

2012

# Town of Dover-Foxcroft Annual Report 2012

Dover-Foxcroft, Me.

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# VOLUNTEERING IN OUR COMMUNITY

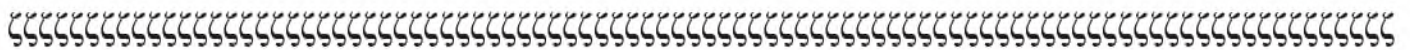
## 'SPOTLIGHT ON A SPECIAL VOLUNTEER'

### THANK YOU BRUCE GRANT

We wish to extend a special Thank You to a special Volunteer here at the Dover-Foxcroft Town Office.



Thank you to Bruce Grant, IT Specialist, who has spent countless hours over the past several years working with our staff, on town office computers, installing software and giving his expertise technical support. He is on call whenever we have had a need, anything from re-connecting the receipt printer to spending days and nights installing new programs and equipment, and still takes the time to stop and have a friendly conversation. We appreciate all of his hard work and dedication in helping the Town of Dover-Foxcroft, at no cost, and has helped to make our office run of his own company, C.M.T.I., and has served many businesses in Maine. In his upcoming retirement (which we hope he keeps extending) we want to express our best wishes and our thanks for his generous efforts. He has been a great example to follow, where being a volunteer in the community has made a difference for so many people.



We have several others who have contributed volunteer hours to our Town as well, and we extend our sincere thanks to you all!

There are many other Organizations, Businesses and Groups right here in our Community that are looking for volunteers including: Charlotte White Center, Hibbard Nursing Home, Center Theatre, Mayo Regional Hospital, Friends of Central Hall, Senior Network, Kiwanis Club of Dover-Foxcroft, Thompson Free Library, Shiretown Homecoming Committee, Sebec Lake Association, Piscataquis Valley Fair Association, Piscataquis Regional YMCA, Piscataquis Chamber of Commerce, Dover-Foxcroft Gardeners, Maine Highlands Senior Center, Eastern Area on Aging, Womancare, Penquis, Pine Tree Hospice, churches, schools, historical societies, legion halls, grange halls, medical facilities, food cupboards, and the list goes on ....

*Help is needed everywhere you turn.*

If you have something to share –

your time, your talents, your help for children or the elderly,  
or a desire to give back to your community,  
your efforts will not go unnoticed.

*"We are all on this journey of life together, each given certain gifts to make this world a better place and to help make one another's burdens a little lighter along the way."*

*Michael Ramsdell*



Visit our website [www.dover-foxcroft.org](http://www.dover-foxcroft.org) \*Business Directory \* Community Organizations\*

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# ANNUAL TOWN REPORT FY11-12

## TOWN OF DOVER-FOXCROFT

### SECTION 2

#### MUNICIPAL/LEGISLATIVE REPORTS





**MUNICIPAL/LEGISLATIVE REPORTS****BOARD OF SELECTMEN**

## Chairman's Report

It has been a privilege serving as Chairman of the Board of Selectmen during fiscal year 2011-2012. The town has been working on many projects over the past year.



The town has been involved with wastewater improvements including upgrading the collection system as well as upgrading the treatment system. The new aeration system at the plant will be much more efficient than previous allowing for better treatment and over time, a savings in operational cost. The town is in its final stages of the upgrade to the wastewater collection system and should have the entire upgrade complete by the end of 2013. This work has been ongoing for several years and has greatly reduced the amount of storm water that is able to enter the treatment system. This collection system upgrade will provide the infrastructure so that our residents and businesses can be served long into the future and it will provide the town with the capacity to add new residents and businesses to the system and allow the town to grow.

The Board of Selectmen is very pleased to be involved with the Moosehead redevelopment project. Economic development is a major priority for the town and the Moosehead project has the potential to provide the jobs and the added tax base that the town needs to begin to replace some of what has been lost in recent years. The town has been fortunate to receive grant funding to do cleanup projects at Moosehead, Brown's Mill, and Central Hall so that these areas can once again be utilized by the public and contribute to our economy.

The economy in our area has certainly been challenged in recent years. This has caused town budgets to remain stagnant and not adequately fund capital items. There is a significant amount of road work that needs to be done – especially paving, and the town has been unable to raise the funds needed to do this work. Also capital for equipment replacement is not sufficient and this is the reason the town looks to find value in used equipment whenever possible. The town has been able to get several years of use out of used equipment for just a fraction of the cost of buying the equipment new. Geoff Chambers and the public works crew have done a great job with keeping our aging equipment in good working order and helping the town get those extra years of use out of our equipment to keep costs down to a minimum for our taxpayers.

I'd like to take a minute to recognize the members of the Board of Selectmen for the time and effort they put into serving the community. It's not just a two meeting per month responsibility. There is often several meetings each week that are required while having work and personal responsibilities as well. I'm very proud to serve with this hard working and thoughtful group of citizens who are dedicated to improving our community.

I'd like to end by thanking all who volunteer for the town. There is so much that gets accomplished in our community by our volunteers and volunteer groups that it's impossible to list it all here in this report. Thank you to everyone who takes the time to volunteer in our community.

Respectfully Submitted,

Elwood Edgerly  
Chairman, Dover-Foxcroft Board of Selectmen

**MUNICIPAL/LEGISLATIVE REPORTS****TOWN MANAGER'S REPORT**

The following is a report for fiscal year July 1, 2011 through June 30, 2012.

This year has been a very exciting year in our community. Perhaps the most exciting aspect of 2011-2012 has been the town's commitment and re-commitment to provide recreational opportunities for all ages. In the second half of 2011 the town partnered with Foxcroft Academy for the delivery of its recreation programming for youth sports. This partnership had been extremely successful both in terms of cost and quality of programs. The participation level in youth sports hasn't been higher in recent memory and the quality of the programs hasn't been better. The willingness for Foxcroft Academy to step forward and offer its staff, expertise, and facilities at a very minimal cost to the town shows the commitment that Foxcroft Academy has to making a difference in the community beyond its traditional role in providing 9-12 education. Tim Smith has done an absolutely outstanding job with putting the youth sports program into place and recruiting all the coaches and volunteers needed to make it a success.

Recreation has been a huge success over the past year far beyond youth sports. The town formed a recreation committee to oversee and provide feedback on recreation programs so that any issues can be addressed as quickly and effectively as possible. The recreation committee has had a focus on youth sports over the past year but has also been involved with the development of other aspects of town recreation, specifically town recreational facilities and ensuring that programming is available for all ages. The committee has recognized the value of the towns walking trails and routes for recreational opportunities for all seasons. The EPA Brownfield cleanup project on Vaughn Street at the former Brown's Mill site has now been transformed into a town park with walking trails and a river walk with canoe/kayak access for the public. This site can also be used for snowshoeing and cross country skiing in the winter. This along with many other recreational facilities will be enjoyed by the public for generations to come.

In terms of recreational programming beyond youth sports, the Piscataquis Regional YMCA is a tremendous asset for the Town of Dover-Foxcroft and the surrounding area. The YMCA has done a great job over the past year responding to the needs of the community and reinvigorating its membership base with its many new programs, high quality, and competitive pricing. With Deb Boyd's leadership, the PRYMCA has really responded to the needs of the community for recreational opportunities being available for all residents. The steps taken by the community and the PRYMCA over the past 1-2 years to improve recreational opportunities go far beyond youth sports and provides recreational opportunities for all ages.

Economic development has been a major theme of 2011-2012. The town is moving forward in the redevelopment of the Moosehead Site also known as the Riverfront Redevelopment Project. 2012 has been largely consumed with project planning and 2013 will be a busy year for the redevelopment with site cleanup and start of the redevelopment phase. While it has taken time, the Riverfront Redevelopment Project has continued to progress. Arnold Development Group, the project developer, continues to be committed to making the project a centerpiece of the downtown with opportunities for employment, use of green technology, and a mix of business and residential use.

**MUNICIPAL/LEGISLATIVE REPORTS**

Another exciting project in 2011 and 2012 is the installation of high speed telecommunications infrastructure within the Town of Dover-Foxcroft. This project, referred to as the “three ring binder” project consists of high capacity fiber optic cable that can be used by residents, businesses and institutions to connect to the internet at faster speeds. This infrastructure was installed as part of a statewide effort to make high speed data more accessible and affordable in rural areas. These lines make two loops through Dover-Foxcroft which adds to the reliability of service and makes the town more attractive for businesses and institutions that depend on high speed access to data. This reliability of high speed data service is one of the reasons that the town is able to pursue the development of a data center facility at the Riverfront Redevelopment project. The three ring binder project represents connecting “middle mile” of telecommunications. The next important step in terms of economic development is to connect the last mile of infrastructure to the end user. Connecting the last mile would mean connecting high speed to every home in Piscataquis County. This level of connectivity has been identified by the County Economic Development Council PCEDC as vital in order to grow our economy and population base into the 21<sup>st</sup> century.

Adding to the excitement of 2012 is the Senior Center Project at Central Hall. During 2012 a portion of the hazardous building material remediation work was completed. The Central Hall steering committee has worked diligently with project planning outreach as the project moves into the next phases. The end goal for the project is to save and restore a historic asset of the town and at the same time to provide a facility for delivering adult day services for seniors. This would be a medical model day program that would fill a real and growing need in rural areas like Dover-Foxcroft as our population continues to age. This project would provide services to seniors with early stages of dementia. In many cases family members don’t have the capacity to provide the support needed to keep people in their homes. The ADSC program will allow seniors to stay in their homes for as long as possible while getting the services they need. This project and many others within the town would not be possible without the tremendous work of many very dedicated volunteers.

The second half of 2012 included a proposal being put forth regarding the private development of an East West Highway from Calais, ME to Coburn Gore. This highway proposal put forth by Peter Vigue of Cianbro Corp. has sparked a vigorous discussion that encompasses many topics including the economy, the environment, the role of federal, state, and local government in the context of a major private undertaking, as well as many other topics. These discussions are sure to continue into 2013 and beyond as more details regarding the proposal are brought forth and bring into focus the issue of our economy, our communities, and our collective vision for both as we continue to navigate forward through this first half of the 21<sup>st</sup> century.

In closing, I’d like to acknowledge the exceptional work and dedication of our town employees. Whether the situation is routine or difficult, our employees do their very best every day to address the needs of our residents and serve our community. As mentioned earlier, much of the success in our community wouldn’t be possible without the many volunteers who step forward and lend a hand. Whether its on a board or committee, volunteering on a capital project or working on our community gardens, our community needs you and we appreciate the work that you do. Thank you.

Respectfully Submitted,

Jack J. Clukey  
Town Manager



**MUNICIPAL/LEGISLATIVE REPORTS****MUNICIPAL OFFICERS****BOARD OF SELECTMEN, ASSESSORS AND OVERSEERS OF THE POOR**

Elwood E. Edgerly, Chair	Term expires 2014	Gail D'Agostino	Term expires 2013
Cynthia Freeman Cyr, Vice Chair	Term expires 2015	Paul A. Matulis	Term expires 2014
Jane K. Conroy	Term expires 2013	Scott A. Taylor	Term expires 2015

(Contact information: [www.dover-foxcroft.org](http://www.dover-foxcroft.org) – Municipal Government)

**CLERK**

Lisa A. Niles	Term expires 2013
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**TREASURER**

David A. Johnson	Term expires 2013
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**DIRECTORS OF H.A.D. #4**

Mary Alyce Higgins, Vice President	Term expires 2013
George Barton	Term expires 2014
Barbara Austin	Term expires 2015

**EXECUTIVE COMMITTEE-THOMPSON FREE LIBRARY**

Amy Fagan-Cannon	Term expires 2013
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**DIRECTORS OF M.S.A.D. #68**

Blake Smith, Vice Chair	Term expires 2015	Susan Mackey Andrews	Term expires 2015
Chris Maas	Term expires 2013	David Twitchell	Term expires 2013
Peter Caruso	Term expires 2014		

**APPOINTMENTS**

Jack J. Clukey	Town Manager
Lisa A. Niles	Registrar of Voters
Sheila M. Bragg	Deputy Registrar of Voters
Dennis Dyer	Chief of Police
Joseph Guyotte	Fire Chief
Patrick Pembroke	Deputy Fire Chief
Tim Briggs	Sealer of Weights & Measures
Bret Marshall	Plumbing Inspector
Thomas S. Brown	Building Inspector
Jack J. Clukey	Health Officer
Connie Sands	Code Enforcement Officer

**EMERGENCY MANAGEMENT SERVICES DIRECTOR**

Dennis Dyer

**TREE WARDEN**

Tim LePrevost

**FOREST FIRE WARDEN**

Joseph Guyotte

**ANIMAL CONTROL OFFICER**

Joseph Guyotte  
Gary Sudsbury Sr., Deputy



**MUNICIPAL/LEGISLATIVE REPORTS****CONSTABLES**

Chief Dennis Dyer	Lt. Scott Arno	Ptl. Todd Lyford	Ptl. David Henderson
Ptl. Kyle Wilson	Ptl. Graham Pearce	Ptl. Jeffrey Weatherbee	Ptl. Adam Smith
Ptl. James Chase	Ptl. Thomas Kirlin	Ptl. Gary Sudsbury, Jr.	Ptl. Roger Swedberg
Ptl. Jonathan Ray	Ptl. Jeremy Wintle	Ptl. David Richards	Ptl. Lou Durgin Jr
Ptl. Jonathan Roebuck	Ptl. Adam LePrevost	Ptl. Kevin Wintle	Admin. Jonathan Allen

**SEXTON - TOWN OF DOVER-FOXCROFT CEMETERIES**

McAllister \* Rural Grove \* Foxcroft Center/Steadman's Landing \* Pine Grove/Brann's Mill\* Boss  
Dover \* Lee \* Gray \* South Dover \* East Dover \* Parson's Landing

**AIRPORT ADVISORY**

Brian Kelly, Manager	Term indefinite	Edgar Prouty Jr.	indefinite
Robert Shapleigh	indefinite	Kenneth Smith	indefinite
Dr. Robert Andrews	indefinite	Hoyt Fairbrother	indefinite
Raymond Larrabee Sr.	indefinite	Fred Peters	indefinite

**PLANNING BOARD**

David Michaud	Term expires 2013	Cindy Johnson	Term expires 2015
Thomas Sands	Term expires 2015	Fred Muehl	Term expires 2013
Glen Villane	Term expires 2015	Neil Postlewaite	Term expires 2013
George Barton	Term expires 2014		

**BOARD OF APPEALS**

Kurt Baird	Term expires 2013	Chris Maas	Term expires 2015
Patricia Johnson	Term expires 2015	Marc Godin	Term expires 2013

**BUDGET ADVISORY COMMITTEE**

Steve Grammont, Chair	Term expires 2014	Bruce Grant	Term expires 2012
Roger Kaufman	Term expires 2014	Chris Maas	Term expires 2012
Thomas Brown	Term expires 2014	Peter Caruso	Term expires 2013
Fred Muehl	Term expires 2013	Deborah Davis	Term expires 2013

**COMPREHENSIVE PLANNING COMMITTEE**

John Battick \* Carolyn Swett \* Donna Edgerly  
Hoyt Fairbrother \* Steve Grammont \* Sunny Stutzman

**BOARD OF DIRECTORS****PINE CREST DEVELOPMENT CORPORATION**

Mark Robinson, President \* Jack J. Clukey, Vice President  
David Michaud, Treasurer \* Tom Lizotte, Secretary/Marketing  
Steve Grammont, Director \* Beth Postlewaite, Director  
George Barton, Director \* Dennis Lyford, Director  
James Annis, Selectman \* Elwood Edgerly, Selectman

## MUNICIPAL/LEGISLATIVE REPORTS

**STATE REPRESENTATIVE  
House of Representatives****2 State House Station****Augusta, Maine 04333-0002****(207) 287-1440****TTY: (207) 287-4469****Paul T. Davis, Sr.**

36 Townhouse Rd.

Sangerville, ME 04479

Home: (207) 876-4047

E-MAIL: [RepDavis@midmaine.com](mailto:RepDavis@midmaine.com)

December 2012

Dear Friends &amp; Neighbors:

It is my hope that you and your family enjoyed a wonderful holiday season and that this new year will bring us all good health, contentment, and prosperity. I am both grateful and humbled that the people of District 26, which includes Dover-Foxcroft, has elected me to represent their interests once again in the Maine House of Representatives. Despite the lingering challenges that lie ahead due to our stagnant economy, there are still ever-present opportunities to make Maine as good of a place to work as it is to live.

With the commencement of the 126<sup>th</sup> Legislature comes projected budgetary shortfalls for both the remainder of this fiscal year, as well as the next two-year cycle. Efforts to improve conditions were passed over the previous biennium, including the passage of the largest tax cut in Maine history. Other common sense changes that were enacted sought to improve our state's business friendliness, lower the cost of health insurance, and help ensure a stable safety net remains in place for those most in need. Although these initiatives have not had an immediate impact as a result of their being phased in, I am optimistic that, once they take hold, a rising tide of positive progress will be realized.

At this point, there is still a great deal of structural organization to take place at the Capitol. Committee appointments will likely be announced later this month. I anticipate the House Speaker will reassign me to the Committee on Inland Fisheries and Wildlife, since my years of institutional knowledge with this working group will be beneficial in analyzing all bills referred to the panel. When committee assignments become final, they can be found online at <http://www.maine.gov/legis/house/jtcomlst.htm>.

Thank you for the ongoing privilege of being your voice at the State House. Please do not hesitate to call upon me over the coming months should you wish to discuss any of the policies that will be considered by lawmakers.

Sincerely,

A handwritten signature in blue ink, appearing to read "Paul T. Davis, Sr.".

Paul T. Davis, Sr.

District 26     Atkinson, Dover-Foxcroft, Medford, Milo, Sangerville and Plantation of Lake View,  
plus the unorganized territory of Orneville Township

## MUNICIPAL/LEGISLATIVE REPORTS

## CONGRESS OF THE UNITED STATES

MICHAEL H. MICHAUD  
2ND DISTRICT, MAINE

WASHINGTON OFFICE  
1724 LONGWORTH HOUSE OFFICE BUILDING  
WASHINGTON, DC 20515  
PHONE: (202) 225-6306  
FAX: (202) 225-2943  
[www.michaud.house.gov](http://www.michaud.house.gov)

**Congress of the United States**  
**House of Representatives**  
**Washington, DC 20515**

January 2013

## COMMITTEES:

**VETERANS' AFFAIRS**  
SUBCOMMITTEE ON HEALTH  
CHAIRMAN

**TRANSPORTATION AND INFRASTRUCTURE**  
SUBCOMMITTEE ON HIGHWAYS AND TRANSIT  
SUBCOMMITTEE ON RAILROAD, PIPELINES  
AND HAZARDOUS MATERIAL  
SUBCOMMITTEE ON ECONOMIC DEVELOPMENT,  
PUBLIC BUILDINGS AND  
EMERGENCY MANAGEMENT

**SMALL BUSINESS**  
SUBCOMMITTEE ON RURAL AND URBAN  
ENTREPRENEURSHIP  
SUBCOMMITTEE ON FINANCE AND TAX

Dear Dover-Foxcroft Residents and Friends:

While far from perfect, the legislation passed to avoid December's fiscal cliff embodied a spirit of bipartisan compromise that I hope will carry over to a broader agreement on our nation's finances. The bill ensures that Mainers will not have to pay an estimated \$1.4 billion in additional taxes in 2013, and extends a number of vital programs relied upon by Mainers. I look forward to working on a fiscally sound compromise that avoids burdening our most vulnerable citizens, seniors and veterans.

The gridlock in Washington has not slowed my efforts to fight for Maine's industries on the national and international arena. I have been proud to lead the fight in Congress to protect American manufacturers like New Balance, which employs approximately 900 Maine workers across three factories, from unfair tariff reductions. After presenting President Obama with his own set of New Balance Sneakers, I brought U.S. Trade Representative Ron Kirk to the Norridgewock facility to learn more about the industry. I have also worked with Ambassador Kirk to oppose Nova Scotia's proposed subsidies for its paper mill in Port Hawkesbury.

My 2<sup>nd</sup> annual tour of Maine's manufacturers to hear firsthand about their success and challenges was very helpful. These tours are an important part of my ongoing "Make it in Maine" agenda which consists of initiatives to boost domestic manufacturing. The feedback I received has been invaluable in helping to identify legislative action needed to support job growth in the industry.

It will also be my great honor to continue serving our nation's veterans as the new Ranking Member of the House Veterans Affairs Committee. While I am proud of my accomplishments helping to improve services for our brave men and women in uniform, I know there is still so much to do. As Ranking Member of the full Committee, I will fight for new advances in areas such as veteran employment, VA claims backlogs, and veterans' health care.

My highest priority has always been ensuring that Mainers receive timely and quality constituent services. Whether you have a specific concern with a federal agency or need help connecting to resources, please don't hesitate to reach out to me at any of my offices. I also encourage you to visit my website ([www.house.gov/michaud](http://www.house.gov/michaud)), where you can email me, sign up for email updates, and connect with me on Facebook and Twitter.

Thank you again for the opportunity to represent you in Congress.

