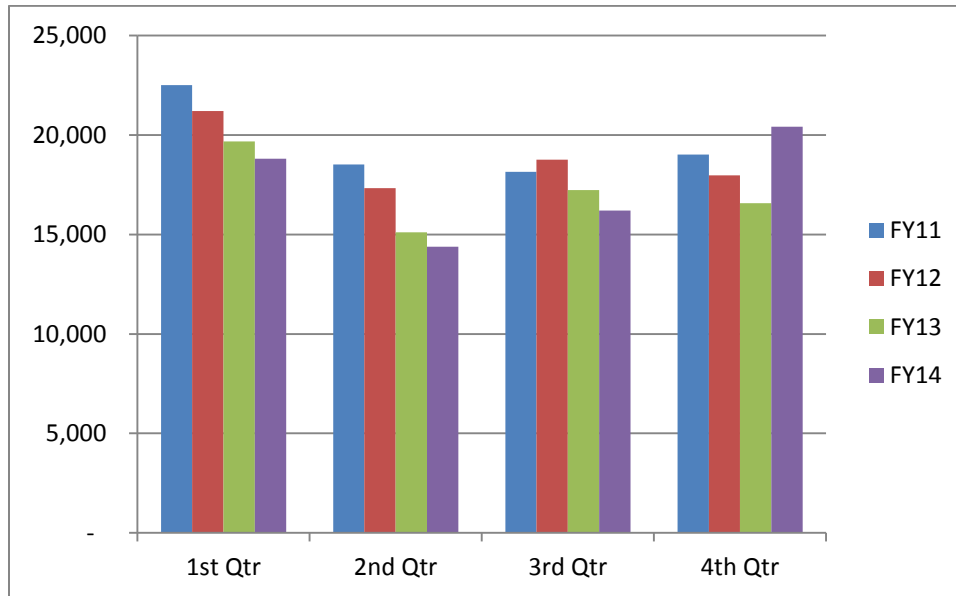
3) Periodicals

- a. 753 individual magazines added

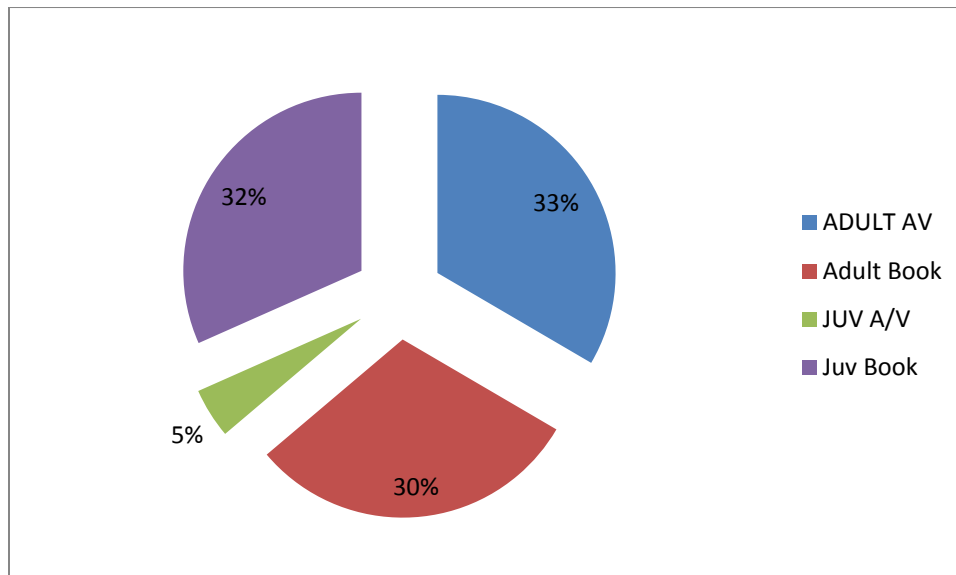
# GRAY PUBLIC LIBRARY ANNUAL REPORT

## FISCAL YEAR 2014

Total Circulation by Fiscal Year Quarter



Circulation by Material Type





**TOWN OF GRAY MAINE  
TRUSTEES OF THE GRAY PUBLIC LIBRARY  
ANNUAL REPORT**

*July 1, 2013 through June 30, 2014*

It was, to put it mildly, an interesting year for your Library.

We said a reluctant farewell to Marie Morey, our longtime and dedicated Director, who resigned in the spring. She put her heart and soul into making the Library a warm and welcoming place for the citizens of Gray, and she accomplished the task.

As a result, the Town initiated a search for a new Director, and we succeeded in luring Joshua Tiffany from the Scarborough library. Few Library Directors have faced the task Josh accepted: simultaneously running a busy Library and building a new addition. Happily for all of us, Josh was up to the task. Thanks to the voters of the Town of Gray, we now have a spacious, efficient, high-quality Library with space for meetings and Town events.

The surprising thing about the project is that the Library was even busier during the construction. The Trustees thank Josh and his staff for their exemplary work and their unfailing good humor in the face of hammering, drilling and disruptions not normally associated with libraries.

The next year will see us consolidating the benefits of our new Library. We will be sponsoring programs intended to attract our core constituency as well as new patrons. Today's library is far more than a place to come for a couple of books: it's a meeting place, a learning place, an inspiring place.

We hope you'll drop by and see what's happening here at your Library!

***Library Board of Trustees***

Ray Clark

Margaret Hathaway

Amy Sturgis

Pat Larrabee

Chris Hutchings

Joyce Burrow

Peter Gellerson (resigned in order to take up duties as Town Councilor)

## **PLANNING DEPARTMENT ANNUAL REPORT 7/1/13 TO 6/30/14**

Between July of 2013 and the end of June 2014, the Planning Board approved a variety of projects and provided valuable input on Ordinance amendments. Two residential subdivisions, Spring Meadows and Eagles Nest, created lots for 30 new dwelling units. The Board provided input for one of the Town's first Contract Zoning Agreements in the Hancock Block and also approved smaller applications for accessory apartments and Shoreland Zoning review.

Most of the Site Plan Review approvals were in the village area including the Gray Water District's new water tower on Weeks Hill, additional fuel tanks near the flats, and a new retail store just south of Gray Corner. Planning Board input and approval was also obtained for the addition and extensive renovations to the Gray Public Library that has realized steady increases in use since being completed.

The jointly funded MaineDOT/ Town Route 26 Corridor Study was completed in late summer of 2014. It focuses on the 1.3 mile segment between 26A (by-pass) and Dry Mills including the problematic intersection of North Raymond Road. This important collaborative study provides the necessary foundation upon which informed policy decisions can be made by both the Town and MaineDOT. It has already resulted in earmarked funding of intersection improvements at both Libby Hill and North Raymond Road.

Lastly, and most importantly, the Town is indebted to the countless hours Planning Board members generously spend every month. We are fortunate to have such dedicated volunteers who provide valuable input year after year. There are almost always vacancies on one or more Board's/Committee's and the Town encourages residents to help keep the wheels of government moving.

Respectfully submitted,  
Doug Webster, AICP

## **DEPARTMENT OF PUBLIC WORKS**

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 2013 and spring of 2014 proved to be busy for the Department. The following roads were reclaimed and paved with three and a quarter inches of hot top: 1) Merrill Road, and 2) Mountain View. Ramsdell Road was paved with an inch and a half over lay for a total of 9,500 tons for all three roads. After adding shoulders to the above mentioned roads the crew spent the rest of the season performing routine maintenance.

The winter of 2013/2014 was a very busy and tough winter. Over the course of the winter we used 3,305 tons of salt, 8,384 yards of sand and 4,243 gallons of calcium. Our first storm was November 23, 2013 and our last storm was April 16, 2014. We had a total of 94 inches of snow and several ice storms totaling three inches of freezing rain and ice. We experienced a total of 36 storms, causing 42 different plowing and sanding events and a total of 4,000 equipment and man hours. The crew handled the many hours behind the wheel very well, while serving the town with pride and dignity and all answered every one of my frequent 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 and getting ready to put it out to bid. The Totten Road Bridge Replacement was completed October 2013.

As of July 01, 2013 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.

Thanks to Ed Milose, our Maintenance Supervisor. Ed's constant support continues to bail 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, Cumberland County Sheriff's Department, and Lucas Hallet our Town Sheriff 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, Jon, Tom, Elizabeth, Pam, Judy, Galen, Cathy, Barbara, Lena, and Doug, whose constant support makes and has made my job much easier.

Respectfully submitted,

Steve LaVallee

Town of Gray Director of Public Works



# TOWN OF GRAY

## Recreation Department

---

Director: Dean M. Bennett    Office Administrator: Deb Nickerson    Recreation Programmer: Dan Peacock

The mission of Gray Recreation Department is to provide the best possible recreation, social and leisure time opportunities that encourage personal growth, improved personal health and enhance the overall quality of life to the residents of Gray.

The Recreation Department (2 fulltime employees and one part-time) is responsible for the coordination, supervision, implementation and administration of many activities, programs, facilities and special events for the benefit of the residents of Gray. Some of these responsibilities include; coordination of all recreation programs, daily maintenance of facilities ( Wilkies Beach, Libby Hill Trails, Newbegin Community Center, soccer fields, basketball and volleyball courts), administer office duties (answering and returning phone calls, producing monthly/quarterly fliers and brochures, submitting news releases, processing registrations and fees, and making deposits). We feel this department plays a critical role in the development and direction of our community. As our community population, needs and services grow; so should the growth of this department. In the near future we need to address: improvements to existing facilities, purchasing new land for parks and facilities and expanding on our “programming” staff.

