

**GRAY MAINE  
ANNUAL TOWN REPORT  
FOR THE FISCAL YEAR ENDING  
JUNE 30, 2015**

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





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## TOWN OFFICE CONTACTS 2016

Department	Contact	Phone	Description of Service
Animal Control	Trista Comtois	893-2810	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	Grant Giuliano	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	Kurt Elkanich	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	Deborah Cabana	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.

## GRAY TOWN COUNCIL



Dear Citizens of Gray,

The last year was a very productive year in the history of our beloved community. The Town Council, staff, and volunteers have all worked at advancing the Town's goals.

Of the successes, one of the larger ones is the successful selling of the Town owned properties at 4,6, and 8 Shaker Road (Stimson Hall, the old Town Office, and the old Post Office) after receiving the direction from the community to do so. Within the same year, the Town also acquired a parcel at 5 Yarmouth Road at no cost, which is a strategic parcel as it abuts the Town owned parking lot in the center of Gray. And finally, the Town purchased some land between Mayberry Road and North Raymond Road that will eventually evolve into a reconfiguration of the intersection of these two roads and expand the land area around Wilkie's Beach.

The Town also is working to combat a serious concern regarding substance abuse, as we held a community forum on the issue with the State Police, Cumberland County Sherriff, Casco Bay Can, Substance Abuse Prevention Program at Portland Public Health, our State Senator and Legislators, Gray Town Council, New Gloucester Board of Selectmen, and the Administration and Staff from MSAD #15. Strategic information regarding local substance abuse issues was discussed and some preliminary strategies were formed.

## **GRAY TOWN COUNCIL**

The Town has been working at developing a long range plan for the Route 26 corridor. We have a special committee working on land use for this important and increasingly busy thoroughfare. We are also working with consultants from the Greater Portland Council of Governments, TY Lin, Town staff, and Maine Department of Transportation.

Finally, the Town has also been working on developing an ordinance regarding Impact Fees. The intent behind the crafting of this ordinance is to find a means for new growth to help pay for itself. As the Town increases in population and housing stock there are impacts to what it will cost to support this new development. The impacts can be felt in many areas such as education, recreation, public safety, public works, and others. By implementing impact fees, the revenue generated will help offset the future impacts on municipal spending as a result of the new growth. We want and encourage new growth, but we also want to find innovative ways to make our community sustainable.

Thank you for giving us the honor and privilege to be your Town Council.

On behalf of the Town Council of Gray,  
Matthew E. Sturgis  
Town Council Chairman

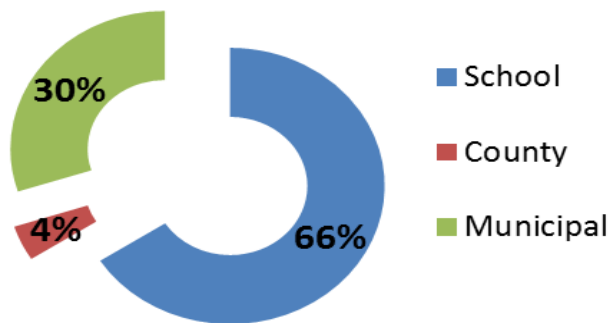
## TOWN MANAGER

Greetings to All Gray Citizens;

I am pleased to present the Town of Gray's Annual Report for the 2015 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 2015 Taxes collected.

**Distribution for Taxes Assessed-Fiscal  
Year 2015**



Highlights for the Town of Gray:

**1. Contract Zone Approvals:**

- a. Request by Advance Realty II LLC & 2G Holdings LLC to Establish a Contract Zone for Two Abutting Parcels in the Hancock Block, 6 Main Street & 7 Yarmouth Road, To: (A) Move the Property Line Between the Parcels, (B) Ensure the Properties Can Utilize Specific Currently Adopted Zoning Standards/Uses, and (C) Maintain Any Legally Non-Conforming Aspects of or on the Parcels. the Properties Are Currently Located in a Village Center Proper Zoning District and Depicted on Tax Map 43, Lots 405-20 & 24.
- b. Request by Britton Maine Properties LLC Dba Britton Lumber Company Inc. to Establish a Contract Zone for Their 4 Acre Parcel Located at 218 Yarmouth Road (Map 53, Lot 38-7-1) in a Rural Residential and Agricultural Zoning District to Increase Lot Coverage and Permit Additional Warehouse Space.

**2. Special Town Election Proposals/Approvals:**

- a. Proposed Amendments to the Town Charter to Sec. 8 of Art. V of the Town Charter, Regarding the Annual Budget that combined the So-Called "Crisis Fund" and the So-Called "Undesignated General Fund Balance" into a Single Account for Audit Tracking Purposes (approved).
- b. A Binding vote regarding public's input on what to do with the Stimson Hall building (approved to dispose of property).
- c. School Administrative District Special Bond Referendum Warrant to be Held on November 4, 2014 (failed approval).

## **TOWN MANAGER**

- 3. The Town entered into a Real Estate Contract Agreement with Keller Williams Realty for the purpose of selling the Town Owned properties located at 4, 6, and 8 Shaker Road.**
- 4. Ordinance and Policy Amendments/Approvals:**
  - a. Initial Discussion regarding Educational Impact Fees
  - b. Discussion regarding a possible Fireworks Ordinance (no action)
  - c. Proposed Amendment to Chapter 502, Section 502.2(F).
  - d. Communications and Social Media Policy
  - e. Repeal of the Town of Gray Public Park Ordinance - Chapter 301 because the wording in this Ordinance currently exists in a recently adopted Policy
  - f. Establishing the Gray Employee Safety and Wellness Fund, effective FY 2015
  - g. Finalized the Route 26 Study (collaborative planning study with MaineDOT)
- 5. The Town purchased a parcel of land located from Robert Sawyer on North Raymond Road, across from the Wilkies for the purpose of relocating the Mayberry Road access entrance and to develop additional parking spaces for the beach area.**
- 6. The Town hired Parker Appraisal Co. to Provide Data Collection Services in Connection with an In-House Revaluation on a Contract Basis.**
- 7. The Town successfully applied for and received funding for the Recreation Trail Development Grant from the Bureau of Parks and Lands for the construction of the (Village Area Loop Trail) trail project.**
- 8. Egypt Road construction was a state project and “The Famous Rock” was removed.**
- 9. 2014 Volunteer Award recipients:**
  - a. Volunteer of the Year – Shad Hall
  - b. Committee of the Year – Library Expansion Committee
  - c. Organization of the Year – Little Sebago Lake Association
  - d. Lifetime Achievement – Donnie Carroll
  - e. Evelyn Morrell Durgin Award – Jason Wilson
- 10. New employees who joined the Town of Gray:**
  - a. Timothy Estes, Public Works
  - b. Tom Reinsborough, Code Enforcement Officer
  - c. Kathy Tombarelli, Town Planner
  - d. Dominic Diamond, IT support
  - e. Daniel Peacock, Parks and Recreation
  - f. Jonathan Roy, Library

With Strong leadership and support of the Town’s elected officials, we will continue to build on the highlights and endeavors of 2015, 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,

  
Town Manager

## ELECTED OFFICIALS SERVING GRAY, 2014-2015

			Term Expires	Telephone
<b>Town Councilors</b>				
Matt Sturgis, Chair	8 Glen Cove Rd.	Gray, ME 04039	2015	657-2190
Matt Doughty	66 Taylor Ln.	Gray, ME 04039	2016	610-8172
Lynn Gallagher	13 Legrow Rd.	Gray, ME 04039	2015	657-4560
Peter Gellerson				657-2190
Lewis Mancini	PO Box 1196	Gray, ME 04039	2014	657-2725
<b>Gray Water District</b>				
Steven Dunn (2012-2017)	32 Shaker Rd.	Gray, ME 04039	2015	
Ellen Errington (2011-2016)	139 Depot Rd.	Gray, ME 04039	2016	657-4088
Michael Lessard (2014-2019)				657-2112
M. Joseph Murray (2015-2020)	213 Shaker Rd.	Gray, ME 04039	2015	657-3034
Bruce Sawyer (2008-2018)	18 Yarmouth Rd.	Gray, ME 04039	2018	657-3871
<b>M.S.A.D. #15 Board of Directors</b>				
Michelle Carson			2015	712-0039
Belinda Desmond	182 Mountain View Rd.	Gray, ME 04039	2016	462-9826
Shad Hall	92 Mayberry Rd.	Gray, ME 04039	2017	893-3445
Gary Harriman	269 Woodman Rd.	New Gloucester, ME 04260	2017	926-4361
Tina Martell, Chair	16 Lorraine Dr.	Gray, ME 04039	2018	657-5025
Joseph Menard			2018	926-3100
Glenn Mercier	108 Ricker Rd.	New Gloucester, ME 04260	2015	926-4267
Louis Samuel Pfeifle			2018	428-3855
Alan Rich	329 Cobbs Bridge Rd.	New Gloucester, ME 04260	2016	926-4026
Anne Rowe	378 Mayall Rd.	Gray, ME 04039	2017	657-4056
Jenny Sprague	204 Intervale Rd	New Gloucester, ME 04260	2014	809-0282
Kevin Sullivan			2015	712-5047

## ELECTED OFFICIALS SERVING GRAY, 2014-2015

Caroline Sweeney	22 Rustic Rd.	Gray, ME 04039	2015	657-6687
<b>State Senator</b>				
Richard Woodbury	174 Oakwood Dr.	Yarmouth, ME 04096	2018	287-1505
<b>State Representatives</b>				
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
<b>Governor</b>				
Paul LePage	The State House	Augusta, ME 04333	2014	287-3531
<b>County Commissioner</b>				
Susan Witonis (District 3)	142 Federal St.	Portland, ME 04101	2015	871-8380
<b>Governor</b>				
Paul LePage	The State House	Augusta, ME 04333	2014	287-3531
<b>County Commissioner</b>				
Susan Witonis (District 3)	142 Federal St.	Portland, ME 04101	2015	871-8380
<b>Representative to Congress</b>				
Chellie Pingree (District 1)	2 Portland Fish Pier, Suite 304	Portland, ME 04101	2013	774-5019
<b>United States Senators</b>				
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
<b>President of the United States</b>				
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.				



**Board/Committee Members for the year ending 06/30/2015**Term  
Expired/Expires\*

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

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

6/14/2016	Doughty	Matt	mdoughty@graymaine.org	207-310-8172
6/30/2018	Gallagher	Lynn	lgallagher@graymaine.org	207-657-8314
6/30/2017	Gellerson	Peter	pgellerson@graymaine.org	207-428-3739
6/30/2017	Mancini	Lewis	lmancini@graymaine.org	207-751-8070
6/30/2018	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
8/1/2017	Sturgis	Matt	msturgis@graymaine.org	207-657-2190
11/17/2014	Vacant	*		

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

	Burns	Audrey	Audrey.Burns@myottmail.com	207-428-3775
	Cobb	Ann		207-428-3668
8/1/2017	Gallagher	Lynn	lgallagher@graymaine.org	207-657-8314
	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

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

8/31/2018	Bibber	Jean	rbibber@securespeed.us	207-657-4570
6/30/2016	Doughty	Matt	mdoughty@graymaine.org	207-310-8172
4/21/2015	Gass	Anne	agass@maine.rr.com	207-657-4935
8/1/2017	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
10/20/2015	Licht	Frederic (Rick)	rlicht@securespeed.net	207-428-3368
4/13/2015	Mancini	Deborah	debmancini@hotmail.com	207-657-2725
8/31/2017	Monroe	Fran	quilt4u@maine.rr.com	207-657-4420
8/31/2014	Stong	Daryl	darylstong@me.com	207-657-2998
4/9/2015	Ward	Anthony	award001@maine.rr.com	207-415-7046

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

8/31/2019	Baker-Hewey	Sheryl	sgbaker09@gmail.com	207-310-0552
8/31/2019	Burrow	Joyce	joyceburrow@securespeed.net	207-831-1498
8/31/2017	Dupuis	Jennifer	drymillsschool@graymaine.org	207-657-3649
8/1/2017	Mancini	Lewis	lmancini@graymaine.org	207-751-8070
8/31/2018	Walker	Charlena	cwalker2@maine.rr.com	207-657-4811

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

8/31/2017	Biron	Timothy	tbiron@graymaine.org	207-657-5803
8/1/2017	Gallagher	Lynn	lgallagher@graymaine.org	207-657-8314
8/31/2016	Joyce	Dan	djoyce@graymaine.org	207-299-3310
8/1/2017	Sturgis	Matt	msturgis@graymaine.org	207-657-2190



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

6/30/2016	Doughty	Matt	mdoughty@graymaine.org	207-310-8172
8/31/2017	Vacant	*		

## Gray Cemetery Association

	Bisciglia	Lori		
	Burns	Audrey	Audrey.Burns@myottmail.com	207-428-3775
	Morrison	Galen	gmorrison@graymaine.org	207-657-3931
10/1/2014	Pollard	Barbara		207-657-3378
	Pollard	Gwendolyn		
	Sawyer	Bruce		207-657-3871
	Sawyer	Robert		207-657-4909
	Stilkey	Chris	dcstilkey@suscom-maine.net	207-865-3940
	Whitney	Donald	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	Donald	dobewhitney@yahoo.com	207-329-3012
Wilson	Peg		207-657-3827

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

6/30/2017	Dunn	Steven		
6/14/2016	Errington	Ellen		
6/30/2019	Lessard	Michael		207-657-2112
6/30/2020	Murray	M Joseph		207-657-3034
6/30/2018	Sawyer	Bruce		207-657-3871

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

8/31/2019	Burrow	Joyce	joyceburrow@securespeed.net	207-831-1498
3/24/2015	Clark	Raymond	rclark02@maine.rr.com	207-657-5886
8/1/2017	Gellerson	Peter	pgellerson@graymaine.org	207-428-3739
8/31/2015	Hathaway Schatz	Margaret	mmh@tenapplefarm.com	207-657-7880
8/31/2015	Humphrey	Gene	ghumphr1@maine.rr.com	207-657-2115
8/31/2017	Hutchings	Christopher	hutch6393@yahoo.com	207-657-6393
8/31/2018	Larrabee	Patricia	alpineacre@maine.rr.com	207-657-4638
8/31/2019	Morrison	Karen	kmorrison@collaborativeschool.org	207-615-3716
8/31/2017	Nason Sturgis	Amy	sturgisfamily@securespeed.net	207-657-2190

## MSAD 15 Board of Directors

12/7/2015	Carson	Michelle		207-712-0039
6/14/2016	Desmond	Belinda		617-462-9826
6/30/2017	Hall	Shad	shad@getshad.com	207-893-3445
6/30/2017	Harriman	Gary		207-926-4361
6/30/2018	Martell	Tina	Tina.MARTELL@td.com	207-657-5025
6/30/2018	Menard	Joseph		207-926-3100
6/17/2015	Mercier	Glenn		207-926-4267

Term  
Expired/Expires\*

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

6/30/2018	Pfeifle	Louis Samuel		207-428-3855
6/14/2016	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
6/17/2015	Sullivan	Kevin		207-712-5047
6/17/2015	Sweeney	Caroline		207-657-6687

### Ordinance Advisory Committee

	Maguire	Dan	dhmaguire@hotmail.com	207-428-3623
8/1/2017	Mancini	Lewis	lmancini@graymaine.org	207-751-8070
	Perry	Sara	perryphenalia@gmail.com	207-807-2206
	Wood	Wayne	wtwco@securespeed.net	207-657-3330

### Planning Board

[3 Years - 5 Members / 2 Alternates]