With warmest regards,



Michael H. Michaud  
Member of Congress

**BANGOR:**  
6 STATE STREET, SUITE 101  
BANGOR, ME 04401  
PHONE: (207) 942-6935  
FAX: (207) 942-5907

**LEWISTON:**  
179 LISBON STREET, GROUND FLOOR  
LEWISTON, ME 04240  
PHONE: (207) 782-3704  
FAX: (207) 782-5330



**PRESQUE ISLE:**  
445 MAIN STREET  
PRESQUE ISLE, ME 04769  
PHONE: (207) 764-1036  
FAX: (207) 764-1060

**WATERVILLE:**  
16 COMMON STREET  
WATERVILLE, ME 04901  
PHONE: (207) 873-5713  
FAX: (207) 873-5717

**MUNICIPAL/LEGISLATIVE REPORTS****STATE SENATOR****Annual Report to Dover-Foxcroft**

A Message from Senator Douglas Thomas

February 2013

Dear Friends and Neighbors:

It is an honor to represent you in the Maine Senate, and I am grateful for the trust you have placed in me to work for the betterment of this community and our region. Representing our rural communities on the State and Local and Transportation Committees has been a privilege. I look forward to serving you next session on the Taxation Committee.

During the 125<sup>th</sup> Legislature, we were able to ensure that many of the more rural areas of this district received new pavement for the first time in many years. It was encouraging to see this previous trend reversed and get back on track with maintaining our roads.

Looking back, I am proud of the work accomplished by lawmakers during an extremely difficult fiscal climate. We increased state funding to local schools, brought solvency to the retiree pension system, created more transparency and accountability at state agencies, and paid back our local hospitals millions of dollars. More importantly, we improved Maine's business climate. According to the 2012 CNBC annual ranking of America's top states for business, Maine climbed five spots from the previous year. The improvements made in education funding and test scores, the state's cost of doing business, infrastructure and transportation, and business friendliness all led to this higher ranking. It is imperative that we do not roll back the steps taken during the 125<sup>th</sup> Legislature that helped set us on the course toward a brighter future.

Lawmakers have a great deal of work on their plates when the session kicks into full swing in January. The most daunting task will be addressing a \$120 million shortfall within the Department of Health and Human Services and its MaineCare program. We must also address a \$35 million revenue shortfall in the budget that ends June 30 and a projected \$880 million gap in the next two-year budget.

The Maine economy continues to be hampered by the high cost to create new jobs. It's a priority of mine to find a way to lower those costs while at the same time preserve the jobs that we have. We must work in Augusta to pass legislation that will help grow our economy so that our youth can find opportunities here at home to work and live. Until we address these issues, Maine will continue to lag behind other states.

Again, thank you for entrusting me to represent you in Augusta. I look forward to working with you over the next two years. Please feel free to contact me if you ever need my help in navigating the state bureaucracy. I would be happy to assist in any way that I can. I can be reached in Augusta at 287-1505 or by e-mail at [firewood@tds.net](mailto:firewood@tds.net).

Sincerely,

Douglas Thomas  
Maine State Senator



## MUNICIPAL/LEGISLATIVE REPORTS

## UNITED STATES SENATE

ANGUS S. KING, JR.  
MAINE

SUITE SR-188  
RUSSELL BUILDING  
WASHINGTON, DC 20510-1905  
(202) 224-5344

United States Senate

March 19, 2013

Town of Dover-Foxcroft  
48 Morton Avenue  
Suite A  
Dover-Foxcroft, Maine 04426

Dear Friends,

As I begin my service as your new Senator, I wanted to report to you on my first days in Washington. I have been assigned to four committees: Armed Services, Budget, Intelligence, and Rules. These appointments provide a great opportunity for me to take important and substantial action on behalf of Maine.

My position on the Armed Services Committee will allow me to honor our obligations to servicemen and veterans, as well as ensure the strength, efficiency, and sustainability of our military. Serving on the Intelligence Committee will similarly allow me to help guarantee the continued safety of all Americans. Our intelligence community plays a pivotal role in identifying and understanding security threats around the world, and I welcome the chance to engage in this vital process.

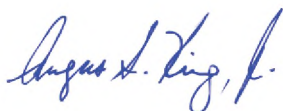
Without question, the expanding federal debt must be addressed in a significant and timely manner. Our federal government's systems of revenue and spending are out of balance; we cannot continue to spend beyond our means and pass on debt to future generations. As a new member of the Budget Committee, I will work to ensure that necessary spending is tempered with fiscal responsibility. There is no single solution to this multi-faceted problem, and any realistic budget plan must include both increased revenues and decreased spending.

And finally, one of the most pressing issues that we face is the inability of Congress to get things done. Our Government has been slowed by bitter partisan gridlock, and this level of inaction is inexcusable. From my position on the Rules Committee, I intend to push for procedural reforms – including changes to the filibuster and requiring the disclosure of all political campaign donors. Our citizens deserve to know who is funding the outside expenditures that are now such a big part of political campaigns, even here in Maine.

Please remember that your individual perspectives are critical in helping me represent the diverse interests of Maine. Do not hesitate to share any thoughts, questions, or concerns that you may have. You can visit my website at <http://www.king.senate.gov> and provide your input there, or call my Washington office at (202) 224-5344. I also encourage you to visit or contact any of my six state offices, which are listed on the website. Finally, you can keep in touch with me on Facebook at <https://www.facebook.com/SenatorAngusSKingJr>.

Again, I appreciate this opportunity to let you know what I am working on; in all of these matters, I am determined to be a strong voice for the people of Maine.

Sincerely,



ANGUS S. KING, JR  
UNITED STATES SENATOR

**ANNUAL TOWN REPORT FY 11-12**

**TOWN OF DOVER-FOXCROFT**

**SECTION 3**

**DOVER-FOXCROFT TOWN OFFICE REPORTS**



## DOVER-FOXCROFT TOWN OFFICE REPORTS

## MUNICIPAL OFFICE REPORT

The cover of our Town Report this year features the property that was formerly Browns Mills. We hope you will enjoy a stroll along the beautiful Piscataquis River Walk and enjoy the park for picnics and family gatherings.

**The Annual Town Meeting and Election of Municipal Officers** will be held on Tuesday, June 11, 2013, at the Municipal Building Gymnasium on Morton Avenue. The meeting will open at 7:45 AM with the election of Moderator. Voting will begin at 8:00 AM and the polls will remain open until 8:00 PM. The following municipal official positions will be on the ballot:

For Selectman, Assessor, Overseer of the Poor	2 positions/3 year term and 1 position/1 year term
For Executive Committee Thompson Free Library	1 position/ 1 year term
For HAD #4 Board of Directors	1 position/ 3 year term
For RSU #68 Board of Directors	2 positions/ 3 year term

Please participate in the democratic process and attend town meetings and elections and vote. You can register to vote at the town office, you may also register at the polls on Election Day. The following is a record of recent voter turnout:

**VOTING AND ELECTIONS**

<u>Election Date</u>	<u>Type of Election</u>	<u>Total Voters (approx.)</u>
August 17, 2011	Special Town Meeting – Recreation	130
November 8, 2011	State of Maine Referendum	1076
March 26, 2012	Special Town Meeting Free Street Condemnation Order	11
April 28, 2012	Special Town Meeting to Confirm Warrant Articles for June Referendum	122
June 12, 2012	State of Maine Primary Municipal & Referendum Election RSU #68 Budget Validation Referendum	755

Around the office this past year, we said farewell and best wishes to Christy Lancaster from our Code Enforcement Office and Human Resources Department as she moved on to new endeavors, and we welcomed Nancy Crowell, a Dover-Foxcroft resident, who is assisting in Code Enforcement and the Human Resources Department. Nancy is a great fit to our office family and is always courteous and helpful.

We continue to support our community with “Dress Down Fridays” for a donation in support of local agencies and please remember that the town office serves as a drop off location for the Living Word Community Food Cupboard so please bring your non-perishable food items to the office.

As always, we appreciate your feedback on how to better serve our community, so please stop by, give us a call, or use the feedback form on our website at [www.dover-foxcroft.org](http://www.dover-foxcroft.org).

Another new addition to the office is our office pet, CJ the Fish, he makes us smile and keeps us on our best behavior! Come in and meet CJ anytime!



Sincerely,

*Amy Guyotte, Casey Provost, Cheryl Pinkham, Cindy Woodworth, Connie Sands,  
David Johnson, Elizabeth Thompson, Jack Clukey, Lisa Niles, Nancy Crowell, Sheila Bragg*

The Town Office Staff

(For contact information, visit the town website: [www.dover-foxcroft.org](http://www.dover-foxcroft.org) – Municipal Directory)

## DOVER-FOXCROFT TOWN OFFICE REPORTS



## SERVICES AND OPTIONS FOR THE PUBLIC

## Office Hours:

Mon., Thurs., &amp; Fri. 7:30 AM- 4:00 PM

Tues. Closed to the Public

Wed. 7:30 AM - 6:00 PM

Assessing and Tax Information \* Code Enforcement \* Sewer Information \* Motor Vehicle Registrations \* Recreational Vehicle Registrations (Boats, ATV's, Snowmobiles) \* Resident Hunting & Fishing Licenses \* Vital Records (Births, Deaths, Marriages for events that occurred in Dover-Foxcroft and for Dover-Foxcroft Residents) \* Voter Registration \* Cemetery Lot Information \* Dog Licenses \* General Assistance \* Notary Service \* Shiretown –Homecoming Information

\*Many online services are available including \* Online Motor Vehicle Registrations (Rapid Renewal) \* Online Fish & Wildlife Registrations \* Online Recreational Vehicle Registrations

\*Building Permit Applications \* Most Ordinances \* Board of Selectmen, Planning Board, Advisory Board Agendas and Minutes \* Dog Licensing \* Tax and Assessing Information \*Shiretown Homecoming Information

\*Selectmen's Meetings – The Town has a Selectmen/Town Manager/Town Meeting form of Government. The Selectmen hold meetings on the second and fourth Mondays of the month (except during summer months). Please check our website [www.dover-foxcroft.org](http://www.dover-foxcroft.org) for more information. Most meetings are held at the Morton Avenue Municipal Building at 6:30 p.m.

\*Town Meetings and Elections are held on the second Tuesday of June utilizing Referendum Style voting. Town reports are available the week before the election and voting on the town warrant.

## \*Home Owners Information

\* Tax Billing: Tax bills are sent out to the owners of record as of April 1<sup>st</sup> by State law. If you buy property after that date the bill will go to the recorded owner as of April 1<sup>st</sup>. Therefore, you may not receive a bill until the following year. However, taxes are still due and it is the responsibility of the new owner to obtain tax information from this office or the previous owners. Taxes are payable in two installments: normally the mid to end of September and the mid to end of February, exact due dates noted on bill. Our fiscal year runs from July 1<sup>st</sup> to June 30<sup>th</sup>.

\* Sewer Billing: If you live within the sewer district you will be assessed a sewer bill. The sewer bill is broken down into two parts and is based on water usage. The Base Sewer Services Charge is \$ 89.65 (0 to 1,200 cf/quarter). An Excess Rate of \$9.37 per 100 cf above 1200 cf/quarter. A Flat Rate of \$89.65 is charged for customers with unmetered service. These fees are set by town budget and are voted on at the June election. Sewer bills are sent quarterly. The 1<sup>st</sup> and 2<sup>nd</sup> Quarter due date is the end of January and the 3<sup>rd</sup> and 4<sup>th</sup> Quarter due date is the end of June, exact due date noted on bill.

**Many online services available through our web site: [www.dover-foxcroft.org](http://www.dover-foxcroft.org) including:**

- Online Motor Vehicle Renewals / Vanity Plate orders
- Online Fish and Wildlife Licenses
- Online Recreational Vehicle Re-Registrations- Including Boats
- Building Permit applications
- Most ordinances are online
- Assessing lists: alpha listing, book & page, map & lot, valuations, taxes
- Board of Selectmen, Planning Board, Advisory Board Agendas & Minutes
- Computers available at the Thompson Free Library for residents without computer access
- Nearly every type of registration can be done by mail..up to six months in advance-call to make arrangements
- Special appointments available-call to make arrangements



## DOVER-FOXCROFT TOWN OFFICE REPORTS

## TRUST FUNDS

# CREATE A LEGACY, SET UP A TRUST FUND

The Town of Dover-Foxcroft, over the years, has been the recipient of several trust funds. We currently manage over 2 million dollars in trust funds. A summary can be viewed on page 43 and 44 of the auditor's report. A majority of the funds are held at the Maine Community Foundation and they benefit the Thompson Free Library, Mayo Regional Hospital, College Students, Elderly Housing, the Fire Department as well as other establishments in the town.

The generosity of the individuals who created these accounts has been able to assist many people. The largest recipient of these trust funds would be the Thompson Free Library which all residents of Dover-Foxcroft enjoy. Last year alone over \$16,000 in interest earned from trust funds managed by the town was received by the library to purchase all books and assist in its operations.

The most recent Trust Fund that was set up to benefit an establishment in the town was in 2008 and it was from an anonymous donor to maintain the clock at the Congregational Church. Another example of a fund we manage is the Babson Student Loan Fund which was created to benefit students under 25 years of age from Dover-Foxcroft to secure a Technical or Professional education. What is interesting about this fund is that George Babson set it up in 1922 using a similar outline as Benjamin Franklin did in 1791. He even mentions this in the declaration of the trust! Also interesting about this trust is that it was started with \$4,840 and now the balance has grown to \$139,555, a true testament to the power of investing!

These are just some examples of how others have given back to the community we live in to improve it for generations to come. You can be creative like George Babson or set up something simple to benefit a specific item AND be anonymous like the person did for the Congregational Church clock. If you have any interest in setting up a fund to benefit the town and would like to talk to me about specific needs in our town, please don't hesitate to either, stop in, call or email me.

Anyone can set up a trust fund either now or for when they pass away. If you have a desire to leave your mark on this world and help improve the community you live in and love, setting up a trust fund is a great option. Visit your attorney or contact the Maine Community Foundation at (877) 700-6800 or visit their website at [www.maineecf.org](http://www.maineecf.org). Setting up a trust fund for our roads and/or our many bridges would be an amazing gift!

Finally, I would like to extend a heartfelt "Thank You" to those people who have set up funds in the past, for having the foresight to set up these trust funds. What a huge asset to our town!



## DOVER-FOXCROFT TOWN OFFICE REPORTS

## FINANCE DIRECTOR'S REPORT



This audited fiscal year was the first full fiscal year that I was responsible for 100 % of the town's finances. I was hired in January, 2011 to replace some VERY big shoes. Barbara Moore was the previous Finance Director/Treasurer, among other titles she held during her 29 years of dedicated service to the Town of Dover-Foxcroft. I am very pleased with my decision to work for the Town and appreciate the opportunity I have been given. This is my first government job and it has been a very interesting learning curve. Some of my goals have been to save the town money, improve in our efficiencies and provide excellent customer service. I have been blessed with a very knowledgeable and seasoned staff which has made my transition much smoother than I had anticipated and I look forward to

many years of service to the town (most likely not 29 years though).

Some efficiencies have been achieved by improved organization. With a donation of shelving from Elwood Ederly, our public works crew added shelves to our storage vault and we reorganized the room in a way where we can easily find archived files. This space is much better utilized, safer, and our pertinent files are secured and easily located when needed.

We have an outstanding staff, dedicated to serving the public. Most customers do not enjoy coming to the town office to pay their taxes or register their vehicles (how could they), but those are just some of the many services we provide and our staff is here to assist the townspeople in any way we can. We want to make your trip to the town office as quick and productive as possible and hopefully we can even get you to crack a smile. Every Friday we have a dress down day where office personnel can dress down if they donate at least \$2 to a cause to benefit a local charity or family in need. We keep a donation can on the counter if anyone would like to join us in our donation efforts. Sometimes we even have special dressing days, such as "crazy sock" day to spice up the customer experience (photo at bottom of the page).

Saving money is something I pride myself in doing. I have spent a great deal of effort looking at all our controllable spending and have been able to trim some costs to benefit all inhabitants of the Town of Dover-Foxcroft. Some highlights from this fiscal year are listed below.

## HIGHLIGHT OF SAVINGS IN 2011-2012

- The application process was started to refinance 3 Wastewater loans totaling over \$1.2 million dollars from 4.5%+ interest rates to 1% along with shorter time frames. This will save more than \$500,000 over the life of the loans AND we will pay them in fewer years than prior to the refinance.
- We negotiated a 2 year deal with Electricity Maine for the delivery of power. This is a 2 year contract for \$.06 per kwh and will cover all power for the town, including street lights and all facilities. The estimated savings for this change was approximately \$12,000 a year.
- We renegotiated our photo copier contract and are printing our town reports in house, instead of having them outsourced. The savings are around \$2,500 a year and we produced a product that received 3<sup>rd</sup> place from the Maine Municipal Association for town reports compared to towns of like size. Thank you Cindy Woodworth for doing an outstanding job!!
- We renegotiated our postage meter contract and reduced the size of the meter we have been using. This will save \$1,200 a year.
- I would also like to note that we have a lot of volunteers that save us a considerable amount of money. From help with training to computer work and more, these volunteers are outstanding assets to the town and we thank them all!

As you can see, from a \$.46 cent stamp to a ½ million dollars in bond savings, we are trying our best to save money and control spending.



## DOVER-FOXCROFT TOWN OFFICE REPORTS

## MOTOR VEHICLE REPORT



**SOSonline.org**  
Get online . . .



We began offering residents **Rapid Renewal Online Vehicle Registration Renewal Service** during the 2001-02 Fiscal Year and 170 re-registrations were done online. The number of residents using this service continues to grow with each passing year. There were **408** renewals completed on-line in the Fiscal Year 2011-12 averaging **34** renewals per month. This service is available year round 24 hours a day, 7 days a week, for your convenience. You may access this website at [www.dover-foxcroft.org](http://www.dover-foxcroft.org) or [www.sosonline.org](http://www.sosonline.org). To complete your renewal online, you will need your yellow registration form, insurance card and current mileage. Payments for online registrations may be made by either credit card or checking account.

If you are registering a new or different vehicle for the first time, you will still need to come in to our office to complete your transaction.

Please notice that our office staff is limited to phone quotes for *renewals* only. We will give you a quote or estimate for *new registrations* if all the required paperwork is brought into the town office. There is detailed information posted on our website that will assist you in “*what you need to bring*” and “*how to estimate the cost*”.

The totals for Motor Vehicle Registrations are listed for the past five years in the Fiscal Year Comparisons below.

### FISCAL YEAR COMPARISONS Motor Vehicle Registrations

MOTOR VEHICLE	FY07-08	FY08-09	FY09-10	FY10-11	FY11-12		FY07-08	FY08-09	FY09-10	FY10-11	FY11-12
Antique Auto	9	20	17	23	36	Trailer-non-excise	449	476	496	477	478
Combination	1	1	2	1	1	Tractor/Special Mobile	11	10	7	1	5
Lobster	40	36	33	30	24	Coach-Emergency	2	2	2	2	2
Black Bear	34	30	32	32	28	Farm	20	22	18	17	17
Breast Cancer	0	34	43	57	58	Truck Camper	2	0	0	0	0
Conservation	122	127	116	117	111	Motorcycle	130	131	127	129	137
University	17	13	11	8	9	Moped	13	14	18	16	13
Agriculture	28	37	37	41	43	Street Rod	1	2		1	2
Sportsman	11	30	45	47	47	Special Equipment	19	18	19	8	2
Troop Support	4	5	22	15	15	Bus	5	3	1	1	2
Disabled	31	30	24	16	19	Titles	322	324	312	336	315
Disabled Veteran	15	12	1	1	1	Initial Plates	147	133	153	161	151
Veteran	82	83	78	90	90	Lost Plates	36	32	40	30	35
Purple Heart	4	4	0	2	1	Duplicate Stickers	78	93	124	92	98
Animal Welfare	0	0	0	0	18	Duplicate Registrations	115	95	86	51	34
Firefighter	14	11	13	14	1	Transfers	290	233	220	266	227
Motor Home	9	9	11	9	11	Boosters	21	3	20	21	18
Municipal	1	1	8	13	9	Transit	8	26	17	20	29
Passenger	2525	2394	2816	2328	2776	Sales Tax Paid	403	404	409	475	377
Commercial	309	318		319	342	Sales Tax-no fee	98	148	132	108	137
Conservation Com	4	3	3	2	4	On-Line Rapid Renewals	360	408	425	415	408
Trailer-excise	70	64	85	59	40	<b>TOTALS</b>	<b>5939</b>	<b>5839</b>	<b>6023</b>	<b>5851</b>	<b>6171</b>





## DOVER-FOXCROFT TOWN OFFICE REPORTS

## INLAND FISHERIES AND WILDLIFE



We have been using the State of Maine **“MOSES”** (Maine Online Sportsman's Electronic System) for Hunting and Fishing Licenses since October of 2005 and it has served us well. We have been processing Boat, Snowmobile and ATV Registrations using this same system since January 2, 2008. This online registration system provides our residents with permanent registrations directly from the State and bypasses the need for temporary stickers and registrations. Since May 2009 boat re-registrations have been done online also. Residents are encouraged to go to the State's website, [www.maine.gov](http://www.maine.gov) and follow the links to “online services” to purchase their registrations and licenses from the convenience of their home.

Beginning December 2011 we now register Non-Resident snowmobiles.

If you have any questions, please feel free to contact us during regular office hours.

## DOG LICENSES

When coming in to license your dog, please bring the current Maine certificate of rabies vaccination and documentation if your dog has been neutered or spayed. The State of Maine rabies form #51, NAPSHV must be “embossed” and signed by a Maine Licensed Veterinarian. The annual fee for a dog license is \$11.00 (if not neutered or spayed) and \$6.00 (if neutered or spayed). Dog licenses for 2013 were available by October 15, 2012. Effective February 1, 2013, the State mandated late fee for 2013 unlicensed dogs is \$25.00 per dog. If you no longer own your dog(s), please notify us at the town office and we will update our records. Effective January 2011 the State no longer allows online dog licensing from February 1<sup>st</sup> to October 15<sup>th</sup>.