### **SPECIAL EVENTS**

Annual Halloween Party & Pumpkin Walk  
Annual Tree Lighting & Visit With Santa  
Annual Easter Egg Hunt at Pineland Farms  
Kids Zone Activities Crystal Lake Ice Fishing Derby  
Tardy Brothers Show  
Ice Skating Party at Pennell Ice Rink  
Josh Libby Kickball Tournament  
Discount Tickets for Sea Dogs, Pirates & Red Claws  
New England Jazz Band Concert

### **PROJECTS and RENOVATIONS**

Renovation of Pennell Athletic fields fence /gates  
Bush hogged Libby Hill Trails & Pennell Park  
Transplanted shrubs, bushes from library to Pennell Park  
Construction of Pennell Park & Gazebo  
Refinished Newbegin Gym floor  
Erected an ice skating rink at Pennell  
Installed an A.E.D. at Newbegin Gym  
Constructed new dugouts, and snack shack at Pennell  
Many improvements to the building systems at Newbegin

### **ADULT PROGRAMS / ACTIVITIES**

Pick-up softball, Pick-up basketball, Men’s Top Flight Basketball League, Men’s Flag Football League, 50+ Socials, Photography class, Walking in Newbegin, Open Gym, Hula Hooping, Women’s Pick-up basketball, Men’s Spring Flag Football League

### **YOUTH PROGRAMS / ACTIVITIES**

Summer Day Camp, Leaders In Training, Lacrosse Camp, American Red Cross Swim Lessons, Volleyball Camp, Fall Youth Soccer, Mad Science Classes at Russell School, Jr Lacrosse, Kids Club ( Before and After School Activities), Kids Zumba, Gymnastics Lessons, Happy Hands Play Group, Nordic Skiing at Dunn and Middle School, Foot Skills Soccer, Jr Indoor Soccer League, Jr. Track & Field, Golf Lessons, Intro to Lacrosse Clinics, In-Service Days, February Vacation Camp, April Vacation Camp, American Red Cross Babysitting Course

**Wilkie's Beach:** This past year we did not have to close the beach. Water quality stayed pretty much in the excellent quality level. Improvements were made to the mooring system for the swim lines and float. The courtesy boat inspections have continued to be successful. We have kept pace with the past number of inspections ( total of inspection #189) and to date there is no evidence of invasive plants in the lake. Thank you to all of the beach patrons for making it a great, safe summer. Thank you also to the Crystal Lake Association for all of their support and help.

**Libby Hill Forest:** The trails continue to be utilized and are certainly a precious resource to our community. Outdoor recreational activities (both passive and active) occur on a year-round basis. Whether it's hiking or going for a nature walk, Nordic skiing, bird watching, mountain biking or horseback riding, it has become a destination for the outdoor enthusiast. Thank you to the Friends of Libby Hill and the Gray Community Endowment for your support and collaboration.

**Pennell Park:** Pennell Park construction took place this past year. This 1.59 acre of land can now be utilized for a variety of activities such as walks, picnics and enjoying the quiet solitude in the middle of our village. Future plans include a few concerts for the public and expanding the trail around the back of the Pennell property. Thank you to all of the volunteers ( T.D. Bank and local Girl Scout troops) and individuals that have donated their time and perennial plants to this community park.

**Pennell Little League Dugouts and Snack Shack:** In collaboration with the Gray Little League we finally made progress in making much needed improvements to the softball field complex. The 2 dugouts are awesome and teams utilizing them should find them roomy and comfortable. The snack shack (complete with tower for broadcasting games) will certainly allow Gray to host many tournaments in the future. We are also hoping to offer many special events on this facility. Outdoor movies in the summer, kickball tournaments, softball tournaments and ice skating parties to name a few. Thank you to Gray Little League, it's volunteers and contractors who help make this project a huge success.

Sincere thanks and appreciation to the Gray Recreation & Conservation Committee, Gray Bike/Pedestrian Committee and all of the seasonal and part-time employees and instructors for their dedication and support of our programs. We would truly be at a loss without the support of the hundreds of volunteers that help out with the youth sport programs as well the many civic groups and individuals that make Gray a very special place to live. Thank you.

Sincerely,

Dean M. Bennett, Director

## **SOLID WASTE / RECYCLING DEPARTMENT**

Greetings:

It is with pleasure that I submit to you this report of the Solid Waste and Recycling Department for fiscal year ending June 30, 2014.

The highlight of FY 2014 was the final debt payment to eco-maine was made which resulted in the reduction of the Solid Waste budget by nearly \$148,000 on its own. This has been about 30 years in the making and is so nice to have behind us. The eco-maine facility is financially stable and should continue turning our trash into electricity for many years to come.

Over the course of the fiscal year, the Town of Gray recycled;

95,000 pounds of televisions and electronics, over 750,000 pounds of paper material, 86,000 pounds of plastics, 540,000 pounds of glass and metals and over 874,000 pounds of construction materials. Thank you for helping keep this material out of the landfills and incinerator and giving it another life.

The composted leaves and grass continue to be in great demand and it seems impossible to create enough finished product for everyone to get the amount they desire. Generally approximately 400 yards of finished material is made annually.

A highly anticipated prospect for paint recycling is expected to be coming online in mid to late 2015 which will require that paint manufacturers be responsible for the recycling of left-over “architectural” paints. Though this will not include all paints, auto and marine paints for example, it will cover the majority of what can be found in the typical household. Latex and oil based paints and primers, stains and varnishes to name a few. Not only will this save the Town of Gray what I expect to be a fairly significant amount of money from a disposal aspect, it will also provide a safe and environmentally friendly means of disposal. More information will be posted as this comes closer to fruition.

Though I say it every year, it is with no less meaning this year than any other; thank you to the staff with which I work for their dedication to excellent customer service, thank you to the volunteers who provide so much and ask for nothing in return, and of course you, the general public for allowing me the opportunity to serve you.

Sincerely,

Randy J. Cookson

Solid Waste Director



Town of Gray  
24 Main Street,  
Gray, ME 04039

Dear Friends,

It has been a privilege to serve the State of Maine since being sworn into the U.S. Senate in January of 2013. First off, I want to make sure you know how to reach my offices, as I welcome your thoughts, questions, or concerns. You can 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, Scarborough (207) 883-1588, and Washington D.C. (202) 224-5344. You can also provide your input on our website at [www.king.senate.gov](http://www.king.senate.gov).

Maine is a large state; I know that traveling to our offices can present logistical and financial challenges, which is why our team implemented an outreach program, **Your Government Your Neighborhood**. My staff has been traveling to communities throughout the state for two years now, hosting office hours for local residents. Since we began, we have made over 400 trips and plan to increase that throughout 2015.

If we haven't yet been to your town office, community library, or school, or hosted an information table at a local non-profit, please let us know!

My work in Washington this year has been broad reaching, and I am committed to continue this work in a transparent and nonpartisan manner.

My projects have included:

- Overseeing national security and defense issues from ISIS to cybersecurity
- Continuing efforts to simplify student loans and make higher education more affordable
- Easing the regulatory burdens facing Maine businesses, farms, and schools
- Co-sponsoring budget initiatives for a smarter economic direction
- Supporting vital infrastructure and highway investments
- Tackling climate change mitigation and its long-term impacts
- Ensuring financial transparency in politics through campaign finance reform
- Promoting the growth of rural internet access
- Co-sponsoring legislation to help working families get paid leave to care for loved ones

I am tremendously grateful for the opportunity to serve you and will keep you informed of my activities in Maine and Washington.

Sincerely,



ANGUS S. KING, JR.  
UNITED STATES SENATOR



# HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION  
AUGUSTA, MAINE 04333-0002

(207) 287-1400

TTY: (207) 287-4469

## **Michael J. Timmons**

140 Bruce Hill Road

Cumberland, ME 04021

Residence: (207) 829-4856

Business: (207) 653-9783

Fax: (207) 829-3205

Michael.Timmons@legislature.maine.gov

Friends and neighbors of Gray,

Thank you for the opportunity to serve the people of Gray in the 127<sup>th</sup> Maine House of Representatives. Having the opportunity to represent you in Augusta is a great honor which I take very seriously. While I have worked in schools for over thirty years, this is my first time working in State Government, and each day I learn more about the process and difficulties we face in our community and across the state.

I have been assigned to the Joint Standing Committee on Criminal Justice and Public Safety. This committee is responsible for reviewing all bills related to the Department of Public Safety; law enforcement; Maine's Criminal Code; sentencing; firearms; the Department of Corrections and county jails; and victim's rights among numerous other things.

As a Representative of the people, it is vital that I stay up to date on the happenings and concerns of your community. Please do not hesitate to call or email with information, questions, or concerns. The House of Representatives is positioned to be the most available and responsive branch of government, and I hope to be a resource to each citizen, school, business and town in our district. I will be sending out a weekly email update detailing important news and information from Augusta. If you would like to receive these updates, please email me directly at Michael.Timmons@legislature.maine.gov.

Sincerely,

Michael J. Timmons  
State Representative





HOUSE OF REPRESENTATIVES  
2 STATE HOUSE STATION  
AUGUSTA, MAINE 04333-0002  
(207) 287-1440  
TTY: (207) 287-4469

**Susan M. W. Austin**

136 Yarmouth Road

Gray, ME 04039

Home: (207) 657-4100

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

January 2015

Dear Friends & Neighbors:

Thank you for the honor of being your State Representative. I greatly appreciate the faith and confidence you have placed in me to return to the State House and once again be your voice. There is much work to be done between now and the Legislature's statutory adjournment date of June 17. With that said, receiving your feedback on the various policies to be deliberated is essential. Only by hearing from you can I be an effective public servant.

As you may know, legislative leadership has assigned me to the Labor, Commerce, Research, and Economic Development Committee. This panel has jurisdiction over a number of issues, some of which comprise the Department of Labor; wage and hour laws; working conditions; workforce development; unemployment compensation; workers' compensation; collective bargaining; business regulation, including automobile and fuel sales; professional and occupational licensing; retail pricing; advertising; credit law (business related); consumer protection; Maine State Housing Authority; affordable housing; homelessness; Finance Authority of Maine (FAME); economic planning and development agencies; opportunity zones; product marketing; research and development; technology commercialization; tourism; and defense facility conversion. If you wish to tune into the hearings and work sessions conducted by this Committee over the months to come, I would encourage you to visit the Legislature's new Web site at <http://legislature.maine.gov/>.

With the goal of improving Maine's economy by enacting commonsense policies to grow our workforce and bring good-paying jobs to the State, this session will be focused on lowering energy costs, easing Mainers' tax burden, and putting an end to waste, fraud, and abuse in our welfare system. Governor LePage has already laid the groundwork in his recent budget proposal, thus it is up to lawmakers to work collaboratively and put the best interests of our constituents well ahead of partisan politics.

Again, thank you for the privilege of serving you at the capitol. As we delve deeper into the New Year, I hope 2015 is one that brings you and your families good health, contentment, and prosperity!

Sincerely,

Susan M. W. Austin

State Representative

District 67      Casco (part), Frye Island, Gray (part) and Raymond (part)

## **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

## VOLUNTEER AWARDS 2014

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.



### Library Expansion Committee

*Committee of the Year—A Town Council appointed committee that has provided exemplary community service through its activities throughout the year.*

This seemingly tireless committee contributed an enormous amount of expertise to execute and oversee plans to expand the Gray Public Library. Over late 2013 and early 2014, their commitment to the project saw us through the project from groundbreaking to ribbon cutting!