8/31/2018	Abrams	Charlie	cabrams@graymaine.org	207-332-9368
8/31/2017	Bibber	Richard	rbibber@graymaine.org	207-657-4570
8/31/2019	Cobb	Dan	dcobb@graymaine.org	207-428-3968
8/31/2017	Hutchings	Donald	dhutchings@graymaine.org	207-657-4338
6/30/2016	Mancini	Lewis	lmancini@graymaine.org	207-751-8070
4/27/2015	Redlon	John	jredlon@graymaine.org	207-210-8460
6/15/2016	Wilson	Jason	jwilson@graymaine.org	207-233-0734

### Public Safety Committee

[3 Years - 5 Members]

8/31/2017	Edmiston	Dakota	DakotaEdmiston@yahoo.com	207-657-2541
8/31/2016	Hadlock	Shaun	shaun414@gmail.com	207-653-2633
8/31/2015	Hutchins	Margaret	nebasketweaver1@yahoo.com	207-657-2135
11/15/2015	Morrison	Galen	gmorrison@graymaine.org	207-657-3931
8/1/2017	Sturgis	Matt	msturgis@graymaine.org	207-657-2190
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
6/30/2016	Doughty	Matt	mdoughty@graymaine.org	207-310-8172
8/31/2016	Dufresne	Samantha	sadufresn@maine.rr.com	207-310-1904
8/31/2017	Edmiston	Dakota	DakotaEdmiston@yahoo.com	207-657-2541
8/31/2018	Goff	Derek	derek@derekgooff.com	207-542-7563
8/31/2015	Kackmeister	Marcia	kackmeisters@gmail.com	207-657-5476
8/31/2019	Kirby	Jeff	jandlkirby@yahoo.com	207-239-7067
8/1/2017	Sturgis	Matt	msturgis@graymaine.org	207-657-2190

### Recycling Committee

[3 Years - 5 Members]

	Cookson	Randy	rcookson@graymaine.org	207-657-2343
6/30/2016	Gellerson	Peter	pgellerson@graymaine.org	207-428-3739
8/31/2018	Hedman	Jonathan	jbhedman1@gmail.com	207-714-0351
8/31/2014	Robinson	Mark	n1ujx@yahoo.com	207-657-8114
11/12/2015	Schatz	Karl	karl@tenapplefarm.com	207-657-7880
8/31/2016	Thoits	Peter	petethoits@maine.rr.com	207-657-4184

Term  
Expired/Expires\*

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

8/31/2015	Vadas	(Glen) Mike	mikevadas@hotmail.com	207-657-3847
<b>Zoning Board of Appeals</b>				[3 Years - 5 Members]
8/20/2014	Fenton	Meghan		207-807-4482
8/31/2018	Fogg	Brad	bfogg@graymaine.org	207-657-3850
8/1/2017	Mancini	Lewis	lmancini@graymaine.org	207-751-8070
8/31/2019	Swiger	John	jswiger@graymaine.org	207-232-7328
8/31/2017	Walton	Glenn Loring	gwalton@graymaine.org	207-233-1116
12/17/2014	Watson	Barry		207-657-4137
8/31/2017	Wilson	Douglas	dwilson@graymaine.org	207-650-3178
8/31/2014	Wood	Kathy		207-657-3330
<b>Community Development Block Grant Committee</b>				
6/30/2015	Gallagher	Lynn	lgallagher@graymaine.org	207-657-8314
<b>EcoMaine</b>				
	Foster	Gary		207-657-4754
<b>General Assistance Fair Hearing Authority</b>				
6/30/2016	Doughty	Matt	mdoughty@graymaine.org	207-310-8172
8/1/2017	Gallagher	Lynn	lgallagher@graymaine.org	207-657-8314
8/1/2017	Gellerson	Peter	pgellerson@graymaine.org	207-428-3739
<b>Gravel Pit Ordinance Review Committee</b>				
8/31/2015	Murray	Katherine	spike@securespeed.net	207-657-3983
	Perry	Sara	perryphenalia@gmail.com	207-807-2206
8/31/2015	Wilkinson	Adam		
	Wood	Wayne	wtwco@securespeed.net	207-657-3330
<b>Greater Portland Council of Governments</b>				
8/1/2017	Gellerson	Peter	pgellerson@graymaine.org	207-428-3739
8/1/2017	Sturgis	Matt	msturgis@graymaine.org	207-657-2190

## REPORT OF THE ASSESSOR 3 YEAR VALUATION COMPARISON

	2012	2013	2014
Land	\$302,179,812	\$302,330,387	\$303,029,000
Buildings	\$414,365,207	\$421,372,820	\$427,338,200
Personal Property	<u>\$ 11,303,000</u>	<u>\$ 10,762,300</u>	<u>\$ 10,927,200</u>
Total	\$727,848,019	\$734,465,507	\$741,294,400

The 2014 assessed valuation resulted in a tax rate of \$18.20 per \$1,000 of assessed valuation for the fiscal year 2014-2015 which was an increase of 4.60% from the 2013 tax year. The \$6,828,893 increases in valuation was due to new construction and land divisions. The assessment ratio (ratio of assessed value to market value) was 85% for the 2014 tax year meaning, that on average, assessments were 85% of actual sale prices. Theoretically, a home selling for \$100,000.00 would have an assessed value of \$85,000.00. This represents a 2% decrease in the assessment ratio from the previous year.

Equalization (Revaluation) Update: The first phase of the equalization project was completed in January of 2016. All properties in Gray have been visited and the buildings measured. Interior inspections were made where property owners were present. Anyone that did not have an interior inspection may call the Assessor's office and request an inspection. The data collection that took place resulted in a significant number of changes (additions, decks, and outbuildings not taxed, and in some cases structures that were no longer existing being taxed) to assessment records throughout the Town. As a result, the decision was made to implement the data changes for the 2016-2017 tax year and implement the revaluation for the 2017-2018 tax year. The rationale for the decision was to avoid a severe tax increase as a result of having structures not previously taxed being taxed at the same time as having a tax shift as a result of revaluation. Taxpayers that have an increase as a result in the 2016-2017 tax year can check with the assessor's office to find out what caused the valuation change. The revaluation will be completed in June of 2017. Property owners will be notified of the new assessments at that time and informal hearings will be scheduled for taxpayers that have questions or concerns about the new assessments.

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 \$13,500.00 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

**BUILDINGS AND GROUNDS DEPARTMENT**  
**ANNUAL REPORT JULY 1<sup>ST</sup> 2014 – JUNE 30<sup>TH</sup> 2015**

The Building and Grounds department currently employs three 40 hour/full-time employees, and one 24 hour position. The department works 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 department has completed projects and maintenance during the fiscal year ending in June 2015. All buildings received regular inspections of all AC/heating units, fire extinguishers, sprinklers, septic tanks, security systems and elevators located in the Pennell Building and library. The department is also responsible for any light landscaping and general maintenance throughout the Town of Gray.

Respectfully Submitted,

Edward A. Milose  
Building and Grounds Director

## **CODE ENFORCEMENT REPORT FISCAL YEAR 2015**

Following Tom Markley's resignation as the Town's Code Enforcement Officer (CEO) and Local Plumbing Inspector (LPI) on June 19, 2014, Gray hired an interim CEO/LPI to address the busy summer volume of permits and inspections. We are grateful to Bruce Smith for helping us through this transitional period and pleased to welcome Tom Reinsborough back to Gray as the Town's CEO/LPI. Mr. Reinsborough was the Town's CEO for 2 years between 2000 and 2002. His first day back with Gray was August 25, 2014 and he brings extensive experience and expertise with him; welcome back Tom!

Permit volume in 2015 rose consistently from the previous years. In calendar year 2014, there were 34 new dwelling units and in 2015 this increased to 42 new units. There were 36 new single-family dwellings and 3 duplexes. The following numbers of permits were issued in FY 15:

- Building Permits: 185
- Shoreland Zone Permits: 17
- Electrical Permits: 154
- Internal Plumbing Permits: 58
- Septic System Permits: 74
- Miscellaneous Permits: 92

*NOTE:* Miscellaneous permits include docks, demolition, home occupation, pool, sign, and tree removal.

We are grateful to the dedicated members of the Zoning Board of Appeals and other staff that make it possible for us to keep the Department moving. We look forward to another busy year helping residents, builders, and contractors bring their projects to completion.

Respectfully Submitted,  
Tom Reinsborough, CEO/LPI/Health Officer

## COMMUNICATIONS & INFORMATION 2014-2015

Work continued throughout the year to improve upon user online experiences and distribution of municipal news/announcements with a variety of electronic media. In addition to maintaining the Town of Gray Municipal website, the department introduced policies and procedures to gain presence in social media and to improve access to property assessment data.

### OCT 2014

Communication & Social Media Policy adopted on 21 October. The Town of Gray Facebook page was published and pages for the Parks & Recreation Department, Public Safety, and Gray Public Library brought into conformance with approved guidelines.

Conceptualization of a design for Town of Gray assessment data took shape through a series of meetings with our Tax Assessor, John Brushwein.

### NOV 2014

Initial design/development of the Drupal-based Assessment Data website at <http://grayme-assessment-data.org/>

### DEC 2014

Sample Assessment Data site reviewed/assessed. Ongoing import/update of data.

### JAN 2015

Town of Gray Assessment Data site launched. Previous site hosted by Harris abandoned with an expected annual savings of approximately \$2,000.

### FEB-APR 2015

Working with a number of departments, the department produced a series of short, informational videos entitled “Q&A” which add a new media to the municipal website.

### MAY 2015

Initial Q&A videos released. Feature integrated into Gray website.

Respectfully submitted,  
Debi Curry  
Website Administrator

## **THE DRY MILLS SCHOOLHOUSE MUSEUM COMMITTEE ANNUAL REPORT TO THE TOWN COUNCIL**

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 web link 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 web link 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



## **ELECTIONS**

### **JULY 1, 2014 THROUGH JUNE 30, 2015**

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 4, 2014: General Election**

Registered Voters: 6140

Number of Voters: 4016

Voter Turnout: 65%

Number of Absentee Voters: 890

#### **June 9, 2015: Municipal Election**

- 2 Town Councilors – Matthew Sturgis, Lynn Gallagher
- 2 School Board Members – Tina Martell, L. Samuel Pfeifle
- 1 Gray Water District Member – M. Joseph Murray

Number of Voters: 645

Number of Absentee Voters: 54



### ***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 2014 & 2015. The success of our elections relies upon the dedication and work of our election workers.

***Special thanks to:*** Debbie Botkin, Judith Burnham, Joyce Burrow, Gary Foster, Harmony Harriman, Nancy Mason, Laurence Szendrei, Ted MacDonald, Sheryl Robinson, Pat St. Pierre, Natalie Tombarelli, Sue Trudel, Susan Tsukroff, David Whitney, and Ruby Whitney

## GRAY FIRE RESCUE ANNUAL REPORT FOR 2014 – 2015

It is my pleasure to submit the annual report for the 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 **1309** calls this year with a breakdown of **897 EMS** calls and **412 Fire** calls.

Members logged nearly 11,000 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 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 2100 hours of continued learning this year.

Drug overdoses are a problem in Gray as well as surrounding communities. We have conducted additional training for responding to these emergency calls, and have partnered with law enforcement to ensure the safety of our responders.

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

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

Respectfully submitted,

*Galen R. Morrison*

Chief of Department  
Gray Fire Rescue

## GRAY HISTORICAL SOCIETY

The Gray Historical Society continues to make progress and 2015 was another good year. There are no words to appropriately thank the volunteers who put in countless hours meeting with visitors, touring school groups, and making your museum closer to year around operation. We need new members. We need your direct involvement. We need your ideas for new programs.

Gray Historical Society 2015 plan is to offer, more public programs that provide a historic picture of our town, educationally sound, and truly entertaining. We will accomplish this via a collaboration, outreach, and encouragement with other organizations and associations.

Your museum continued its renovations in 2015 with major work to provide a potential year around opening hours and small steps to make the museum a quality visit for our citizens and visitors.

We repaired and have installed the antique fire siren on the building. What resident of Gray cannot recall the daily sound of the “noon whistle” that sounded from the then central station? We hope to sound the whistle on all the significant historic dates throughout the year...beware tourists sitting at the traffic light! We have painted the furnace room, we have repair our Longfellow pedestal (did you even know Gray had this?), we have repair, added light, added a second floor and ceiling to the “hose tower” so it can be viewed by our visitors, we installed 4X6 beams under the “selectman’s office and clerk’s office for added support, and to achieve our goal of open year round - have installed a new propane heating system with 4 separate zones.

Membership continues to grow slowly. Please consider joining our organization and help us provide a legacy for the future generations to enjoy! We want to offer more programs and opportunities for YOU to preserve the past to ensure our future. Don’t you have an hour a month you might be able to dedicate to YOUR town’s history?

Gray Historical Society thanks the community for honoring one of our own as Volunteer of the Year, and recognizing us as Organization of the Year in 2015! Our goal is to serve the town, preserve our heritage and history, and we invite all of you to join us in this important endeavor. The membership, the board and our volunteers thank you for your on-going support. Together we CAN make a DIFFERENCE.

Donnie Carroll  
Board of Director

## GRAY PUBLIC LIBRARY ANNUAL REPORT FY 2015

FY15 was an explosive year for the Gray Public Library. Through the late spring of 2014, the final portions of the Library expansion were completed. We started off the year with a larger main floor, a new space for programming, and a renewed interest in the Library by the general public. People were excited to see their new Library, and we were able to capitalize on that interest.

Programming in FY15 truly took off for adults and children, alike. For our children's programming, we maintained our regularly scheduled Story Time programs twice a week. Through the year, we had a total attendance of 1,297 for 52 Story Time programs. In addition, our Summer Reading Program benefited from our new programming space. Through the generosity of the Gray Public Library Association, the Summer Reading Program held events featuring internationally renowned storyteller Antonio Rocha, the hugely popular magic show featuring Greg and his dog Axel, a visit with wild life specialists Chewonki, and the return of Fish Printing Day. All told, the Summer Reading Program events had an attendance of 311 people for 4 programs.

In previous years, the Library was fortunate if it had the capacity to host three or four adult programs throughout the year. In FY15, we were able to deliver a wealth of programming to the adult population of the Town of Gray. Through contributions from the Gray Public Library Association, we were able to bring a wealth of speakers and performers to the Library. We hosted several author talks with local authors Anne Gass, notable Mainer Donn Fendler, Helen Peppe, and Russell Warnberg. Additionally, we hosted a rug-hooking demonstration, hosted a talk from a Maine Game Warden, and a photo-talk from a volunteer for *Doctors Without Borders*. Furthermore we hosted two historical talks about local headstones both in the Library as well as at the Gray Cemetery. The Library also utilized its new programming space to host a Candidates Forum for people running for Gray Town Council. This enabled citizens to directly speak to and question potential town leaders. The Library also maintained its regular offerings of an afternoon and evening book group for adults, a knitting group, and a series of classes on how to get the most out of the Gray Public Library.