## VITAL RECORDS

Once again, it's been a year full of changes in the area of Vital Records. The biggest change being the implementation of EDRS for the issuing of Death Certificates. The Electronic Death Registration System is now the program developed and provided by the State for municipalities to issue certified copies of Death Certificates to people with direct and legitimate interest in the record. The implementation of this program hasn't been without its share of challenges along the way, but for the most part the State has them ironed out and the program seems to be working smoothly for now. With this new program it means our office no longer has paper copies of death records from September 1<sup>st</sup>, 2012 moving forward. As 2013 rolls around, the State plans to launch the Birth Certificate piece of this program as well, but few details are available at this time.

Marriage licenses are available for all qualified parties, with a photo ID at a cost of \$40. They are valid for 90 days from the day of issuance and must be returned by the person performing the ceremony. Certified copies of birth, death and marriages are still being issued at \$15 for the first copy and \$6 for each additional copy requested at the same time. The applicant must provide a photo ID and fill out the State required form to request a record. This can either be done in our office during regular business hours or through the mail. You can find more information and the forms needed at our website [www.dover-foxcroft.org](http://www.dover-foxcroft.org).

The laws concerning Vital Records are constantly changing, so please call our office with your questions and concerns so that we may help you prevent unnecessary trips for missing information.

**Maine.gov**

You may visit the website [www.Maine.gov](http://www.Maine.gov) for more information on vital records and genealogy research. We thank you for your patience as this has become one of our busiest areas in the office.





## DOVER-FOXCROFT TOWN OFFICE REPORTS

## FISCAL YEAR COMPARISONS

Inland Fisheries & Wildlife/Vital Records/Miscellaneous

	FY 2008- 2009	FY2009- 2010	FY 2010- 2011	FY2011- 2012
<b>MOSES - Maine Online Sportsman's Electronic System</b>				
Inland Fisheries and Wildlife Licenses-MOSES	460	300	383	311
Inland Fisheries and Wildlife Lic.-MOSES-Non Res.	0	0	8	16
Lifetime/Over 70 Licenses	NA	NA	NA	7
Recreational Vehicle Registrations - MOSES:				
Boat Renewals	423	269	361	387
Online Boat Registrations	15	45	70	60
Non Resident Milfoil Stickers	11	11	9	11
Snowmobile Renewals	411	333	351	232
Snowmobile Registrations- Non Resident	0	0	0	7
ATV Renewals	200	179	259	218
ATV Non-Resident Registrations	19	23	29	18
<b>Vital Records/Miscellaneous Permits</b>				
Births Recorded	202	153	154	141
Deaths Recorded	145	117	157	126
Marriages Recorded	36	49	56	40
Permit-Disposition of Human Remains	169	145	170	150
Cemetery Lot Conveyance Deeds Recorded	17	11	8	8
Pole Permits Issued	1	2	3	0
Landfill - Temporary Permits	187	184	147	164
<b>Miscellaneous Licenses</b>				
Liquor Licenses	5	5	5	5
Dog Licenses	638	526	500	411
Online Dog Licenses	-	48	41	58
Kennel Licenses	3	3	2	3
<b>Town Meetings</b>				
Special Town Meetings	1	2	1	2
SAD/RSU 68 Referendum/Budget Validation	2	1	1	1
County Referendum	2	0	1	1
State Referendum/Primary Elections	1	2	1	1
Annual Town Meeting	2	2	2	2
<b>Voter Registrations</b>				
Registered Republicans	1195	1229	1164	1118
Registered Democrats	946	915	862	822
Registered Green Party	87	97	96	99
Unenrolled Registered Voters	889	915	884	900



*ANNUAL TOWN REPORT FY11-12*  
*TOWN OF DOVER-FOXCROFT*  
*SECTION 4*

**DOVER-FOXCROFT DEPARTMENT REPORTS**



**DOVER-FOXCROFT DEPARTMENT REPORTS****ASSESSING AGENT**

The goal of the tax assessment office is to maintain fair, equitable, and accurate assessed values that are the basis for allocating the property taxes of the town to each property according to its proportionate value of the town according to state law. This office has worked and continues to work to achieve this goal.

The work undertaken by the assessment office includes reviewing all deeds in the town to update property records for ownership changes, updating parcel maps and assessment records when new lots are created in the town, maintaining and reviewing exemptions that individuals or organizations apply for, viewing and updating values on new or improved properties, maintaining property values in accordance to local trends in the real estate market, and maintaining values on taxable business equipment.

In 2012 (Fiscal Year July 1, 2012 to June 30, 2013) the taxable valuation of the town was \$299,270,700. The tax rate was \$17.15 per thousand. The amount raised from taxation was \$5,132,492.50. Of this amount \$2,386,169.05 was for schools and \$411,256 for Piscataquis County.

Following the overall trends of the economy in recent years, and the local real estate market, it was necessary to reduce values on several types of property, including waterfront at Sebec Lake, and large homes, which present a greater challenge to heat. These large and often older homes have declined in value in many cases.

We remind homeowners that if you have not already applied, you may qualify for a Homestead Exemption, if the State continues the program, which is currently under legislative debate and recommended for elimination by our Governor. Homeowners who have owned a home in Maine for at least one year and are a resident of Maine can qualify for this exemption. Applications are available at the town office and need to be submitted on or before April 1. At 100% of value, this exemption is \$10,000. If you already receive this exemption it shows up as a \$10,000 exemption on your tax bill. There is no need to re-apply for this exemption every year as long as you reside in the same home. If you move from one residence to another within town, it would be a good idea to contact the Assessor's Office or reapply for the exemption just to make sure that your homestead exemption is transferred to your new home. New homeowners in town need to apply by April 1. 1092 property owners received the homestead exemption in 2012. Following this report is a summary of this and other tax exemption or tax relief information that may be helpful to certain property owners.

In 2012 we certified an assessment ratio, the ratio of assessed valuations to sales prices, of 100%. It is our expectation to certify a ratio of 100% in 2013 as well. We will be reviewing recent sales prior to the commitment of taxes in 2013 to continue to monitor how our assessed valuations compare to recent sales prices.

Maine law provides that taxpayers who are of the opinion that their valuation is in excess of its market value or is assessed disproportionately to other similar property in the town have the right to request an abatement, a reduction, in their valuation. A taxpayer has 185 days from the date of commitment of taxes to request an abatement in writing.

This year concludes my seventh year of contracting Assessing Agent services to Dover-Foxcroft. I have been assisted by Alan Gove, a key member of my staff, who has worked on a regular basis in town. We have enjoyed working for the town and meeting many property owners.

Connie Sands, in addition to working as Code Enforcement Officer, works on our tax assessment records, and was assisted by Christine Lancaster. The new assistant to the Codes Officer for 2013 is Nancy Crowell. We look forward to continuing our work, with help of Connie and Nancy, and the Town Office staff. Their hard work and professionalism is appreciated.

Respectfully submitted,  
William Van Tuinen  
Assessing Agent

## DOVER-FOXCROFT DEPARTMENT REPORTS

## TAX RELIEF/CURRENT USE TAX

**Exemptions**

The exemptions described below all require a one-time application by the taxpayer. The application must be received by April 1 of the first year the taxpayer wishes to be eligible. A new application is needed only if the taxpayer moves into another home.

**Homestead Exemption:** A Maine resident who has resided in the state for a period of at least 12 months prior to the date of application may qualify for a homestead exemption on his primary residential property.

**Veterans Exemption:** A Maine resident who is age 62 or older and has served in a recognized war period or a veteran who is receiving 100% disability as a veteran.

**Blind:** A Maine resident who is legally blind may qualify for a \$4000 exemption.

Applications are available at the town office or can be downloaded from [www.maine.gov/revenue/propertytax](http://www.maine.gov/revenue/propertytax).

**Maine Residents Property Tax and Rent Refund Program**

Maine residents who have a high level of residential property taxes compared to their income may qualify for a partial refund of property taxes under the Maine Residents Property Tax and Rent Refund Program. Information is available on line at [www.maine.gov/revenue/taxrelief](http://www.maine.gov/revenue/taxrelief) and can be obtained over the phone by calling 626-8475. Although this is a state, not a local program, we will try to keep applications available in the town office.

**Current Use**

The following **Current Use Programs** provide for a reduced valuation on undeveloped land. They also provide for penalties if the use of the land is changed. So, applicants should carefully consider the benefits and disadvantages. Applications for these programs need to be made by April 1 of the first year for which classification is requested. Applications and Bulletins explaining the programs are available at the town office or can be downloaded from [www.maine.gov/revenue/propertytax](http://www.maine.gov/revenue/propertytax)

**Tree Growth.** A parcel of land with at least 10 forested acres which are harvested for commercial purposes.

**Farm Land.** Property must have a minimum of 5 acres and produce an income from agricultural use.

**Open Space.** No minimum acreage but the parcel must be undeveloped and provide a public benefit.

**DOVER-FOXCROFT DEPARTMENT REPORTS****CODE ENFORCEMENT**

This upcoming year will be our first with the new building codes called Maine Uniform Building and Energy Code (MUBEC). Permits and inspections are required to construct, erect, enlarge, alter, repair, move, demolish or to change the occupancy of a building or structure. Some examples of work requiring permits and inspections are:

Detached structures greater than 120 square feet of floor area

- All new attached structures including decks
- Interior renovations which alter the floor plan or interior design of a structure
- Prefab swimming pools deeper than 24"
- Fences over 6' tall
- New roof structure, changes in roof design, roof additions or expansions
- Insulation/weatherization could require permits and inspection depending on whether structural alterations are required

Property owners will be required to hire a third party inspector and generate a report that the project needing the permit meets code specifications. Third party inspectors are licensed by the State and must sign off any work that falls under the MUBEC Code. MUBEC requires that the town issue a certificate of occupancy once work requiring a permit is completed and an inspection report is submitted to the town.

A list of known licensed third party inspectors is available at [www.maine.gov/spo/ceo/documents/TPI\\_list.pdf](http://www.maine.gov/spo/ceo/documents/TPI_list.pdf).

Also accomplished this year was the passage of an amendment to the Land Use Ordinance which addressed current needs of business owners for allowance of electronic signs. Previously they were prohibited but now are allowed within the commercial zones if they follow the regulations as determined by the Planning Board.

**Building Permits**

One hundred and fifty-eight building permits were issued during 2011-2012. This is an increase from last year. The following is a breakdown of the various types of building. Some permits were issued for more than one project:

New Homes	1	Home Additions	3
Mobile Homes	3	Mobile Home Additions	1
Camps	1	Camp Additions	1
Garages	10	Garage Additions	4
Bunk Houses	3	Porches	12
Barns	4	Decks	11
Sheds	22	Breezeways	4
Dormers	2	Foundations	3
Ramps	5	Docks	1
Carports	4	Greenhouses	3
Animal Shelters	2	Demolitions	33
Home Occupations	3	Chickens in a Residential Zone	7
Certificates of Occupancy	4	Change of Use	1
Signs	12	Dormitory	1



**DOVER-FOXCROFT DEPARTMENT REPORTS****CODE ENFORCEMENT**

In addition to building permits issued, 17 shoreland zoning permits were issued and 7 floodplain permits were issued.

Total Amount Collected for Building Permits:	\$5,260.00
Shoreland Zoning Permits	295.00
Floodplain Permits	105.00
Planning Board Reviews	680.00
Board of Appeals	0.00
Subdivision	0.00
Sign Permits	245.00
After-the-Fact Fees	80.00
<b>TOTAL</b>	<b>\$6,665.00</b>

<b>Planning Board</b>	<b>Member Since:</b>
David Michaud	1988
Cindy Johnson	1997
George Barton	2006
Frederick Muehl	2009
Glen Villane	2009
Thomas Sands	2009
Brent Martin	2011

The Planning Board meets the first Thursday of every month if there are any items on the agenda. You need to submit your plans to me at least 10 days prior to this meeting as it is necessary for me to notify the media and send letters to the abutters. I have a list of the submission requirements that need to be submitted to me in my office that are available for you if you should have a project that needs to be reviewed by the Planning Board. You can also find the requirements in our Land Use Ordinance at [www.dover-foxcroft.org](http://www.dover-foxcroft.org). All members of the Planning Board are volunteers from the community. I thank them for all their help and support throughout the year and taking time out of their busy lives to provide this service to their community. The Planning Board's report follows this one.

<b>Board of Appeals</b>	<b>Member Since:</b>
Patricia Johnson	1994
Kurt Baird	2004
Vacant	
Chris Maas	2009
Marc Godin	2010

The Board of Appeals meets as needed to hear requests for variances or administrative appeals. This year the Board heard 1 appeal. The appeal was an after the fact appeal for placement of a ramp for a tenant requested by Jonathan Richards. The request was approved on the condition that the ramp be removed when no longer needed by tenant. The Board of Appeals are all volunteers too and I thank them as well for their time and dedication to the Town of Dover-Foxcroft.

Respectfully Submitted,  
 Connie Sands  
 Code Enforcement Officer

**DOVER-FOXCROFT DEPARTMENT REPORTS****PLANNING BOARD****Greetings to the Selectmen and the Citizens of the Town of Dover-Foxcroft:**

The following is a list of the items reviewed by the Planning Board for the 2011-2012 fiscal year

**Home Occupations Approved for:**

- Katie Webb for a dental hygiene office on Summer Street

**Site Plan Reviews granted to:**

- Pleasant River Lumber Company for a rotary log crane (see photo below)
- Foxcroft Academy for an expansion of tennis court and addition of a basketball court
- North View Apartments for a 24 unit housing development on Summer Street
- Foxcroft Academy for a second dormitory
- Farmers Market
- Two Rivers Child Development Services for an office building with school on Summer Street

**Amendments to approved site plans:**

- Piscataquis County Courthouse for removal of tree
- Monument Square Mercantile for an addition of an ice cream window

The Planning Board also worked diligently on reviewing the shoreland zoning ordinance and the land use ordinance.

**Currently we are in need of planning board members. If you have time to give and have an interest in the future of Dover-Foxcroft, we need you! No experience necessary. We meet once a month usually on the first Thursday of the month at 6:30 pm. Please contact Connie Sands.**

Respectfully Submitted:

Connie Sands, Code Enforcement Officer  
on behalf of Planning Board Chairman



**PLEASANT RIVER LUMBER COMPANY**

## DOVER-FOXCROFT DEPARTMENT REPORTS

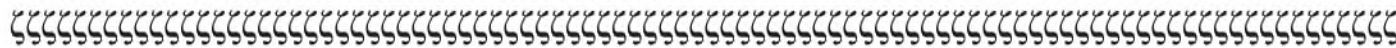
## LOCAL SEALER OF WEIGHTS AND MEASURES

2012

Starting in January, the test weights and fuel pump test cans were taken to Augusta for their yearly calibration tests. In the middle of February, I picked up the equipment and attended a meeting with the State Sealers for updates on new devices. I was sworn in at the town office in August. In April through October, 45 scales and 84 pumps were tested and found to be in good working order and within the state tolerances, in the Town of Dover-Foxcroft.

Respectfully submitted,

Timothy Briggs, Local Sealer  
39 Crawford Road  
Phone 207-924-7562  
Dexter, ME 04930  
[Tbriggs@psouth.net](mailto:Tbriggs@psouth.net)  
Cell 717-7295



## PLUMBING INSPECTOR

Internal Plumbing Permits

Issued – 38

Subsurface Permits

Issued = 11

Done – 8

I would like to thank all the plumbers and contractors that I have worked with this first year. I am looking forward to working with you again, and hope you all have a good year.

Respectfully submitted,

Bret Marshall

Local Plumbing Inspector

## DOVER-FOXCROFT DEPARTMENT REPORTS

## FIRE DEPARTMENT

The Dover-Foxcroft Fire Department is always here to serve the citizens of our great town, either with fire prevention or fire suppression in any way, shape or form. If you call, we will do our very best to help you. Fire prevention in our Schools is always a top priority with our firefighters. We visited with 387 boys and girls in grades K-4 at SeDoMoCha this year. We teach them about smoke detectors, safe exits out of their homes and getting them out alive.

We can't thank the taxpayers of Dover-Foxcroft enough for supporting our fund raising endeavors including the Annual Boot Drive, fire prevention letters, the food booth at the Piscataquis Valley Fair, and fishing derby at Sebec Lake. Thank you, thank you, thank you. Our Fire Museum at the fairgrounds is open 4 days during the fair plus anytime you catch a fireman to show you around.

We are proud to announce that on its first time out our **1850 Hunneman Hand Tub** (pictured) received **First Place Trophy Honors** in its category at the Annual Maine State Federation of Firefighters Convention which took place in Freeport, Maine this year. There has been a lot of talk about the return of this hand tub fire truck which was originally bought by the Foxcroft Fire Brigade, some good, some not. After years of searching and ongoing negotiations this hand tub was found and purchased for \$25,000 from a private collection through a 5-year loan to be paid back in 5 annual payments of



\$5,000 by **The Dover-Foxcroft Fireman's Association**, not by the Town or with Taxpayers money. This is part of what we do with money we raise throughout the year via various means. This money is also used to pay for learning materials for Fire Prevention Week, uniforms for the Town's firefighters, and maintaining the antique fire equipment that we have collected so far, most of which has a direct tie to Dover-Foxcroft, thus preserving not only the Town's heritage, but the firefighters heritage as well.

Thank you officers, fire fighters and families of the department.

Respectfully submitted,

Joseph R. Guyotte  
Fire Chief

DOVER-FOXCROFT FIRE DEPARTMENT INDICENTS 2011-2012			
VEHICLE ACCIDENTS	21	HAZMAT RESPONSE	1
MUTUAL AID CALLS	10	APPLIANCE/FURNACE MALFUNCTION	2
EMERGENCY ALARM ACTIVATION	23	RESCUE	7
MEDICAL ASSIST	17	TREE ON WIRES	13
STRUCTURE FIRES	8	GRASS OR WOODS FIRE	7
CHIMNEY FIRES	4	TOTAL CALLS	113

## DOVER-FOXCROFT DEPARTMENT REPORTS

DOVER-FOXCROFT FIRE DEPARTMENT ROLL CALL			
<b>OFFICERS</b>		<b>FIREFIGHTERS</b>	
Joseph R Guyotte	Chief	David Henderson	
Rick Pembroke	Deputy Chief	Shane Herbest	
Jerry Rollins	Asst. Chief	Steve LeClair	
Eric Berce	Captain	Craig Melia	
Mark Young	Captain	Mike Nelson	
John Guyotte	Lieutenant	Andrew Peterson	
Ryan London	Lieutenant	Chad Raymond	
Kasey Fair	Lieutenant	William Riethmuller	
Gary Sudsbury	Safety Officer	Jenn Rollins	EMT
Todd Daigle	Chief Engineer	Francis Sevene	
		Dennis Stewart	
<b>FIREFIGHTERS</b>		Ryan Taylor	
Ethan Amero		Bruce Voter	
Matt Branco	Driver/EMT	Holly Guyotte	Dispatch
Josh Colson	EMT		
Jason Durgin	Driver	<b>RESERVE</b>	
Rob Durgin	Driver	Dan Bishop	
Brian Gaudett	Driver	Ralph Lewis	
Kevin Gerrish		Tim Perkins	
Matt Grant		Brian Mullis	
Terry Grant		Clyne Labree	

## TOWN WARDEN

The law of "No burning without a permit in hand" has saved the State and Towns a lot of unnecessary fire calls. Our policy of "No burning before 5 pm" with the exception of rainy days and when there's snow on the ground (with a permit), is working. **Anyone needing a burn permit can call any of the following Fire Wardens:**

<b>Chief Warden</b>	<b>Joseph R. Guyotte</b>	<b>564-2187 or 343-2267</b>
<b>Deputy Warden</b>	<b>Bonnie Guyotte</b>	<b>564-2187</b>
<b>Deputy Warden</b>	<b>Rick Pembroke</b>	<b>564-3475</b>
<b>Deputy Warden</b>	<b>Jerry Rollins</b>	<b>564-3650</b>
<b>Deputy Warden</b>	<b>Gary Sudsbury</b>	<b>564-2931</b>
<b>Deputy Warden</b>	<b>Ralph Lewis</b>	<b>564-3292</b>

Respectfully submitted,  
Joseph R. Guyotte  
Chief Fire Warden of Dover-Foxcroft



## DOVER-FOXCROFT DEPARTMENT REPORTS



## POLICE DEPARTMENT

To the citizens of Dover-Foxcroft:

As in the past couple of years we have struggled with the budget and I really do not see it getting any better in the future years. I am planning on keeping the budget in a range where the citizens of Dover-Foxcroft will be able to handle the increase if any. I know that sometimes this is an impossible task because of the increases on items that we need to purchase. Fuel has gone up; uniforms have gone up, as has everything else. We are always seeking funding from grants that the State or Federal Government is putting out.

We have most departments up to date with the new narrow band radio system that we had to go to. The only department left is the Highway Department and I hope to have them on board by the first of the year. Again, all the new radio systems were obtained by a grant that we were able to receive.

This year we were very fortunate to receive a grant from the State for OUI enforcement. This was a very successful project. The department also received another underage drinking grant that allows us to focus on minors in possession of alcohol and those who are providing alcohol to minors. We find that alcohol and illegal and diverted drugs take up most of our time.

David Wilson was hired in 2009 on a Cop Fast Grant that we received. Since then, David has resigned from this position and has gone to work for Mountain View Correctional Facility. We have a two-year commitment left on this grant and we are in the hiring stage to fill this position. This has been a very long hiring process and many hours have been put into this project by Lt. Scott Arno. As most citizens know, you need the right person to work this position. You cannot take just anyone with no experience and put them into this type of investigation.