### Donnie Carroll

*Lifetime Achievement Award—A citizen who has displayed a lifetime of volunteer service to Gray.*

Donnie Carroll is a long time Gray resident with many years of volunteer service to the Town. He has been at true friend to the Town of Gray logging countless volunteer hours over the years. Among his many contributions to the citizens of our town:

- Assisted Town Manager with interview and selection of first and second full time fire chiefs.
- Facilitated a fire department development strategy and provided report of findings.
- Moderated many Town Meetings, political candidate nights, and two public forums on Stimson Hall.
- Assisted in Department Head training for Town.
- President of Gray Historical Society and assisted with lease agreement for old fire barn which is once again a building the Town can be proud of.
- Past Legislator representing Gray
- School teacher
- Coach



At the 2014 Volunteer Awards Reception, Councilor Lew Mancini remarked, "I firmly believe that the good Lord puts certain people in certain places at certain times for a certain reason. I find it hard to believe that's not the case with Donnie as the Town of Gray has been a much better live and raise a family for him being here".

### **Jason Wilson**

*Evelyn Morrill Durgin Award—Evelyn Durgin was an unsolicited, tireless volunteer toward the care and upkeep of the Civil War Monument. The recipient of this award should exemplify the essence of Evelyn's humility, dedication to and love for Gray.*

Jason Wilson has served the Town of Gray as a Town Council member as well as on numerous committees:

- Comprehensive Plan Committee
- Town Office Building Committee ( that oversaw the renovation of the Pennell Institute building, creating a town hall that will serve the town well for many years to come )
- Library Expansion Committee.

In addition, Jason is a strong supporter of Easter, Halloween and Christmas events sponsored by Gray Parks & Recreation.

He always plays a role when the Public Safety Department conducts its annual driver safety program at Gray-New Gloucester High School.

The role?? That of the undertaker coming to retrieve "the body " from the accident scene.



Jason continues to advocate for sound decision-making by proving our Town Council with monthly emails filled with statistical analysis on some current subject.

### **Little Sebago Lake Association**

*Organization of the Year—An organization serving the citizens of Gray that has made a substantial positive impact in out community in the last year.*

Among the many activities this group initiates in the interest of preserving the quality of life at Little Sebago Lake:

- Safety Patrol Program
- Courtesy Boat Inspections
- Town-State-Federal interactions
- Road Associations Networking
- Lower Narrows Restoration Task Force



- CCSWCS-Watershed & Erosion Control
- Pirate Parade Day
- Milfoil Initiative Consortium
- Water Quality Testing
- Dam Monitoring & Emergency Plan
- Strategic Planning
- Benthic Barrier Program
- Milfoil Operations
- Organize Educational Forums

Visit the new **Little Sebago Lake Association** web for more information about this very involved group!



## Shad Hall

*Volunteer of the Year—A person who during the last year has gone above and beyond to improve our community through volunteerism.*



He is committed to various volunteer committees, groups, and clubs and is always willing to do whatever it takes to get a job done. Currently serving his second term on the MSAD 15 Board of Directors, Shad truly cares about the quality of our schools and the health and welfare of the children of our community. He is the president of the GNG Grandstand Club, which oversees the youth football program.

In addition, he:

- Was instrumental in the writing of the banner policy for the Town and coordinates banner-hanging for organizations throughout town.
- Serves on the Gray Bike- Ped. Committee, the Patriot 5K Committee, and he helps every year with the Crystal Lake Ice Fishing Derby.

- Is a proud veteran, and brings his collection of military vehicles to the Gray Memorial Day parade and puts up flags around Crystal Lake each summer.
- Willingly assists youth sports organizations whether by sponsoring a team, printing programs, or buying team shirts.
- Contributed generously to construction projects at the Gray Public Library, GNG High School, Gray Little League, and the GNG Boosters snack shack.

**REAL ESTATE DELINQUENT TAXES as of 6-30-14**

Balances under \$1.00 have been excluded for reporting purposes

**NAME**

REMINGA, THOMAS A	486.01
<b>TOTAL FISCAL YEAR 2010</b>	<b>\$486.01</b>

BOULIER, JR., NORMAN E	95.90
REMINGA, THOMAS A	499.23
<b>TOTAL FISCAL YEAR 2011</b>	<b>\$595.13</b>

BOULIER, JR., NORMAN E	473.39
DAWLEY, ROGER S	285.56
NIELSEN, CHRISTOPHER	527.79
PETERSEN, PETER D HEIRS	1,381.29
REMINGA, THOMAS A	502.79
TAYLOR, CURTIS E	4,086.53
WILSON, JEFFERY T &	1,768.13
WOODLEY, LAURA J	366.25
<b>TOTAL FISCAL YEAR 2012</b>	<b>\$9,391.73</b>

ASHLEY, ALICE F	141.09
BANE, BRENT R, ESTATE OF	890.89
BEAN, ANN MARIE	238.88
BEAN, ANN MARIE	2,457.68
BEAULIEU, MICHAEL	733.20
BOULIER, JR., NORMAN E	480.78
BRADLEY, CHERYL M	340.02
BRIDGES, DEBORAH	1,207.26
CADIGAN, PAMELA J	1,710.30
COBB, A MICHELLE CUSTODIAN FOR	41.84
CRONIN, VICKI	109.16
CROSBY, LORRAINE P	327.53
CUSHMAN, JOHN J	1,384.45
CUSHMAN, JOHN J	1,462.79
DAWLEY, ROGER S	1,515.81
DORRINGTON, NIKKI L	1,039.68
DYKE, JODY E	1,113.94
EMMERTZ, CYNTHIA L	2,226.83
EMMERTZ, THOMAS J	804.85
ERCOLINI, WALTER H P	2,892.74
ERICKSON, TONY J	527.62
FOSTER, SHARON E	3,614.54
FROTTON, GEORGE E JR &	4,231.19
GRIFFIN, ALISHA	1,301.81
HARTLEY, SHARON	184.24
HERETAKIS ENTERPRISES	1,809.42
HOLMES, CAROLYN M	2,076.64
HUNNEWELL, SANDRA	1,372.14
HUNTINGTON, TIMOTHY W	390.15
JOHNSON, CHARLES D TRUST	2,640.94
LARRIVEE, MARTHA	2,271.23
LINDBERG, SAMANTA I	463.15

**REAL ESTATE DELINQUENT TAXES as of 6-30-14**

Balances under \$1.00 have been excluded for reporting purposes

**NAME**

MAY MEADOW BUILDERS INC	39.42
MAY MEADOW BUILDERS INC	39.51
MAY MEADOW BUILDERS INC	40.05
MAY MEADOW BUILDERS INC	40.14
MAY MEADOW BUILDERS INC	40.54
MAY MEADOW BUILDERS INC	40.54
MAY MEADOW BUILDERS, INC	37.35
MAY, LAURIE	1,930.77
MBL PROPERTIES, LLC	812.74
MCCLEARY, GORDON	1,346.46
MILLER, CHRISTOPHER	3,020.32
NIELSEN, CHRISTOPHER	536.79
PETERSEN, PETER D HEIRS	1,412.87
POLE STAR PROPERTIES, LLC	2,006.00
POULIN, JOSEPH G	2,837.50
RAYMOND, SCOTT	474.44
REDLON, RACHAEL ANN	158.68
REDLON, RACHAEL ANN	2,951.48
REMINGA, THOMAS A	510.92
REYNOLDS, GORDON R	1,204.38
SANDERS, TODD V SR	981.46
SARELAS, ELIZABETH	810.58
SARELAS, ELIZABETH	2,366.08
TAYLOR, CURTIS E	4,182.67
TWIN BROOKS CAMPING AREA, LLC	6,138.45
VIP FURNITURE, LLC	1,003.80
WALLACE, JACQUELYN R	476.01
WHITE, JUDY	211.25
WHITE, RALPH A	2,792.55
WILSON, JEFFERY T &	2,523.06
WING, COLLEEN A	416.62
WOOD, RICHARD	1,412.94
WOODLEY, LAURA J	1,973.74
<b>TOTAL FISCAL YEAR 2013</b>	<b>\$86,772.90</b>

2 COLLINS POINT ROAD REALTY	4.36
ASH, ANDREW SCOTT	118.84
ASHLEY, ALICE F	2,126.21
AUSTIN, GENEVA P FAMILTY TRUST	750.77
AUSTIN, CALVIN L FAMILY TRUST	922.60
AVAUNT ROBERT H	1.45
BALFOUR, ROBERT I. II &	1,791.08
BANE, BRENT R, ESTATE OF	881.81
BEAN, CHARLES W JR	1,258.86
BEAN, ANN MARIE	196.24
BEAN, ANN MARIE	2,529.30
BEAULIEU, MICHAEL	2,730.79
BELAND, MARGARET E	807.72
BELLAVANCE, ZACHARY T	1,906.07

**REAL ESTATE DELINQUENT TAXES as of 6-30-14**

Balances under \$1.00 have been excluded for reporting purposes

**NAME**

BIBBER, REBECCA S	1,580.12
BLACK, MARIE	120.58
BLANCHARD, ELEANOR C &	1,342.02
BLANCHARD, PAUL R	1,423.98
BLANCHARD, ROBERT	628.99
BLANCHARD, ROBERT S	633.12
BOGDANOVICH, EDWARD JR	123.46
BOULIER, JR., NORMAN E	450.59
BOWLES, CLIFFORD A	324.83
BOYINGTON, RODNEY S	504.98
BRAASCH, ANNE B	3,678.14
BRADLEY, CHERYL M	569.48
BRAINERD, EVAN J	60.64
BRASWELL, PHYLLIS	2.01
BRIA & RYAN, INC	59.89
BRIDGES, DEBORAH	1,214.48
BROOKS, WILLIAM K SR TRUST	1,108.56
BROOKS, WILLIAM K SR TRUST	1,984.11
BRUNS, CHARLES L SR, ESTATE OF	689.88
BRUNS, CHARLES SR, ESTATE OF	742.34
BURKE, JANICE F	2.34
BURNELL, WALTER E	1.11
BURNELL, WALTER E	2.42
BUXTON, ANTHONY W	1.44
CABANA, GERARD P	2.47
CADIGAN, PAMELA J	2,154.24
CALAUTTI, STEPHEN E	1.50
CARON, MARY ANN	1.22
CARR, JANE L & JELLISON, JOANN L	3,101.56
CHANDLER, GRANT L &	1.56
CHIPMAN, DOUGLAS	2.00
CLEMENT, KENNETH D	1,230.39
CLEMENT, PETER J	3,104.57
COBB, A MICHELLE CUSTODIAN FOR	598.72
COBB, KRISTIN L	29.80
COFFIN, DOROTHY E	199.68
COLLINS, JANE W	3.65
COPP, CLAYTON JR	1,547.15
COPP, JOSEPH P	1,771.17
CORBETT, RICHARD D, SR	2,512.88
CRAVEN, THEODORE R	1,569.84
CRONIN, VICKI	888.66
CROSBY, LORRAINE P	709.57
CUMMINGS, ROBERT B & FRANCES C,	4.90
CUSHING, LAWRENCE C III	2,724.92
CUSHMAN, JOHN J	1,557.45
CUSHMAN, JOHN J	1,483.18
DADIEGO, JOSEPH M JR	612.65
DAVIS, BRADFORD V	564.81