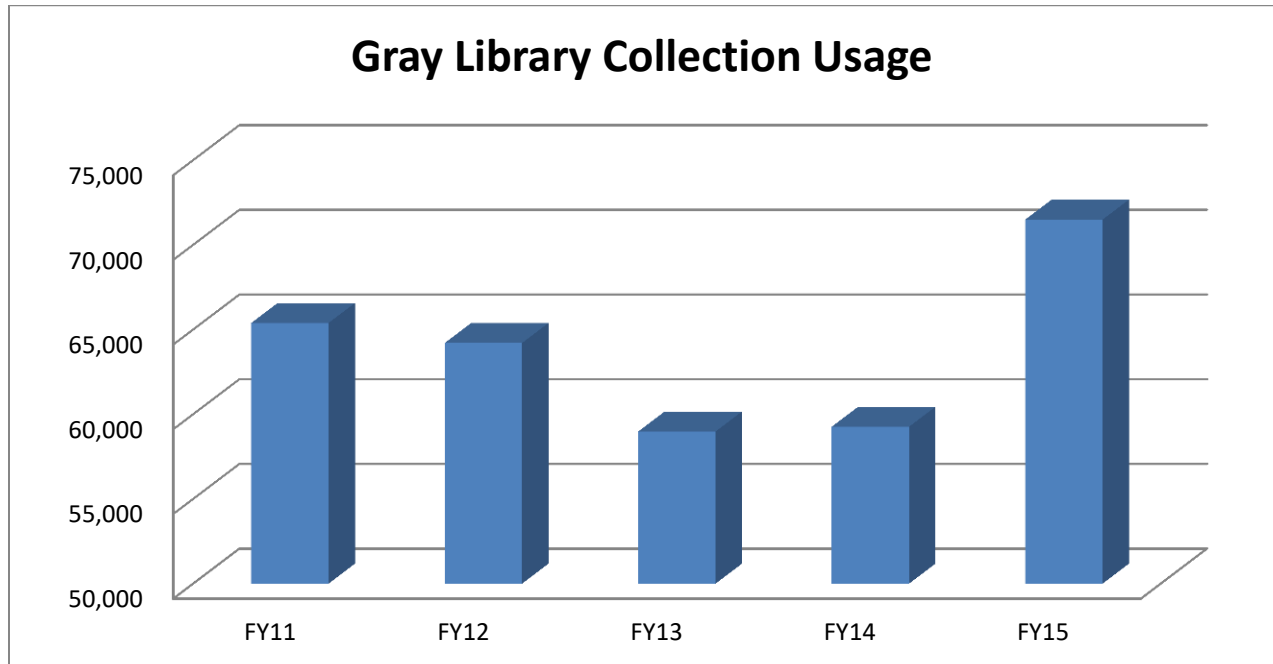
One of the more exciting and well-received additions we made to the completed Library in FY15 was the installation of our A/V system in the large meeting room. Through the generous contributions of the Town of Gray, the Gray Public Library Association, and the Gray Public Library Trustees, we installed a 100-inch screen, hi-definition projector, and a seven-speaker surround sound system. This resource enabled us to present dazzling audio and video accompaniments for many of our author talks. In addition, again thanks to the generous support of the Gray Public Library Association, we were able to purchase a blanket site license to show motion pictures. This allowed the Library to present a steady stream of feature films for the delight of all-ages. Movie screenings ensure that our lower-level programming space doesn't sit dormant most of the time. In FY15, we screen 40 feature films for adults with 161 people attending and 24 screenings for juvenile films with 168 attending.

All told, in FY15, the Library hosted 168 programs with a total attendance of 3,246.

The renewed interest in the Library translated to a remarkable increase in overall use of our collection and resources for the year. The use of our collection increased 20.63% from FY14 to FY15, from 59,261 in FY14 to 71,487 in FY15. While these numbers are skewed because FY14 saw the majority of the work on the expansion occurring, the following chart noting the previous

## GRAY PUBLIC LIBRARY ANNUAL REPORT FY 2015

5-years of circulation data demonstrates the impact that our renovation has had on use in the Library.



The Library's impact now stretches beyond the use of our collection and resources. Due to the planning and construction of our lower-level meetings room, the Library now acts as a community resource for local, regional, and state-wide groups. And since access to the meeting space can occur independently of the Library's operating hours, it enables a vast assortment of groups to use our space at all hours of the day. In FY15, our meeting rooms were used by Gray Community Endowment, the Gray Bike-Ped committee, Creative Work Systems, Friends of Libby Hill, GNG Youth Basketball Association, Cumberland County Soil & Water Conservation District, the Girl Scouts, and the GNG Soccer Booster Club to name a few. Use of the meeting space by community organizations expands the use of the Library and serves as an invaluable resource for the growth and strength of our community.

## **PLANNING DEPARTMENT ANNUAL REPORT**

*July 1, 2014 – June 30, 2015*

It is my pleasure to submit the annual report for the Planning Department. During this time frame, the Planning Board approved two residential subdivisions, Sorrento Way and Lawrence Hill Estates, creating 14 lots for 20 new dwelling units. There were also several amendments to previously approved subdivisions reviewed by the Planning Board. It was noted by the department the increased activity in developers working toward the completion of subdivisions approved prior to and during the economic downturn.

The Planning Board was involved in the ongoing Contract Zoning Agreement (CZA) for the Hancock Block and a new CZA for Britton Lumber on Yarmouth Rd. Both CZAs were adopted, which allowed for subsequent Site Plan applications for a new coffee shop and an expansion of Britton Lumber's wholesale distribution business. The Planning Board also reviewed an application for the addition of a Charter School at Fiddlehead Center for the Arts, amendments to various Site Plans including business expansions, and several pre-applications for projects that carried on into the next reporting year. In an effort to streamline the approval process, a handful of smaller projects were reviewed by the Staff Review Committee.

In addition to their duties reviewing Subdivision and Site Plan applications, the Planning Board attended numerous workshops on a wide range of topics. The Planning Board was also sought for input on various ordinance revisions working towards improving the review process. The Maine Turnpike Authority (MTA) gave a presentation to the Planning Board on their relocation of the Park and Ride lot as well as the reconfiguration of the southbound interchange. Valuable input was given by the Planning Board and well received by the MTA. Additional input was given regarding Maine DOT road and intersection improvement projects, one of which was at the intersection of Campbell Shore Road and Rt. 115/202.

A thank you is extended to all the members of the Planning Board who spend numerous hours every month reviewing materials, attending training & workshops, and Planning Board meetings. The Town is indebted to these talented volunteers who provide valuable insight and a wide perspective on these projects. On a personal note, I came to Gray as the Planner in January 2015. I would like to extend my sincerest thanks to the Planning Board members for working together with me during the transition period. The Town is also very fortunate in having the previous Planner, Doug Webster, continuing on in a new role as Director of the Community Development Department. His multi-faceted experience is an unmeasurable resource to the Town.

Planning requires a team of Staff members that work well together toward promoting and protecting the goals of the Town and its citizens. To that end, we have a great group of dedicated individuals who truly do have the best interest of the Town and a desire to serve people "at the heart of it all."

Respectfully submitted,  
Kathy Tombarelli  
Town Planner

## 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 2014 and spring of 2015 proved to be busy for the Department. The following roads were reclaimed and paved with one and half inches of hot top: 1) Mayall Road, 2) Westwood Road, 3) Adler Drive, for a total of 3,642 tons for all three roads. Tim,s Run was reclaimed and a total of 3.25 inched of hot top was added for a total of 715 tons. After adding shoulders to the above mentioned roads the crew spent the rest of the season performing routine maintenance.

The winter of 2014/2015 was a very busy and tough winter. Over the course of the winter we used 3,690 tons of salt, 6,384 yards of sand and 3,695 gallons of calcium. Our first storm was November 14, 2014 and our last storm was April 9, 2015. We had a total of 105 inches of snow and several ice storms totaling three inches of freezing rain and ice. We experienced a total of 30 storms, causing 37 different plowing and sanding events and a total of 3,975.5 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 designed the Lawrence Road Bridge and put it out to bid. The bid was awarded to A.H. Grover and construction will take place August of 2015.

As of July 01, 2014 the Public Works Department Crew consisted of William Horr, Arthur St. Cyr, Michael Toderico, Nick Hutchins, Mike Morneau, Alec Dodd, Tim Estes, Vaughn Hutchings and Michael Whittier [Full-Time]. Our part time seasonal crew consists of Chris LaVallee, Dean Hadlock, Floyd Wing, Glen Mehan, William Plummer, Perley Witham 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 bails us out of many situations.

Once again, I want to thank Chief Galen Morrison, Dep. Chief Robert Ryan, Dep. Chief Mike Barter, Dep. Chief Kurt Elkanic, 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



**GRAY RECREATION DEPARTMENT**  
**WWW.GRAYREC.COM**



Gray Parks and Recreation is responsible for overseeing recreational and leisure time activities for Gray's residents as well as surrounding communities. There are a wide variety of indoor and outdoor year-round programs for all ages. Youth and adult sports, special events, summer day camp, before & after school program, community support and involvement and much more.

The department has a fulltime Director and Administrative Assistant and a part-time Activities Programmer. The department also makes use of 30-50 seasonal and contracted

service personnel for organizing and implementing the various programs and activities it currently offers to residents ( as well as non-residents).

The majority of municipal recreation programs and events offered through Gray Parks and Recreation occur at five primary facilities within Gray:

- **NEWBEGIN GYM:** Indoor basketball court, fully equipped recreation room and small kitchen.
- **ATHLETIC FACILITIES:** 1 basketball court, 2 lit beach volleyball courts, 1 softball field and multi-use fields & ice rink
- **PENNELL PARK:** Small gazebo, 2 picnic tables, gardens, sitting benches and a half mile of walking paths.
- **WILKIES BEACH:** Small beach area on Crystal Lake with picnic area and boat ramp.
- **LIBBY HILL FOREST TRAILS:** Extensive network of multi-use trails on 145 acres. Groomed Nordic skiing

Please visit the Gray Parks and Recreation website for more information about discount tickets, our calendar of activities, events and sports, registering for an activity, inquiring about renting out one off our facilities, and signing-up for email alerts. Hope to see you at one of our programs!

Dean Bennett, Director

[dbennett@graymaine.org](mailto:dbennett@graymaine.org)

207-657-2323 x 118

Deb Nickerson, Administrative Assistant

[dnickerson@graymaine.org](mailto:dnickerson@graymaine.org)

207-657-2323 x 117



**GRAY RECREATION DEPARTMENT**  
**WWW.GRAYREC.COM**

**RECREATION DEPARTMENT PROGRAMS & ACTIVITIES**

**July & August:** youth golf lessons / movies in the park / summer flag football / Patriot field hockey camp / McAcademy soccer camp /youth volleyball camp / summer day camp / 50 forward senior social / open gym for basketball

**September & October:** Fall youth soccer / 50 forward / Jr Lacrosse / gymnastics & cheer tumbling lessons / mon & me play time / field hockey clinics / open gym for basketball /Mad Science classes / Kids Club / walking in gym / kids Zumba / 30 + basketball league/ men's basketball league

**November & December:** Gymnastics & cheer tumbling lessons / Men's basketball / Mad Science / walking in gym / Men's basketball league / Jr basketball / N.E. Jazz concert / Kids Club / 30+ basketball league / In-service day / parent's night out / Red Cross Babysitting course / Skating Party / Family Basketball night / Zumba for kids

**January & February:** Pickleball clinic / 30+ basketball league / walking in gym / Nordic skiing at Middle and Dunn School / Lost Valley snow sports / men's basketball league / Zumba for kids / men's bb / family basketball / Mad Science / Pickleball open gym / Parent's night out / ice skating lessons / jr indoor soccer league / ice skating party / kids club / Feb vacation camp

**March & April:** 30 + basketball league / Pickleball / men's basketball / walking in gym / men's basketball league / Zumba for kids / family open gym / gymnastics & cheer tumbling lessons / ice skating lessons / April vacation camp / photography class / Mad Science / jr. lacrosse

**May & June:** pickleball / 30 +basketball league / men's basketball league / men's basketball / Zumba for kids / photograpy class / je track & field / Jr lacrosse / gymnastic & cheer tumbling classes / family open gym / pickleball clinic / summer day camp.

**Special events:** Annual Halloween Party / Annual Tree Lighting and visit with Santa / Annual Easter Egg Hunt at Pineland / Crystal Lake Ice Fishing Derby / Annual Red Cross Blood Drive / Patriot 5K / Longest Day 5K .

## SOLID WASTE AND RECYCLING DEPARTMENT

Greetings:

It is with pleasure that I submit to you this brief report on the happenings of the Solid Waste and Recycling Department for fiscal year ending June 30, 2015.

Expenditures for the department decreased by \$140,000 from the previous year due to the paying off of Gray's share of the ecomaine debt. It took roughly 30 years to accomplish but we should now enjoy a lower cost for trash disposal for years to come. Speaking of trash disposal, over **5.47 million** pounds of waste were put through the hopper during this fiscal year at a cost of \$193,000, not including trucking. Seems like a lot of material for a small town, trash coming out of large cities must be staggering.

On the positive side however, we also recycled 748,000 pounds of paper products, 68,000 pounds of plastics, 108,000 pounds of televisions and electronics, 587,000 pounds of glass and metal, and 1.67 million pounds of construction debris. Approximately 400,000 pounds of compost/mulch was produced and scooped up readily by numerous Gray residents. There never seems to be quite enough.

I would like to extend my thanks to the staff with which I work, the many volunteers who help out on a regular basis, (Karla!), and the general public for their patience and kindness. I am proud to be a part of the community of Gray and appreciate the opportunity to serve you.

Respectfully submitted,

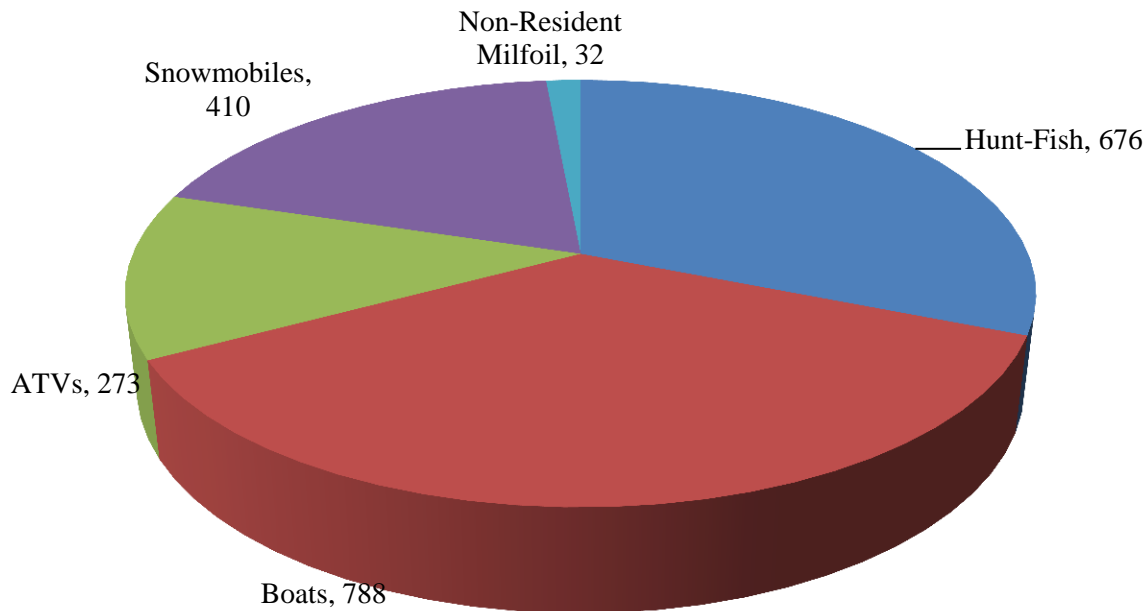
Randy J. Cookson  
Solid Waste Director

## TOWN CLERK 2014-2015

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 2014/2015

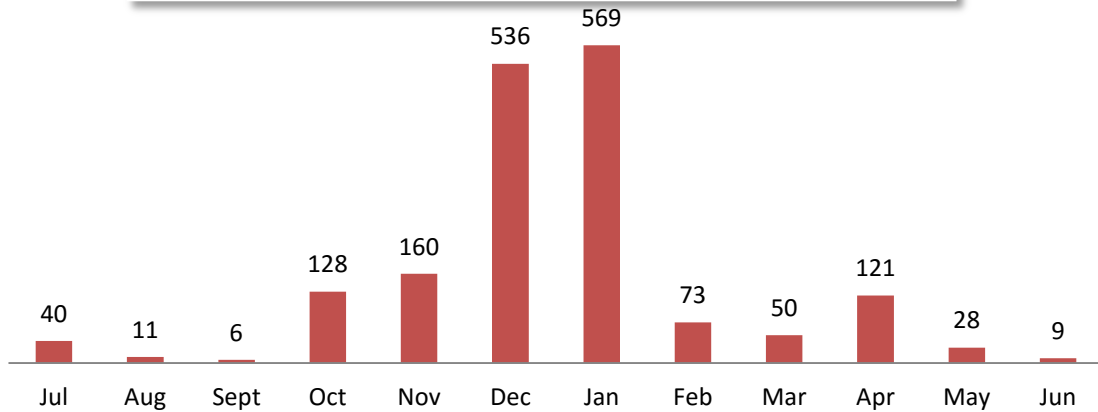


State law requires all dogs aged 6 months or older to be licensed in the State of Maine. Dogs can be licensed at the Gray Town Office in person or online (October 15-January 31) at [https://www10.informe.org/dog\\_license/](https://www10.informe.org/dog_license/). Fees for neutered / spayed dogs are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