Many of our officers have attended many hours of training to keep up with changing laws we deal with. Many of these officers have even become certified instructors through the Maine Criminal Justice Academy. This allows them to come back to this department and train other officers within the department. This allows all officers up to date information on many of the law changes. We also take many of the mandatory classes through the Internet. This cuts down on the cost of traveling out of town to attend these trainings. Some of the classes the officers took were: Basic Reid Interview and Interrogation, Brady/Giglio issues, Bath Salt Awareness, Methods of Instruction, Awareness of Variant Behavior, just to name a few.

Officer Kyle Wilson, Officer David Henderson, and Officer Tom Kirlin are Certified Instructors from the Maine Criminal Justice Academy. Officer Wilson is still going to SeDoMoCha Elementary School and teaching the Eddie the Eagle course to the students there. This has turned out to be a huge success and it gives the Officer time to interact with the students.

Respectfully Submitted,  
Chief Dennis Dyer



Congratulations  
Dennis Dyer

FOR 40 YEARS OF  
DEDICATED SERVICE  
to the  
Town of Dover-Foxcroft

DAVE JOHNSON-FINANCE DIRECTOR, DENNIS DYER-CHIEF OF POLICE, JACK CLUKEY-TOWN MANAGER

## DOVER-FOXCROFT DEPARTMENT REPORTS

POLICE ARREST/SUMMONS: 2011-2012			
Charge	Total	Charge	Total
ROBBERY, STRONG ARM, RESIDENCE	1	VIOLATION OF CONDITION OF RELEASE (BAIL)	10
ASSAULT - STRONG ARM-HANDS, FISTS, ETC	1	VIOLATION OF PAROLE/PROBATION	3
ASSAULT - OTHER - NOT AGGRAVATED	5	INTERVIEW - SUSPECT	1
BURGLARY - NO FORCE - RES DAY	2	ANIMAL COMPLAINT - DOG	2
BURGLARY - NO FORCE - RES UNKNOWN	1	LITTERING FROM M/V	2
LARCENY - SHOPLIFTING	4	OPER UNREGISTERED M/V (CHANGED 9501)	8
LARCENY - FROM MOTOR VEHICLES	1	OPER W/EXP LIC 90 DAYS OR LESS	6
LARCENY - ALL OTHER	11	OPER BEYOND INTER. LIC RESTRICTIONS	1
FORGERY AND COUNTERFEITING	1	FT CHANGE LOCATIONS/STATUS ON LIC/REG	1
FRAUD	1	FAIL TO SHOW PROOF OF LIABILITY INSURANCE	36
BAD CHECK	9	VIOLATION OF INSPECTION STANDARDS	2
STOLEN PROPERTY - REC.V., POSSN., BUYING	2	OPERATING W/O VALID CURRENT INSP STICKER	19
VANDALISM	2	INADEQUATE EXHAUST	1
WEAPONS - CARRYING, POSS.	1	FAIL TO STOP FOR SCHOOL BUS W/FLASH LIGHT	1
DRUGS - SALE/MFG - MARIJUANA	2	FAIL TO YIELD RIGHT OF WAY	1
DRUGS - POSSESSION - OPIUM/COCAINE	1	OPER W/O HEADLIGHTS	2
DRUGS - POSSESSION - MARIJUANA	2	OPER OVER POSTED SPEED LIMIT	24
DRUGS - POSSESSION - SYNTHETIC	1	OPER OVER POSTED LIMIT 30+	2
DRUGS - POSSESSION - PARAPHERNALIA	8	UNNEC NOISE BRAKE/ACCELERATION	4
DRUGS - POSSESSION - OTHER	1	ADULT/CHILD SEATBELT/SAFETY SEAT VIOL	22
DRIVING UNDER THE INFLUENCE	26	POSS SUSPENDED LIC/PERMIT	2
LIQUOR LAWS	11	ATTACHING M/V PLATES ASSIGNED TO ANOTHER	3
ALL OTHER OFFENSES	2	OPERATE M/V WHILE CONSUMING INTOX LIQUOR	1
CRIMINAL THREATENING	2	ATTACHING M/V PLATES ASSIGNED TO ANOTHER	1
VIOLATION OF PROTECTION ORDER	6	OPER AFTER LIC SUSPENDED	23
HARASSMENT	1	OPER AFTER BEING DECLARED HABITUAL OFFENDER	3
UNSWORN FALSIFICATION	1	OPER AFTER LIC SUSPENDED	7
MISC	2	DRIVING TO ENDANGER	1
M/V COMPL(N/S)	1	OPER W/O CURR & VALID CERT OF INSPECTION	11
WARNED/SAFETY DEFECT (TIRES LIGHTS, ETC)	1	DISPLAY FICTITIOUS INSPECTION STICKER	1
ACCIDENT HIT & RUN	1	REFUSAL TO SIGN UTT AFTER REQUESTED	2
PUBLIC ASSIST	1	OPER UNREG M/V	5
ASSIST AGENCY L/E	6	FAILURE TO PRODUCE CERT OF REGISTRATION	1
DOMESTIC ASSAULT - UCR REPORTABLE	12	OPER M/V W/O LIC	7
FAMILY DISPUTE	1	LEAVING SCENE OF ACCIDENT	1
SERVE PAPERS - ALL OTHER	1	FAIL TO STO FOR STOP SIGN	1
ARREST ON WARRANT	28	<b>Total</b>	<b>377</b>

## DOVER-FOXCROFT DEPARTMENT REPORTS

POLICE INCIDENTS 2011-2012			
TOTAL	TYPE	TOTAL	TYPE
3	ABANDONED VEHICLE	2	CHILD ABUSE
1	ACCIDENT - FATAL	62	CIVIL COMPLAINT
12	ACCIDENT - PERSONAL INJURY	62	CONCEALED WEAPONS PERMIT ISSUED
11	ACCIDENT CAR/DEER/BEAR/TURKEY	14	CRIMINAL THREATENING
1	ACCIDENT CAR/PEDESTRIAN	38	CRIMINAL TRESPASS
1	ACCIDENT CRUISER INVOLVED	1	CRUELTY TO ANIMALS
16	ACCIDENT HIT & RUN	25	DISORDERLY CONDUCT
56	ACCIDENT NON-REPORTABLE	16	DOMESTIC ASSAULT - UCR REPORTABLE
54	ACCIDENT REPORTABLE	2	DOOR CHECK (BUSINESS)
21	ADULT/CHILD SEATBELT/SAFETY SEAT VIOL	2	DRIVING TO ENDANGER
1214	ALL OTHER OFFENSES	27	DRIVING UNDER THE INFLUENCE
22	ANIMAL COMPLAINT - DOG	4	DRUGS - POSSESSION - MARIJUANA
21	ANIMAL COMPLAINT - OTHER	1	DRUGS - POSSESSION - OPIUM/COCAINE
1	ARREST ON WARRANT	1	DRUGS - POSSESSION - SYNTHETIC
6	ARSON - SINGLE HOUSE (TOWNHOUSE)	1	DRUGS - SALE/MFG - MARIJUANA
1	ASSAULT - OTHER - NOT AGGRAVATED	1	DRUGS - SALE/MFG - OPIUM/COCAINE
9	ASSAULT - OTHER DANGEROUS WEAPON	2	DRUGS - SALE/MFG - OTHER
98	ASSAULT - STRONG ARM - HANDS, FISTS	3	DRUGS-POSSESSION-PARAPHERNALIA
55	ASSIST AGENCY L/E	10	DRUNKENNESS
1	ASSIST AGENCY - OTHER	5	ESCORT
16	ASSIST D.O.T.	1	FAIL TO DIM LIGHTS
16	ASSIST FIRE DEPARTMENT	16	FAIL TO SHOW PROOF OF LIABILITY
39	ASSIST MOTORIST	1	FAIL TO STOP FOR SCHOOL BUS W/FLASH
2	ASSIST RESCUE/AMBULANCE	1	FAIL TO STOP FOR STOP SIGN
2	ATTACHING M/V PLATES ASSIGNED TO	1	FAIL TO YIELD RIGHT OF WAY
2	ATTEMPT TO LOCATE	50	FAMILY DISPUTE
1	ATTEMPTED SUICIDE	1	FORGERY AND COUNTERFEITING
29	AUTO THEFT - TRUCK/BUS	8	FRAUD
18	BAD CHECK	1	FT CHANGE LOCATION/STATUS ON LIC/REG
2	BUILDING CHECK	1	FT PROPERLY DISPLAY REG PLATE
2	BURGLARY - ATTEMPTED F/E - NON RES	85	HARASSMENT
4	BURGLARY - FORCIBLE ENTRY - NON RES	13	HOUSE WATCH
1	BURGLARY - FORCIBLE ENTRY - RES DAY	3	INADEQUATE PLATE LIGHT
2	BURGLARY - FORCIBLE ENTRY - RES NIGHT	2	INADEQUATE TAIL LIGHT
3	BURGLARY - FORCIBLE ENTRY - RES	53	INFORMATION
1	BURGLARY - NO FORCE - NON RES NIGHT	1	INTERVIEW - CLAIMANT
1	BURGLARY - NO FORCE - NON RES UNKNOWN	5	INTERVIEW - INFORMANT
3	BURGLARY - NO FORCE - RES DAY	1	INTERVIEW - SUSPECT
1	BURGLARY - NO FORCE - RES NIGHT	5	INTERVIEW - VICTIM
5	BURGLARY - NO FORCE - RES UNKNOWN	6	INTERVIEW - WITNESS
42	BUSINESS ALARM	14	JUVENILE RUNAWAY

## DOVER-FOXCROFT DEPARTMENT REPORTS

POLICE INCIDENTS 2011-2012			
TOTAL	TYPE	TOTAL	TYPE
66	LARCENY - ALL OTHER	5	PROWLER
2	LARCENY - AUTO PARTS/ACCESSORIES	140	PUBLIC ASSIST
2	LARCENY - BICYCLES	1	RAPE BY FORCE
4	LARCENY - FROM BUILDINGS	1	RECOVERED PROPERTY
24	LARCENY - FROM MOTOR VEHICLES	4	REGISTERED SEXUAL OFFENDER
8	LARCENY - SHOPLIFTING	6	RESIDENTIAL ALARM
1	LEAVING SCENE OF ACCIDENT	2	ROBBERY, STRONG ARM, RESIDENCE
7	LIQUOR LAWS	6	S.O.R. 90 DAY UPDATE
2	LITTERING (NOT FROM M/V)-CIVIL	17	SERVE PAPERS - ALL OTHER
3	LITTERING FROM M/V	14	SERVE PAPERS - PROT FROM ABUSE
1	LOITERING	9	SERVE PAPERS - PROT FROM HARASSMENT
38	LOST/FOUND	17	SERVE PAPERS - SUBPOENA
12	LOUD PARTY	9	SEX OFFENSES (OTHER)
123	M/V COMPL(N/S)	9	SHOTS FIRED
4	MC/SNOW/ATV COMPLAINTS	5	STOLEN PROPERTY - RECV., POSSN., BUYING
36	MENTAL PERSON	48	SUSPICIOUS PERSON
46	MISC	51	SUSPICIOUS VEHICLE
14	MISSING PERSON	3	UNATTENDED DEATH
1	MURDER	3	UNNEC NOISE BRAKE/ACCELERATION
2	OBSTRUCTION OF PUBLIC WAY	1	UNSWORN FALSIFICATION
1	OFFENSES AGAINST FAMILY AND CHILDREN	35	VANDALISM
6	OPEN DOOR/WINDOW	1	VEH LOCK OUT
3	OPER AFTER BEING DECLARED HABITUAL	1	VEHICLE STOLEN O.J. - RECOVERED HERE
26	OPER AFTER LIC SUSPENDED	7	VIOLATION OF CONDITION OF RELEASE (BAIL)
1	OPER BEYOND INTER. LIC RESTRICTIONS	4	VIOLATION OF INSPECTION STANDARDS
6	OPER M/V W/O LIC	3	VIOLATION OF PAROLE/PROBATION
24	OPER OVER POSTED SPEED LIMIT	9	VIOLATION OF PROTECTION ORDER
6	OPER UNREG M/V	67	WARNED FOR EXP.NO INSP STICKER
5	OPER UNREGISTERED M/V (CHANGED 9501)	11	WARNED FOR FT STOP @SIGN/FLASH RED
3	OPER W/EXP LIC 90 DAYS OR LESS	2	WARNED FOR FTP EVID OF INSURANCE
10	OPER W/O CURR & VALID CERT OF	3	WARNED FOR IMPROPER PASSING
1	OPER W/WINDSHIELD WIPERS/NO	8	WARNED FOR REGISTRATION VIOLATION
13	OPERATING W/O VALID CURRENT INSP	7	WARNED FOR SEAT BELT VIOL
5	PARKING VIOLATIONS	220	WARNED FOR SPEED
4	PERSONS FIGHTING	119	WARNED/SAFETY DEFECT (TIRES)
1	POSS SUSPENDED LIC/PERMIT	2	WEAPONS - CARRYING, POSS.

## DOVER-FOXCROFT DEPARTMENT REPORTS

## PUBLIC WORKS

Currently our Public Works Department consists of 7 full time employees, including a mechanic. In the winter months we employ 3 additional part timers for snow removal.

Public Works purchased a new 2012 Volvo Grader and a used 2001 Trackless sidewalk machine with snow blower.



The Public Works crew worked on several different projects this year. Some of those consisted of:

- A. Screened winter sand – 2,000 yards
- B. Screened road gravel – 10,500 yards
- C. Graded gravel roads
- D. Painting and maintenance of equipment; as needed
- E. Clean-up; in and around garage
- F. Spring clean-up; cleaned streets; replaced street signs

The Public Works staff completed their regular duties as listed above; as well as dredging channel to the boat landing; hauling gravel for a parking lot on Landfill Road and stock piling gravel for Landfill Road. We also installed a culvert on the East Dover Road to replace the wooden bridge, as well as placing fabric and gravel. The crew finished the Steadman's Landing Road and Shore Road South and reshaped Landfill Road with ditching. Culverts were replaced on Shore Road North, Parson's Landing Road, Cotton Brook Road and Steadman's Landing Road.

I'd like to take this opportunity to thank the entire crew for their hard work. At times it's a thankless job we do at Public Works and I appreciate all they do to make my job a little easier.

Respectfully submitted,

Geoff Chambers  
Public Works Supervisor



## DOVER-FOXCROFT DEPARTMENT REPORTS

## SOLID WASTE

For the period 1 Jul 11 through 30 Jun 12 the Dover-Foxcroft Regional Recycling/Transfer Facility received and processed the following materials:

Tons of Newspaper – 105  
 Tons of Corrugated Cardboard - 207  
 Tons of Plastics - 12.5  
 Tons of Mixed Paper - 35  
 Tons of Mixed Office Paper - 13.3  
 Tons of Aluminum/Steel Cans - 22.5  
 Tons of Computers/TV Monitors - 19.21  
 Fluorescent Lamps - 4436 Lamps  
 Tons of Mixed Electronics/Printers - 2  
 Gallons of Paint - 1020



We landfilled at our demolition site over 300 tons of bulky waste (furniture, shingles, bathroom fixtures, and large plastic items).

Transported and disposed of over 3300 tons of trash to Penobscot Energy Recovery Company. Average tipping fee cost \$73 per ton.

Since we can't landfill sheetrock, wallboard, or plaster as of Jul 2011, we hauled out over 52 tons to Juniper Ridge Landfill in Old Town at an average tipping fee of \$65 per ton. Recyclable material market prices have been excellent during this period and hopefully will remain as the economy gets better.

Over 800 tons of demolition wood and brush were chipped and transported to be reused at energy recovery plants throughout the state. Demo wood cost \$27 per ton to chip and transport, brush is done for free. 3 tons of oversized tires and tires with rims were shipped, shredded, and reused. Disposal fees of tires varies from \$65 to \$255 per ton.

Please pass along to others that recycling is beneficial to the environment and the town budget.

More revenue less taxes!

Respectfully submitted,

Joseph A. Sands  
 Director, Solid Waste Facility

IT'S TIME TO RECYCLE!	
Mon.	9:00 AM – 5:00 PM
Tues.	Closed
Wed.	10:00 AM – 6:00 PM
Thurs.	Closed
Friday	9:00 AM – 5:00 PM
Sat.	8:00 AM – 4:00 PM
Sun.	Closed



**DOVER-FOXCROFT DEPARTMENT REPORTS****WASTEWATER TREATMENT PLANT**

To The Citizens of Dover-Foxcroft:

2011 – 2012 was the 21st year of operation. Since start up, this facility has received and treated 2.76 billion gallons of wastewater, 1743 tons of organic waste, 1399 tons of total suspended solids with overall treatment efficiency of 88%.

***Description of Collection System***

The town of Dover-Foxcroft currently maintains a centralized wastewater collection system consisting of approximately 21.3 miles (112,418 linear feet) of gravity sewer mains and force mains, three wastewater pump stations and over 550 sewer manholes. To date, approximately 20.8 miles (98%) have been upgraded to new PVC pipe. The remaining 0.5 miles (2%) of the wastewater collection system piping consists mostly of needed upgrades to promote adequate maintenance.

In addition to the public sewer system, the Town oversees 15.1 miles (79,582 linear feet) of sewer service lines. The majority of our emergency services calls are due to this portion of the sewer system. The reason for this is some of the services are still old clay tile, asbestos cement, brick, or other substandard materials. Maintenance problems such as root intrusion, leaky sections, and structural deficiencies are associated with these substandard materials. They cause sewer line blockages and surcharge-induced flooding. If your sewer service consists of these substandard materials, you should have your sewer service line upgraded to prevent costly and inconvenient service calls.

Combined Sewer Overflows (CSO's) were installed in the collection system to minimize damage from surcharge-induced flooding. Since the late 1980's, the Town has work very hard at eliminating CSO's events. I am pleased to announce that no CSO events occurred during this reporting period, but excess infiltration and inflow (I/I) still impacts operating efficiency of the collection and treatment system.

Old sewer lines on Mechanic Street, Free Street, Edes Avenue, and from Forest St to Hancock St (approx. 2000 linear feet) was replaced this past year. The Central Street tie in is scheduled to be completed in 2013 construction season. Also the Town will be addressing some deficiencies on West Main Street (mainly sewer service road crossings), installing a new sewer system for the Moosehead Manufacturing Facility, upgrading the sewer line in the Lincoln Street/Davis Street area, and much needed pump stations modifications. This should conclude the major construction in Town that is need for the sewer collection system for many years.

***Collection System Performance***

The Town of Dover-Foxcroft Wastewater Department works hard to eliminate the overflows in the system. This is accomplished by constant preventive maintenance. Preventive maintenance consists of sewer cleaning and video inspection. The sewer cleaning keeps the wastewater flowing freely to the treatment plant. Video inspection allows us to pin point locations of problem areas, such as root intrusions, grease build up, broken pipe, and sources of I/I.

There are a number of ways that clean water can enter the system.

- ❖ Connections of roof drains, sump pumps, cellar/foundation drains
- ❖ Connected storm drain system & catch basins
- ❖ Remaining sections of substandard sewer system that are leaky

**DOVER-FOXCROFT DEPARTMENT REPORTS**

The Town has disconnected all storm drains and catch basins from the Town's sanitary sewer system. Also, the Town has upgraded 99% of substandard, leaky sewer lines. The replacement of these lines is very expensive and we are still seeing increased flows during wet weather storm events. Most, if not all, is a result of private I/I water still entering the sanitary sewer system! You, as a homeowner or business owner, can help by preventing any water on your property that does not need to be treated from entering the sanitary sewer. If you have sumps, cellar, roof or yard drains hooked into public sewer lines, please have them disconnected. These connections, according to "Town of Dover-Foxcroft, 2009 Sewer Ordinance" are ILLEGAL and could lead to enforcement action and added surcharge fee to your sewer bill. And if these illegal connections are not disconnected, the money spent on upgrading the public sewer system is less effective. PLEASE do your part so we can reduce our cost of treatment.

Another problem that has affected the sewer system performance and has a potential to cause sanitary sewer overflows to the Piscataquis River is the disposal of items that can clog pipe and pumps. This year alone, we have responded to over 100 pump station calls to remove debris from the pumps. Fortunately, none of them resulted in a raw sewer overflow to the river, but they are costly due to overtime and wasted energy expense. This is totally preventable if you do your part by keeping trash out of the sewer.

Many household products are labeled and marketed as disposable; many baby hygiene products are labeled both disposable and flushable. And while these products may be marketed as a convenience item in this way, the truth is that these household wipes and cleaning towelettes have the ability to clog and stop up not only the sewer line on your property, but also can cause blockage and service problems in the public sewer system and pump stations.

Unlike toilet paper, these products don't break down once they are flushed. They can cause blockages in your on-site sewer, especially older pipelines that may have greases, roots, or other obstructions already existing. A repair of the on-site sewer line can leave the home owner or business owner with a nasty repair bill.

On a larger scale, when these products make their way into the public sewer system they collect together and cause clogs in the main collector lines and get tangled in pump stations requiring repair or replacement of equipment.

The following items should never be flushed into the sewer system:

- Disinfecting wipes, Baby wipes
- Q-tips
- Toilet cleaning pads
- Mop or "Swiffer" type refills
- Paper towels
- Disposable diapers
- Feminine hygiene products
- Moist towelettes
- Any consumer item that is not toilet paper.



**DOVER-FOXCROFT DEPARTMENT REPORTS**

Every home and business has a sewer connection to the public sewer system. This connection runs from the home or business to the sewer main where it is connected to the public sewer system. This on-site sewer line is the responsibility of the home or business owner to keep clear so there are no back-ups of wastewater into the home or business.

Save yourself and your Sewer Utility from costly repairs and/or replacement bills. Do not flush the listed items; place them in the trash, not the toilet.