**REAL ESTATE DELINQUENT TAXES as of 6-30-14**

Balances under \$1.00 have been excluded for reporting purposes

**NAME**

DAVIS, MEREDITH E	1,015.42
DAWLEY, ROGER S	2,043.14
DICKSON, DAVID M &	1,761.77
DINGWELL, SCOTT A	691.41
DONAGAN, RUSSELL F	1,696.03
DORRINGTON, NIKKI L	1,038.28
DOUGHTY, MARK	19.05
DOUGHTY, WILLIAM H & SUSAN D	6.82
DOUGLASS, RICHARD E JR	5.10
DRIESCH, EDWARD A &	7.16
DRUMHELLER, WILLIAM ROBERT	1.55
DUBE, RICHARD P	557.05
DUFRENSE, MARK C	1,324.30
DURGIN, DIANNA	1.00
DWYER, SHANNON E	1.88
DYER, PHILIP A	15.61
DYKE, JODY E	1,116.35
EASTUP, DEAN R	11.93
EASTWARD GROUP, INC	328.68
EMERSON, ROBERT L	2,453.96
EMMERTZ, CYNTHIA L	2,310.81
EMMERTZ, THOMAS J	806.38
ERCOLINI, WALTER H P	2,840.57
ERICKSON, TONY J	2,542.47
ESTY, JANE	1.82
FARRELL, FREDERICK L	3.87
FARRINGTON, KENNETH	2,101.05
FARRINGTON, KENNETH E JR	889.07
FARRIS, MICHAEL W	1,205.46
FIDDLEHEAD CENTER FOR THE ARTS	3,997.75
FILES, WILLIAM E	1.54
FINOCCHIETTI, DAVID E SR ET AL	2,360.05
FIRTH, CLIFFORD S &	1.94
FOGG, BRADLEY J	1.92
FORBES, RICHARD S	4,179.93
FORTIER, DOROTHY L	309.98
FORTIER, DOROTHY L	1,479.34
FOSTER, JAMES W	11.80
FOSTER, JAMES W	12.60
FOSTER, JAMES W &	18.83
FOSTER, SHARON E	3,805.35
FOX, ALEANDER	1.42
FRIDLEY, KRISTAL L	3.31
FROTTON, GEORGE E JR &	4,437.97
FULLER, JOSEPH M	2,416.25
GAFFNEY, PAULINE M, TRUSTEE	3,066.85
GAGNON, DEBRA	592.91
GARABEDIAN, CHRISTINE	2.23
GASS, ANNE	26.19

**REAL ESTATE DELINQUENT TAXES as of 6-30-14**

Balances under \$1.00 have been excluded for reporting purposes

**NAME**

GORMAN, CHARLES C &	1,106.60
GORMAN, LEON A	4.24
GRADY, PAULA M, TRUSTEE	6.37
GRAY ASSOCIATES, INC	2.50
GRIFFIN, ALISHA	2,662.17
HALE, MICHAEL	2,537.78
HARTLEY, SHARON	138.77
HARVEY, ANDREA	759.38
HAYES, TIMOTHY T	11,119.90
HERETAKIS ENTERPRISES	1,847.66
HOLMES, CAROLYN M	2,326.96
HOLMQUIST, CARL B	3.63
HUFF, JUDITH I (LIFE ESTATE)	2,090.53
HUNNEWELL, SANDRA B	3,608.03
HUNNEWELL, SANDRA	1,387.86
HUNNEWELL, SHANA E	130.27
HUNTINGTON, TIMOTHY W	711.98
HUTCHISON DIANA	614.72
INNOVEST, LLC	275.31
IVES, CAMERON M	1,400.87
JEWETT, GRETA R	284.51
JOHANSEN, JAMES E	2.46
JOHNSON, CHARLES D TRUST	2,721.99
JOHNSON, SCOTT D	3.68
JONES, ROGER L	1,280.94
JORDAN ROAD REALTY TRUST	1.19
JOY, GREGORY S	4,174.58
JUMPING JAC REALTY, LLC	2,079.48
KEITES, MARC	940.62
KENNEDY, GREG	2,077.06
KENNEDY, GREGORY A	1,219.06
KURGAN, SCOTT W TRUSTEE	1.83
LABRECQUE, MICHAEL E	99.46
LAMBERT, MICHAEL D	2.30
LARRIVEE, CHRISTINE V	2,333.25
LAUFMAN, MARILYN W (LIFE	1.50
LAVALLEE, JANELLE	594.56
LAWLER, GERALDINE R	1.19
LEAVITT, JOSEPH N	1.21
LEEMAN, TIMOTHY E	5.72
LEIGHTON, JEFFERY B &	769.73
LESSARD, MICHAEL A	521.39
LIBBY, JONATHAN CALVIN	2.00
LIBERTY, NORMA RAE (LIFE ESTATE)	3.21
LIBERTY, CASSANDRA	335.01
LINDBERG, SAMANTA I	1,215.13
LINDBERG, SAMANTHA I	1,245.80
LINDSTEDT, JACQUELINE E	1,462.59
LITTLE, CAROL A	1,433.19

**REAL ESTATE DELINQUENT TAXES as of 6-30-14**

Balances under \$1.00 have been excluded for reporting purposes

**NAME**

LOCKE, ARTHUR JR	213.27
LORING FAMILY TRUST	1.69
LOWERY, MARCIA M	2.70
MACDONALD, SHARON E	2.79
MACEACHERN, ROBERT W	2,683.76
MACKINNON, LILA M	466.28
MALONEY, ANDREA	8,975.57
MANDILE, JUDITH	385.56
MARTIN, WAYNE J	1,363.12
MAY MEADOW BUILDERS INC	676.00
MAY MEADOW BUILDERS INC	676.00
MAY MEADOW BUILDERS INC	700.20
MAY MEADOW BUILDERS INC	705.36
MAY MEADOW BUILDERS INC	719.12
MAY MEADOW BUILDERS INC	737.18
MAY MEADOW BUILDERS, INC	865.66
MAY, LAURIE	2,011.96
MBL PROPERTIES, LLC	801.68
MCATEE, DOUGLAS A	199.68
MCCOLLOR, WENDELL R	1.72
MCCONKEY FARM LAND	1,287.04
MCCONKEY FARM LAND HOLDINGS,	314.74
MCKEEN, RAYMOND T	2.78
ME FIN ADVISORS INC	1.34
MEUSE, MARY J	1.77
MILLER, CHRISTOPHER	3,120.91
MOLL, BRADLEY S TRUSTEE	50.14
MORGAN MICHELLE	147.47
MORRILL, GEORGE R	6.14
MOTTICE, DARYL L	3.29
MOUNTAIN, ROBERT H &	1.87
MYHAVER, DANIEL P	176.15
NADEAU, TORI D	1,886.42
NADEAU, TERENCE E.	1,561.99
NIELSEN, CHRISTOPHER	509.49
O'BRIEN, DANIEL E	1.95
O'BRIEN, DANIEL E	3.61
O'BRION, JAMES J JR	1,156.11
OLSEN, CHRISTIAN D	1,572.97
OUELLETTE, SALLEY ANNE	1.09
PALMER, JANET	968.59
PARDI, MICHAEL A &	2,590.94
PASTORE, DOROTHY L	2.18
PELTON, KENNETH P	2,600.73
PERKINS, MICHAEL E	335.16
PETERS, PAMELA M	550.13
PETERSEN, PETER D HEIRS	1,430.68
PHIPPS, ORRIN &	1.76
PLUMMER, SARAH E	31.28

**REAL ESTATE DELINQUENT TAXES as of 6-30-14**

Balances under \$1.00 have been excluded for reporting purposes

**NAME**

POLAND, JULIE	1,598.77
POLE STAR PROPERTIES, LLC	358.89
POLE STAR PROPERTIES, LLC	4,381.98
POULIN, JOSEPH G	3,991.88
PURRINGTON, MATTHEW	58.64
QUALITY INVESTMENTS, LLC	1,749.70
RAY, JESSICA L	3.07
RAYMOND, SCOTT	613.68
REDLON, RACHAEL ANN	119.39
REDLON, RACHAEL ANN	3,048.53
REED, JEANNE S	304.43
REED, JEANNE S	3,173.28
REID, RICHARD	1,986.11
REID, RICHARD B	1,937.55
REMINGA, THOMAS A	482.28
REYNOLDS, GORDON R	3,840.63
RICE, KATHLEEN M, ESTATE OF	3,092.31
RJL PROPERTIES, LLC	414.85
ROBINSON, SYBIL J TRUSTEE	1.14
RODNEY, SHERRY L	20.10
ROLNIK, ANDRZEJ	1.15
ROUSSELLE, JOHN	5.18
ROWE, ARTHUR A III	1,257.14
ROY, RICHARD	2,241.65
ROY, RICHARD L JR	627.87
ROY, RICHARD L JR	2,240.18
RUSHLOW, DENNIS &	1,016.28
RYALL, WILLIAM	3,394.69
SANBORN, JEFFREY D	3,101.94
SANDERS, TODD V SR	977.05
SARELAS, ELIZABETH	797.38
SARELAS, ELIZABETH	2,432.98
SCHADE, PAUL C	1.12
SIMON, BENJAMEN P & REBECCA B	6.94
SINNETT, HENRY B	1.10
SMALL, CHARLES R JR	1,127.38
SOUCY, LEO A	3.03
SPACEHOLDER, LLC	64.55
ST GREGORYS PARISH	3,488.39
ST PIERRE, ROBERT M &	2.39
STEPHENS, JUDITH G TRUST	5.01
STILKEY, STEPHEN O	4.91
STRONG, MARTHA F IRREVOCABLE	2.35
STROUT, RICHARD A, TRUSTEE	2,647.38
SWININGTON, ROGER A	1,346.72
TALIENTO, JOHN L ET AL	2.44
TAME, PHILLIP A	940.01
TARLING, WALTER E &	1.83
TARLING, WALTER E JR	2.71