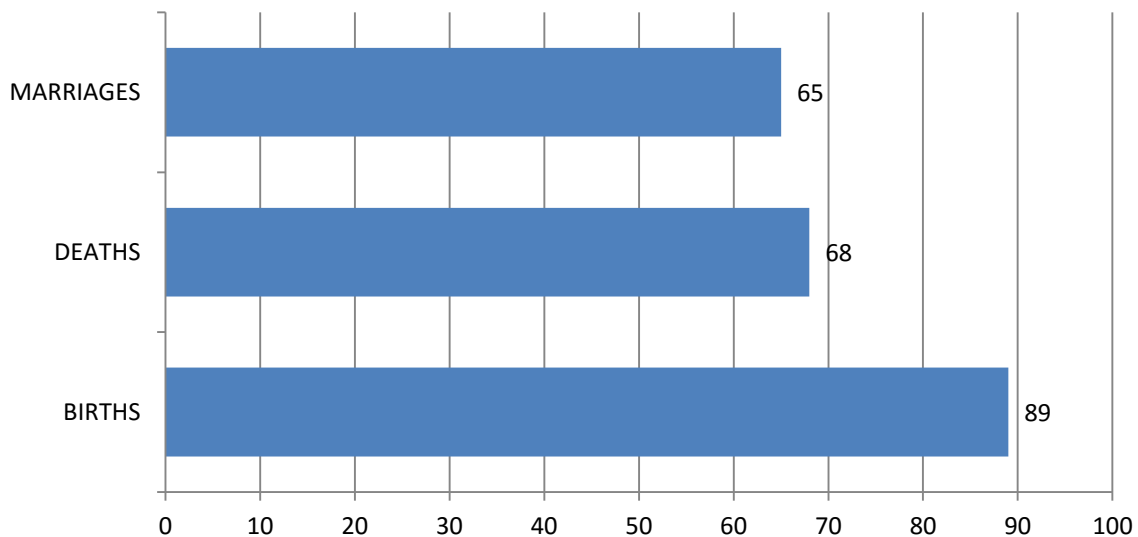
A total of 1731 dogs were licensed last year – 438 or 25% of those dogs were licensed online. By licensing your dog, **YOU** are directly helping the fight against animal cruelty and abuse. Up to 90% of the dog license fees collected go directly to the State of Maine Animal Welfare Program to support cruelty investigation. Licensing your dog also helps to insure public safety by requiring proof of a valid rabies vaccination before a license is issued.

## TOWN CLERK 2014-2015

### Dog Licenses Issued, July 2014-June 2015



The Town Clerk's Office is also 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, Maine Annual Report of Deaths July 1, 2014 - June 30, 2015

Decedant Name	Age	Resident Town	Town of Death	Date of Death
Allen, Patricia J.	66	Gray	Auburn	04/12/2015
Basaites, Carley Crommett	86	Gray	Scarborough	12/02/2014
Bowser, Donald Ellison	82	Gray	Gray	12/01/2014
Brault, Gerald Arthur	66	Gray	Lewiston	07/05/2014
Burlock, Edward Gary	53	Gray	Portland	02/24/2015
Burns, Gale Marie	62	Gray	Scarborough	03/15/2015
Carlson, Ronald Charles	52	Gray	Scarborough	09/21/2014
Chandler, Jacqueline Greenwood	93	Gray	Gray	03/13/2015
Copp, Charlotte B.	90	Cumberland	Gray	06/02/2015
Crockett, Shirley Deane	89	Gray	Windham	02/25/2015
Czubakowska, Mary A.	77	Gray	Auburn	10/23/2014
Davis, Forrest Gregory	61	Auburn	Gray	09/11/2014
Davis, Helen Bessie	90	Gray	Scarborough	07/15/2014
Dawley, Henry T.	76	Gray	Auburn	07/03/2014
Deakin, Glennis M.	84	Gray	Gray	01/15/2015
Denton, Sara Elizabeth	49	Gray	Scarborough	07/21/2014
Emerson, Rolande Blanche	80	Gray	Auburn	03/24/2015
Emery, Bruce Harold	64	Gray	Scarborough	10/21/2014
Esty, Jane E.	51	Gray	Gray	10/06/2014
Fletcher, Michael James	62	Gray	Gray	02/23/2015
Fogg, George A.	75	Gray	Auburn	06/30/2015
Foley, Rolande Rita	82	Gray	Gray	09/11/2014
Gagnon, Joseph Donald	31	New Gloucester	Gray	06/20/2015
Greenleaf, Chester David	90	Gray	Portland	02/20/2015
Harrington, Raymond Joseph	64	Gray	Yarmouth	02/03/2015
Hashey, Irene Evelyn	81	Gray	Auburn	11/11/2014
Hawkes, Tanner Jacob	30	Gray	New Gloucester	04/19/2015
Hodge, Marcia Susan	62	Gray	Gray	07/08/2014
Howard, Theresa Bernadette	92	Gray	Scarborough	03/06/2015
Jacobson, Marie Luongo	93	Gray	Gray	12/03/2014
Jones, Joseph Urban Jr	86	Gray	Auburn	10/15/2014
Lagueux, Martin Joseph	91	Gray	Gray	09/02/2014
Larracey, Jerald Howad Sr.	78	Gray	Auburn	08/21/2014
Lavoie, Ronald Norman	66	Gray	Gray	11/13/2014
Leeman, Marelyn	96	Gray	Auburn	01/16/2015

Decedant Name	Age	Resident Town	Town of Death	Date of Death
Lindenberg,Sandra Jeanne	73	Gray	Portland	11/20/2014
MacDonald,Joseph Ryan	32	Gray	Gray	06/20/2015
Malm,Josephine May	93	Gray	Saco	10/09/2014
McKeen,Hazel Emma	96	Gray	Windham	06/12/2015
Miller,Olive Bernice	92	Gray	Gray	05/24/2015
Moulton,Maxine L.	89	Gray	Portland	05/18/2015
Napolitano,Ernest Robert	84	Gray	Scarborough	09/19/2014
Nevers,Darlene Tina	75	Gray	Portland	03/14/2015
O'Brien,Michael Jon Jr.	52	Gray	Gray	07/10/2014
Pelletier,Robert L.	67	Gray	Auburn	02/25/2015
Pollard,Barbara E.	82	Gray	Gray	10/01/2014
Prince,Beverly Louise	84	Gray	Gray	10/31/2014
Quimby,Phyllis Eleanor	104	Gray	Gray	10/05/2014
Robertshaw,Rand L.	67	Gray	Portland	01/28/2015
Sanborn,Jeffrey Dean	52	Gray	Portland	02/06/2015
Sawyer,Margareta Katherina	79	Gray	Lewiston	05/12/2015
Scott,Martha Jane	62	Portland	Gray	09/24/2014
Spear,Alice Emily	95	Gray	Portland	06/11/2015
Stephens,Katherine Louise	69	Gray	Gray	10/07/2014
Stone,Eunice Thelma	88	Gray	Scarborough	11/09/2014
Stowell,Richard Alan	78	Gray	Portland	05/05/2015
Suplinskas,Norman Joseph	68	Gray	Auburn	05/01/2015
Tardiff,William David	61	Gray	Portland	03/15/2015
Tate,Clarke Ward	52	Gray	Limington	07/12/2014
Therault,Joseph Eugene Jr.	72	Gray	Gray	04/19/2015
Tibbetts,John Willis	79	Gray	New Gloucester	01/05/2015
Tibbetts,Robert Lewis Sr.	74	Gray	Gray	11/06/2014
Trammell,Kayla Marie	25	Gray	Gray	04/20/2015
Watkins,James William	66	Gray	Gray	05/21/2015
White,Marjorie T.	82	Gray	Yarmouth	09/28/2014
Wright,Eric Anthony	65	Gray	Gray	12/28/2014
Yeager,Muriel J	100	Gray	Raymond	11/15/2014
Young,Roberta Ezerla	83	Gray	Windham	12/06/2014

**Total Number of Deaths for the Town of Gray: 68**



## 2014 Gray Volunteer Awards

### Town of Gray Annual Volunteer Recognition Reception

Tuesday, December 16, 2014

Spring Meadows Country Club

#### Donnie Carroll Lifetime Achievement Award



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

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.

#### Shad Hall - Volunteer of the Year

Shad Hall is a dedicated, determined, and enthusiastic supporter of the Town of Gray.



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.

### **Library Expansion Committee Committee of 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!

### **Little Sebago Lake Association Organization of the 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!



# **Thanks for another wonderful year!**





**United States Senate**  
WASHINGTON, DC 20510-1904

Dear Friends:

It is an honor to represent Maine in the United States Senate. I am grateful for the trust the people of our State have placed in me and welcome this opportunity to share some key accomplishments from 2015.

Growing the economy by encouraging job creation was and remains my top priority. The tax-relief bill signed into law at the close of last year contains three key provisions I authored to help foster job creation and provide small businesses with the certainty they need to invest, grow, and, most important, hire new workers. Another provision I authored that became law last year gives a boost to both Maine's economy and traffic safety. This provision permanently changed the federal law that previously had forced the heaviest trucks onto our country roads and downtown streets, rather than allowing them to use Maine's federal Interstates. In addition, I was glad to help secure another significant award for the University of Maine's deepwater offshore wind initiative, which has the potential to advance an emerging industry and create thousands of good jobs in our state.

Maine's historic contributions to our nation's defense must continue. In 2015, I secured funding toward a much-needed additional Navy destroyer, likely to be built at Bath Iron Works. Modernization projects at the Portsmouth Naval Shipyard that I have long advocated for were also completed, as were projects for the Maine National Guard.

I was also deeply involved in crafting the new education reform law to better empower states and communities in setting educational policy for their students. The law also extends a program I co-authored that provides additional assistance to rural schools, which has greatly benefitted our state. A \$250 tax deduction I authored in 2002 for teachers who spend their own money on classroom supplies was also made permanent last year.

As a result of a scientific evaluation of the nutritional value of potatoes required by a law that I wrote, the wholesome fresh potato finally was included in the federal WIC nutrition program. I also worked on other issues important to Maine's farmers and growers, including research on wild blueberries and pollinating bees.

As Chairman of the Housing Appropriations Subcommittee, I have made combating veterans' homelessness a priority. This year's housing funding law includes \$60 million for 8,000 new supportive housing vouchers for homeless veterans. Since this program began in 2008, the number of homeless veterans nationwide has dropped by one third. Maine has received nearly 200 vouchers to support homeless veterans.

Last year, I became Chairman of the Senate Aging Committee. My top three priorities for the committee are retirement security, investing more in biomedical research, and fighting fraud and financial abuses targeting our nation's seniors. I advocated for the \$2 billion increase in funding for the National Institutes of Health to advance research on such diseases as diabetes and Alzheimer's. The Senate also unanimously passed my bill to support family caregivers. The Aging Committee's toll-free hotline (1-855-303-9470) makes it easier for senior citizens to report suspected fraud and receive assistance and has already received more than 1,000 calls.

A Maine value that always guides me is our unsurpassed work ethic. As 2015 ended, I cast my 6,072<sup>nd</sup> consecutive vote, continuing my record of never missing a roll-call vote since my Senate service began in 1997.

I appreciate the opportunity to serve Gray and Maine in the United States Senate. If ever I can be of assistance to you, please contact my Portland office, 207-780-3575, or visit my website at [www.collins.senate.gov](http://www.collins.senate.gov). May 2016 be a good year for you, your family, your community, and our state.

Sincerely,



Susan M. Collins  
United States Senator

**United States Senate**  
WASHINGTON, DC 20510

COMMITTEES:  
ARMED SERVICES  
BUDGET  
ENERGY AND  
NATURAL RESOURCES  
INTELLIGENCE  
RULES AND ADMINISTRATION

Dear Friends of Gray:

It has been a privilege to serve the State of Maine since being sworn into the U.S. Senate.

Much of my time in Washington this past year has been devoted to the Senate Armed Services Committee and the Select Committee on Intelligence. Protecting our homeland and the people of Maine from terrorism and violence remains one of my top priorities. Through my work on the Armed Services Committee, I was able to secure several provisions in the 2016 National Defense Authorization Act that benefit Maine. The legislation authorizes the construction of an additional DDG-51 Arleigh Burke Class Destroyer that could be built at Bath Iron Works and expands the HUBZone program to stimulate economic growth at former military installations like the former Brunswick Naval Air Station.

Returning control to teachers, school districts, and states has also been a primary concern of mine. I am encouraged that the Every Student Succeeds Act has become law. It eliminates the burdensome requirements of the No Child Left Behind Act and ensures access to a quality education for all students. A provision I helped author in the bill will give states the opportunity to pilot the use of their own proficiency-based assessments in lieu of federally-mandated standardized tests. Also included in the bill are several measures I secured to promote local input, fund education technology initiatives, and explore new strategies to increase student access to the internet outside of school.

Communities across Maine have taken bold action to improve their broadband connectivity, and I have been proud to foster federal support for these types of projects. My amendments to the Every Student Succeeds Act will promote the type of work already occurring in Washington County, where students who lack broadband access are able to check out mobile hotspots from their local libraries. Additionally, a bill I co-sponsored, the Community Broadband Act, helped pave the way for the FCC to enact rules protecting the ability of municipalities to invest in better broadband. I am excited by Maine's leadership on this important economic development issue and will continue to support local efforts in this area.

After extensive negotiations, the Senate passed a five-year transportation bill that will increase highway and transit funding in Maine and provide stability to improve our transportation infrastructure. The legislation contains provisions I cosponsored to cut red tape and improve predictability and timeliness by streamlining the federal permitting process for large infrastructure projects. Also incorporated in this bill are my provisions to relieve financial regulations on Maine's community banks and credit unions and to reauthorize the Export-Import Bank, a critical tool that supports communities and small business across the state.

Following my inquiries in the Energy and Natural Resources Committee, the National Park Service has announced they will begin exploring strategies to allow park visitors to purchase electronic passes online and will pilot the program at Acadia National Park. These passes would improve access to our nation's most treasured landscapes and would generate resources for years to come. I remain deeply engaged in preserving Maine's natural beauty and strengthening our outdoor recreation economy.