**Treatment Plant**

The Dover-Foxcroft Wastewater Treatment Facility is looking and operating well for starting our 21st year of operation. The system is running as designed although the equipment and buildings are starting to show a little wear.

The facility consists of pretreatment operation that includes grit removal and screening, followed by three aerated lagoons operated in series, chlorination, and dechlorination. The pretreatment process removed 96 cubic feet of grit and 59 cubic feet of screenings this year. Removing these solids from the waste stream positively impacts the aerated lagoon treatment system. The pretreatment process has removed 2,212 cubic feet of grit and 517 cubic feet of screening to date.

This past year we upgraded lagoon #1 from surface aeration to fine bubble diffusers. The project was designed to increase treatment capacity while saving energy. Preliminary results have indicated that the treatment process is more efficient and energy saving should follow. It is too early to tell, the system has only been on line since mid-May 2012. All the old aeration equipment that was removed from lagoon #1 was saved for spare parts for Lagoon #2 and Lagoon #3. Both of these lagoons are operating designed.

Sludge removal & dewatering system was put on line in 2007. We removed the sludge that accumulated in lagoon #2 in 2008, lagoon #3 in 2009 and a large portion of lagoon 1 in 2010 and 2011. All the sludge that was dewatered the last four years was removed from the drying beds and redeposited for final disposal at the old tannery site this past summer. This saved the Town a considerable amount of money. If we had to truck it to a landfill we would have paid \$200,000 or more. We cleaned out lagoon #2 again this past summer. Before sludge removal process and the new lagoon #1 aeration system our treatment efficiency was rarely above 90% but now we are seeing 95%, consistently.

The chlorination and dechlorination systems work as designed this year. The chlorination system is a process that significantly reduces the pathogenic (disease causing) organisms that we discharge to the Piscataquis River. The de-chlorination system is a process that reduces the chlorine levels that is acceptable to discharge into the environment.



## DOVER-FOXCROFT DEPARTMENT REPORTS

Town of Dover-Foxcroft Wastewater Treatment Facility 2011-2012 Annual Performance									
	FLOW	pH		Carbonaceous Biochemical Oxygen Demand		Total Suspended Solids		E. Coli.	Total Chlorine Residual
Month	mgd	min	max	ppm	#/day	ppm	#/day	#/100ml	ppm - daily max
License Limit	0.80	6.0	9.0	30	334	17	20	64	0.20
July '11	0.11	7.1	7.7	20	25	14	17	1	0.12
August '11	0.21	7.0	7.5	8	24	12	37	3	0.16
September '11	0.22	7.2	7.4	4	8	7	16	2	0.17
October '11	0.42	7.2	8.9	10	40	15.0	58	NT	0.02
November '11	0.00							NT	NT
December '11	0.25	7.8	8.4	11	24	23	51	NT	NT
January '12	0.24	7.2	7.8	10	24	10	24	NT	NT
February '12	0.17	7.0	7.3	10	15	9	13	NT	NT
March '12	0.35	7.1	7.4	18	55	13	42	NT	NT
April '12	0.30	7.5	8.3	24	63	26	71	NT	NT
May '12	0.35	7.3	7.6	19	54	13	40	1	0.05
June '12	0.36	7.2	7.6	31	82	11	31	13	0

Respectfully Submitted,

William J. Littlefield

Wastewater Treatment Plant Superintendent





**ANNUAL TOWN REPORT FY11-12**  
**TOWN OF DOVER-FOXCROFT**  
**SECTION 5**  
**COMMUNITY REPORTS**



## COMMUNITY REPORTS

## PINE CREST DEVELOPMENT CORPORATION



48 MORTON AVE SUITE A  
DOVER-FOXCROFT, MAINE 04426  
Phone (207)564-3318 ~ Fax (207)564-3621  
[www.dover-foxcroft.org](http://www.dover-foxcroft.org)

## Annual Report of the Corporation

The Pine Crest Development Corp. Board of Directors met five times during a busy 2012, continuing its involvement with planning for redevelopment of the former Moosehead Mfg./Mayo Mill complex, which will be readied for mixed business and residential uses starting in 2013.

Pine Crest, using its non-profit corporate status, was designated in 2011 as the recipient of a \$400,000 Environmental Protection Agency grant for cleanup of hazardous materials -- largely asbestos and lead paint -- at Moosehead.

During 2012, Pine Crest worked with the Town of Dover-Foxcroft and Ransom Consulting Engineers to bid out this cleanup work. In June, EnviroVantage was selected as contractor for the hazmat cleanup work after submitting a low bid of \$337,905. EnviroVantage was also selected in December to conduct interior demolition at the Moosehead mill and to recycle non-hazardous materials, after submitting a low bid of \$82,895 for that work.

EnviroVantage was expected to mobilize for the cleanup phase in January, 2013.

In addition to funding for cleanup of the former Moosehead complex, during 2012 a \$1.5 million federal Economic Development Administration grant was secured for the redevelopment phase of the project, thanks to Dr. Ken Woodbury of the Piscataquis County Economic Development Council. The EDA grant will help to leverage historic tax credits and assist the project developer, Arnold Development Corp. of Kansas City, Missouri, in financing the repurposing the former furniture factory.

Respectfully submitted,

Thomas Lizotte, Secretary



PINE CREST BUSINESS PARK





## COMMUNITY REPORTS

## MAYO REGIONAL HOSPITAL



Mayo  
Regional  
Hospital

## 2012 annual report from HAD 4

**Board of Directors****Abbot**

Janice Boomsma

**Atkinson**

Anthony Zambrano

**Bradford**

Gregory Bowler

**Cambridge**

Evelyn Farrar

**Dexter**

Kathy Goerlitz  
William Lovejoy  
Ella Munday

**Dover-Foxcroft**

Mary Alyce Higgins  
George Barton, *Chair*  
Barbara Austin,  
*Secretary*

**Guilford**

Alvin McDonald  
Amanda Thomas

**Milo**

D. Jensen Bissell,  
*Treasurer*  
Gerald Brown

**Monson**

Robert Wilson

**Parkman**

Candice Cyr, *Vice  
Chair*

**Sangerville**

Gayle Worden

**Sebec**

Gerald Nessman

**Willimantic**

Jeff Morin

Mayo Regional Hospital selected Edward J. Hammon as its new President and CEO in 2012. Chosen from a national pool of more than 100 applicants, Hammon began working at Mayo on Sept. 17.

A veteran healthcare leader whose career spans over 30 years, Hammon relocated to Dover-Foxcroft after serving as President and CEO at The McDowell Hospital in Marion, N.C. He has additional CEO experience at rural hospitals in Florida and Pennsylvania.

Hammon succeeded Ralph Gabarro, who retired in October after serving as the hospital's chief executive since 1997.

There was also a leadership change on the Hospital Administrative District 4 Board of Directors during the year, as George Barton was elected Board Chairman. He replaced co-chairs Gregory Bowler and Mary Alyce Higgins.

Mayo received two national awards in 2012 recognizing the hospital's quality care. The VHA Leadership Award for Clinical Excellence honored Mayo for exceeding national performance standards for clinical care and improving the patient experience. Harvard Pilgrim Health Care named Mayo to its Honor Roll for making the top 25% of all U.S. hospitals on a list of quality metrics.

The Wellness Council of America designated Mayo as a Gold-level Well Workplace site, recognizing the hospital's commitment to workplace wellness programming for its 500 employees.

Four new healthcare providers were welcomed to Mayo's medical staff during the year. General surgeon Abhijit "Abhi" Shaligram, M.D. joined Mayo Surgical Associates. Jessica Richmond, M.D. and Maggie Swan, PA-C filled openings at Milo Family Practice, and Nicole Johnson, PA-C joined Dover-Foxcroft Family Medicine.

Mayo also announced that it will soon launch a new urology service after recruiting Ahmad Elnoor, M.D. for a practice that will be shared between Mayo, Millinocket Regional Hospital, and Penobscot Valley Hospital in Lincoln.

A multi-year project to install electronic health record (EHR) systems in Mayo's physician practice locations, Emergency Department and inpatient nursing areas was completed. Mayo joined HealthInfoNet, the statewide health information exchange, which connects EHR systems of healthcare providers across the state.

Increased utilization of inpatient capacity will result from Mayo's decision to offer the hospital as an option for patients who need inpatient rehabilitative care, such as after a joint replacement. The use of "swing beds" allows patients to transition from acute care to a skilled-nursing level of care without leaving the hospital.

The 2012 financial report may be found at [Mayohospital.com](http://Mayohospital.com).

Mayo Regional Hospital - 897 West Main St. - Dover-Foxcroft, ME 04426  
(207) 564-8401 - [www.mayohospital.com](http://www.mayohospital.com)



## COMMUNITY REPORTS

## PISCATAQUIS COUNTY ECONOMIC DEVELOPMENT COUNCIL



## Piscataquis County Economic Development Council

PCEDC exists to help Piscataquis County grow its economy, develop its communities, and preserve its uniqueness to enhance the quality of life for its residents.

Dover-Foxcroft is referred to as one of Maine's "micropolitan" towns, along with others like Ellsworth and Rockland. Dover-Foxcroft has the population of a small town ("micro") and the amenities of a metropolitan area. Examples of those amenities are the YMCA, Center Theatre, a traditional walkable downtown, Mayo Regional Hospital, and Penquis Higher Education Center.

PCEDC assists Dover-Foxcroft in developing its many assets and amenities. Here are examples of PCEDC's work in partnership with Dover-Foxcroft:

- Conducted and analyzed data from two surveys regarding vision of community
- Brought new restaurant and sports bar to downtown
- Inventory of available space for retail, services, and residences in downtown
- Created liaison with internet service provider to provide free WiFi Hotspots downtown
- Brought farmers market to downtown
- Made debit/credit card payment possible at farmers market\*\*
- Expand farmers market to include nonprofits and crafters
- Build a data center at Mayo Mill\*
- Develop a multiuse facility at Mayo Mill\*
- Planted trees downtown with Project Canopy\*
- Dredge for better boating at Sebec Lake\*
- (County-wide) Environmental Protection Agency Brownfields Revolving Loan Fund for cleanup of contaminated buildings and land\*
- (County-wide) Promote free customer service training with WelcomeME
- (County-wide) Destination Training for enhanced visitor experiences\*\*
- Funding for Heritage Balloon Festival\*
- Funding for downtown walking trails and signage\*
- Clearing lead paint and asbestos from Central Hall\*
- Develop and re-purpose historic Central Hall

\*Projects assisted by state/federal funds (\$5,000 to \$1.5 million).

\*\*Projects assisted by mini-grants (less than \$5,000).

*The remaining work done directly by PCEDC staff without additional funding.*

For more information about PCEDC, please visit our website at [www.pcedc.org](http://www.pcedc.org). Also, be sure to "like" us on Facebook.

Respectfully submitted,

PCEDC staff:

Janet Sawyer, Business Development Director

Ken Woodbury, Community Development Director

PCEDC 2012 Executive Committee: Jack Clukey (President), Sue Mackey Andrews (VP), Theresa Mudgett (Secretary), Linda Gilbert, (Treasurer), Tom Goulette, Dennis Green, Bob Hamer, James Macomber, Geno Murray, Richard Mullins, Matt Pineo, Paul Stearns, Erin Warsler

50 Mayo Street, Dover-Foxcroft, ME 04426    [www.pcedc.org](http://www.pcedc.org)    207.564.3638

## COMMUNITY REPORTS

## THOMPSON FREE LIBRARY

The library is a busy and exciting place. Weekly story hour and children's programs keep the library filled with young people. School vacation and summer programs are very well attended. The goal of all programs is to encourage reading and lifelong learning. A Maine Community Foundation Rose and Samuel Rudman grant and the Friends of the Thompson Free Library helped pay for these programs.

Adult programs are many and varied. Tom Lyford's poetry celebrations give local writers an opportunity to read and share their work. Over ninety people came to hear Tom Desjardin speak on the mythology of Gettysburg as a part of the James Brown lecture series. Other speakers included Civil War authors Ned and Diane Smith, Jim Campbell of the Maine Freedom of Information Coalition, Elizabeth Warren by video on the Coming Collapse of the Middle Class. An afternoon tea was held to share new services at the library.

The Thompson Free Library has a wonderful collection of over 38,500 items. Bestselling fiction, non-fiction, and children's books are added regularly. Over 40 magazine subscriptions fill the Reading Room. The Maine Room has a large collection of Maine and town histories and is home to an extensive genealogy collection that includes many local family histories. Patrons can search the Piscataquis Observer on microfilm from 1838 through 2000. The media collection includes many audio books and movies. As a member of the Maine Infonet Download Library patrons have access to thousands of audio and e-books. Interlibrary loans allowed patrons to borrow 391 items beyond the library's collection.

The Maine School and Library Network provides the library with free high-speed internet and wireless capabilities. There are three public access desktops and seven laptops at the library. Many people stop in to print boarding passes, coupons, and to apply for rebates. Library patrons have access to many databases using Maine MARVEL, including Ancestry.com.

Every month a different local artist's work is on display. The knitting group meets every Tuesday and the reading group meets the second Thursday of the month. A new rug hooking group has started to meet on Wednesdays. Nina Brawn has done several genealogy workshops.

Faxing and copying services are available. Tax forms are provided and the library will continue to print basic forms unavailable from the government. Outreach programs include visits to the day care center, Foxcroft Academy, Senior Network, and Hibbard's Nursing Home.

Special thanks go to Dan Juska for his continued work with the library computers; Rowell's Garage for plowing our parking lot; Dave Lockwood for framing and doing many odd jobs, Northeast Publishing for our subscription to the Piscataquis Observer, Christopher Maas for his work with the Evergreen consortium, Nancy Grant with help from Clare Thomas, Park Pino and Jasper for the book sales, and the many people who have donated time, money, periodical subscriptions, books, DVDs and audio books to the library. Pat Juska volunteers at the library and coordinates the knitting group. Other volunteers are Heidi Dow, Sally Landry and three FA students, Racquel Bozzelli, Zach Johnson, and Alisha Thomas.

The rug and bookshelves in the original part of the library were replaced this year with money that was left to the library. The lights in the basement have been replaced with new energy efficient fixtures.

**Library Staff:** Helen Fogler, Jeannie Tabor, Barbara Lockwood, Tom Lyford, and Valerie Talmadge. **Executive Committee:** Deborah Davis, Phyllis Lyford, Nancy Grant, Amy Fagan-Cannon, Tom Lizotte, Pam Weatherbee, and John Haggerty.



# ANNUAL TOWN REPORT FY11-12 TOWN OF DOVER-FOXCROFT SECTION 6

## INDEPENDENT AUDITOR'S REPORT

Brantner, Thibodeau & Associates

674 Mt Hope Ave, Bangor, Maine  
1.800.564.2727  
<http://www.btacpa.com>

**INDEPENDENT AUDITOR'S REPORT**

**REPORT ON FINANCIAL STATEMENTS**  
(with required and other supplementary information)

**TOWN OF DOVER-FOXCROFT**  
**For the Year Ended June 30, 2012**

**Brantner, Thibodeau & Associates**

674 Mt Hope Ave, Bangor, Maine  
1.800.564.2727  
<http://www.btacpa.com>

**Certified Public Accountants**

The Town of Dover-Foxcroft uses  
Brantner, Thibodeau & Associates



Brantner, Thibodeau & Associates, CPAs was established in 1980 and has been performing the Town of Dover-Foxcroft's audit since 1990.



**INDEPENDENT AUDITOR'S REPORT****AUDIT – TABLE OF CONTENTS**

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**INDEPENDENT AUDITOR'S REPORT**

674 Mt Hope Avenue • Suite 1 • Bangor, ME 04401-5662 • (207) 947-3325 • FAX (207) 945-3400  
Email: [bta@btacpa.com](mailto:bta@btacpa.com)

**Independent Auditor's Report**

Board of Selectmen  
Town of Dover-Foxcroft, Maine

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, and each major fund of the Town of Dover-Foxcroft, Maine, as of and for the year ended June 30, 2012, which collectively comprise the Town's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Town of Dover-Foxcroft, Maine's management. 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, and each major fund of the Town of Dover-Foxcroft, Maine, as of June 30, 2012, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated January 31, 2013, on our consideration of the Town of Dover-Foxcroft, Maine's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

**INDEPENDENT AUDITOR'S REPORT**

Board of Selectmen  
Page 2

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 6 through 14 and on page 41 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 response 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.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Dover-Foxcroft, Maine's financial statements as a whole. The other supplementary information presented in Schedules 1 to 3 is presented for additional analysis and is not a required part of the financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the financial statements. Schedules 1 to 3 and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

*Robert M. Thibodeau & Associates*

Bangor, Maine  
January 31, 2013

**INDEPENDENT AUDITOR'S REPORT****Town of Dover-Foxcroft, Maine****MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A) (Unaudited)**

The Management Discussion and Analysis ("MD&A") is a report of the Town of Dover-Foxcroft's fiscal activity for the year ending June 30, 2012. The report is presented in a manner that fairly represents the Town's present financial position in respect to all funds and accounts. Included is all the information to accurately understand the Town's financial position, and the data is correct to the best of our knowledge and belief.

The report includes funds and accounts that the Town of Dover-Foxcroft is required, either by legal or fiduciary duty, to maintain in the operation of all services. The use of the additional financial statements is encourage to better understand the report.

The financial information of the Town includes all town departments. All town departments include municipal departments consisting of Public Works, Protection, Administration, and others. The combination of these gives the true financial status of the Town of Dover-Foxcroft.

**Biographical Information**

The Town of Dover-Foxcroft has a population of 4,215. It is a service center community and Shiretown of Piscataquis County. Dover-Foxcroft is located 27 miles from the Town of Newport on US Route 7 and 37 miles from the City of Bangor on US Route 15. Residents are able to access labor markets in these areas in addition to the local labor market.

The major employers for the Town of Dover-Foxcroft are: Pleasant River Lumber Company, Mayo Regional Hospital, Hibbard Nursing Home, Main Street West Assisted Living, Charlotte White Center, Central Maine Power, MSAD #68, Foxcroft Academy, Town, County and State Government, and various retail and service businesses.

The Town of Dover-Foxcroft through Pine Crest Development Corporation manages Pine Crest Business Park. Pine Crest currently has 3 tenants and the town has available space to locate new businesses in the park. Pine Crest Development Corporation is an economic development organization for all of Dover-Foxcroft outside of the business park. Pine Crest is currently partnering with the Town of Dover-Foxcroft on the redevelopment of the former Moosehead Manufacturing site. The park has been designated as part of the State's Pine Tree Zone program.

Dover-Foxcroft has a diversity of residents in terms of year round, seasonal, retiree and a school age population.

Dover-Foxcroft serves approximately 950 of its nearly 1,900 year round housing units with municipal water and sewer service. The sewer service is provided by the town sewer department and users are assessed by cubic ft. of water usage. The water service is provided by the Dover-Foxcroft Water District and the water users are charged on a similar basis.

Dover-Foxcroft's goal is to encourage population growth in the community, specifically, working age families. The strategy for accomplishing this goal is to provide quality municipal and local schools within a tax structure that is affordable for residents and business. By doing this the Town hopes to leverage its strengths in terms of centralized location, recreational opportunities, vibrant downtown district, and historic assets, to attract new residents and business.



**INDEPENDENT AUDITOR'S REPORT****Biographical Information (Continued)**

The Town ultimately hopes to create conditions for expanded employment opportunities, continued quality K-12 education and post secondary education, and for the opportunity for more healthcare related services to be offered in the area. The community recognizes the need to maintain a growing and diversified valuation base and expand current employment opportunities in the manufacturing, retail, healthcare, and service sectors. This growth is necessary to offset growth in the properties held in tax-exempt status currently accounting for over 20% of our total municipal valuation.

**FINANCIAL INFORMATION**

The Town Administration is responsible for the accounting structure of the community. This structure includes the establishment of financial controls that protect the Town from loss and misuse. All accounting information is maintained and reported using generally accepted accounting principles (GAAP). Further, the administration performs constant review of all services to promote and assure optimum utilization of resources to provide the services requested by the community. All services are reviewed using a cost benefit analysis that considers the need and demand for the service provided balanced against the cost to the community as a whole.

The following is a summary of the financial highlights of the Town for the fiscal year:

- The balance of the Town's cash assets as of June 30, 2012 was \$2,031,732.
- The Town's governmental activities net assets increased by a total of \$286,000.

**OVERVIEW OF FINANCIAL STATEMENTS**

The discussion and analysis is an introduction to the Town's basic financial statements. The basic financial statements are prepared and are part of the Town's annual audit. The MD&A serves as a subjective explanation by the Town of the data contained in the audit. The three areas that the financial statements are broken into include: 1. Government-wide statements, 2. fund financial statements, and 3. Notes to the financial statements. Subjective analyses of the statements and other supplementary information are also made to better explain the statements.

**Government-Wide Financial Statements**

The government-wide statements are a total overview of the Town's financial status. They include all assets, liabilities, and activities in a manner similar to private sector accounting. The purpose is to show Town finances in a format that is familiar to the common person.

The statement of net assets is used to express the financial data required for the government-wide financials. This shows the total assets which now include land, buildings, inventory, and other capital assets. These are then reduced by the liabilities which now include total bonds and leases due over their entire lives. The result is the net assets of the Town.

Government-wide statements distinguish business-type activities and component units from governmental activities. Business-type activities are those that are funded in part through user fees or user based revenue, whereas governmental activities are those that are primarily funded through taxes and governmental fees. The business-type activity in Dover-Foxcroft is the sewer department. The Town discretely presents the Thompson Free Library as a component unit.