**REAL ESTATE DELINQUENT TAXES as of 6-30-14**

Balances under \$1.00 have been excluded for reporting purposes

**NAME**

TAYLOR, CURTIS E	4,643.88
THIBEAULT, BARBARA	1.54
THOMPSON, RICHARD	42.00
TOBIN, PAUL G	1.33
TWIN BROOKS CAMPING AREA, LLC	6,399.61
VADAS, CHARLOTTE F	4.27
VAUGHN, MICHAEL P &	895.18
VON HERTEN, SELDEN;VON HERTEN'S	1.12
VORISEK, INGRID C ET AL	7.18
WAITE, KATHLEEN L	1.93
WALLACE, JACQUELYN R	1,073.85
WALSH, FRANK J	4.11
WATERMAN, ROBERT JR &	3.71
WATTS, DAVID E, ET AL	577.80
WHITE, DEBORAH J	468.96
WHITE, RALPH A	3,987.74
WHITNEY, RUBY C	948.19
WILBUR, STEPHEN E	4.90
WILKINS, COLE G	3,012.15
WILKINSON, THOMAS	1.64
WILLETTE, LAUREL J	1,049.79
WILSON, JEFFERY T &	2,649.65
WING, COLLEEN A	1,860.39
WOOD, RICHARD	1,430.75
WOODLEY, LAURA J	2,020.44
WORKS, NORMAN L	1,199.18
YOUNG, CHARLES E JR	747.94
YOUNG, ROBERTA E	6.57
ZGLOBICKI, DIANE L	86.97
<b>TOTAL FISCAL YEAR 2014</b>	<b>\$305,290.22</b>

**PERSONAL PROPERTY DELINQUENT TAXES as of 6-30-14**

Balances under \$1.00 have been excluded for reporting purposes

**NAME**

#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
<b>TOTAL FISCAL YEAR 2005</b>	<b>\$1,951.89</b>

#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
<b>TOTAL FISCAL YEAR 2006</b>	<b>\$2,168.65</b>

#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

**PERSONAL PROPERTY DELINQUENT TAXES as of 6-30-14**

Balances under \$1.00 have been excluded for reporting purposes

**NAME**

**TOTAL FISCAL YEAR 2007**

**\$2,185.63**

#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
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**

**\$2,385.26**

#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

**PERSONAL PROPERTY DELINQUENT TAXES as of 6-30-14**

Balances under \$1.00 have been excluded for reporting purposes

**NAME**

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
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
<b>TOTAL FISCAL YEAR 2010</b>	<b>\$2,356.32</b>

#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
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	780.51
PAMPERED POOCH LLC	2.76
THE BARN ON 26	22.40
WHITE'S CUE CONNECTION	97.60
<b>TOTAL FISCAL YEAR 2011</b>	<b>\$3,078.22</b>

#1 COLLISION CENTER	283.58
A PLACE TO GROW	70.87
BARTLETT GLASS	21.75
BETTER BOX CO	661.48
BOTTLE BARN & REDEMPTION CTR	13.83
CINDI'S PLACE	4.03
CREATIVE REALTY GROUP INC	69.52
FALABELLA BLDG & RESTORATION	18.69
GOBEIL'S FURNITURE GALLERIES INC	353.60
GREG'S AUTO BODY SALES INC	47.37
HADLOCK'S HARDSCAPING	794.38
HAYDEN ELIZABETH	75.12
HIGGINS AUTO REPAIR	165.59



**PERSONAL PROPERTY DELINQUENT TAXES as of 6-30-14**

Balances under \$1.00 have been excluded for reporting purposes

**NAME**

HOLMES JOHNNY EXCAVATION	309.00
LIBERTY INVESTMENT ADVISORS	13.71
MAINESTREET COMMUNICATIONS INC	20.44
MAXWELL JAMES F TRUCKING	3,446.00
MONROE FRAN M	20.76
PAMPERED POOCH LLC	2.78
THE BARN ON 26	22.54
WHITE'S CUE CONNECTION	98.23
<b>TOTAL FISCAL YEAR 2012</b>	<b>\$6,513.27</b>

#1 COLLISION CENTER	291.64
A P CONCRETE INC	134.73
A PLACE TO GROW	64.99
BARTLETT GLASS	22.19
BETTER BOX CO	1,261.66
BOTTLE BARN & REDEMPTION CTR	14.26
CINDI'S PLACE	4.76
CREATIVE REALTY GROUP INC	71.33
EDMISTON HEATING & OIL BURNER	19.81
FALABELLA BLDG & RESTORATION	19.02
GREG'S AUTO BODY SALES INC	380.40
HADLOCK'S HARDSCAPING	814.69
HAYDEN ELIZABETH	77.66
HIGGINS AUTO REPAIR	169.60
HOLMES JOHNNY EXCAVATION	317.00
LAKE REGION CHIMNEY SERVICE	7.93
LIBERTY INVESTMENT ADVISORS	23.78
MAINESTREET COMMUNICATIONS INC	42.80
MAXWELL JAMES F TRUCKING	3,333.26
MCALLISTER PROPERTIES, LLC	70.34
NASSAU BROADCASTING	939.95
PAMPERED POOCH LLC	3.17
THE BARN ON 26	23.78
TOMRA MAINE	53.89
WELLS FARGO FINANCIAL LEASING,	133.14
WHITE'S CUE CONNECTION	101.44
<b>TOTAL FISCAL YEAR 2013</b>	<b>\$8,397.22</b>

#1 COLLISION CENTER	316.48
A P CONCRETE INC	146.20
A PLACE TO GROW	70.52
AMERICAN INDUSTRIAL	2.05
ART OF STONE	4.92
AT&T MOBILITY LLC	120.40
AVAUNT, ROBERT H, ESQ.	1.61
B & R DAIRY BAR	89.44
BAILEY N G INC	59.83
BARTLETT GLASS	24.08
BEEBE ROBERT W DDS	771.05

**PERSONAL PROPERTY DELINQUENT TAXES as of 6-30-14**

Balances under \$1.00 have been excluded for reporting purposes

**NAME**

BETTER BOX CO	1,369.12
BILL'S EQUIPMENT	20.74
BLANCHARD & SON POOL SERVICE	51.60
BOTTLE BARN & REDEMPTION CTR	15.48
BRUNS BROS PROCESS EQUIPMENT	615.76
CHAPMAN ELECTRICAL CONTRACTOR	20.64
CHELATION MEDICAL CENTER	17.20
CHEP USA	26.99
CHIPMAN FARM STAND	1.48
CINDI'S PLACE	5.16
COOK'S HARDWARE	402.06
COPP, ELVIN	17.20
CREATIVE REALTY GROUP INC	77.40
DAIGLE, THOMAS	15.48
DUBE MARK	97.18
DYNAMIC URETHANES INC	51.59
EDMISTON HEATING & OIL BURNER	43.00
ELRCARE MAINE, LLC	3.20
FALABELLA BLDG & RESTORATION	20.64
G-NG ANIMAL HOSPITAL	2.15
GOODIES PIZZA	123.03
GRAY DONUTS INC	2.70
GRAY PHYSICAL THERAPY CENTER	165.12
GREG'S AUTO BODY SALES INC	412.80
GRIFFIN GREENHOUSE SUPPLY	1.44
HADLOCK'S HARDSCAPING	884.08
HAYDEN ELIZABETH	84.28
HIGGINS AUTO REPAIR	184.04
HOLMES JOHNNY EXCAVATION	344.00
HORTON, SHAWN	46.44
HOWELLS GUN SHOP	76.63
INERGY PROPANE LLC	1,014.80
JEFF PREBLE CONCRETE	3.26
JESS & NIC'S	166.84
LAKE REGION CHIMNEY SERVICE	8.60
LIBERTY INVESTMENT ADVISORS	25.80
LIFETIME MUFFLER	379.74
MAINE RSA #1, INC	2.06
MAINESTREET COMMUNICATIONS INC	46.44
MARK POLLARD ELECTRIC	4.47
MAXWELL JAMES F TRUCKING	3,617.16
MCALLISTER PROPERTIES, LLC	149.64
MUZAK, LLC	29.24
NASSAU BROADCASTING	1,697.64
NEXTEL COMMUNICATIONS OF MID	154.80
NORTHERN UTILITIES, INC.	251.77
O'BRIEN, STEVE	72.24
PAMPERED POOCH LLC	3.44
PARK, JUNG	13.76

**PERSONAL PROPERTY DELINQUENT TAXES as of 6-30-14**

Balances under \$1.00 have been excluded for reporting purposes

**NAME**

PATIENT ADVOCATES, LLC	92.86
SANSAY, KHONE	481.60
SCISSOR HANDS	30.11
SENTRY FINANCIAL CORP	12.03
SPACENET INC SITE #13811	7.79
STUDIO FOR LIVING ARTS INC	15.53
SUBWAY OF GRAY	119.73
SUNDOG COMPANY	6.88
TAPLIN ELECTRIC	2.09
THE BARN ON 26	25.80
TRUE VALUE HARDWARE	205.38
WEB ELECTRIC	172.00
WHITE'S CUE CONNECTION	110.08
YIN, MILEY	86.00
<b>TOTAL FISCAL YEAR 2014</b>	<b>\$15,814.79</b>

# Audited Financial Statements

## Town of Gray, Maine

June 30, 2014



*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, 2014, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

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

### Auditors' Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the 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 evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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, 2014, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### Other Matters

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 4 through 11 and 42 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. Such 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 as a whole.

*RHR Smith & Company*

Buxton, Maine  
July 30, 2014

**REQUIRED SUPPLEMENTARY INFORMATION  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2014**

**(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, 2014. 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 decreased by \$767,011 from \$15,735,688 to \$14,968,677.

Unrestricted net position - the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements - increased for governmental activities to a balance of \$4,910,519 at the end of this year.