It is with solemn responsibility that I have focused my energy addressing the opioid epidemic in Maine. This work includes convening roundtables with a wide-range of health care and law enforcement professionals to combat addiction; introducing a proposal to safely dispose of excess prescription drugs; cosponsoring a

**United States Senate**  
WASHINGTON, DC 20510

COMMITTEES:  
ARMED SERVICES  
BUDGET  
ENERGY AND  
NATURAL RESOURCES  
INTELLIGENCE  
RULES AND ADMINISTRATION

Senate-passed bill that addresses mothers struggling with addiction and the alarming effect it has on newborns; cosponsoring the TREAT Act, which expands the ability of medical specialists to provide life-saving medication-assisted therapies for patients battling heroin and prescription drug addiction; and calling on the Commander of U.S. Southern Command to increase efforts to stop the flow of heroin at our southern border.

I like to think of Maine as a big small town – and in a small town, the leaders are accessible and eager to listen. In that spirit, I've made it a priority to stay connected with people from all over Maine who e-mail, write, and call with suggestions or questions. If I can ever assist in your interaction with a federal agency, or you have thoughts, concerns, or personal input on a matter that is currently before Congress I hope you will contact me, let me know where you stand, and engage in this critical part of democracy. Please call my toll-free line at **1-800-432-1599** or one of my offices: Augusta (207) 622-8292, Presque Isle (207) 764-5124, Scarborough (207) 883-1588, or Washington, D.C. (202) 224-5344. You can also write me on our website at [www.king.senate.gov/contact](http://www.king.senate.gov/contact).

As always, I am honored to represent the people of Maine and look forward to working with you for the betterment of our great state.

Sincerely,



Angus S. King, Jr.  
United States Senator





# HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION

AUGUSTA, MAINE 04333-0002

(207) 287-1440

TTY: (207) 287-4469

## **Michael J. Timmons**

140 Bruce Hill Rd.

Cumberland, ME 04021

[Michael.Timmons@legislature.maine.gov](mailto:Michael.Timmons@legislature.maine.gov)

March 2016

Dear Friends and Neighbors,

It is an honor to serve you as your State Representative for House District 45. After a challenging first session in 2015, the second session is in full swing with a statutory adjournment date of April 20<sup>th</sup>.

Currently, I serve on the Criminal Justice and Public Safety Committee. On this panel, the other members and I oversee issues regarding the Department of Public Safety, the Department of Corrections, the Maine Emergency Management Agency and more. Issues currently facing our State and community include a worsening drug epidemic and the underfunding of our county jails. As a member of the Criminal Justice and Public Safety Committee, I will continue to fight for Cumberland County in order to ensure my constituents receive the help they need.

To do my job well, I will be seeking your opinion regularly and want to hear from you with your thoughts, questions, concerns and comments. Please call me anytime at **653-9783** or email me at [Michael.Timmons@legislature.maine.gov](mailto:Michael.Timmons@legislature.maine.gov) to keep me updated about your opinion. If you would like to be added to my weekly newsletter distribution list, you can do so by emailing me directly with your request.

Thank you again for giving me the honor of serving you in Augusta!

Sincerely,

A handwritten signature in black ink that reads "Michael Timmons".

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)

July 2016

Dear Friends & Neighbors:

It is an ongoing honor representing the good folks of Gray at the State House.

On April 29, Maine lawmakers concluded their Second Regular Session. Many controversial issues were discussed over the previous months, such as addressing the State's growing drug epidemic, energy costs, tax conformity, welfare reform, and how best to utilize surplus State revenue. As you know, our economy is still in fragile condition. Efforts need to continue to implement sound policies that will help employers, both large and small, succeed and thus create promising opportunities for the current and future generations.

Locally, many of our friends and neighbors have been impacted by underemployment and job insecurity. My persistent focus is on attempting to find solutions to the pressing problems that are stifling growth and causing commerce and industry great struggles to survive. It is essential for policymakers, on both sides of the aisle, to gather courage and make the necessary decisions to bring about change that will foster sustained investment.

In closing, I want to bring to your attention one topic previously mentioned in several editions of my regular e-newsletter – unclaimed property, which consists of money and other personal assets that are considered lost or abandoned when an owner cannot be located after a specified period of time. You can check to see if the State is holding anything of value belonging to you, a friend, neighbor, or relative by visiting <https://maine.unclaimedproperty.com>. If you find your name on the list, you can make a claim by filing online, or you may print a claim form and mail it to the Office of the Maine State Treasurer.

Thank you for placing your faith in me to be your voice in Augusta. If you ever have a question or concern pertaining to State Government, I can be reached at home now that the Legislature has adjourned.

Best regards,

Susan M. W. Austin  
State Representative

District 67      portions of Gray, Raymond, Casco, and all of Frye Island

**REAL ESTATE DELINQUENT TAXES as of 6-30-15**

Balances under \$1.00 have been excluded for reporting purposes

**NAME**

TAYLOR, CURTIS E	1,303.95
<b>TOTAL FISCAL YEAR 2012</b>	<b>1,303.95</b>

HOLMES, CAROLYN M	2,087.12
MAY MEADOW BUILDERS, INC	37.35
TAYLOR, CURTIS E	4,193.15
<b>TOTAL FISCAL YEAR 2013</b>	<b>6,317.62</b>

ASHLEY, ALICE F	74.92
AUSTIN, GENEVA P FAMILTY TRUST	46.14
AUSTIN, CALVIN L FAMILY TRUST	122.84
BANE, BRENT R, ESTATE OF	950.39
BEAN, ANN MARIE	62.06
BEAN, ANN MARIE	240.76
BIBBER, REBECCA S	1,645.96
CADIGAN, PAMELA J	1,768.36
CARR, JANE L & JELLISON, JOANN L	3,248.04
CLEMENT, KENNETH D	1,311.20
COBB, A MICHELLE CUSTODIAN FOR	657.37
COFFIN, DOROTHY E	244.32
CROSBY, LORRAINE P	772.11
CUSHMAN, JOHN J	1,649.75
CUSHMAN, JOHN J	1,572.86
DADIEGO, JOSEPH M JR	671.78
DAVIS, BRADFORD V	40.45
DAWLEY, ROGER S	337.92
DORRINGTON, NIKKI L	1,112.09
DUNN, DWAYNE	248.37
EMERSON, ROBERT L	1,063.01
EMMERTZ, CYNTHIA L	2,429.28
EMMERTZ, THOMAS J	872.31
ERCOLINI, WALTER H P	1,929.88
FIDDLEHEAD CENTER FOR THE ARTS	3,305.18
FINOCCHIETTI, DAVID E SR ET AL	2,017.18
FORBES, RICHARD S	3,918.56
FORTIER, DOROTHY L	1,163.82
FOSTER, SHARON E	3,976.54
FROTTON, GEORGE E JR &	4,631.36
GAGNON, DEBRA	473.25
HALE, MICHAEL	2,663.95
HARTLEY, SHARON	181.27
HERETAKIS ENTERPRISES	1,949.87
HOLMES, CAROLYN M	2,446.26
HUNNEWELL, SANDRA B	3,772.29
HUNNEWELL, SANDRA	1,474.20
HUNNEWELL, SHANA E	170.38
HUTCHISON DIANA	673.93
JOHNSON, CHARLES D TRUST	68.05
JORDAN ROAD REALTY TRUST	1.19

**REAL ESTATE DELINQUENT TAXES as of 6-30-15**

Balances under \$1.00 have been excluded for reporting purposes

**NAME**

LIBERTY, CASSANDRA	384.40
MARTIN, WAYNE J	1,448.33
MAY MEADOW BUILDERS INC	737.36
MAY MEADOW BUILDERS INC	762.40
MAY MEADOW BUILDERS INC	767.75
MAY MEADOW BUILDERS INC	781.99
MAY MEADOW BUILDERS INC	800.68
MAY MEADOW BUILDERS, INC	903.66
MAY, LAURIE	2,119.94
OLSEN, CHRISTIAN D	1,640.41
PETERSEN, PETER D HEIRS	1,518.26
POLAND, JULIE	18.15
POLE STAR PROPERTIES, LLC	398.75
POLE STAR PROPERTIES, LLC	4,573.41
ROWE, ARTHUR A III	594.14
SANBORN, JEFFREY D	3,248.43
SANDERS, TODD V SR	1,048.98
SARELAS, ELIZABETH	863.00
SARELAS, ELIZABETH	2,556.00
SINNETT, HENRY B	1.10
SMALL, CHARLES R JR	2.78
TAYLOR, CURTIS E	4,844.50
TWIN BROOKS CAMPING AREA, LLC	101.00
WALLACE, JACQUELYN R	262.88
WHITE, DEBORAH J	31.67
WHITE, RALPH A	4,165.33
WILLETTE, LAUREL J	1,088.19
WING, COLLEEN A	1,629.05
<b>TOTAL FISCAL YEAR 2014</b>	<b>93,251.99</b>

ANDREWS, JUDY A	3.19
ANDRUKAITIS, PHILIP C	1,812.30
ARYAN, MANSOUR	2,706.85
ASH, ANDREW SCOTT	4.54
ASHLEY, ALICE F	2,353.14
AUDET, THERESA J	3.89
AUSTIN, GENEVA P FAMILTY TRUST	857.50
AUSTIN, CALVIN L FAMILY TRUST	970.38
AXELSEN, CYNTHIA	878.32
BAGLEY, ROY W &	4,271.35
BAILEY, JOHN A &	5.54
BANE, BRENT R, ESTATE OF	1,002.36
BARKER, PAMELA	1.09
BARTLETT, ALLAN P	1,286.83
BEALE, MARGARET E	2.71
BEAN, ANN MARIE	251.67
BEAN, ANN MARIE	2,804.77
BELCHER, RYAN T	1,553.49
BELLAVANCE, ZACHARY T	2,121.82

**REAL ESTATE DELINQUENT TAXES as of 6-30-15**

Balances under \$1.00 have been excluded for reporting purposes

**NAME**

BIBBER, REBECCA S	3,378.57
BISHOP, DANIELLE & JUSTIN	122.47
BLACK, MARIE	1,314.59
BLANCHARD, PAUL R	1,563.36
BONNEY, CHRISTOPHER R	1,324.32
BOWLES, CLIFFORD A	316.16
BRAASCH, BENJAMIN B &	812.34
BRAASCH, ANNE B	4,059.69
BRAINERD, EVAN J	186.62
BRANN, APRIL	311.45
BRASWELL, PHYLLIS	4.12
BROOKS, WILLIAM K SR TRUST	1,352.81
BROOKS, WILLIAM K SR TRUST	2,170.97
BROWN, TIMOTHY W	992.82
BROWN, DAWNE	3,064.42
BROWNE, NORRIS A TRUSTEE	1.01
BURKE, JANICE F	2.49
BURNELL, WALTER E	1.19
BURNELL, WALTER E	2.58
BUTTERFIELD, KELLY J	1.48
BUXTON, ANTHONY W	1.54
CADIGAN, PAMELA J	2,383.34
CAIAZZO, THOMAS W	944.29
CARDONA, MICHAEL	1,050.08
CARON, MARY ANN	1.62
CARR, JANE L & JELLISON, JOANN L	3,429.41
CHANDLER, GRANT L &	1.67
CHURCH, CRISTIANO CENCI	584.20
CLEMENT, KENNETH D	1,282.67
CLEMENT, PETER J	3,423.77
COBB, A MICHELLE CUSTODIAN FOR	691.93
COBB, MICHAEL G &	4,250.93
COFFIN, DOROTHY E	255.44
COLLINS, JANE W	3.86
COPP, CLAYTON H JR	1,941.08
COPP, JOSEPH P	1,360.80
CROCKER, RUTH L ET AL	2,343.68
CROSBY, LORRAINE P	812.34
CUMBERLAND PARK PROPERTIES,LLC	1.60
CUMMINGS, ROBERT B & FRANCES C,	4.58
CURCIO, JOSEPH	3.54
CUSHMAN, JOHN J	1,739.89
CUSHMAN, JOHN J	1,704.14
CUTTER, CALVIN T	2,672.23
DADIEGO, JOSEPH M JR	706.98
DAVIS, BRADFORD V	1,147.23
DAVIS, CASEY B	1,349.55
DAWLEY, ROGER S	2,270.45
DAY, ANDREW	179.91



**REAL ESTATE DELINQUENT TAXES as of 6-30-15**

Balances under \$1.00 have been excluded for reporting purposes

**NAME**

DENNISON, ANNE E	552.65
DERRIG, ANTHONY	154.48
DINGWELL, SCOTT A	1,139.35
DIONNE, MATTHEW D	670.25
DOLAN, JOHN L	4,308.04
DONAGAN, RUSSELL F	2,895.11
DORRINGTON, NIKKI L	1,162.24
DRUMHELLER, WILLIAM ROBERT	1.65
DUBE, RICHARD P	1.94
DUBEY, MICHELLE C	122.47
DUNN, DWAYNE	407.68
DWYER, SHANNON E	2.02
EASTWARD GROUP, INC	390.29
ELIOT, LORI M	2,650.04
EMMERTZ, CYNTHIA L	2,554.50
EMMERTZ, THOMAS J	919.58
ERCOLINI, WALTER H P	3,134.03
ERICKSON, TONY J	35.06
FARRINGTON, KENNETH	3,547.83
FARRIS, MICHAEL W	149.35
FIDDLEHEAD CENTER FOR THE ARTS	6,891.20
FILES, WILLIAM E	1.64
FINOCCHIETTI, DAVID E SR ET AL	2,609.11
FIRTH, CLIFFORD S &	2.21
FISHER, ROBERT B	4.87
FITCH, RONALD G	2.62
FLAHERTY, GEORGE H	2,936.74
FLECK, SUSAN B	1,879.11
FOGG, BRADLEY J	2.04
FONGEMIE, ANNE MARIE	1,041.75
FORBES, RICHARD S	4,609.07
FORSLEY, FRED &	3,244.71
FORTIER, DOROTHY L	1,006.13
FORTIER, DOROTHY L	1,645.81
FOSTER, SHARON E	4,185.75
FOURNIER, ANDREW A &	1.56
FOURNIER, DOROTHEA L	2,841.85
FROTTON, GEORGE E JR &	4,891.28
GAFFNEY, PAULINE M, TRUSTEE	3,009.82
GAGNON, DEBRA	1,307.15
GILOMAN, WENDY	266.72
GLANTZ, ANDREW G &	547.06
GLANTZ, JAMES ALFRED	1,173.58
GOBEIL, ROBERT	281.69
GORMAN, LEON A	4.52
GREENLEAF, JAMES T	1,832.80
GROVER, EVERETT R JR	1,194.12
HALE, MICHAEL	2,812.21
HALEY, TIMOTHY M	75.42