**INDEPENDENT AUDITOR'S REPORT****Fund Financial Statements**

The Town segregates accounts into three basic funds. Each fund is determined to separate information in order to accurately report specific account activities. The determination of various funds is based upon accounting standards and legal requirements. The three funds for the Town are the general fund (primary fund), permanent fund and other governmental funds.

***General Fund***

The general fund covers essentially the same data as included in the government-wide statements. The difference is that fund financials focus on yearly inflows and outflows to determine a specific year's accessible resources. Capital assets and depreciation are not included because they do not exemplify a specific year's transactions.

A budgetary comparison exhibit is provided to show budgeted amounts as compared to the actual activity. This information is useful to determine future budgets and community planning.

***Permanent Fund***

This fund accounts for assets held by the Town pursuant to a trust agreement. The principal portion of this fund type must remain intact, but the earnings may be used to achieve the objectives of the fund.

***Special Revenue Funds***

This fund is comprised of special revenue funds and includes federal and state grant activity.

**Notes to Financial Statements**

The notes to the financial statements are included in the audit to give specific comment to certain areas. These are a crucial part of the audit and are closely monitored by Town administration. The reason they are monitored is that they provide additional insight into activities of the Town. These can show areas of strength and weakness for continued success and improvement. The notes to the financial statements are included on pages 24-40.

**Other Information**

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning financial performance (budget and actual with variances) which can be found on page 41.

## INDEPENDENT AUDITOR'S REPORT

## GOVERNMENT-WIDE ANALYSIS

Net assets may serve over time as a useful indicator of a government's financial position. In the case of the Town, assets exceeded liabilities by \$15,654,952 as of June 30, 2012.

## Net Assets for the Period Ending June 30, 2012 and 2011

The current year's governmental activities financial statements are compared with prior year as follows:

	Governmental Activities		Business-type Activities		Total	
	2012	2011	2012	2011	2012	2011
Current and other assets	\$ 3,866,297	\$ 3,907,652	\$ 970,779	\$ 1,034,589	\$ 4,837,076	\$ 4,942,241
Capital assets, net	<u>2,545,831</u>	<u>2,209,001</u>	<u>14,549,973</u>	<u>13,575,405</u>	<u>17,095,804</u>	<u>15,784,406</u>
Total Assets	<u>6,412,128</u>	<u>6,116,653</u>	<u>15,520,752</u>	<u>14,609,994</u>	<u>21,932,880</u>	<u>20,726,647</u>
Current liabilities	290,317	152,123	164,509	211,870	454,826	363,993
Noncurrent liabilities	<u>1,021,474</u>	<u>1,150,193</u>	<u>4,801,628</u>	<u>4,715,805</u>	<u>5,823,102</u>	<u>5,865,998</u>
Total Liabilities	<u>1,311,791</u>	<u>1,302,316</u>	<u>4,966,137</u>	<u>4,927,675</u>	<u>6,277,928</u>	<u>6,229,991</u>
Net Assets						
Investment in capital assets, net of debt	1,524,357	1,058,808	9,748,345	8,859,600	11,272,702	9,918,408
Restricted, nonexpendable	1,845,298	1,852,624	-	-	1,845,298	1,852,624
Restricted, expendable	432,315	470,826	-	-	432,315	470,826
Unrestricted	<u>1,298,367</u>	<u>1,432,079</u>	<u>806,270</u>	<u>822,719</u>	<u>2,104,637</u>	<u>2,254,798</u>
Total Net Assets	<u>\$5,100,337</u>	<u>\$4,814,337</u>	<u>\$10,554,615</u>	<u>\$9,682,319</u>	<u>\$ 15,654,952</u>	<u>\$ 14,496,656</u>

	Component Unit	
	2012	2011
Current and other assets	\$ 682,063	\$ 652,173
Capital assets	<u>787,669</u>	<u>795,802</u>
Total assets	<u>1,469,732</u>	<u>1,447,975</u>
Net assets		
Investment in capital assets	787,669	795,802
Restricted	370,868	345,393
Unrestricted	<u>307,095</u>	<u>306,780</u>
Total Net Assets	<u>\$ 1,465,632</u>	<u>\$1,447,975</u>

The following are significant current year transactions that have had an impact on the Statement of Net Assets:

As a result applying GASB 34, the Town recorded depreciation expense of \$162,688 in its governmental activities and added fixed assets of \$505,180 for the year ended June 30, 2012.

## INDEPENDENT AUDITOR'S REPORT

The following table presents a summary of revenues and expenses for the fiscal year ended June 30, 2012 and 2011.

	Governmental Activities		Business-type Activities		Component Unit	Component Unit
	2012	2011	2012	2011	2012	2011
<b>REVENUES</b>						
<i>Program Revenues:</i>						
Charges for services and other	\$ 480,330	\$ 440,087	\$ 706,278	\$ 710,429	\$ 8,340	\$ 7,212
Operating grants and contributions	298,503	200,576	-	-	211,485	1,688
Capital grants and contributions	599,684	78,699	924,788	604,719	-	-
<i>General Revenues:</i>						
Property Taxes	4,820,129	4,657,012	-	-	-	-
Excise and miscellaneous taxes	566,406	581,877	-	-	-	-
Grants and contributions not restricted to specific purpose	425,980	419,108	-	-	-	-
Unrestricted investment income	3,772	184,442	2,105	3,049	15,467	63,626
Interest and lien costs	38,842	45,825	-	-	-	-
Miscellaneous	1,942	1,940	-	-	-	-
Total Revenues	<u>7,235,588</u>	<u>6,609,566</u>	<u>\$1,633,171</u>	<u>\$1,318,197</u>	<u>\$ 235,292</u>	<u>\$ 72,526</u>
<b>EXPENSES</b>						
General government	\$1,035,943	\$1,135,132	\$ 631,399	\$ 544,962	\$ -	\$ -
Protection	864,414	747,097	-	-	-	-
Health and human services	34,756	29,258	-	-	-	-
Public works	787,567	1,107,919	-	-	-	-
Solid waste	472,128	-	-	-	-	-
Culture and recreation	74,949	79,691	-	-	217,635	238,083
Education	2,183,988	2,222,457	-	-	-	-
County tax	408,234	376,113	-	-	-	-
Cemetery	85,688	75,144	-	-	-	-
Library	183,416	-	-	-	-	-
Contingency	45,445	58,742	-	-	-	-
Cemetery and other trusts	31,673	11,251	-	-	-	-
Tax incremental financing	103,158	112,028	-	-	-	-
Special grants and contributions	604,443	91,729	-	-	-	-
Interest on long-term debt	48,374	53,272	129,476	122,902	-	-
Capital outlay	67,146	180,497	-	-	-	-
Total expenses	<u>7,031,302</u>	<u>6,280,330</u>	<u>760,875</u>	<u>667,864</u>	<u>217,635</u>	<u>238,083</u>
Excess(deficiency) before contributions to permanent fund principal, special items, and transfers	204,286	329,236	650,333	650,333	17,657	(165,557)
Contributions to permanent funds	3,750	5,000	-	-	-	-
Special item - sale of assets	45,338	-	-	-	-	-
Special item - Plymouth waste oil refund	32,626	-	-	-	-	-
Transfers in (out)	-	(188,384)	-	-	-	188,384
Change in net assets	286,000	145,852	650,333	650,333	17,657	22,827
Net assets, beginning of year	4,814,337	4,549,536	9,031,986	9,031,986	1,447,975	1,425,148
Restatement of net assets	-	118,949	-	-	-	-
Net assets, beginning of year, restated	<u>4,814,337</u>	<u>4,668,485</u>	<u>9,031,986</u>	<u>9,031,986</u>	<u>1,447,975</u>	<u>1,425,148</u>
Net assets, end of year	<u>\$ 5,100,337</u>	<u>\$ 4,814,337</u>	<u>\$9,682,319</u>	<u>\$9,682,319</u>	<u>\$1,465,632</u>	<u>\$1,447,975</u>



**INDEPENDENT AUDITOR'S REPORT**

The narrative that follows considers the operations of governmental and business-type activities separately.

**Governmental Activities**

For the year ended June 30, 2012, the Town's net assets for governmental activities increased by \$286,000.

Expenses of governmental activities include depreciation expense of \$162,688. Depreciation expense has been allocated and is included in various function/program expenses of the Town. General revenues consist of all revenues that are not considered to be program revenues or charges for services. General revenues for the year ended June 30, 2012 totaled \$5,857,071. Of this amount, \$5,386,535 was from local property and excise taxes.

**Business-type Activities**

As previously mentioned, the Town's business-type activities consist of its sewer fund.

During the year ended June 30, 2012, the Town's net assets from business-type activities increased by \$872,296.

**Financial Analysis of the Town's Funds**

As noted earlier, the Town uses fund accounting to ensure and demonstrate compliance with financial-related legal requirements.

**Governmental funds**

The focus of the Town's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Town's financing requirements. As the Town completed the year, its governmental funds reported a combined fund balance of \$3,349,608, \$185,345 lower than the previous year. An analysis of transactions affecting the change in the combined fund balance of the Town's governmental funds is as follows:

Revenues include property taxes totaling \$4,814,334. Excise taxes and other taxes accounted for \$566,406 in total revenue.

Total governmental fund expenditures for the year were \$6,823,393 and are broken down as follows:

General government	\$ 1,027,845
Protection	805,040
Welfare	34,756
Public works	753,635
Solid waste	449,426
Culture and recreation	70,221
Education	2,183,988
County tax	408,234
Cemetery	80,284
Contingency	45,445
Trust fund fees and expenses	31,673
Tax incremental financing	103,158
Grant program expenses	610,593
Principal	142,865
Interest and other charges	49,326

**INDEPENDENT AUDITOR'S REPORT**

Capital outlay	<u>485,754</u>
Total Governmental Funds Expenditures	<u>\$ 7,465,659</u>

The Town paid \$485,754 in capital outlays appropriations during the year. A portion of this was capitalized and is reflected in the \$454,180 total added to fixed assets as of June 30, 2012.

**Capital Asset and Debt Administration****Capital Assets**

	<u>Balance 6/30/11</u>	<u>Additions/ Completions</u>	<u>Retirement/ Restatement</u>	<u>Balance 6/30/12</u>
<b>Governmental Activities</b>				
Land	\$ 394,830	\$ -	\$ -	\$ 394,830
Infrastructure- roads	142,421	65,774	57,413	265,608
Buildings and Improvements	1,444,340	-	17,116	1,461,456
Equipment, furniture and fixtures	1,143,398	82,858	158,315	1,384,571
Vehicles	<u>1,919,111</u>	<u>356,548</u>	<u>(437,178)</u>	<u>1,838,481</u>
Total capital assets	5,044,100	505,180	(204,334)	5,344,946
Less accumulated depreciation	<u>(2,835,099)</u>	<u>(162,688)</u>	<u>198,672</u>	<u>(2,799,115)</u>
Total capital assets, net	<u>\$ 2,209,001</u>	<u>\$ (342,492)</u>	<u>\$ 5,662</u>	<u>\$ 2,545,831</u>
<b>Business-Type Activities</b>				
Land	\$ 124,171	\$ -	\$ -	\$ 124,171
Construction in progress	2,352,697	280,896	(37,973)	2,595,620
Buildings and Improvements	3,000,969	975,057	-	3,976,026
Equipment, furniture and vehicles	1,238,946	15,350	-	1,254,296
Infrastructure	<u>11,075,347</u>	<u>9,816</u>	<u>-</u>	<u>11,085,163</u>
Total capital assets	17,792,130	1,281,119	(37,973)	19,035,276
Less accumulated Depreciation	<u>(4,216,725)</u>	<u>(268,578)</u>	<u>-</u>	<u>(4,485,303)</u>
Total capital assets, net	<u>\$13,575,405</u>	<u>\$ 1,012,541</u>	<u>\$(37,793)</u>	<u>\$ 14,549,973</u>

Additional information on the Town's capital assets can be found in Note 3.

**INDEPENDENT AUDITOR'S REPORT****Debt Administration**

The Town's debt consists of several bonds, notes and capital leases. A summary of the Town's debt activity for the year ended June 30, 2012 is as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Principal Payments</u>	<u>Ending Balance</u>	<u>Total Interest Paid</u>
Bonds and notes payable	\$5,858,980	\$ 300,000	\$(353,555)	\$5,805,425	\$ 48,374
Capital lease obligations	<u>7,018</u>	<u>17,677</u>	<u>(7,018)</u>	<u>17,677</u>	<u>952</u>
<b>Total</b>	<u><b>\$5,865,998</b></u>	<u><b>\$ 317,677</b></u>	<u><b>\$(360,573)</b></u>	<u><b>\$5,823,102</b></u>	<u><b>\$ 49,326</b></u>

Additional information on the Town's long-term debt can be found in the notes to the basic financial statements.

**REQUIRED SUPPLEMENTARY INFORMATION****General Fund Budgetary Highlights**

The following is a discussion of the general fund budgetary highlights during the fiscal year ended June 30, 2012.

During the year, actual revenues exceeded budgeted revenues by \$18,803. Most of this variance resulted from under budgeted intergovernmental revenues, sales salt and sand, and contributions.

Budgeted expenditures were higher than actual expenditures by \$397,223 with the utilization of designated carry-forward balances.

The major budget variances for the year ended June 30, 2012 were as follows:

1. Excise and other miscellaneous tax revenues \$33,224 under budget due to decreases in excise tax collections.
2. Intergovernmental revenues \$48,459 over budget and contributions revenue \$30,007 over budget due to additional unbudgeted amounts.
3. Contingency and abatements overspent by \$25,445 as a result of unanticipated abatement request.
4. Capital outlay expenditures \$357,257 lower than budget due to fewer capital projects being completed than anticipated.

**INDEPENDENT AUDITOR'S REPORT****Town of Dover-Foxcroft/Pleasant River Lumber Tax Increment Financing Agreement**

The Town of Dover-Foxcroft and Pleasant River Lumber Company entered into a Tax Increment Financing Agreement for the tax year beginning July 1, 2001 and extending for a 20 year period ending June 30, 2021.

The purpose of the agreement is to provide an incentive for the investment of 7,050,000 into a mill modernization project. The TIF agreement provides for Pleasant River Lumber Company to receive a tax credit for newly created taxable value as a result of this project. While the Company will continue to pay taxes in full for value existing prior to the agreement, the Company will receive a reimbursement by the Town for a percentage of the taxes paid on the valuation created by the project. The valuation subject to the TIF must occur within parcels specifically defined in the agreement and the reimbursement schedule is as follows:

1<sup>st</sup> through 10<sup>th</sup> year – 20% retained by town 80% reimbursed to Pleasant River Lumber.

11 <sup>th</sup>	22% - 78%
12 <sup>th</sup>	24% - 76%
13 <sup>th</sup>	27% - 73%
14 <sup>th</sup>	31% - 69%
15 <sup>th</sup>	36% - 64%
16 <sup>th</sup>	46% - 54%
17 <sup>th</sup>	61% - 39%
18 <sup>th</sup>	67% - 33%
19 <sup>th</sup>	83% - 17%
20 <sup>th</sup>	89% - 11%

after 20<sup>th</sup> town share of revenue 100%

**REQUEST FOR INFORMATION**

The financial report is designed to provide our citizens, customers, investors and creditors with general overview of the Town's finances. If you have questions about this report or need any additional information, contact the Town Manager, at 48 Morton Ave Suite A, Dover-Foxcroft, Maine 04426 or call (207) 564-3318.

## INDEPENDENT AUDITOR'S REPORT

Town of Dover-Foxcroft, Maine  
Statement of Net Assets  
June 30, 2012

Statement 1

	Governmental Activities	Business-type Activities	Total	Component Unit- Thompson Free Library
<b>ASSETS</b>				
Cash and cash equivalents	\$ 1,269,362	\$ 762,370	\$ 2,031,732	\$ 144,913
Investments	684,567	-	684,567	537,150
Beneficial interest in assets held by others	1,394,406	-	1,394,406	-
Taxes receivable, net	287,649	-	287,649	-
Other receivables	22,000	143,368	165,368	-
Internal balances	12,041	(12,041)	-	-
Due from other governmental agencies	198,272	77,082	273,354	-
Capital assets not being depreciated	394,830	2,719,791	3,114,621	-
Capital assets, net	2,151,001	11,830,182	13,981,183	787,669
Total assets	6,412,128	15,520,752	21,932,880	1,469,732
<b>LIABILITIES</b>				
Accounts payable, deposits payable, and accrued expenses	236,616	99,115	335,731	4,100
Due to other governmental agencies	14,683	-	14,683	-
Prepaid taxes	24,256	-	24,256	-
Deferred revenues	14,762	-	14,762	-
Accrued interest payable	-	65,394	65,394	-
Long-term liabilities				
Due within one year				
Bonds and notes payable	140,913	226,212	367,125	-
Capital lease payable	3,973	-	3,973	-
Due in more than one year				
Bonds and notes payable	862,884	4,575,416	5,438,300	-
Capital leases payable	13,704	-	13,704	-
Total liabilities	1,311,791	4,966,137	6,277,928	4,100
<b>NET ASSETS</b>				
Invested in capital assets, net of related debt	1,524,357	9,748,345	11,272,702	787,669
Restricted, non-expendable for				
Permanent fund principal	1,845,298	-	1,845,298	-
Restricted, expendable for				
Tax incremental financing project	27,500	-	27,500	-
Permanent fund income	271,607	-	271,607	370,868
Special revenue grants and contributions	81,741	-	81,741	-
Debt service	51,467	-	51,467	-
Unrestricted	1,298,367	806,270	2,104,637	307,095
Total net assets	\$ 5,100,337	\$ 10,554,615	\$ 15,654,952	\$ 1,465,632

See accompanying notes to basic financial statements.

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## INDEPENDENT AUDITOR'S REPORT

Statement 2

Town of Dover-Foxcroft, Maine  
Statement of Activities  
For the Year Ended June 30, 2012

Functions/Programs	Program Revenue			Net (Expense) Revenue and Changes in Net Assets		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government	
Primary government					Governmental Activities	Business-type Activities
Governmental activities						Total
General government	\$ 1,034,991	\$ 104,181	\$ 92,415	\$ -	\$ (838,395)	\$ (838,395)
Protection	864,414	28,141	-	-	(836,273)	(836,273)
Welfare	34,756	-	12,269	-	(22,467)	(22,467)
Public works	787,567	37,409	124,724	-	(625,434)	(625,434)
Solid Waste	472,128	253,608	-	-	(218,520)	(218,520)
Culture and recreation	74,949	2,694	31,616	-	(40,639)	(40,639)
Education	2,183,988	-	-	-	(2,183,988)	(2,183,988)
County tax	408,234	-	-	-	(408,234)	(408,234)
Cemetery	85,668	6,150	-	-	(79,518)	(79,518)
Library	183,416	-	-	-	(183,416)	(183,416)
Contingency	45,445	-	-	-	(45,445)	(45,445)
Cemetery and other trusts	31,673	-	29,431	-	(2,242)	(2,242)
Tax increment financing	103,158	48,147	-	-	(55,011)	(55,011)
Special revenue grants and contributions	604,443	-	8,028	599,694	3,269	3,269
Interest on long-term debt	49,326	-	-	-	(49,326)	(49,326)
Capital outlay	67,146	-	-	-	(67,146)	(67,146)
Total governmental activities	7,031,302	480,330	288,503	599,694	(5,652,785)	(5,652,785)
Business-type activities						
Sewer fund	760,875	706,278	-	924,788	-	870,191
Total primary government	\$ 7,792,177	\$ 1,186,608	\$ 288,503	\$ 1,524,472	(5,652,785)	(4,762,594)
Component unit						
Thompson Free Library	\$ 217,635	\$ 8,340	\$ 211,485	\$ -		\$ 2,190
General revenues:						
Taxes						
Property taxes, levied for general purposes					4,820,129	4,820,129
Excise taxes					566,406	566,406
Interest and lien costs					38,842	38,842
Grants and contributions not restricted to specific programs					425,980	425,980
Interest and investment earnings					3,772	3,772
Miscellaneous					1,942	1,942
Contributions to permanent fund principal					3,750	3,750
Special items - sale of assets					45,338	45,338
Special items - Plymouth waste oil refund					32,626	32,626
Total general revenues, contributions to permanent fund principal, and special items					5,938,785	5,940,890
Change in net assets						
					286,000	1,158,296
NET ASSETS - BEGINNING						
					4,814,337	14,496,556
NET ASSETS - ENDING						
					\$ 5,100,337	\$ 15,654,952
					\$ 10,554,615	\$ 1,465,632

See accompanying notes to basic financial statements.