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

	<b>2014</b>	<b>2013 (Restated)</b>
<b>Assets:</b>		
Current and Other Assets	\$ 7,111,028	\$ 6,915,232
Capital Assets	16,704,870	14,429,901
Total Assets	<u>23,815,898</u>	<u>21,345,133</u>
<b>Liabilities:</b>		
Current Liabilities	1,134,600	732,754
Long-term Debt Outstanding	7,602,384	4,732,115
Total Liabilities	<u>8,736,984</u>	<u>5,464,869</u>
<b>Deferred Inflows of Resources:</b>		
Prepaid taxes	28,820	41,887
Deferred revenue	81,417	102,689
Total Deferred Inflows of Resources	<u>110,237</u>	<u>144,576</u>
<b>Net Position:</b>		
Net Investment in Capital Assets	8,392,720	9,342,233
Restricted: Special Revenue funds	1,479,969	1,991,552
Capital Projects funds	32,822	164,207
Permanent funds	152,647	150,821
Unrestricted	4,910,519	4,086,875
Total Net Position	<u>\$ 14,968,677</u>	<u>\$ 15,735,688</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 \$1,159,871 or 7.72% primarily due to increases in taxes. Expenses increased by \$2,470,214 or 17.07%. This increase was primarily due to education and public works.

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

	<b>2014</b>	<b>2013 (Restated)</b>
<b>Revenues</b>		
<i>Program Revenues:</i>		
Charges for services	\$ 563,431	\$ 497,406
Operating grants and contributions	169,575	157,917
<i>General Revenues:</i>		
Taxes	14,184,569	12,969,597
Grants and contributions not restricted to specific programs	362,099	831,019
Interest income	73,273	60,671
Bond premium	212,087	-
Miscellaneous	610,457	499,010
Total Revenues	<u>16,175,491</u>	<u>15,015,620</u>
<b>Expenses</b>		
Administration services	1,185,482	945,362
Council, boards & committees	29,349	29,522
Public safety	1,149,137	1,065,166
Library/parks & recreation	325,901	285,215
Public works	3,068,801	2,504,728
Municipal finances	506,596	515,354
County assessment	533,667	522,070
Education	8,526,351	7,843,960
Insurance claims	14,380	-
Other grants	255	-
Community services	26,976	37,871
Program expenses	944,951	548,539
Overlay	-	(359)
Capital outlay	355,699	-
Bond issuance costs	49,648	-
Interest on long term debt	225,309	174,860
Total Expenses	<u>16,942,502</u>	<u>14,472,288</u>
Change in Net Position	(767,011)	543,332
Net Position - July 1	<u>15,735,688</u>	<u>15,192,356</u>
Net Position - June 30	<u><u>\$ 14,968,677</u></u>	<u><u>\$ 15,735,688</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>2014</u>	<u>2013</u>
General Fund:		
Nonspendable	\$ 56,421	\$ 312,128
Committed	50,000	-
Assigned	49,004	53,564
Unassigned	2,657,960	2,403,446
Total General Fund	<u>\$ 2,813,385</u>	<u>\$ 2,769,138</u>
Nonmajor Funds:		
Special revenue funds:		
Nonspendable	\$ 5,528	\$ 11,380
Restricted	1,479,969	1,991,552
Committed	305,013	149,096
Assigned	109,010	148,113
Capital project funds:		
Restricted	32,822	164,207
Committed	1,858,380	1,073,409
Assigned	-	6,142
Unassigned	(343,417)	(292,715)
Permanent funds:		
Nonspendable-principal	89,811	89,811
Restricted	62,836	63,249
Unassigned	(2,218)	(2,239)
Total Nonmajor Funds	<u>\$ 3,597,734</u>	<u>\$ 3,402,005</u>

The general fund total fund balance increased by \$44,247 from the prior fiscal year. The non-major fund balances increased by \$195,729 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 \$243,273. The property and excise taxes and charges for services accounted for most of the excess.

The general fund actual expenditures were under the budget by \$163,538. All expenditure categories were under budget with the exception of library/parks & recreation and public works.

## **Capital Asset and Debt Administration**

### **Capital Assets**

As of June 30, 2014, the net book value of capital assets recorded by the Town increased by \$2,274,969 from the prior year. This increase is the result of capital additions of \$3,988,775 less current year depreciation expense of \$1,661,026 and net deletions of \$52,780.

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

	<u>2014</u>	<u>2013</u>
Land and Non-Depreciable Assets	\$ 2,477,778	\$ 6,015,559
Buildings and Improvements	6,076,042	1,337,004
Furniture and Equipment	551,896	431,941
Vehicles	2,230,638	1,475,150
Infrastructure	<u>5,368,516</u>	<u>5,170,247</u>
Total	<u><u>\$ 16,704,870</u></u>	<u><u>\$ 14,429,901</u></u>

### **Debt**

At June 30, 2014, the Town had \$7,360,000 in bonds outstanding versus \$4,841,155 in the prior year. 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 2014.

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, 2014, 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.

## STATEMENT C

## TOWN OF GRAY, MAINE

BALANCE SHEET – GOVERNMENTAL FUNDS  
JUNE 30, 2014

	General Fund	Other Governmental Funds	Totals Governmental Funds
<b>ASSETS</b>			
Cash and cash equivalents	\$ 5,402,198	\$ 378,640	\$ 5,780,838
Investments	-	706,001	706,001
Accounts receivable (net of allowance of doubtful accounts):			
Taxes	357,901	-	357,901
Tax liens	70,734	-	70,734
Other	136,570	500	137,070
Prepaid expenses	44,203	2,063	46,266
Inventory	12,218	-	12,218
Due from other funds	304,560	2,959,696	3,264,256
<b>TOTAL ASSETS</b>	<b>\$ 6,328,384</b>	<b>\$ 4,046,900</b>	<b>\$ 10,375,284</b>
<b>LIABILITIES</b>			
Accounts payable	\$ 95,740	\$ 60,873	\$ 156,613
Accrued expenses	-	2,316	2,316
Accrued payroll	83,436	-	83,436
Due to other funds	2,959,696	304,560	3,264,256
<b>TOTAL LIABILITIES</b>	<b>3,138,872</b>	<b>367,749</b>	<b>3,506,621</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Prepaid taxes	28,820	-	28,820
Deferred revenue	-	81,417	81,417
Deferred property tax	347,307	-	347,307
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>376,127</b>	<b>81,417</b>	<b>457,544</b>
<b>FUND BALANCES</b>			
Nonspendable	56,421	95,339	151,760
Restricted	-	1,575,627	1,575,627
Committed	50,000	2,163,393	2,213,393
Assigned	49,004	109,010	158,014
Unassigned	2,657,960	(345,635)	2,312,325
<b>TOTAL FUND BALANCES</b>	<b>2,813,385</b>	<b>3,597,734</b>	<b>6,411,119</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 6,328,384</b>	<b>\$ 4,046,900</b>	<b>\$ 10,375,284</b>

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, 2014

	<u>Total Governmental Funds</u>
Total Fund Balances	\$ 6,411,119
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	16,704,870
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	347,307
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
Bonds payable	(7,360,000)
Capital leases payable	(952,150)
Accrued compensated absences	<u>(182,469)</u>
Net position of governmental activities	<u><u>\$ 14,968,677</u></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, 2014

	General Fund	Other Governmental Funds	Total Governmental Funds
REVENUES			
Taxes:			
Property	\$ 12,840,748	\$ -	\$ 12,840,748
Excise	1,389,786	-	1,389,786
Intergovernmental	530,494	1,180	531,674
Interest income	65,026	8,247	73,273
Charges for services	563,431	-	563,431
Miscellaneous	128,949	481,508	610,457
TOTAL REVENUES	<u>15,518,434</u>	<u>490,935</u>	<u>16,009,369</u>
EXPENDITURES			
Current:			
Administration services	915,053	-	915,053
Council, boards & committees	29,349	-	29,349
Public safety	894,724	-	894,724
Library/parks & recreation	293,143	-	293,143
Public works	1,982,899	-	1,982,899
Municipal finances	1,193,387	-	1,193,387
County assessment	533,667	-	533,667
Education	8,526,351	-	8,526,351
Insurance claims	14,380	-	14,380
Other grants	255	-	255
Community services	26,976	-	26,976
Program expenses	-	1,308,799	1,308,799
Capital outlay	6,375	4,285,319	4,291,694
TOTAL EXPENDITURES	<u>14,416,559</u>	<u>5,594,118</u>	<u>20,010,677</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>1,101,875</u>	<u>(5,103,183)</u>	<u>(4,001,308)</u>
OTHER FINANCING SOURCES (USES)			
Bond proceeds	-	6,690,096	6,690,096
Premiums on issuance	-	212,087	212,087
Bond payoff	-	(2,611,251)	(2,611,251)
Bond issuance costs	-	(49,648)	(49,648)
Operating transfers in	10,057	1,102,384	1,112,441
Operating transfers (out)	(1,067,685)	(44,756)	(1,112,441)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(1,057,628)</u>	<u>5,298,912</u>	<u>4,241,284</u>
NET CHANGE IN FUND BALANCES	44,247	195,729	239,976
FUND BALANCES - JULY 1	<u>2,769,138</u>	<u>3,402,005</u>	<u>6,171,143</u>
FUND BALANCES - JUNE 30	<u>\$ 2,813,385</u>	<u>\$ 3,597,734</u>	<u>\$ 6,411,119</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, 2014

Net change in fund balances - total governmental funds (Statement E)	<u>\$ 239,976</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	3,988,775
Capital asset disposed	(52,780)
Depreciation expense	<u>(1,661,026)</u>
	<u>2,274,969</u>
Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position	<u>(7,038,845)</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>(45,965)</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>3,814,363</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>(11,509)</u>
Change in net position of governmental activities (Statement B)	<u><u>\$ (767,011)</u></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, 2014

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	Positive (Negative)
Budgetary Fund Balance, July 1	\$ 2,769,138	\$ 2,769,138	\$ 2,769,138	\$ -
Resources (Inflows):				
Property taxes	12,789,488	12,789,488	12,840,748	51,260
Excise taxes	1,292,750	1,292,750	1,389,786	97,036
Intergovernmental	533,823	533,823	530,494	(3,329)
Charges for services	499,600	499,600	563,431	63,831
Interest income	56,500	56,500	65,026	8,526
Other revenue	112,000	112,000	128,949	16,949
Transfers from other funds	10,057	10,057	10,057	-
Amounts Available for Appropriation	<u>18,063,356</u>	<u>18,063,356</u>	<u>18,297,629</u>	<u>234,273</u>
Charges to Appropriations (Outflows):				
Administration services	923,083	926,083	915,053	11,030
Council, boards & committees	33,815	33,815	29,349	4,466
Public safety	902,420	902,420	894,724	7,696
Library/parks & recreation	291,183	291,183	293,143	(1,960)
Public works	1,981,622	1,981,622	1,982,899	(1,277)
Municipal finances	1,187,447	1,235,464	1,193,387	42,077
County assessment	533,667	533,667	533,667	-
Education	8,526,351	8,526,351	8,526,351	-
Insurance claims	-	-	14,380	(14,380)
Other grants	-	-	255	(255)
Community services	26,418	28,965	26,976	1,989
Overlay	86,727	86,727	-	86,727
Capital outlay	33,800	33,800	6,375	27,425
Transfers to other funds	1,067,685	1,067,685	1,067,685	-
Total Charges to Appropriations	<u>15,594,218</u>	<u>15,647,782</u>	<u>15,484,244</u>	<u>163,538</u>
Budgetary Fund Balance, June 30	<u>\$ 2,469,138</u>	<u>\$ 2,415,574</u>	<u>\$ 2,813,385</u>	<u>\$ 397,811</u>
Utilization of unassigned fund balance	\$ 300,000	\$ 300,000	\$ -	\$ (300,000)
Utilization of assigned fund balance	-	53,564	-	(53,564)
	<u>\$ 300,000</u>	<u>\$ 353,564</u>	<u>\$ -</u>	<u>\$ (353,564)</u>

See accompanying independent auditors report and notes to financial statements.