**REAL ESTATE DELINQUENT TAXES as of 6-30-15**

Balances under \$1.00 have been excluded for reporting purposes

**NAME**

HALLETT, LUCAS J	1,353.66
HAMILTON, RANDALL D	1,059.46
HANCOCK, WILLIAM P	3.72
HANSON, RICHARD A	2.70
HARRIS, DANIEL D	419.34
HART, RICHARD L &	2.00
HART, ROBIN RAE	518.84
HART, ROBIN RAE	462.39
HARTLEY, SHARON	189.58
HARTMAN, JOHN F	480.09
HARVEY, ANDREA	2,153.21
HAYES, GARY E	188.13
HAYES, GARY E	188.13
HAYES, GARY E	188.13
HAYES, GARY E	188.13
HAYES, GARY E	188.13
HAYES, GARY E	228.82
HAYES, GARY E	235.30
HAYES, GARY E	326.86
HAYES, GARY E	371.25
HAYES,.GRAY E	236.22
HEMINGWAY, RAYMOND C III	1,385.73
HENEGHAN, KEVIN S	1.13
HENRY, MARY ANNE (LIFE ESTATE)	2,859.03
HERETAKIS ENTERPRISES	2,057.80
HILLMAN, ELIZABETH S (LIFE	5.05
HOLMES, JOHN M	519.22
HOLMES, JOHNNY	980.45
HOLMES, CAROLYN M	2,582.77
HOLMQUIST, CARL B	3.88
HUARD, HELEN	1.48
HUFF, JUDITH I (LIFE ESTATE)	1,977.98
HUNNEWELL, SANDRA B	3,984.43
HUNNEWELL, SANDRA	1,555.50
HUNNEWELL, SHANA E	311.88
HUTCHISON DIANA	708.87
IACOBUCCI, DEBRA C	3.14
JOHNSON, MICHAEL T	2,653.15
JOHNSON, SCOTT D	3.81
JOHNSON, SUSAN J	3,013.62
JONES, ROGER L	1,427.52
JORDAN, LEE ERLAN JR	1.66
KASERMAN, KEVIN C	6.13
KEITES, MARC	831.96
KURGAN, SCOTT W TRUSTEE	1.95
LANDRY, WILLIAM A & NORMAN R	5.17
LARRIVEE, CHRISTINE V	1,297.93
LEAVITT, JOSEPH N	1.29
LEONARD, LISA W	4.74

**REAL ESTATE DELINQUENT TAXES as of 6-30-15**

Balances under \$1.00 have been excluded for reporting purposes

**NAME**

LESSARD, MICHAEL A	904.47
LEVASSEUR, MICHAEL P	1,756.52
LIBERTY, CASSANDRA	389.02
LINDBERG, SAMANTA I	1,193.46
LINDBERG, SAMANTHA I	1,401.23
LINDSTEDT, ROBERT A	2,793.49
LINDSTEDT, JACQUELINE E	1,094.47
LOCKE, ARTHUR JR	344.13
LOCKE, KATHLEEN M	289.40
LORING FAMILY TRUST	3.78
LOVEITT, BURLEIGH H	1.02
LOWELL, ALBERT T	657.59
LOWERY, MARCIA M	2.88
MACEACHERN, ROBERT W	2,856.07
MARKOWICZ, PENELOPE	751.51
MARSHALL, KATHERINE M	643.21
MARTIN, WAYNE J	1,527.24
MARTIN, JOSEPH E	2,665.37
MARTIN, TODD L	893.12
MATARESE, ELIZABETH A	1.78
MAY MEADOW BUILDERS INC	776.59
MAY MEADOW BUILDERS INC	802.94
MAY MEADOW BUILDERS INC	808.58
MAY MEADOW BUILDERS INC	823.63
MAY MEADOW BUILDERS INC	844.32
MAY MEADOW BUILDERS INC	908.29
MAY MEADOW BUILDERS, INC	983.55
MAY, LAURIE	2,244.02
MCCALIP, BILLY L	189.58
MCCARTHY, THOMAS P	43.88
MCCONNELL, DOREEN F (LIFE	3.30
MCCORMICK, CHRISTOPHER	279.89
MCMAHAN, WALTER O	601.99
ME FIN ADVISORS INC	2.64
MEADE FAMILY REALTY TRUST	4.77
MEADE FAMILY REALTY TRUST	6.00
MILLER, WILLIAM H	1,907.40
MOODY, JONATHAN TRUSTEE	4,925.15
MOODY, RICHARD W	1,399.35
MORRILL, GEORGE R	46.97
MORTGAGE PROCESSING	699.41
NAM REALTY TRUST	3.28
O'BRIEN, DANIEL E	2.09
O'BRIEN, DANIEL E	3.86
O'BRIEN, FAMILY VACATION HOME	3.73
O'BRION, JAMES J JR	1,364.61
OLSEN, CHRISTIAN D	3,576.16
OUELLETTE, SALLEY ANNE	1.15
PARDI, MICHAEL A &	2,861.22

**REAL ESTATE DELINQUENT TAXES as of 6-30-15**

Balances under \$1.00 have been excluded for reporting purposes

**NAME**

PASTORE, DOROTHY L	2.34
PATTEN, ARLINE, TRUSTEE	3.34
PEIFFER, LAWRENCE J III & LUCINDA	3,711.62
PERKINS, MICHAEL E	472.61
PETERSEN, PETER D HEIRS	1,600.62
PETERSEN, PETER J	180.18
PHILBRICK, AMY K & JOHN W	450.78
PHILLIPS, KENNETH B	6.01
PHIPPS, ORRIN &	1.88
POLAND, JULIE	1,813.26
POLE STAR PROPERTIES, LLC	718.22
POLE STAR PROPERTIES, LLC	4,846.04
POTTER, PETER E	1,805.20
POULIN, SUE A	1,104.74
PRINCE, BEVERLY L, TRUSTEE	244.15
PROSPER, ANTHONY P	1,675.97
PURRINGTON, MATTHEW	91.75
QUIMBY, TANYA	149.47
RADZISZEWSKI, JOSEPH P III ET AL	3.00
RAND, ALAN J	1,489.65
RDM REALTY TRUST	4.23
REAGAN, EARLE C	1,146.26
REID, RICHARD	840.23
REID, RICHARD B	2,924.38
REYNOLDS, GORDON R	2,107.16
RINGROSE, JANICE M	615.89
RJL PROPERTIES, LLC	266.74
ROBERTS, STEVEN E	727.68
ROBINSON, SYBIL J TRUSTEE	1.21
ROGERS, EDWARD W JR ET AL	4.99
ROUSSELLE, JOHN	5.55
ROWE, ARTHUR A III	2,774.67
ROWE, WILLIAM P SR	3.15
RURAL HOUSING SERVICE, USDA	70.10
RUSSELL, JOLENE L	2,721.99
SAGE, ALAN	1,010.72
SANBORN, JEFFREY D	3,420.00
SANDERS, TODD V SR	1,096.43
SARELAS, ELIZABETH	910.17
SARELAS, ELIZABETH	2,699.42
SCHADE, PAUL C	3.33
SCHADE, AMBER P	220.50
SEBESTYEN, ALLEN H LIVING TRUST	2.43
SHOBY, JENNIFER E	1,456.08
SIEGFRIED, JEFFREY S	1,493.46
SINNETT, HENRY B	1.82
SMALL, CHARLES R JR	2,483.06
SMALL, ERIC A	2,833.16
SOUCY, LEO A	3.24

**REAL ESTATE DELINQUENT TAXES as of 6-30-15**

Balances under \$1.00 have been excluded for reporting purposes

**NAME**

SPRINGTIME HOLDINGS LLC	392.78
ST PIERRE, ROBERT M &	4.67
SWININGTON, ROGER A	1,104.36
TALBOT, DENISE A	3,499.98
TALIENTO, JOHN L ET AL	2.62
TAME, PHILLIP A	1,196.75
TARLING, WALTER E &	1.95
TARLING, WALTER E JR	2.85
TAYLOR, CURTIS E	5,107.65
TAYLOR, DIANNE L	955.61
TEE EM UP	2,979.75
THE BANK OF NEW YORK, MELLON	2,121.77
THERRIEN, BRIAN L	4.00
TIBBETTS, JOHN	756.90
TURTLE COVE PROPERTIES, LLC	1.83
TWIN BROOKS CAMPING AREA, LLC	7,038.00
URIKU, SERGEY I	1,786.23
US BANK NA	1,378.47
VALL ENTERPRISES, INC	6.26
VAUGHN, MICHAEL P &	1,191.80
WAITE, KATHLEEN L	2.47
WALLACE, JACQUELYN R	1,201.79
WALSH, FRANK J	6.36
WATERMAN, ROBERT JR &	3.97
WELLS, LINDA J	313.92
WESTERMAN, KAREN H	2.82
WHITE, DEBORAH J	550.82
WHITE, RALPH A	4,407.71
WHITNEY, RUBY C	3,184.83
WILBUR, STEPHEN E	56.23
WILKINSON, YVONNE	2,207.04
WILLETTE, LAUREL J	2,817.95
WILLIAMS, JENNIFER	3.14
WING, COLLEEN A	2,061.56
WOOD, DOROTHY, ESTATE OF	1,181.40
WOODLEY, LAURA J	1,957.66
WOODLEY, LAURIE J	398.43
WOODLEY, LAURIE J	1,152.88
YOUNG, ROBERTA E	1,135.18
<b>TOTAL FISCAL YEAR 2015</b>	<b>343,377.79</b>

**PERSONAL PROPERTY DELINQUENT TAXES as of 6-30-15**

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 6-30-15**

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 6-30-15**

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
PAMPERED POOCH LLC	2.76
THE BARN ON 26	22.40
WHITE'S CUE CONNECTION	97.60
<b>TOTAL FISCAL YEAR 2011</b>	<b>2,276.94</b>

#1 COLLISION CENTER	283.58
A PLACE TO GROW	70.87
BARTLETT GLASS	21.75
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
HADLOCK'S HARDSCAPING	794.38
HAYDEN ELIZABETH	75.12
HIGGINS AUTO REPAIR	165.59
HOLMES JOHNNY EXCAVATION	309.00
MONROE FRAN M	20.76
PAMPERED POOCH LLC	2.78
THE BARN ON 26	22.54



**PERSONAL PROPERTY DELINQUENT TAXES as of 6-30-15**

Balances under \$1.00 have been excluded for reporting purposes

**NAME**

WHITE'S CUE CONNECTION	98.23
<b>TOTAL FISCAL YEAR 2012</b>	<b>2,324.27</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
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
MAXWELL JAMES F TRUCKING	1,627.04
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>6,244.02</b>

#1 COLLISION CENTER	316.48
A P CONCRETE INC	146.20
A PLACE TO GROW	70.52
BARTLETT GLASS	24.08
BETTER BOX CO	1,369.12
BOTTLE BARN & REDEMPTION CTR	15.48
CHELATION MEDICAL CENTER	17.20
CHIPMAN FARM STAND	1.48
CINDI'S PLACE	5.16
COOK'S HARDWARE	3.54
CREATIVE REALTY GROUP INC	77.40
DAIGLE, THOMAS	15.48
EDMISTON HEATING & OIL BURNER	43.00
ELRCARE MAINE, LLC	3.20
FALABELLA BLDG & RESTORATION	20.64
GRAY PHYSICAL THERAPY CENTER	165.12
HADLOCK'S HARDSCAPING	884.08
HAYDEN ELIZABETH	84.28
HIGGINS AUTO REPAIR	184.04
HOLMES JOHNNY EXCAVATION	344.00
LAKE REGION CHIMNEY SERVICE	8.60

**PERSONAL PROPERTY DELINQUENT TAXES as of 6-30-15**

Balances under \$1.00 have been excluded for reporting purposes

**NAME**

LIFETIME MUFFLER	379.74
MAXWELL JAMES F TRUCKING	3,617.16
MCALLISTER PROPERTIES, LLC	149.64
NASSAU BROADCASTING	1,697.64
NEXTEL COMMUNICATIONS OF MID	154.80
PAMPERED POOCH LLC	3.44
PARK, JUNG	13.76
SANSAY, KHONE	481.60
SUNDOG COMPANY	6.88
THE BARN ON 26	25.80
TRUE VALUE HARDWARE	17.83
WEB ELECTRIC	2.06
WHITE'S CUE CONNECTION	110.08
YIN, MILEY	86.00
<b>TOTAL FISCAL YEAR 2014</b>	<b>10,545.53</b>

#1 COLLISION CENTER	334.88
A P CONCRETE INC	154.70
A PLACE TO GROW	74.62
ANDROSCOGGIN SAVINGS BANK	2.32
ARYAN MANSOUR	156.52
AT&T MOBILITY LLC	23.66
BAILEY N G INC	62.46
BARTLETT GLASS	25.48
BEEBE ROBERT W DDS	827.21
BETTER BOX CO	1,448.72
BOTTLE BARN & REDEMPTION CTR	16.38
BRUNS BROS PROCESS EQUIPMENT	1,296.95
BRUNS BROS WELDING	180.50
BUCKEYE PIPELINE TRANSPORTATION	354.90
CHAPMAN ELECTRICAL CONTRACTOR	10.92
CHELATION MEDICAL CENTER	36.40
CHEP USA	27.93
CHIPMAN FARM STAND	78.26
CINDI'S PLACE	5.46
COOK'S HARDWARE	425.88
COPP, BITSY	156.63
CREATIVE REALTY GROUP INC	81.90
DAIGLE, THOMAS	16.38
DENHAM C R CO	32.76
DUBE MARK	108.39
DUNNS AUTO SUPPLY	116.48
EDMISTON HEATING & OIL BURNER	45.50
ELRCARE MAINE, LLC	258.44
FALABELLA BLDG & RESTORATION	21.84
G-NG ANIMAL HOSPITAL	2.30
GOODIES PIZZA	263.85
GRAY DONUTS INC	2.78
GRAY FAMILY VISION CENTER	1.91

**PERSONAL PROPERTY DELINQUENT TAXES as of 6-30-15**

Balances under \$1.00 have been excluded for reporting purposes

**NAME**

GRAY PHYSICAL THERAPY CENTER	174.72
GREG'S AUTO BODY SALES INC	60.33
GRIFFIN GREENHOUSE SUPPLY	1.54
HADLOCK'S HARDSCAPING	935.48
HAYDEN ELIZABETH	89.18
HIGGINS AUTO REPAIR	194.74
HOLMES JOHNNY EXCAVATION	364.00
HOWELLS GUN SHOP	81.73
LAKE REGION CHIMNEY SERVICE	9.10
LIFETIME MUFFLER	864.50
MAINE LADDER & STAGING CO	76.44
MAINE RSA #1, INC	2.13
MAXWELL JAMES F TRUCKING	3,827.46
MCALLISTER PROPERTIES, LLC	158.34
MUZAK, LLC	30.69
NEXTEL COMMUNICATIONS OF MID	163.80
NORTHERN UTILITIES, INC.	269.16
PAMPERED POOCH LLC	3.64
PARK, JUNG	14.56
PATIENT ADVOCATES, LLC	95.73
PCS PERFORMANCE	1.65
PERFORMANCE WORKSHOP, LLC	1.31
PINE TREE FOOD EQUIPMENT INC	50.73
POSTCARD IMAGES	32.76
SANSAY, KHONE	509.60
SCISSOR HANDS	34.46
SENTRY FINANCIAL CORP	12.60
SOUTHERN MAINE SITEWORK, INC	196.03
SPACENET INC SITE #13811	8.10
STUDIO FOR LIVING ARTS INC	15.98
SUBWAY OF GRAY	128.65
SURFACE CLEANING EXPERTS, INC	42.77
TAPLIN ELECTRIC	2.88
TEE-EM UP	112.84
THE BARN ON 26	27.30
The Presence Radio Network	1,796.34
TOWNSEND, JOHN	2,222.22
TRUE VALUE HARDWARE	389.48
WEB ELECTRIC	182.00
WHITE'S CUE CONNECTION	116.48
YIN, MILEY	182.00
<b>TOTAL FISCAL YEAR 2015</b>	<b>20,136.76</b>

# Audited Financial Statements

## Town of Gray, Maine

June 30, 2015



*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, 2015, 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.

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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, 2015, 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 39 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.

*R.H.R. Smith & Company*

Buxton, Maine  
January 6, 2016



**REQUIRED SUPPLEMENTARY INFORMATION  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2015**

**(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, 2015. 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 program expenses.

### **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 are considered governmental 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.