## INDEPENDENT AUDITOR'S REPORT

Statement 3

Town of Dover-Foxcroft, Maine  
Balance Sheet  
Governmental Funds  
June 30, 2012

	General Fund	Special Revenue Fund	Permanent Fund	Total Governmental Funds
<b>ASSETS</b>				
Cash and cash equivalents	\$ 1,256,424	\$ 6	\$ 12,932	\$ 1,269,362
Investments	-	-	684,567	684,567
Beneficial interest in assets held by others	-	-	1,394,406	1,394,406
Taxes receivable, net	287,649	-	-	287,649
Due from other funds	12,041	79,613	-	91,654
Interfund advances receivable	-	-	25,000	25,000
Receivable from other governments	108,035	73,237	-	181,272
Notes receivable	-	15,000	-	15,000
Other receivables	22,000	-	-	22,000
Total assets	<u>\$ 1,686,149</u>	<u>\$ 167,856</u>	<u>\$ 2,116,905</u>	<u>\$ 3,970,910</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities</b>				
Accounts payable	\$ 155,898	\$ 71,353	\$ -	\$ 227,251
Due to other funds	79,613	-	-	79,613
Payable to other governments	14,683	-	-	14,683
Deferred property tax revenue	226,372	-	-	226,372
Deferred grant revenue	-	14,762	-	14,762
Other accrued expenses	3,426	-	-	3,426
Security deposits payable	5,939	-	-	5,939
Interfund advances payable	25,000	-	-	25,000
Prepaid taxes	24,256	-	-	24,256
Total liabilities	<u>535,187</u>	<u>86,115</u>	<u>-</u>	<u>621,302</u>
<b>Fund balances</b>				
Nonspendable for trusts	-	-	1,845,298	1,845,298
Nonspendable for note receivable	-	15,000	-	15,000
<b>Restricted for</b>				
Trust fund purposes	-	-	271,607	271,607
Tax incremental financing projects	27,500	-	-	27,500
Special revenue grants and contributions	-	66,741	-	66,741
Debt service	51,467	-	-	51,467
<b>Assigned for</b>				
Capital projects and other purposes	412,779	-	-	412,779
Unassigned	659,216	-	-	659,216
Total fund balances	<u>1,150,982</u>	<u>81,741</u>	<u>2,116,905</u>	<u>3,349,608</u>
Total liabilities and fund balances	<u>\$ 1,686,149</u>	<u>\$ 167,856</u>	<u>\$ 2,116,905</u>	<u>\$ 3,970,910</u>

See accompanying notes to the basic financial statements.

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**INDEPENDENT AUDITOR'S REPORT**

Statement 3A

**Town of Dover-Foxcroft, Maine  
Reconciliation of the Governmental Fund's Balance Sheet  
to the Statement of Net Assets  
June 30, 2012**

Total fund balance, governmental funds	\$ 3,349,608
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Amounts reported for governmental activities in the Statement of Net Assets are different because:

Capital assets used in governmental activities are not current financial resources and therefore are not reported in this fund financial statement, but are reported in the governmental activities of the Statement of Net Assets.	2,545,831
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Certain other long-term assets are not available to pay current period expenditures and therefore are not reported in this fund financial statement, but are reported in the governmental activities of the Statement of Net Assets.

Deferred revenue related to property taxes	226,372
--	---------

Some liabilities, (such as Notes Payable, Capital Lease Contract Payable, and Bonds Payable ), are not due and payable in the current period and are not included in the fund financial statement, but are included in the governmental activities of the Statement of Net Assets.	(1,021,474)
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Net Assets of Governmental Activities in the Statement of Net Assets	<u>\$ 5,100,337</u>
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See accompanying notes to the basic financial statements.

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## INDEPENDENT AUDITOR'S REPORT

Statement 4

Town of Dover-Foxcroft, Maine  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Governmental Funds  
For the Year Ended June 30, 2012

	General Fund	Special Revenue Fund	Permanent Fund	Total Governmental Funds
<b>REVENUES</b>				
Property taxes	\$ 4,814,334	\$ -	\$ -	\$ 4,814,334
Excise and miscellaneous taxes	586,406	-	-	586,406
Interest and lien costs	38,842	-	-	38,842
Licenses and permits	42,225	-	-	42,225
Intergovernmental	835,017	607,712	-	1,242,729
Charges for services	438,105	-	-	438,105
Contributions	30,007	-	14,212	44,219
Investment and interest earnings	3,772	-	30,464	34,236
Unrealized, realized gains (loss) on investments	-	-	(11,496)	(11,496)
Payment in lieu of taxes	22,000	-	-	22,000
Miscellaneous	1,942	-	-	1,942
Total revenues	<u>6,592,650</u>	<u>607,712</u>	<u>33,180</u>	<u>7,233,542</u>
<b>EXPENDITURES</b>				
Current				
General government	1,027,845	-	-	1,027,845
Protection	805,040	-	-	805,040
Welfare	34,756	-	-	34,756
Public works	753,635	-	-	753,635
Solid waste	449,426	-	-	449,426
Culture and recreation	70,221	-	-	70,221
Education	2,183,988	-	-	2,183,988
County tax	408,234	-	-	408,234
Cemetery	80,284	-	-	80,284
Library	183,416	-	-	183,416
Contingency	45,445	-	-	45,445
Trust fund fees and donations	-	-	31,673	31,673
Tax increment financing	103,158	-	-	103,158
Grant program expenses	-	610,593	-	610,593
Debt service				
Principal	142,865	-	-	142,865
Interest and other charges	49,326	-	-	49,326
Capital outlay	485,754	-	-	485,754
Total expenditures	<u>6,823,393</u>	<u>610,593</u>	<u>31,673</u>	<u>7,465,659</u>
Excess (deficiency) of revenues over expenditures	<u>(230,743)</u>	<u>(2,881)</u>	<u>1,507</u>	<u>(232,117)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Debt proceeds	14,146	-	-	14,146
Transfers in	43,426	-	-	43,426
Transfers out	-	-	(43,426)	(43,426)
Total other financing sources and uses	<u>57,572</u>	<u>-</u>	<u>(43,426)</u>	<u>14,146</u>
<b>SPECIAL ITEM</b>				
Plymouth waste oil refund	<u>32,626</u>	<u>-</u>	<u>-</u>	<u>32,626</u>
<b>Net change in fund balances</b>	<u>(140,545)</u>	<u>(2,881)</u>	<u>(41,919)</u>	<u>(185,345)</u>
<b>Fund balances - beginning</b>	<u>1,291,507</u>	<u>84,622</u>	<u>2,158,824</u>	<u>3,534,953</u>
<b>Fund balances - ending</b>	<u>\$ 1,150,962</u>	<u>\$ 81,741</u>	<u>\$ 2,116,905</u>	<u>\$ 3,349,608</u>

See accompanying notes to the basic financial statements.

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**INDEPENDENT AUDITOR'S REPORT**

Statement 4A

**Town of Dover-Foxcroft, 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, 2012**

Net change in fund balances - total governmental funds: \$ (185,345)

Amounts reported for Governmental Activities in the Statement of Activities are different because:

Governmental funds report outlays for capital assets as expenditures because such outlays use current financial resources. In contrast, the Statement of Activities reports only a portion of the outlay as expense. The outlay is allocated over the assets' estimated useful lives as depreciation expense for the period.

Capital outlays	454,180
Depreciation expense	(162,688)

Governmental funds report the entire net sales price (proceeds) from sale of an asset as revenue because it provides current financial resources. In contrast, the Statement of Activities reports only the gain on the sale of the assets. Thus, the change in net assets differs from the change in fund balance by the cost of the asset sold.

45,338

Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds. More specifically, this amount represents the change in deferred property taxes.

5,795

Governmental funds report bond proceeds as current financial resources. In contrast, the Statement of Activities treats such issuance of debt as a liability. Governmental funds report repayment of bond principal as an expenditure. In contrast, the Statement of Activities treats such repayments as a reduction in long-term liabilities. This is the amount by which repayments exceeded proceeds.

Debt issued	(14,146)
Principal repaid	142,866

Change in net assets of governmental activities

\$ 286,000

See accompanying notes to the basic financial statements.

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## INDEPENDENT AUDITOR'S REPORT

Statement 5

Town of Dover-Foxcroft, Maine  
Statement of Net Assets  
Proprietary Fund  
June 30, 2012

	<u>Enterprise Fund</u> <u>Sewer Fund</u>
<b>ASSETS</b>	
Current assets	
Cash and cash equivalents	\$ 762,370
Accounts receivable, net	143,368
Receivables from other governments	<u>77,082</u>
Total current assets	<u>982,820</u>
Non-current assets	
Infrastructure	11,085,163
Construction in progress	2,595,622
Buildings	4,100,197
Equipment, vehicles and furniture	1,254,295
Less accumulated depreciation	<u>(4,485,304)</u>
Total non-current assets	<u>14,549,973</u>
Total assets	<u>15,532,793</u>
<b>LIABILITIES</b>	
Current liabilities	
Accounts payable	99,115
Accrued interest payable	65,394
Due to other funds	12,041
Bonds and notes payable	<u>226,212</u>
Total current liabilities	402,762
Noncurrent liabilities	
Bonds and notes payable	<u>4,575,416</u>
Total liabilities	<u>4,978,178</u>
<b>NET ASSETS</b>	
Invested in capital assets, net of related debt	9,748,345
Unrestricted	<u>806,270</u>
Total net assets	<u>\$ 10,554,615</u>

See accompanying notes to basic financial statements.

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## INDEPENDENT AUDITOR'S REPORT

Statement 6

Town of Dover-Foxcroft, Maine  
**Statement of Revenues, Expenses and Changes in Fund Net Assets**  
**Proprietary Fund**  
**For the Year Ended June 30, 2012**

	<u>Enterprise Fund</u>
	<u>Sewer Fund</u>
<b>REVENUES</b>	
Charges for services	\$ 696,200
Interest and lien charges	10,078
Total operating revenues	<u>706,278</u>
<b>OPERATING EXPENSES</b>	
Administration	266,425
Sanitary sewer maintenance	8,961
Pump station maintenance	5,659
Plant maintenance and equipment	81,775
Depreciation	<u>268,579</u>
Total operating expenses	<u>631,399</u>
Operating income	<u>74,879</u>
<b>NON-OPERATING REVENUES (EXPENSES)</b>	
Interest and investment revenue	2,105
Capital grants and contributions	924,788
Interest expense	<u>(129,476)</u>
Total non-operating revenue	<u>797,417</u>
Change in net assets	872,296
Total net assets - beginning	<u>9,682,319</u>
Total net assets - ending	<u>\$ 10,554,615</u>

See accompanying notes to basic financial statements.

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## INDEPENDENT AUDITOR'S REPORT

Town of Dover-Foxcroft, Maine  
Statement of Cash Flows - Proprietary Fund  
For the Year ended June 30, 2012

Statement 7

	<u>Enterprise Fund</u> <u>Sewer Fund</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Received from user charges	\$ 681,322
Interest and lien charges	10,078
Payments to suppliers for goods and services	(68,466)
Payments for administrative services	<u>(266,425)</u>
Net cash provided by operating activities	<u>356,509</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>	
Capital expenditures	(1,289,967)
Interest payments	(146,239)
Proceeds from bond	300,000
Proceeds from grants	996,441
Bond and note payments	<u>(214,177)</u>
Net cash used by capital and related financing activities	<u>(353,942)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Interest income	<u>2,105</u>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	4,672
<b>CASH AND CASH EQUIVALENTS, BEGINNING</b>	<u>757,698</u>
<b>CASH AND CASH EQUIVALENTS, ENDING</b>	<u>\$ 762,370</u>
<b>Reconciliation of operating income to net cash provided by operating activities</b>	
Operating income	\$ 74,879
Adjustments to reconcile net income to net cash provided by operating activities	
Depreciation	268,579
(Increase) decrease in the following assets	
Accounts receivable	(14,878)
Increase (decrease) in the following liabilities	
Accounts payable	16,222
Due to other funds	<u>11,707</u>
Total adjustments to income	<u>281,630</u>
Net cash provided by operating activities	<u>\$ 356,509</u>

See accompanying notes to basic financial statements.

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**INDEPENDENT AUDITOR'S REPORT**

**Town of Dover-Foxcroft, Maine  
Notes to Basic Financial Statements  
June 30, 2012**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Town of Dover-Foxcroft, Maine was incorporated in 1922 under the laws of the State of Maine. The Town operates under a Selectmen-manager form of government and provides the following services: general government services, public safety, public works, health and welfare, education, library and recreation.

The accounting and reporting policies of the Town relating to the funds included in the accompanying basic financial statements conform to accounting principles generally accepted in the United States of America applicable to state and local governments. Generally accepted accounting principles for local governments include those principles prescribed by the Governmental Accounting Standards Board (GASB), the American Institute of Certified Public Accountants in the publication entitled *Audits of State and Local Governmental Units* and by the Financial Accounting Standards Board, when applicable. As allowed in section P80 of GASB's *Codification of Governmental Accounting and Financial Reporting Standards*, the City has elected not to apply Financial Accounting Standards Board Statements and Interpretations, Accounting Principles Board Opinions, and Accounting Research Bulletins of the Committee of Accounting Procedure issued after November 30, 1989. The more significant accounting policies of the Town are described below.

**A. FINANCIAL REPORTING ENTITY**

The Town's basic financial statements include the accounts of all Town operations. The criteria for including organizations as component units within the Town's reporting entity, as set forth in Section 2100 of GASB's *Codification of Governmental Accounting and Financial Reporting Standards*, include whether:

- the organization is legally separate (can sue and be sued in its own name)
- the Town holds the corporate powers of the organization
- the Town appoints a voting majority of the organization's board
- the Town is able to impose its will on the organization
- the organization has the potential to impose a financial benefit/burden on the Town
- there is fiscal dependency by the organization on the Town

Based on the aforementioned criteria, the Thompson Free Library has been included in this report as a discretely presented component unit.

**B. BASIC FINANCIAL STATEMENTS – GOVERNMENT-WIDE STATEMENTS**

The government-wide financial statements report information of all the activities of the Town, except for fiduciary funds. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The business-type activities of the Town include the sewer fund.

The statement of activities demonstrates the degree to which the direct expenses of a given program are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific program. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given program; and 2) operating or capital grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Taxes and other items not properly included among program revenues are reported instead as general revenues.



**INDEPENDENT AUDITOR'S REPORT**

**Town of Dover-Foxcroft, Maine  
Notes to Basic Financial Statements  
June 30, 2012**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)****C. BASIC FINANCIAL STATEMENTS – FUND FINANCIAL STATEMENTS**

The Town segregates transactions related to certain functions or activities in order to aid financial management and to demonstrate legal compliance. Separate statements are presented for governmental and proprietary activities. These statements present each major fund as a separate column on the fund financial statements.

**1. Governmental Funds**

Governmental funds are those funds through which most governmental functions typically are financed. The measurement focus of governmental funds is on the sources, uses and balance of current financial resources.

The Town has presented the following major governmental funds:

*General Fund*

The general fund is the primary operating fund of the Town and is always classified as a major fund. This fund is used to account for all financial resources not accounted for in other funds.

*Special Revenue Fund*

The special revenue fund is used to account for the proceeds of specific revenue sources that are legally or contractually restricted to expenditures for specified purposes. This fund includes federal and state grants for specific purposes.

*Permanent Fund*

The permanent fund accounts for assets held by the Town pursuant to a trust agreement. The principal portion of this fund type must remain intact, but the earnings may be used to achieve the objectives of the fund.

**2. Proprietary Fund***Enterprise Fund*

The enterprise fund is used to account for the operations of the waste water treatment plant. Activities of the fund include administration, operations and maintenance of the sewer system and billing and collection activities. The fund also accounts for the accumulation of resources for, and the payment of long-term debt for the sewer fund. All costs are financed through charges to utility customers with rates reviewed regularly and adjusted if necessary to ensure integrity of the fund.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services in connection with a proprietary fund's principal ongoing operations. Operating expenses for the proprietary funds include the cost of personnel, contractual services, supplies and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

**INDEPENDENT AUDITOR'S REPORT**

**Town of Dover-Foxcroft, Maine  
Notes to Basic Financial Statements  
June 30, 2012**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)****D. MEASUREMENT FOCUS/BASIS OF ACCOUNTING**

Measurement focus refers to what is being measured; basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

The government-wide statements and fund financial statements for proprietary funds are reported using the economic resources measurement focus and the accrual basis of accounting. The economic resources measurement focus means all assets and liabilities, whether current or non-current, are included on the statement of net assets and the operating statements present increases, revenues, and decreases, expenses, in net total assets. Under the accrual basis of accounting, revenues are recognized when earned, including unbilled sewer services which are accrued. Expenses are recognized at the time the liability is incurred.

Governmental fund financial statements are reported using the current financial resources measurement focus and are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual; i.e., when they become both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The Town considers property taxes as available if they are collected within 60 days after year end. A one-year availability period is used for recognition of all other governmental fund revenues. Expenditures are recorded when the related fund liability is incurred. However, debt service expenditures are recorded only when payment is due.

The revenues susceptible to accrual are property taxes, intergovernmental revenues and charges for services. All other governmental fund revenues are recognized when received, as uncollected amounts are deemed immaterial.

**E. BUDGETS AND BUDGETARY ACCOUNTING**

The Town utilizes a formal budgetary accounting system to control revenues accounted for in the general fund. This budget is established in accordance with the various laws which govern the Town's operations.

Generally, appropriations for the general fund lapse at year end, except for balances approved to be carried forward by Town Selectmen.

Formal budgets are not adopted for the other funds. Grant procedures for many of the revenues included in the special revenue funds require submission of a budget. However, such budgets are not subject to formal adoption procedures and are normally prepared based upon the grant period which does not necessarily correspond with the Town's fiscal year.

**INDEPENDENT AUDITOR'S REPORT**

**Town of Dover-Foxcroft, Maine  
Notes to Basic Financial Statements  
June 30, 2012**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)****F. FINANCIAL STATEMENT AMOUNTS****1. Deposits and Investments**

For purposes of the statement of cash flows, the proprietary fund considers all highly liquid investments, except for money market mutual funds, with a maturity of three months or less to be cash equivalents. Cash equivalents include certificates of deposits with a longer maturity. Additional information is presented in Note 2.

Investments are carried at fair value. Fair value is the amount at which a financial instrument could be exchanged in a current transaction between willing parties. Additional information, including the composition of investments, is presented in Note 2.

**2. Interfund Receivables and Payables**

During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. Interfund receivables and payables between funds within governmental activities are eliminated in the statement of net assets. Any residual balances outstanding between the governmental activities and business-type activities are reported in the governmental-wide financial statements as "internal balances".

**3. Interfund Transfers**

Legally authorized transfers are treated as interfund transfers and are included in the results of operations of the governmental funds on the fund financial statements. For the purposes of the government-wide statement of activities, all interfund transfers between individual funds within governmental activities have been eliminated.

**4. Capital Assets**

Capital assets, which include property, plant, equipment and infrastructure assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements and in the fund financial statements for proprietary funds. All capital assets are valued at historical cost or estimated historical cost if actual historical is not available. Donated assets are valued at their fair market value on the date donated. Repairs and maintenance are recorded as expenses. Renewals and betterments are capitalized.

Assets capitalized have an original cost of \$5,000 or more and over one year of useful life. Depreciation has been calculated on each class of depreciable property using the straight-line method.

**INDEPENDENT AUDITOR'S REPORT**

**Town of Dover-Foxcroft, Maine  
Notes to Basic Financial Statements  
June 30, 2012**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)****F. FINANCIAL STATEMENT AMOUNTS (CONTINUED)****4. Capital Assets (Continued)**

Estimated useful lives are as follows:

Buildings	20-50 years
Sewer systems	50-100 years
Machinery and equipment	3-50 years
Vehicles	3-25 years

In the fund financial statements, fixed assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

**5. Long-term Debt**

The accounting treatment of long-term debt depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

All long-term debt to be repaid from governmental and business-type resources is reported as liabilities in the government-wide statements. The long-term debt consists primarily of notes payable or general obligation bonds and capital leases.

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as expenditures. The accounting for proprietary fund is the same in the fund statements as in the government-wide statements.

**6. Compensated Absences**

A maximum of 30 sick days may be accrued; however, the Town has not recorded a liability because sick leave amounts are non-vesting. Vacation leave cannot be carried forward to a new year; therefore there is no accrued vacation leave.

**7. Government-wide Net Assets**

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt of \$1,524,357 consists of capital assets \$5,344,946, net of accumulated depreciation (\$2,799,115), reduced by the outstanding balances of any borrowing used for those assets (\$1,021,474), and adding back unspent proceeds \$0. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislations adopted by the Town or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. All other net assets are reported as unrestricted. For expenditures that qualify for either classification, amounts will be first spent from restricted net assets then from unrestricted net assets.



**INDEPENDENT AUDITOR'S REPORT**

**Town of Dover-Foxcroft, Maine  
Notes to Basic Financial Statements  
June 30, 2012**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)****F. FINANCIAL STATEMENT AMOUNTS (CONTINUED)****8. Governmental Fund Balances**

The Government Accounting Standards Board (GASB) has issued Statement 54, *Fund Balance Reporting and Governmental Fund Type Definitions* (GASB 54). This Statement defines the different types of fund balances that a governmental entity must use for financial reporting purposes.

GASB 54 requires the fund balance to be properly reported within one of the five fund balance categories listed below:

*Nonspendable* – such as fund balances associated with inventories or prepaid expenses. The Nonspendable fund balance may also include amounts that are required to be maintained intact, such as the corpus of an endowment fund.

*Restricted* fund balance category includes amounts that can be used only for the specific purposes stipulated by constitution, grantors or through enabling legislation.

*Committed* fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the Town's highest level of decision making authority, which is voter approval in the Selectmen form of government.

*Assigned* fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as restricted or committed. The Board of Selectmen is authorized to assign funds for a particular purpose, under authority granted by voter approval.

*Unassigned* fund balance is the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications.

The Town has not formally adopted a fund balance policy, but has implemented GASB 54 based on the definitions above. For expenditures that qualify for multiple categories, amounts will be first spent from restricted fund balance, followed by committed fund balance, then assigned fund balance, and finally unassigned fund balance, except that the Town maintains assigned funds in reserves for various purposes which may be spent after unassigned fund balance if approved by vote of the Board of Selectmen.

**9. Revenue Recognition - Property Taxes**

Property taxes were levied on assessed values of April 1, 2011, and were due in two installments of 50% on September 30, 2011 and 50% on February 24, 2012. Interest was charged at 7% per annum authorized by Maine Law on amounts not paid by the due date. Upon the expiration of eight months, and within one year from the date of the original commitment, a tax lien is recorded for all delinquent taxes on real estate.