SCHEDULE A

TOWN OF GRAY, MAINE

BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS  
BUDGET AND ACTUAL - REVENUES  
FOR THE YEAR ENDED JUNE 30, 2014

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
Resources (Inflows):				
Taxes:				
Property taxes	\$ 12,789,488	\$ 12,789,488	\$ 12,840,748	\$ 51,260
Auto excise	1,275,000	1,275,000	1,371,501	96,501
Boat excise	17,750	17,750	18,285	535
Subtotal	14,082,238	14,082,238	14,230,534	148,296
Intergovernmental revenues:				
State revenue sharing	340,000	340,000	331,982	(8,018)
Highway block grant	143,348	143,348	147,284	3,936
Tree growth	18,000	18,000	18,569	569
Veterans' exemption	4,000	4,000	4,318	318
General assistance	26,375	26,375	22,291	(4,084)
Snowmobiles	2,100	2,100	2,880	780
Grants	-	-	3,170	3,170
Subtotal	533,823	533,823	530,494	(3,329)
Charges for services:				
Clerk fees	36,000	36,000	38,156	2,156
Dog control	7,500	7,500	8,662	1,162
Electric fees	5,500	5,500	8,414	2,914
Plumbing fees	12,000	12,000	16,880	4,880
Zoning board applications	600	600	612	12
Planning board fees	8,000	8,000	5,799	(2,201)
Gravel pits	1,800	1,800	1,600	(200)
Building fees	50,000	50,000	61,946	11,946
Driveway opening	100	100	1,100	1,000
Salt service	-	-	750	750
Shoreland fines	-	-	18,600	18,600
Shoreland application fees	1,300	1,300	750	(550)
Rescue fees	240,000	240,000	264,938	24,938
Junkyard fees	50	50	50	-
Recycling	125,250	125,250	123,602	(1,648)
Public communications	500	500	565	65
Tree removal	1,500	1,500	1,975	475
Community development	1,000	1,000	1,321	321
Library fines	8,500	8,500	7,711	(789)
Subtotal	499,600	499,600	563,431	63,831

SCHEDULE A (CONTINUED)

TOWN OF GRAY, MAINE

BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS  
BUDGET AND ACTUAL - REVENUES  
FOR THE YEAR ENDED JUNE 30, 2014

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
Interest income:				
Interest income	6,500	6,500	5,015	(1,485)
Tax interest	50,000	50,000	60,011	10,011
Subtotal	<u>56,500</u>	<u>56,500</u>	<u>65,026</u>	<u>8,526</u>
Miscellaneous revenues:				
Cable franchise fees	93,000	93,000	90,842	(2,158)
Stimson Hall Rental	9,000	9,000	9,000	-
Insurance claims	-	-	14,380	14,380
Other grants	-	-	255	255
Other miscellaneous	10,000	10,000	14,472	4,472
Subtotal	<u>112,000</u>	<u>112,000</u>	<u>128,949</u>	<u>16,949</u>
Transfers from other funds	<u>10,057</u>	<u>10,057</u>	<u>10,057</u>	<u>-</u>
Amounts Available for Appropriation	<u>\$ 15,294,218</u>	<u>\$ 15,294,218</u>	<u>\$ 15,528,491</u>	<u>\$ 234,273</u>

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

SCHEDULE B

TOWN OF GRAY, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS  
FOR THE YEAR ENDED JUNE 30, 2014

	Original Budget	Budget Adjustments	Final Budget	Actual Expenditures	Variance Positive (Negative)
<b>ADMINISTRATION SERVICES:</b>					
Administration	\$ 432,962	\$ -	\$ 432,962	\$ 438,373	\$ (5,411)
Community development	173,005	3,000	176,005	161,853	14,152
Assessing	95,463	-	95,463	91,918	3,545
Code enforcement	87,543	-	87,543	85,451	2,092
General assistance	57,256	-	57,256	52,982	4,274
Elections	10,564	-	10,564	6,447	4,117
Public communications	66,290	-	66,290	78,029	(11,739)
Totals	923,083	3,000	926,083	915,053	11,030
<b>COUNCIL, BOARDS &amp; COMMITTEES:</b>					
Council	25,815	-	25,815	26,447	(632)
Zoning Board of Appeals	1,450	-	1,450	353	1,097
Planning Board	4,550	-	4,550	2,549	2,001
Economic development	2,000	-	2,000	-	2,000
Totals	33,815	-	33,815	29,349	4,466
<b>PUBLIC SAFETY:</b>					
County sheriff	89,645	-	89,645	88,457	1,188
Public safety services	640,111	-	640,111	636,351	3,760
Utilities	172,664	-	172,664	169,916	2,748
Totals	902,420	-	902,420	894,724	7,696

SCHEDULE B (CONTINUED)

TOWN OF GRAY, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS  
FOR THE YEAR ENDED JUNE 30, 2014

	Original Budget	Budget Adjustments	Final Budget	Actual Expenditures	Variance Positive (Negative)
<b>LIBRARY/ PARKS &amp; RECREATION:</b>					
Library	263,930	-	263,930	260,902	3,028
Parks and recreation administration	27,253	-	27,253	32,241	(4,988)
Totals	291,183	-	291,183	293,143	(1,960)
<b>PUBLIC WORKS:</b>					
Winter roads	335,069	-	335,069	407,951	(72,882)
Summer roads	306,442	-	306,442	292,776	13,666
Additional roadwork	100,445	-	100,445	102,013	(1,568)
Garage	304,915	-	304,915	265,804	39,111
Recycling	735,712	-	735,712	704,078	31,634
Buildings and grounds	199,039	-	199,039	210,277	(11,238)
Totals	1,981,622	-	1,981,622	1,982,899	(1,277)
<b>MUNICIPAL FINANCES:</b>					
General insurance	500,612	48,017	548,629	506,596	42,033
Debt service	686,835	-	686,835	686,791	44
Totals	1,187,447	48,017	1,235,464	1,193,387	42,077
<b>COUNTY ASSESSMENT</b>	533,667	-	533,667	533,667	-
<b>EDUCATION</b>	8,526,351	-	8,526,351	8,526,351	-
<b>INSURANCE CLAIMS</b>	-	-	-	14,380	(14,380)
<b>OTHER GRANTS</b>	-	-	-	255	(255)



SCHEDULE B (CONTINUED)

TOWN OF GRAY, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS  
FOR THE YEAR ENDED JUNE 30, 2014

	Original Budget	Budget Adjustments	Final Budget	Actual Expenditures	Variance Positive (Negative)
<b>CAPITAL OUTLAY:</b>					
CDBG Matches	13,800	-	13,800	-	13,800
Study match	20,000	-	20,000	6,375	13,625
Totals	33,800	-	33,800	6,375	27,425
<b>COMMUNITY SERVICES</b>	26,418	2,547	28,965	26,976	1,989
<b>OVERLAY</b>	86,727	-	86,727	-	86,727
<b>TRANSFER TO OTHER FUNDS:</b>					
Northbrook TIF	114,245	-	114,245	114,245	-
South Gray TIF	211,440	-	211,440	211,440	-
Recreation fund	42,000	-	42,000	42,000	-
Capital reserves	700,000	-	700,000	700,000	-
Totals	1,067,685	-	1,067,685	1,067,685	-
<b>TOTAL EXPENDITURES</b>	\$ 15,594,218	\$ 53,564	\$ 15,647,782	\$ 15,484,244	\$ 163,538

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

## TOWN OF GRAY, MAINE

COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2014

	Special Revenue Funds	Capital Project Funds	Permanent Funds	Total Nonmajor Governmental Funds
<b>ASSETS</b>				
Cash and cash equivalents	\$ 285,823	\$ 56,214	\$ 36,603	\$ 378,640
Investments	706,001	-	-	706,001
Due from other funds	991,725	1,854,145	113,826	2,959,696
Prepaid expenses	2,063	-	-	2,063
Accounts receivable (net of allowance for uncollectibles)	500	-	-	500
<b>TOTAL ASSETS</b>	<u>\$ 1,986,112</u>	<u>\$ 1,910,359</u>	<u>\$ 150,429</u>	<u>\$ 4,046,900</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 2,859	\$ 58,014	\$ -	\$ 60,873
Accrued expenses	2,316	-	-	2,316
Due to other funds	-	304,560	-	304,560
<b>TOTAL LIABILITIES</b>	<u>5,175</u>	<u>362,574</u>	<u>-</u>	<u>367,749</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred revenue	81,417	-	-	81,417
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<u>81,417</u>	<u>-</u>	<u>-</u>	<u>81,417</u>
<b>FUND BALANCES</b>				
Nonspendable	5,528	-	89,811	95,339
Restricted	1,479,969	32,822	62,836	1,575,627
Committed	305,013	1,858,380	-	2,163,393
Assigned	109,010	-	-	109,010
Unassigned	-	(343,417)	(2,218)	(345,635)
<b>TOTAL FUND BALANCES</b>	<u>1,899,520</u>	<u>1,547,785</u>	<u>150,429</u>	<u>3,597,734</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<u>\$ 1,986,112</u>	<u>\$ 1,910,359</u>	<u>\$ 150,429</u>	<u>\$ 4,046,900</u>