### **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 Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities.

### **Required Supplementary Information**

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

### **Other Supplementary Information**

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

### **Government-Wide Financial Analysis**

Our analysis below focuses on the net position, and changes in net position of the Town's governmental activity. The Town's total net position for governmental activities increased by \$305,511 from \$14,968,677 to \$15,274,188.

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 \$5,917,426 at the end of this year.

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

	<b>2015</b>	<b>2014</b>
<b>Assets:</b>		
Current Assets	\$ 7,269,215	\$ 7,111,028
Capital Assets	16,022,164	16,704,870
Total Assets	<u>23,291,379</u>	<u>23,815,898</u>
<b>Liabilities:</b>		
Current Liabilities	1,298,942	1,134,600
Long-term Debt Outstanding	6,547,560	7,602,384
Total Liabilities	<u>7,846,502</u>	<u>8,736,984</u>
<b>Deferred Inflows of Resources:</b>		
Prepaid Taxes	22,304	28,820
Deferred Revenue	148,385	81,417
Total Deferred Inflows of Resources	<u>170,689</u>	<u>110,237</u>
<b>Net Position:</b>		
Net Investment in Capital Assets	8,602,249	8,392,720
Restricted: Special Revenue Funds	591,763	1,479,969
Capital Projects Funds	8,623	32,822
Permanent Funds	154,127	152,647
Unrestricted	5,917,426	4,910,519
Total Net Position	<u>\$ 15,274,188</u>	<u>\$ 14,968,677</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 \$765,031 or 4.73% primarily due to increases in taxes. Expenses decreased by \$307,491 or 1.81%. This decrease was primarily due to program expenses, capital outlay and public works.

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

	<u>2015</u>	<u>2014</u>
<b>Revenues</b>		
<i>Program Revenues:</i>		
Charges for services	\$ 990,648	\$ 563,431
Operating grants and contributions	146,299	169,575
<i>General Revenues:</i>		
Taxes	15,142,251	14,184,569
Grants and contributions not restricted to specific programs	364,059	362,099
Interest income	67,845	73,273
Bond premium	-	212,087
Miscellaneous	229,420	610,457
Total Revenues	<u>16,940,522</u>	<u>16,175,491</u>
<b>Expenses</b>		
Administration services	1,062,353	1,185,482
Council, boards & committees	31,046	29,349
Public safety	1,142,959	1,149,137
Library/parks & recreation	333,013	325,901
Public works	2,940,115	3,068,801
Municipal finances	556,493	506,596
County assessment	556,042	533,667
Education	9,111,989	8,526,351
Insurance claims	14,181	14,380
Other grants	-	255
Community services	30,958	26,976
Program expenses	666,730	944,951
Capital outlay	-	355,699
Bond issuance costs	-	49,648
Interest on long term debt	189,132	225,309
Total Expenses	<u>16,635,011</u>	<u>16,942,502</u>
Change in Net Position	305,511	(767,011)
Net Position - July 1	<u>14,968,677</u>	<u>15,735,688</u>
Net Position - June 30	<u><u>\$ 15,274,188</u></u>	<u><u>\$ 14,968,677</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,**

	<b>2015</b>	<b>2014</b>
General Fund:		
Nonspendable	\$ 59,379	\$ 56,421
Committed	200,000	50,000
Assigned	-	49,004
Unassigned	3,882,725	2,657,960
Total General Fund	<u>\$ 4,142,104</u>	<u>\$ 2,813,385</u>
Nonmajor Funds:		
Special revenue funds:		
Nonspendable	\$ 7,331	\$ 5,528
Restricted	591,763	1,479,969
Committed	130,576	144,030
Assigned	251,361	269,993
Capital projects funds:		
Restricted	8,623	32,822
Committed	1,707,595	1,858,380
Assigned	146,771	-
Unassigned	(651,904)	(343,417)
Permanent funds:		
Nonspendable-principal	113,637	89,811
Restricted	40,490	62,836
Unassigned	(4,101)	(2,218)
Total Nonmajor Funds	<u>\$ 2,342,142</u>	<u>\$ 3,597,734</u>

The general fund total fund balance increased by \$1,328,719 from the prior fiscal year. The non-major fund balances decreased by \$1,255,592 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 budget by \$1,309,990. The transfer from other funds (Crisis Fund) of \$991,728, and the excess in excise taxes and charges for services collected of \$145,237 and \$124,360, respectively, accounted for the majority of the positive results.

The general fund actual expenditures were under budget in total by \$117,733, but when excluding overlay of \$102,097, remained under budget by \$15,636. This despite cost overruns in public safety, public works, municipal finances, and community services.

## Capital Asset and Debt Administration

### Capital Assets

As of June 30, 2015, the net book value of capital assets recorded by the Town decreased by \$682,706 from the prior year. This decrease is the result of capital additions of \$646,888 less current year depreciation expense of \$1,329,594.

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

	<b>2015</b>	<b>2014</b>
Land and Non-Depreciable Assets	\$ 2,560,323	\$ 2,477,778
Buildings and Improvements	5,729,984	6,076,042
Furniture and Equipment	519,163	551,896
Vehicles	1,880,771	2,230,638
Infrastructure	5,331,923	5,368,516
Total	<u>\$ 16,022,164</u>	<u>\$ 16,704,870</u>

### Debt

At June 30, 2015, the Town had \$6,780,000 in bonds outstanding versus \$7,360,000 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 General 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 General 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 the Town Treasurer maintain the Unassigned General Fund Balance (as determined in accordance with applicable government accounting standards) at a level not less than two twelfths (or  $1/6$ ) and up to three twelfths (or  $1/4$ ) of the Town's net assessment for commitment, excluding any and all TIF plan amount assessment. Utilization of the Unassigned General Fund Balance is restricted and may in no circumstance be appropriated to below the two twelfths (or  $1/6$ ) level as described above without the favorable vote of a Town Meeting. Such a resolution for utilization shall also contain a plan to restore the Unassigned General Fund Balance to the level detailed above within a five (5) year period should such utilization cause the Unassigned General Fund Balance to fall below the level detailed above. The Town maintained balances in excess of the required minimum level for the fiscal year ended 2015.

At any time during any budget year the Town Council may, after notice, call a special Town Meeting for the purpose of making appropriation(s) from Unassigned General Fund Balance in excess of the two twelfths (or  $1/6$ ) level as described above. The proposed appropriation(s) shall meet an essential municipal need to protect the public health, safety and welfare. The needs may be caused by severe economic decline, any natural disaster or sudden event outside the control of the Town Council. Such appropriation(s) shall be adopted by a favorable vote of a special Town Meeting, with the vote specifically identifying the public necessity and containing the precise use of the appropriation(s).

## **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, 2015

	General Fund	Other Governmental Funds	Totals Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 6,322,309	\$ 36,683	\$ 6,358,992
Accounts receivable (net of allowance for uncollectibles):			
Taxes	85,318	-	85,318
Liens	367,130	-	367,130
Other	81,349	-	81,349
Due from other governments	84,881	-	84,881
Prepaid expenses	47,762	232,166	279,928
Inventory	11,617	-	11,617
Due from other funds	550,702	2,786,031	3,336,733
TOTAL ASSETS	<u>\$ 7,551,068</u>	<u>\$ 3,054,880</u>	<u>\$ 10,605,948</u>
LIABILITIES			
Accounts payable	\$ 135,015	\$ 6,472	\$ 141,487
Accrued payroll	86,047	7,179	93,226
Due to other funds	2,786,031	550,702	3,336,733
TOTAL LIABILITIES	<u>3,007,093</u>	<u>564,353</u>	<u>3,571,446</u>
DEFERRED INFLOWS OF RESOURCES			
Prepaid taxes	22,304	-	22,304
Deferred revenue	-	148,385	148,385
Deferred property tax	379,567	-	379,567
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>401,871</u>	<u>148,385</u>	<u>550,256</u>
FUND BALANCES			
Nonspendable	59,379	120,968	180,347
Restricted	-	640,876	640,876
Committed	200,000	1,838,171	2,038,171
Assigned	-	398,132	398,132
Unassigned	3,882,725	(656,005)	3,226,720
TOTAL FUND BALANCES	<u>4,142,104</u>	<u>2,342,142</u>	<u>6,484,246</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 7,551,068</u>	<u>\$ 3,054,880</u>	<u>\$ 10,605,948</u>

See accompanying independent auditors' 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, 2015

	<u>Total Governmental Funds</u>
Total Fund Balances	\$ 6,484,246
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	16,022,164
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	379,567
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
Bonds payable	(6,780,000)
Capital leases payable	(639,915)
Accrued compensated absences	<u>(191,874)</u>
Net position of governmental activities	<u><u>\$ 15,274,188</u></u>

See accompanying independent auditors' 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, 2015

	General Fund	Other Governmental Funds	Total Governmental Funds
REVENUES			
Taxes:			
Property	\$ 13,637,004	\$ -	\$ 13,637,004
Excise	1,472,987	-	1,472,987
Intergovernmental	510,358	-	510,358
Interest income	65,349	2,496	67,845
Charges for services	616,510	374,138	990,648
Miscellaneous	172,432	56,988	229,420
TOTAL REVENUES	<u>16,474,640</u>	<u>433,622</u>	<u>16,908,262</u>
EXPENDITURES			
Current:			
Administration services	888,604	-	888,604
Council, boards & committees	31,046	-	31,046
Public safety	954,117	-	954,117
Library/parks & recreation	306,385	-	306,385
Public works	1,990,335	-	1,990,335
Municipal finances	556,493	-	556,493
County assessment	556,042	-	556,042
Education	9,111,989	-	9,111,989
Insurance claims	14,181	-	14,181
Community services	30,958	-	30,958
Program expenses	-	687,197	687,197
Debt service:			
Principal	-	892,235	892,235
Interest	-	189,132	189,132
Capital outlay	13,370	613,051	626,421
TOTAL EXPENDITURES	<u>14,453,520</u>	<u>2,381,615</u>	<u>16,835,135</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>2,021,120</u>	<u>(1,947,993)</u>	<u>73,127</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	991,728	1,684,129	2,675,857
Transfers (out)	(1,684,129)	(991,728)	(2,675,857)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(692,401)</u>	<u>692,401</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	1,328,719	(1,255,592)	73,127
FUND BALANCES - JULY 1	<u>2,813,385</u>	<u>3,597,734</u>	<u>6,411,119</u>
FUND BALANCES - JUNE 30	<u>\$ 4,142,104</u>	<u>\$ 2,342,142</u>	<u>\$ 6,484,246</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, 2015

Net change in fund balances - total governmental funds (Statement E)	<u>\$ 73,127</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	646,888
Capital asset disposed	-
Depreciation expense	<u>(1,329,594)</u>
	<u>(682,706)</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>32,260</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>892,235</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>(9,405)</u>
Change in net position of governmental activities (Statement B)	<u><u>\$ 305,511</u></u>

See accompanying independent auditors' 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, 2015

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	Positive (Negative)
Budgetary Fund Balance, July 1	\$ 2,813,385	\$ 2,813,385	\$ 2,813,385	\$ -
Resources (Inflows):				
Property taxes	13,666,644	13,666,644	13,637,004	(29,640)
Excise taxes	1,327,750	1,327,750	1,472,987	145,237
Intergovernmental	498,634	498,634	510,358	11,724
Charges for services	492,150	492,150	616,510	124,360
Interest income	57,200	57,200	65,349	8,149
Other revenue	114,000	114,000	172,432	58,432
Transfers from other funds	-	-	991,728	991,728
Amounts Available for Appropriation	<u>18,969,763</u>	<u>18,969,763</u>	<u>20,279,753</u>	<u>1,309,990</u>
Charges to Appropriations (Outflows):				
Administration services	970,404	970,404	888,604	81,800
Council, boards & committees	36,065	36,065	31,046	5,019
Public safety	940,269	940,269	954,117	(13,848)
Library/parks & recreation	313,864	313,864	306,385	7,479
Public works	1,968,949	1,968,949	1,990,335	(21,386)
Municipal finances	493,811	527,200	556,493	(29,293)
County assessment	556,042	556,042	556,042	-
Education	9,111,989	9,111,989	9,111,989	-
Insurance claims	-	-	14,181	(14,181)
Community services	28,718	30,708	30,958	(250)
Overlay	102,097	102,097	-	102,097
Capital outlay	-	13,625	13,370	255
Transfers to other funds	1,684,170	1,684,170	1,684,129	41
Total Charges to Appropriations	<u>16,206,378</u>	<u>16,255,382</u>	<u>16,137,649</u>	<u>117,733</u>
Budgetary Fund Balance, June 30	<u>\$ 2,763,385</u>	<u>\$ 2,714,381</u>	<u>\$ 4,142,104</u>	<u>\$ 1,427,723</u>
Utilization of unassigned fund balance	\$ 50,000	\$ 50,000	\$ -	\$ (50,000)
Utilization of assigned fund balance	-	49,004	-	(49,004)
	<u>\$ 50,000</u>	<u>\$ 99,004</u>	<u>\$ -</u>	<u>\$ (99,004)</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 – GENERAL FUND REVENUES  
FOR THE YEAR ENDED JUNE 30, 2015

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
Resources (Inflows):				
Taxes:				
Property taxes	\$ 13,666,644	\$ 13,666,644	\$ 13,637,004	\$ (29,640)
Auto excise	1,310,000	1,310,000	1,454,387	144,387
Boat excise	17,750	17,750	18,600	850
Subtotal	14,994,394	14,994,394	15,109,991	115,597
Intergovernmental revenues:				
State revenue sharing	300,000	300,000	298,487	(1,513)
Highway block grant	147,284	147,284	134,828	(12,456)
Tree growth	20,000	20,000	21,960	1,960
Veterans' exemption	4,000	4,000	4,992	992
General assistance	25,250	25,250	11,471	(13,779)
Snowmobiles	2,100	2,100	3,039	939
FEMA/MEMA	-	-	34,224	34,224
Animal waste facility	-	-	1,357	1,357
Subtotal	498,634	498,634	510,358	11,724
Charges for services:				
Building fees	50,000	50,000	55,543	5,543
Clerk fees	36,550	36,550	37,142	592
Community development miscellaneous	1,500	1,500	1,179	(321)
Dog control	7,500	7,500	9,879	2,379
Driveway opening	100	100	1,250	1,150
Electric fees	6,500	6,500	8,826	2,326
Gravel pits	1,600	1,600	1,700	100
Junkyard fees	50	50	50	-
Land use fines	-	-	115	115
Library fines	8,000	8,000	13,247	5,247
Planning board fees	6,000	6,000	14,293	8,293
Plumbing fees	13,000	13,000	17,229	4,229
Public communications	750	750	465	(285)
Recycling	117,250	117,250	124,139	6,889
Rescue fees	240,000	240,000	323,985	83,985
Salt service	-	-	450	450
Shoreland application fees	1,000	1,000	3,150	2,150
Shoreland fines	-	-	150	150
Tree removal	1,750	1,750	2,200	450
Zoning board applications	600	600	1,518	918
Subtotal	492,150	492,150	616,510	124,360

SCHEDULE A (CONTINUED)

TOWN OF GRAY, MAINE

BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS  
BUDGET AND ACTUAL – GENERAL FUND REVENUES  
FOR THE YEAR ENDED JUNE 30, 2015

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
Interest income:				
Interest income	5,200	5,200	12,224	7,024
Tax interest	52,000	52,000	53,125	1,125
Subtotal	<u>57,200</u>	<u>57,200</u>	<u>65,349</u>	<u>8,149</u>
Miscellaneous revenues:				
Cable franchise fees	93,000	93,000	88,693	(4,307)
Stimson Hall Rental	9,000	9,000	1,500	(7,500)
Insurance claims	-	-	14,181	14,181
Other miscellaneous	12,000	12,000	68,058	56,058
Subtotal	<u>114,000</u>	<u>114,000</u>	<u>172,432</u>	<u>58,432</u>
Transfers from other funds	<u>-</u>	<u>-</u>	<u>991,728</u>	<u>991,728</u>
Amounts Available for Appropriation	<u>\$ 16,156,378</u>	<u>\$ 16,156,378</u>	<u>\$ 17,466,368</u>	<u>\$ 1,309,990</u>