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, 2014

	Special Revenue Funds	Capital Project Funds	Permanent Funds	Total Nonmajor Governmental Funds
REVENUES				
Interest income	\$ 4,302	\$ 3,708	\$ 237	\$ 8,247
Intergovernmental	-	1,180	-	1,180
Other income	400,808	80,700	-	481,508
TOTAL REVENUES	<u>405,110</u>	<u>85,588</u>	<u>237</u>	<u>490,935</u>
EXPENDITURES				
Capital outlay	74,539	4,210,780	-	4,285,319
Other	1,249,571	58,599	629	1,308,799
EXPENDITURES	<u>1,324,110</u>	<u>4,269,379</u>	<u>629</u>	<u>5,594,118</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(919,000)</u>	<u>(4,183,791)</u>	<u>(392)</u>	<u>(5,103,183)</u>
OTHER FINANCING SOURCES (USES)				
Bond proceeds	-	6,690,096	-	6,690,096
Premiums on issuance		212,087	-	212,087
Bond payoff	-	(2,611,251)	-	(2,611,251)
Bond issuance costs	-	(49,648)	-	(49,648)
Operating transfers in	402,384	700,000	-	1,102,384
Operating transfers (out)	(44,756)	-	-	(44,756)
TOTAL OTHER FINANCING SOURCES (USES)	<u>357,628</u>	<u>4,941,284</u>	<u>-</u>	<u>5,298,912</u>
NET CHANGE IN FUND BALANCES	(561,372)	757,493	(392)	195,729
FUND BALANCES - JULY 1	<u>2,460,892</u>	<u>790,292</u>	<u>150,821</u>	<u>3,402,005</u>
FUND BALANCES - JUNE 30	<u>\$ 1,899,520</u>	<u>\$ 1,547,785</u>	<u>\$ 150,429</u>	<u>\$ 3,597,734</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, 2014

	Balance, 7/1/2013	Revenue	Expenditures	Balance, 6/30/2014
<b>ADMINISTRATION:</b>				
Full-time personnel	\$ -	\$ -	\$ 125,267	\$ (125,267)
Wilkie's Beach attendant	-	-	3,837	(3,837)
Overtime	-	-	6,184	(6,184)
FICA/Medicare	-	-	10,833	(10,833)
Retirement	-	-	8,201	(8,201)
Total Administration	-	-	154,322	(154,322)
<b>Storage building</b>	-	-	14	(14)
<b>Snack shack</b>	-	-	6,828	(6,828)
<b>PROGRAMS:</b>				
<b>Operations</b>				
Administrative fees	-	3,666	5,274	(1,608)
Grants	-	1,400	-	1,400
Totals	-	5,066	5,274	(208)
<b>Supplies and equipment</b>				
Equipment	-	-	4,826	(4,826)
Software	-	-	3,740	(3,740)
Brochures/flyers	-	-	740	(740)
Totals	-	-	9,306	(9,306)
<b>Adult fitness</b>				
Basketball	-	12,048	6,267	5,781
Flag football	-	7,925	3,429	4,496
Bootcamp	-	729	547	182
Softball	-	193	207	(14)
Hoop dance	-	280	94	186
Open gym	-	8	-	8
Totals	-	21,183	10,544	10,639
<b>Adult classes</b>				
Photography	-	167	100	67
Totals	-	167	100	67
<b>Youth fitness</b>				
Fall soccer	-	9,584	3,643	5,941
Gymnastics	-	2,220	1,554	666
Junior basketball	-	5,358	2,059	3,299
Junior soccer	-	4,495	1,264	3,231
Karate	-	1,185	1,044	141
Lacrosse	-	1,185	418	767
Foot skills	-	960	768	192
Skiing	-	2,176	1,380	796
Track and Field	-	2,409	567	1,842
Golf	-	651	510	141
Happy hands	-	402	21	381
Zumba for kids	-	1,560	1,061	499
Totals	-	32,185	14,289	17,896

SCHEDULE G (CONTINUED)

TOWN OF GRAY, MAINE

COMBINING SCHEDULE OF ACTIVITY – RECREATION FUND  
FOR THE YEAR ENDED JUNE 30, 2014

	Balance, 7/1/2013	Revenue	Expenditures	Balance, 6/30/2014
<b>PROGRAMS (CONTINUED):</b>				
<b>Youth classes</b>				
Horseback riding	-	1,000	600	400
Mad science	-	4,416	3,922	494
American Red Cross babysit	-	630	304	326
Totals	-	6,046	4,826	1,220
<b>All day programs</b>				
Day camp	-	86,010	67,618	18,392
Day camp before/after care	-	8,784	-	8,784
Snack shack	-	3,100	2,682	418
Day camp trips	-	18,695	16,636	2,059
In service days	-	1,750	978	772
Leaders in training	-	7,557	8,496	(939)
Kid's Club	-	82,332	28,579	53,753
Vacation camp	-	6,804	3,334	3,470
Totals	-	215,032	128,323	86,709
<b>Camps/clinics</b>				
Mad science	-	1,694	1,505	189
Volleyball	-	2,667	1,614	1,053
Swim lessons	-	1,935	1,194	741
Totals	-	6,296	4,313	1,983
<b>Rentals</b>				
Newbegin	-	6,010	1,954	4,056
Grounds	-	-	69	(69)
Totals	-	6,010	2,023	3,987
<b>Special events</b>				
Special events	-	300	69	231
Halloween	-	-	964	(964)
Easter egg hunt	-	-	529	(529)
Christmas	-	-	480	(480)
Ice Skating	-	-	371	(371)
Totals	-	300	2,413	(2,113)
<b>Total programs</b>	-	292,285	188,239	104,046
Subtotal - Recreation Department Activity	-	292,285	342,575	(50,290)
Transfers In	-	42,000	-	42,000
Beginning Fund Balance	74,227	-	-	74,227
Total Recreation Department Activity	\$ 74,227	\$ 334,285	\$ 342,575	\$ 65,937

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

## TOWN OF GRAY, MAINE

COMBINING BALANCE SHEET - NONMAJOR CAPITAL PROJECT FUNDS  
JUNE 30, 2014

	Public Works & Transfer Station Project	Town Office Project	Bridge Repair and Replacement	Fire and Public Safety	PW and Town Vehicles and Equipment	Sidewalks
ASSETS						
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due from other funds	2,515	6,095	74,997	816,174	183,945	12,090
Accounts receivable (net of allowance for uncollectibles)	-	-	-	-	-	-
TOTAL ASSETS	<u>\$ 2,515</u>	<u>\$ 6,095</u>	<u>\$ 74,997</u>	<u>\$ 816,174</u>	<u>\$ 183,945</u>	<u>\$ 12,090</u>
LIABILITIES						
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts payable	-	-	-	-	-	-
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES						
Nonspendable	-	-	-	-	-	-
Restricted	2,515	6,095	-	-	-	-
Committed	-	-	74,997	816,174	183,945	12,090
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
TOTAL FUND BALANCES	<u>2,515</u>	<u>6,095</u>	<u>74,997</u>	<u>816,174</u>	<u>183,945</u>	<u>12,090</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 2,515</u>	<u>\$ 6,095</u>	<u>\$ 74,997</u>	<u>\$ 816,174</u>	<u>\$ 183,945</u>	<u>\$ 12,090</u>

## TOWN OF GRAY, MAINE

COMBINING BALANCE SHEET - NONMAJOR CAPITAL PROJECT FUNDS  
JUNE 30, 2014

	Library Expansion Project	Debt Service	Capital Lease	Bridges/Road Bond	Misc.
<b>ASSETS</b>					
Cash and cash equivalents	\$ -	\$ 27,046	\$ 29,168	\$ -	\$ -
Due from other funds	99,146	-	2,642	614,041	35,220
Accounts receivable (net of allowance for uncollectibles)	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 99,146</b>	<b>\$ 27,046</b>	<b>\$ 31,810</b>	<b>\$ 614,041</b>	<b>\$ 35,220</b>
<b>LIABILITIES</b>					
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts payable	1,068	-	819	17,270	-
<b>TOTAL LIABILITIES</b>	<b>1,068</b>	<b>-</b>	<b>819</b>	<b>17,270</b>	<b>-</b>
<b>FUND BALANCES</b>					
Nonspendable	-	-	-	-	-
Restricted	21,434	-	-	2,778	-
Committed	76,644	27,046	30,991	593,993	35,220
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<b>98,078</b>	<b>27,046</b>	<b>30,991</b>	<b>596,771</b>	<b>35,220</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 99,146</b>	<b>\$ 27,046</b>	<b>\$ 31,810</b>	<b>\$ 614,041</b>	<b>\$ 35,220</b>

## TOWN OF GRAY, MAINE

COMBINING BALANCE SHEET - NONMAJOR CAPITAL PROJECT FUNDS  
JUNE 30, 2014

	Public Buildings	Technology	Other Grants	Road Resurfacing	Totals
<b>ASSETS</b>					
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ 56,214
Due from other funds	-	7,280	-	-	1,854,145
Accounts receivable (net of allowance for uncollectibles)	-	-	-	-	-
<b>TOTAL ASSETS</b>	<u>\$ -</u>	<u>\$ 7,280</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,910,359</u>
<b>LIABILITIES</b>					
Due to other funds	\$ 55,032	\$ -	\$ -	\$ 249,528	\$ 304,560
Accounts payable	-	-	-	38,857	58,014
<b>TOTAL LIABILITIES</b>	<u>55,032</u>	<u>-</u>	<u>-</u>	<u>288,385</u>	<u>362,574</u>
<b>FUND BALANCES</b>					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	-	32,822
Committed	-	7,280	-	-	1,858,380
Assigned	-	-	-	-	-
Unassigned	(55,032)	-	-	(288,385)	(343,417)
<b>TOTAL FUND BALANCES</b>	<u>(55,032)</u>	<u>7,280</u>	<u>-</u>	<u>(288,385)</u>	<u>1,547,785</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ -</u>	<u>\$ 7,280</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,910,359</u>

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



## **MUNICIPAL OFFICE HOLIDAY SCHEDULE 2015**

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

New Year's Day	<i>Thursday, January 1, 2015</i>
Martin Luther King, Jr. Day	<i>Monday, January 19, 2015</i>
President's Day	<i>Monday, February 16, 2015</i>
Patriots Day	<i>Monday, April 20, 2015</i>
Memorial Day	<i>Monday, May 25, 2015</i>
Independence Day	<i>Friday, July 3, 2015</i>
Labor Day	<i>Monday, September 7, 2015</i>
Columbus Day	<i>Monday, October 12, 2015</i>
Veterans Day	<i>Wednesday, November 11, 2015</i>
Thanksgiving Day	<i>Thursday, November 26, 2015</i>
Thanksgiving Friday	<i>Friday, November 27, 2015</i>
Christmas Eve – half day	<i>Thursday, December 24, 2015</i>
Christmas Day	<i>Friday, December 25, 2015</i>