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

## TOWN OF GRAY, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS – GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2015

	Original Budget	Budget Adjustments	Final Budget	Actual Expenditures	Variance Positive (Negative)
ADMINISTRATION SERVICES:					
Administration	\$ 444,509	\$ -	\$ 444,509	\$ 450,650	\$ (6,141)
Community development	203,283	-	203,283	136,488	66,795
Assessing	98,571	-	98,571	95,024	3,547
Code enforcement	88,694	-	88,694	104,389	(15,695)
General assistance	56,097	-	56,097	27,244	28,853
Public communications	68,778	-	68,778	67,185	1,593
Elections	10,472	-	10,472	7,624	2,848
Totals	970,404	-	970,404	888,604	81,800
COUNCIL, BOARDS & COMMITTEES:					
Council	26,565	-	26,565	26,283	282
Zoning Board of Appeals	1,450	-	1,450	2,713	(1,263)
Planning Board	6,050	-	6,050	2,050	4,000
Economic development	2,000	-	2,000	-	2,000
Totals	36,065	-	36,065	31,046	5,019
PUBLIC SAFETY:					
County sheriff	94,872	-	94,872	93,764	1,108
Public safety services	672,733	-	672,733	686,558	(13,825)
Utilities	172,664	-	172,664	173,795	(1,131)
Totals	940,269	-	940,269	954,117	(13,848)



## TOWN OF GRAY, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS – GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2015

	Original Budget	Budget Adjustments	Final Budget	Actual Expenditures	Variance Positive (Negative)
LIBRARY/ PARKS & RECREATION:					
Library	285,195	-	285,195	275,506	9,689
Parks and recreation administration	28,669	-	28,669	30,879	(2,210)
Totals	313,864	-	313,864	306,385	7,479
PUBLIC WORKS:					
Winter roads	400,533	-	400,533	468,869	(68,336)
Summer roads	335,501	-	335,501	328,851	6,650
Additional roadwork	108,594	-	108,594	110,475	(1,881)
Garage	306,471	-	306,471	274,328	32,143
Recycling	573,940	-	573,940	564,379	9,561
Buildings and grounds	243,910	-	243,910	243,433	477
Totals	1,968,949	-	1,968,949	1,990,335	(21,386)
MUNICIPAL FINANCES:					
General insurance	493,811	33,389	527,200	556,493	(29,293)
Totals	493,811	33,389	527,200	556,493	(29,293)
COUNTY ASSESSMENT	556,042	-	556,042	556,042	-
EDUCATION	9,111,989	-	9,111,989	9,111,989	-
INSURANCE CLAIMS	-	-	-	14,181	(14,181)

## TOWN OF GRAY, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS – GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2015

	Original Budget	Budget Adjustments	Final Budget	Actual Expenditures	Variance Positive (Negative)
CAPITAL OUTLAY:					
Study match	-	13,625	13,625	13,370	255
Totals	-	13,625	13,625	13,370	255
COMMUNITY SERVICES	28,718	1,990	30,708	30,958	(250)
OVERLAY	102,097	-	102,097	-	102,097
TRANSFERS TO OTHER FUNDS:					
Northbrook TIF	119,373	-	119,373	119,332	41
South Gray TIF	234,797	-	234,797	234,797	-
Recreation fund	30,000	-	30,000	30,000	-
Capital reserves	1,300,000	-	1,300,000	1,300,000	-
Totals	1,684,170	-	1,684,170	1,684,129	41
TOTAL EXPENDITURES	\$ 16,206,378	\$ 49,004	\$ 16,255,382	\$ 16,137,649	\$ 117,733

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

## TOWN OF GRAY, MAINE

COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2015

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
<b>ASSETS</b>				
Cash and cash equivalents	\$ 525	\$ -	\$ 36,158	\$ 36,683
Accounts receivable (net of allowance for uncollectibles)	-	-	-	-
Prepaid expenses	2,166	230,000	-	232,166
Due from other funds	1,087,045	1,585,118	113,868	2,786,031
<b>TOTAL ASSETS</b>	<u>\$ 1,089,736</u>	<u>\$ 1,815,118</u>	<u>\$ 150,026</u>	<u>\$ 3,054,880</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 4,157	\$ 2,315	\$ -	\$ 6,472
Accrued payroll	7,179	-	-	7,179
Due to other funds	-	550,702	-	550,702
<b>TOTAL LIABILITIES</b>	<u>11,336</u>	<u>553,017</u>	<u>-</u>	<u>564,353</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred revenue	97,369	51,016	-	148,385
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<u>97,369</u>	<u>51,016</u>	<u>-</u>	<u>148,385</u>
<b>FUND BALANCES</b>				
Nonspendable	7,331	-	113,637	120,968
Restricted	591,763	8,623	40,490	640,876
Committed	130,576	1,707,595	-	1,838,171
Assigned	251,361	146,771	-	398,132
Unassigned	-	(651,904)	(4,101)	(656,005)
<b>TOTAL FUND BALANCES</b>	<u>981,031</u>	<u>1,211,085</u>	<u>150,026</u>	<u>2,342,142</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<u>\$ 1,089,736</u>	<u>\$ 1,815,118</u>	<u>\$ 150,026</u>	<u>\$ 3,054,880</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, 2015

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
REVENUES				
Investment income, net of unrealized gains/(losses)	\$ 395	\$ 1,886	\$ 215	\$ 2,496
Charges for services	374,138	-	-	374,138
Other income	34,558	22,430	-	56,988
TOTAL REVENUES	<u>409,091</u>	<u>24,316</u>	<u>215</u>	<u>433,622</u>
EXPENDITURES				
Debt service:				
Principal	-	892,235	-	892,235
Interest	-	189,132	-	189,132
Capital outlay	33,402	579,649	-	613,051
Other	686,579	-	618	687,197
EXPENDITURES	<u>719,981</u>	<u>1,661,016</u>	<u>618</u>	<u>2,381,615</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(310,890)</u>	<u>(1,636,700)</u>	<u>(403)</u>	<u>(1,947,993)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	384,129	1,300,000	-	1,684,129
Transfers (out)	(991,728)	-	-	(991,728)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(607,599)</u>	<u>1,300,000</u>	<u>-</u>	<u>692,401</u>
NET CHANGE IN FUND BALANCES	(918,489)	(336,700)	(403)	(1,255,592)
FUND BALANCES - JULY 1	<u>1,899,520</u>	<u>1,547,785</u>	<u>150,429</u>	<u>3,597,734</u>
FUND BALANCES - JUNE 30	<u>\$ 981,031</u>	<u>\$ 1,211,085</u>	<u>\$ 150,026</u>	<u>\$ 2,342,142</u>

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

## SCHEDULE G

## TOWN OF GRAY, MAINE

COMBINING SCHEDULE OF ACTIVITY – RECREATION FUND  
FOR THE YEAR ENDED JUNE 30, 2015

	Balance, 7/1/2014	Revenue	Expenditures	Balance, 6/30/2015
<b>ADMINISTRATION:</b>				
FICA/Medicare	\$ -	\$ -	\$ 9,666	\$ (9,666)
Full-time personnel	-	-	104,192	(104,192)
Overtime	-	-	6,305	(6,305)
Part-time personnel	-	-	13,522	(13,522)
Retirement	-	-	6,216	(6,216)
Wilkie's Beach attendant	-	-	3,751	(3,751)
Total Administration	-	-	143,652	(143,652)
<b>PROGRAMS:</b>				
<b>Operations</b>				
Administrative fees	-	5,896	6,449	(553)
Grants	-	1,300	-	1,300
Totals	-	7,196	6,449	747
<b>Supplies and equipment</b>				
Brochures/flyers	-	-	409	(409)
Equipment	-	-	730	(730)
Software	-	-	3,915	(3,915)
Totals	-	-	5,054	(5,054)
<b>Adult fitness</b>				
Basketball	-	7,202	4,556	2,646
Flag football	-	-	150	(150)
Pickleball	-	584	365	219
Softball	-	500	206	294
Totals	-	8,286	5,277	3,009
<b>Adult classes</b>				
Bridge	-	50	24	26
Photography	-	446	200	246
Totals	-	496	224	272
<b>Youth fitness</b>				
Fall soccer	-	6,242	2,128	4,114
Golf	-	232	186	46
Gymnastics	-	2,180	885	1,295
Junior basketball	-	4,592	1,858	2,734
Junior soccer	-	3,807	974	2,833
Lacrosse	-	737	300	437
Skiing	-	2,195	1,607	588
Track and field	-	2,991	757	2,234
Zumba for kids	-	2,243	1,243	1,000
Totals	-	25,219	9,938	15,281
<b>Youth classes</b>				
American Red Cross babysit	-	635	580	55
Mad science	-	6,750	5,741	1,009
Mommy & me	-	299	149	150
Totals	-	7,684	6,470	1,214

SCHEDULE G (CONTINUED)

TOWN OF GRAY, MAINE

COMBINING SCHEDULE OF ACTIVITY – RECREATION FUND  
FOR THE YEAR ENDED JUNE 30, 2015

	Balance, 7/1/2014	Revenue	Expenditures	Balance, 6/30/2015
<b>PROGRAMS (CONTINUED):</b>				
<b>All day programs</b>				
Day camp	-	97,865	74,832	23,033
Day camp trips	-	19,911	17,471	2,440
In service days	-	2,653	1,014	1,639
Kindergarten camp	-	152	-	152
Kid's Club	-	94,343	33,282	61,061
Leaders in training	-	10,016	6,818	3,198
Snack shack	-	4,237	3,583	654
Vacation camp	-	6,502	3,336	3,166
Totals	-	235,679	140,336	95,343
<b>Camps/clinics</b>				
Family pick-up basketball and open gym	-	418	-	418
Field hockey	-	1,805	1,160	645
Mad science	-	3,388	3,010	378
Parents night out	-	300	177	123
Running	-	28	-	28
Volleyball	-	3,664	2,449	1,215
Totals	-	9,603	6,796	2,807
<b>Rentals</b>				
Grounds	-	-	377	(377)
Newbegin	-	4,015	197	3,818
Totals	-	4,015	574	3,441
<b>Special events</b>				
Christmas	-	-	520	(520)
Halloween	-	-	1,351	(1,351)
Ice Skating	-	21	97	(76)
Special events	-	1,118	1,290	(172)
Totals	-	1,139	3,258	(2,119)
				-
Total programs	-	299,317	184,376	114,941
Subtotal - Recreation Department Activity	-	299,317	328,028	(28,711)
Transfers In	-	30,000	-	30,000
Beginning Fund Balance	65,937	-	-	65,937
Total Recreation Department Activity	\$ 65,937	\$ 329,317	\$ 328,028	\$ 67,226

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

## TOWN OF GRAY, MAINE

## COMBINING BALANCE SHEET - NONMAJOR CAPITAL PROJECTS FUNDS

JUNE 30, 2015

	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	2,519	6,104	75,112	564,119	194,943	12,108
Prepaid expenses	-	-	-	230,000	-	-
TOTAL ASSETS	<u>\$ 2,519</u>	<u>\$ 6,104</u>	<u>\$ 75,112</u>	<u>\$ 794,119</u>	<u>\$ 194,943</u>	<u>\$ 12,108</u>
LIABILITIES						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES						
Deferred revenue	-	-	-	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES						
Nonspendable	-	-	-	-	-	-
Restricted	2,519	6,104	-	-	-	-
Committed	-	-	75,112	794,119	194,943	3,843
Assigned	-	-	-	-	-	8,265
Unassigned	-	-	-	-	-	-
TOTAL FUND BALANCES	<u>2,519</u>	<u>6,104</u>	<u>75,112</u>	<u>794,119</u>	<u>194,943</u>	<u>12,108</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 2,519</u>	<u>\$ 6,104</u>	<u>\$ 75,112</u>	<u>\$ 794,119</u>	<u>\$ 194,943</u>	<u>\$ 12,108</u>

## TOWN OF GRAY, MAINE

COMBINING BALANCE SHEET - NONMAJOR CAPITAL PROJECTS FUNDS  
JUNE 30, 2015

	Library Expansion Project	Debt Service	Capital Lease	Bridges/Road Bond	Misc.
ASSETS					
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -
Due from other funds	54,790	51,670	-	568,227	35,275
Prepaid expenses	-	-	-	-	-
TOTAL ASSETS	<u>\$ 54,790</u>	<u>\$ 51,670</u>	<u>\$ -</u>	<u>\$ 568,227</u>	<u>\$ 35,275</u>
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES					
Deferred revenue	51,016	-	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>51,016</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	-	-
Committed	3,774	51,670	-	568,227	5,275
Assigned	-	-	-	-	30,000
Unassigned	-	-	-	-	-
TOTAL FUND BALANCES	<u>3,774</u>	<u>51,670</u>	<u>-</u>	<u>568,227</u>	<u>35,275</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 54,790</u>	<u>\$ 51,670</u>	<u>\$ -</u>	<u>\$ 568,227</u>	<u>\$ 35,275</u>



## TOWN OF GRAY, MAINE

COMBINING BALANCE SHEET - NONMAJOR CAPITAL PROJECTS FUNDS  
JUNE 30, 2015

	Public Buildings	Technology	Road Resurfacing	Totals
<b>ASSETS</b>				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Due from other funds	8,599	11,652	-	1,585,118
Prepaid expenses	-	-	-	230,000
<b>TOTAL ASSETS</b>	<u>\$ 8,599</u>	<u>\$ 11,652</u>	<u>\$ -</u>	<u>\$ 1,815,118</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 2,165	\$ 150	\$ -	\$ 2,315
Due to other funds	-	-	550,702	550,702
<b>TOTAL LIABILITIES</b>	<u>2,165</u>	<u>150</u>	<u>550,702</u>	<u>553,017</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred revenue	-	-	-	51,016
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>51,016</u>
<b>FUND BALANCES</b>				
Nonspendable	-	-	-	-
Restricted	-	-	-	8,623
Committed	-	10,632	-	1,707,595
Assigned	81,254	870	26,382	146,771
Unassigned	(74,820)	-	(577,084)	(651,904)
<b>TOTAL FUND BALANCES</b>	<u>6,434</u>	<u>11,502</u>	<u>(550,702)</u>	<u>1,211,085</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<u>\$ 8,599</u>	<u>\$ 11,652</u>	<u>\$ -</u>	<u>\$ 1,815,118</u>

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



**TOWN OF GRAY – MUNICIPAL OFFICE**  
**2016 HOLIDAY SCHEDULE**

HOLIDAY	DATE OBSERVED
New Year's Day	Friday, January 1, 2016
Martin Luther King, Jr. Day	Monday, January 18, 2016
Washington's Birthday / Presidents' Day	Monday, February 15, 2016
Patriot's Day	Monday, April 18, 2016
Memorial Day	Monday, May 30, 2016
Independence Day	Monday, July 4, 2016
Labor Day	Monday, September 5, 2016
Columbus Day	Monday, October 10, 2016
Veterans Day	Friday, November 11, 2016
Thanksgiving Day	Thursday, November 24, 2016
Thanksgiving Friday	Friday, November 25, 2016
Christmas Eve – half day	Friday, December 23, 2016
Christmas Day	Monday, December 26, 2016