**INDEPENDENT AUDITOR'S REPORT**

**Town of Dover-Foxcroft, Maine**  
**Notes to Basic Financial Statements**  
**June 30, 2012**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)****F. FINANCIAL STATEMENT AMOUNTS (CONTINUED)****9. Revenue Recognition - Property Taxes (Continued)**

Property taxes assessed and collected during the year ended June 30, 2012, and during the first sixty days of the next fiscal year are recognized as revenue in 2012. Receivables estimated to be collectible after the sixty day period are recorded as deferred revenue.

Assessed value	
Real estate	\$300,553,900
Personal property	<u>12,881,000</u>
	\$313,434,900
Tax rate (per \$1,000)	<u>15.40</u>
Commitment	\$ 4,826,897
Less collections and abatements	<u>4,625,641</u>
Receivable at June 30, 2012	<u>\$ 201,256</u>
Collection rate	96%

**10. Recent Accounting Pronouncements**

In June 2011, the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*. The intent of this statement is to improve financial reporting by providing citizens and other users of state and local government financial reports with information about how past transactions will continue to impact a government's financial statements in the future. The Statement provides a new statement of net position format to report all assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position (which is the net residual amount of the other elements). The Statement requires that deferred outflows of resources and deferred inflows of resources be reported separately from assets and liabilities. The new Statement is effective for financial statement periods beginning after December 15, 2011. The Town is currently assessing the impact of this Statement on its financial statements.

**NOTE 2. DEPOSITS AND INVESTMENTS****Deposits**

*Custodial Credit Risk:* Custodial credit risk is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. The Town does not have a deposit policy for custodial credit risk. As of June 30, 2012, the Town reported deposits of \$2,176,645 with bank balances of \$2,235,675. Of the Town's total bank balance of \$2,235,675, \$1,529,213 was exposed to custodial credit risk. The entire exposed amount was collateralized by underlying securities held by the related bank, which were not in the Town's name.

## INDEPENDENT AUDITOR'S REPORT

**Town of Dover-Foxcroft, Maine**  
**Notes to Basic Financial Statements**  
**June 30, 2012**

**NOTE 2. DEPOSITS AND INVESTMENTS (CONTINUED)****Deposits (Continued)**

Deposits have been reported as follows:

Reported in governmental funds	\$1,269,362
Reported in proprietary funds	762,370
Reported in component unit	<u>144,913</u>
Total deposits	<u>\$2,176,645</u>

**Investments**

Statutes authorize the Town to invest in certificates of deposit, repurchase agreements, and other available bank investments. In addition, the Town can invest in direct debt securities of the United States unless such an investment is expressly prohibited by law. The trust and agency fund is also authorized to invest in various instruments in accordance with laws of the State of Maine.

The Town's investments at June 30, 2012 are as follows:

Mutual funds	\$ 875,798
Corporate bonds	126,618
Common stock	54,987
Certificates of deposit	<u>164,314</u>
Total investments	<u>\$ 1,221,717</u>

*Custodial Credit Risk:* Custodial credit risk is the risk that in the event of failure of the counterparty, the Town will not be able to recover the value of its investments. The Town has an investment policy for custodial credit risk. The Town's \$1,221,717 investments which are invested in certificates of deposits, money market funds, U.S. Treasury notes, U.S. Agency notes, stock mutual funds and common stock, are not exposed to custodial credit risk as the investments are in the Town's name.

*Interest Rate Risk:* To the extent possible, the Town will attempt to match investments with anticipated cash requirements with shorter term maturities. This does not apply to trust funds held by the Town. The Town may collateralize its repurchase agreements using longer term investments through a letter of credit with banks of such standing and quality as the Federal Home Loan Bank or the Federal Reserve Bank.

	Due in less than one year	Due in 1-5 years	Due in more than five years
Corporate Bonds	<u>\$ -</u>	<u>\$ 48,281</u>	<u>\$ 78,337</u>

Investments have been reported as follows:

Reported in governmental funds	\$ 684,567
Reported in component unit	<u>537,150</u>
Total investments	<u>\$1,221,717</u>

## INDEPENDENT AUDITOR'S REPORT

Town of Dover-Foxcroft, Maine  
Notes to Basic Financial Statements  
June 30, 2012

**NOTE 3. CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2012, was as follows:

	Balance 6/30/11	Reclass- ification	Additions/ Completions	Retirements/ Dispositions	Balance 6/30/12
<b>Governmental Activities</b>					
<i>Capital assets not being depreciated</i>					
Land	\$ 394,830	\$ -	\$ -	\$ -	\$ 394,830
<i>Capital assets being depreciated</i>					
Infrastructure	142,421	57,413	65,774	-	265,608
Buildings and improvements	1,444,340	17,116	-	-	1,461,456
Equipment and furniture	1,143,398	362,649	82,858	(204,334)	1,384,571
Vehicles	1,919,111	(437,178)	356,548	-	1,838,481
Total capital assets being depreciated	4,649,270	-	505,180	(204,334)	4,950,116
<i>Less accumulated depreciation for</i>					
Infrastructure	(36,901)	(16,378)	(11,611)	-	(64,890)
Buildings and improvements	(309,026)	(5,627)	(31,256)	198,672	(147,237)
Equipment and furniture	(686,301)	(435,199)	(64,373)	-	(1,185,873)
Vehicles	(1,802,871)	457,204	(55,448)	-	(1,401,115)
Total accumulated depreciation	(2,835,099)	-	(162,688)	198,672	(2,799,115)
Total capital assets, being depreciated net	1,814,171	-	342,492	(5,662)	2,151,001
Governmental activities capital assets, net	\$ 2,209,001	\$ -	\$ 342,492	\$ (5,662)	\$ 2,545,831
<b>Business-type activities</b>					
<i>Capital assets not being depreciated</i>					
Land	\$ 124,171	\$ -	\$ -	\$ -	\$ 124,171
Construction in progress	2,352,697	-	280,896	(37,973)	2,595,620
Total	2,476,868	-	280,896	(37,973)	2,719,791
<i>Capital assets being depreciated</i>					
Infrastructure	11,075,347	-	9,816	-	11,085,163
Buildings and improvements	3,000,969	-	975,057	-	3,976,026
Equipment, vehicles and furniture	1,238,946	-	15,350	-	1,254,296
Total capital assets being depreciated	15,315,262	-	1,000,223	-	16,315,485
<i>Less accumulated depreciation for</i>					
Infrastructure	(2,011,044)	-	(143,921)	-	(2,154,965)
Buildings and improvements	(1,156,447)	-	(91,090)	-	(1,247,537)
Equipment, vehicles and furniture	(1,049,234)	-	(33,567)	-	(1,082,801)
Total accumulated depreciation	(4,216,725)	-	(268,578)	-	(4,485,303)
Total capital assets, being depreciated net	11,098,537	-	731,645	-	11,830,182
Business-type activities capital assets, net	\$ 13,575,405	\$ -	\$ 1,012,541	\$ (37,973)	\$ 14,549,973

## INDEPENDENT AUDITOR'S REPORT

Town of Dover-Foxcroft, Maine  
Notes to Basic Financial Statements  
June 30, 2012

## NOTE 3. CAPITAL ASSETS (CONTINUED)

	Balance 6/30/11	Additions/ Completions	Retirement/ Dispositions	Balance 6/30/12
<b>Component Unit</b>				
<i>Capital assets being depreciated</i>				
Buildings and improvements	\$1,291,141	\$ 9,100	\$ -	\$1,300,241
<i>Less accumulated depreciation for</i>				
Buildings and improvements	<u>(495,339)</u>	<u>(17,233)</u>	<u>-</u>	<u>(512,572)</u>
Component unit capital assets, net	<u>\$ 795,802</u>	<u>\$ (8,133)</u>	<u>\$ -</u>	<u>\$ 787,669</u>

Depreciation expense for the year ended June 30, 2012, was charged as direct expense to programs as follows:

<i>Governmental activities</i>	
Recycling	\$ 22,702
Fire	34,654
Central hall	7,146
Police	24,720
Public works	63,354
Cemetery	5,384
Recreation	<u>4,728</u>
Total depreciation expense – Governmental activities	<u>\$162,688</u>
<i>Business-type activities</i>	
Sewer fund	<u>\$268,578</u>
<i>Component Unit</i>	
Thompson Free Library	<u>\$ 17,233</u>



## INDEPENDENT AUDITOR'S REPORT

**Town of Dover-Foxcroft, Maine**  
**Notes to Basic Financial Statements**  
**June 30, 2012**

**NOTE 4. LONG-TERM LIABILITIES**

The following is a summary of long-term liabilities for the year ended June 30, 2012.

	Balance June 30, 2011	Increases	Decreases	Balance June 30, 2012	Portion due within one year
<b>Governmental Fund Liabilities</b>					
<b>General Obligation Bonds</b>					
<i>Maine Municipal Bond Bank</i>					
General obligation bond dated October 25, 2001, due 2017. Interest ranges 3.25%-5.125% with annual principal and semiannual interest payments	\$ 237,175	\$ -	\$ (35,128)	\$ 202,047	\$ 36,663
General obligation bond dated October 27, 2005, due 2016. Interest ranges 3.70%-3.90% with annual principal and semiannual interest payments	200,000	-	(40,000)	160,000	40,000
General obligation bond dated May 25, 2009 due 2026. Interest ranges 2.15%-5.35% with annual principal and semiannual interest payments	340,000	-	(21,250)	318,750	21,250
General obligation bond dated May 25, 2009, due 2027. Interest ranges 2.2%-5.30% with annual principal and semiannual interest payments	240,000	-	(15,000)	225,000	15,000
<i>People's United Bank</i>					
4.405% general obligation bond dated November 29, 2002, due 2012 with annual principal and interest payments	28,000	-	(14,000)	14,000	14,000
7.95% general obligation bond dated November 29, 2002, due 2012 with annual principal and interest payments	8,000	-	(4,000)	4,000	4,000
<i>Camden National Bank</i>					
3.80% general obligation bond dated May 14, 2011, due May 14, 2020 with annual principal and interest payments	<u>90,000</u>	<u>-</u>	<u>(10,000)</u>	<u>80,000</u>	<u>10,000</u>
Total general obligation bonds	1,143,175	-	(139,378)	1,003,797	140,913
<b>Capital Leases</b>	<u>7,018</u>	<u>17,677</u>	<u>(7,018)</u>	<u>17,677</u>	<u>3,973</u>
Total governmental long-term liabilities	<u>1,150,193</u>	<u>17,677</u>	<u>(146,396)</u>	<u>1,021,474</u>	<u>144,886</u>

## INDEPENDENT AUDITOR'S REPORT

Town of Dover-Foxcroft, Maine  
Notes to Basic Financial Statements  
June 30, 2012

## NOTE 4. LONG-TERM LIABILITIES (CONTINUED)

	Balance June 30, 2011	Increases	Decreases	Balance June 30, 2012	Portion due within one year
<b>Proprietary Fund Liabilities</b>					
<b>General Obligation Bonds</b>					
<i>Rural Development</i>					
4.625% general obligation sewer bonds dated November 26, 2002, due 2033	\$ 260,280	\$ -	\$ (7,089)	\$ 253,191	\$ 7,403
4.5% general obligation sewer bonds dated October 26, 2007, due FY 2036	357,909	-	(8,036)	349,873	8,398
4.5% general obligation sewer bonds dated October 26, 2007, due FY 2037	595,571	-	(12,524)	583,047	13,088
4.25% general obligation sewer bonds dated November 19, 2009, due 2039	834,581	-	(16,075)	818,506	16,465
2.5% general obligation sewer bonds dated February 16, 2011, due 2039	1,492,000	-	(37,435)	1,454,565	38,371
2.00% general obligation sewer bonds dated May 10, 2012, due 2040	-	300,000	-	300,000	8,097
<i>Maine Municipal Bond Bank</i>					
2.25% general obligation revolving loan dated November 13, 2003, due 2024	168,882	-	(11,763)	157,119	11,934
1.71% general obligation sewer bonds dated November 13, 2003, due 2019	<u>1,006,582</u>	-	<u>(121,255)</u>	<u>885,327</u>	<u>122,456</u>
Total general obligation bonds	4,715,805	300,000	(214,177)	4,801,628	226,212
Total proprietary long-term liabilities	<u>4,715,805</u>	<u>300,000</u>	<u>(214,177)</u>	<u>4,801,628</u>	<u>226,212</u>
Total governmental fund and proprietary fund long-term liabilities	<u>\$ 5,865,998</u>	<u>\$ 317,677</u>	<u>\$ (360,573)</u>	<u>\$ 5,823,102</u>	<u>\$ 371,098</u>

## INDEPENDENT AUDITOR'S REPORT

Town of Dover-Foxcroft, Maine  
Notes to Basic Financial Statements  
June 30, 2012

**NOTE 4. LONG-TERM LIABILITIES (CONTINUED)****General obligation bonds payable**

Future maturities of general obligation and proprietary fund bonds payable are as follows:

Year ended June 30	General Obligations		Proprietary Obligations		Total
	Principal	Interest	Principal	Interest	
2013	\$ 140,913	\$ 42,959	\$ 226,212	\$ 143,905	\$ 553,989
2014	124,563	36,662	230,793	139,294	531,312
2015	126,456	31,037	235,552	134,504	527,549
2016	128,570	25,233	240,496	129,527	523,826
2017	90,796	20,058	245,632	124,357	480,843
2018-2022	211,250	61,519	910,382	544,494	1,727,645
2023-2027	181,249	15,866	722,373	425,451	1,344,939
2028-2032	-	-	827,087	291,550	1,118,637
2033-2037	-	-	881,425	136,019	1,017,444
2038-2040	-	-	281,676	13,504	295,180
	<u>\$ 1,003,797</u>	<u>\$ 233,334</u>	<u>\$ 4,801,628</u>	<u>\$ 2,082,605</u>	<u>\$ 8,121,364</u>

In accordance with Maine law, no municipality shall incur debt for specific purposes in excess of certain percentages of State valuation of such municipality. At June 30, 2012, the Town was in compliance with these limitations.

**Capital leases payable**

The Town is the lessee of a photocopier. The liabilities under capital leases are recorded at the lower of the present value of the minimum lease payments or the fair market value of the asset acquired.

Minimum future lease payments under capital leases as of June 30, 2012 are:

2012	\$ 4,620
2013	4,620
2013	4,620
2013	4,620
2014	770
	<u>19,250</u>
Less amount representing interest	<u>(1,573)</u>
Present value of minimum lease payments	<u>\$ 17,677</u>

**NOTE 5. SHORT-TERM DEBT**

The Town had the following bond anticipation notes payable transactions to finance various sewer construction projects for the year ended June 30, 2012:

	Balance 6/30/11	Increases	Decreases	Balance 6/30/12
Skowhegan Savings Bank 2.50% bond anticipation note payable due November, 2010	<u>\$ -</u>	<u>\$ 300,000</u>	<u>\$ (300,000)</u>	<u>\$ -</u>

**INDEPENDENT AUDITOR'S REPORT**

**Town of Dover-Foxcroft, Maine  
Notes to Basic Financial Statements  
June 30, 2012**

**NOTE 6. INTERFUND TRANSACTIONS**

During the course of normal operations the Town has numerous transactions between funds including expenditures and transfers.

Individual fund interfund receivable and payables balances at June 30, 2012 and transfers during the fiscal year arising from these transactions were as follows:

	Due from Other Funds	Due to Other Funds	Transfers In	Transfers Out
General fund	\$ 12,041	\$ 104,613	\$ 43,426	\$ -
Permanent fund	25,000	-	-	43,426
Special revenue fund	79,613	-	-	-
Sewer proprietary fund	-	12,041	-	-
	<u>\$ 116,654</u>	<u>\$ 116,654</u>	<u>\$ 43,426</u>	<u>\$ 43,426</u>

Transfers are used to move revenues from the fund that budget requires to collect them to the fund that budget requires to expend them and use unrestricted revenues collected to finance various programs accounted for in other funds in accordance with budgetary authorization.

The \$25,000 due to the permanent fund from the general fund is an interfund loan that will be paid off in \$5,000 increments over the next five years.

**NOTE 7. RESTRICTED AND NONSPENDABLE FUND BALANCES – SPECIAL REVENUE FUND**

At June 30, 2012 the Town maintained restricted and nonspendable fund balances in its special revenue fund for the following programs:

CDBG housing grant	\$10,075
Maine Highlands Law Enforcement grant	7,478
Dredging	35,135
Microloan	14,990
Homeland security	558
Planning	2,501
Police drug education	352
Land use	3,545
EPA – Brownfields grants	7,107
	<u>\$81,741</u>

**INDEPENDENT AUDITOR'S REPORT**

**Town of Dover-Foxcroft, Maine**  
**Notes to Basic Financial Statements**  
**June 30, 2012**

**NOTE 8. NET ASSETS – RESTRICTED FOR ENDOWMENTS**

At June 30, 2012, the permanent fund's restricted fund balance was comprised of the following:

	Non- expendable	Expendable
Restricted for Mayo Memorial	\$ 170,074	\$ 2,581
Restricted for library	829,284	19,717
Restricted for special funds	493,919	258,606
Restricted for cemetery	<u>352,021</u>	<u>(9,297)</u>
	<u>\$ 1,845,298</u>	<u>\$ 271,607</u>

**NOTE 9. FUND BALANCE – GENERAL FUND - ASSIGNED**

At June 30, 2012 the Town maintained assigned fund balances for capital projects and other purposes as follows:

Homecoming	\$ 14,683
Unemployment	6,474
Health insurance co-pay	33,709
Emergency preparedness	6,826
Fire equipment	28,891
Fire station	6,783
Community policing	2,970
Promotion grant match	9,450
Aerial photos	18,934
Greeley Landing	1,596
Public works equipment	31,753
Public works building	20,950
Office machines	37,205
Recreation facilities	2,924
Street signs	857
Police building	14,321
Police equipment	10,800
Police drug enforcement	9,875
Solid waste equipment	28,646
Cemetery equipment	7,092
Central hall	30,111
Morton Ave building	35,987
Paving	10,000
Road improvement	<u>41,942</u>
	<u>\$ 412,779</u>



**INDEPENDENT AUDITOR'S REPORT**

**Town of Dover-Foxcroft, Maine  
Notes to Basic Financial Statements  
June 30, 2012**

**NOTE 10. BENEFICIAL INTERESTS IN ASSETS HELD BY OTHERS**

The Town is an income beneficiary of assets held by Maine Community Foundation (MCF) as a result of making reciprocal transfers of assets to MCF and specifying itself as the beneficiary. As such, the Town receives distributions amounting to a percentage of the fair value of these assets each year. The Town has granted variance power to MCF. The Board of Trustees of the MCF has the power to modify, consistent with State law, including seeking approval of the appropriate court or Attorney General, where applicable, any restriction or condition on the distribution of funds for any specified Towns if, in the sole judgment of the Board (without the necessity of the approval of any participating trustee, custodian, or agent), such restriction or condition becomes, in effect, unnecessary, incapable of fulfillment, or inconsistent with the charitable needs of the community. Annual distributions from these assets have been reported as revenue.

The estimated fair market value of the beneficial interests in the assets, which approximate the present values of expected future cash flows from the assets, are recognized in the statement of financial position as beneficial interests in assets held by others. This amounted to \$1,394,406 in the year ended June 30, 2012.

**NOTE 11. MUNICIPAL SOLID WASTE LANDFILL CLOSURE**

State and federal laws and regulations required the Town to incur certain landfill closure and post closure costs for its landfill which was closed in prior years. The future post-closure costs are estimated to be approximately \$8,000 per year.

**NOTE 12. DEFINED BENEFIT PENSION PLAN****Plan Description**

The Town has contributed, to the Maine Public Employees Retirement System's (MainePERS) Participating Local District Consolidated Retirement Plan, a cost-sharing defined benefit plan. The Town's payroll for the year ended June 30, 2012 for employees covered by this plan was \$989,565.

All full-time Town employees are eligible to participate in the MainePERS. Participating employees' benefits vest after five years of service. Beyond the five year period, the employee would receive a certain benefit upon attaining the age of sixty; this benefit would be computed at that time. The MainePERS also provides death and disability benefits. These benefit provisions and all other requirements are established by state statute. A copy of the most recent financial report for the plan may be obtained from the Maine Public Employees Retirement System by calling 1-800-451-9800.

**INDEPENDENT AUDITOR'S REPORT**

**Town of Dover-Foxcroft, Maine**  
**Notes to Basic Financial Statements**  
**June 30, 2012**

**NOTE 12. DEFINED BENEFIT PENSION PLAN (CONTINUED)****Funding Status and Progress**

Participating Town employees are required to contribute 6.5% of their annual salary to the Plan by state statute. The Town is required to pay contributions as determined on an annual basis by the Plan's actuaries.

	Year ended		
	6/30/12	6/30/11	6/30/10
Employer			
Amount	\$ -0-	\$ -0-	\$ -0-
Percentage	0.00%	0.00%	0.00%
Employee			
Amount	\$63,023	\$58,555	\$46,707
Percentage	6.50%	6.50%	6.50%

**NOTE 13. COMMITMENTS**

At June 30, 2012, the Town was committed to remaining sewer construction contracts totaling approximately \$1,506,662.

**NOTE 14. CONTINGENCIES**

With regard to pending legal claims or any unasserted claims, it is not feasible at this time to predict or determine their outcome. Management believes, however, that settlement amounts, if any, will not have a material adverse effect on the Town's financial position.

The Town participates in various intergovernmental grant programs which may be subject to future program compliance audits by the grantors or their representatives. Accordingly, the Town's compliance with applicable grant requirement may be established at some future date. The amount, if any, of any liabilities arising from the disallowance of expenditures or ineligibility of grant revenues cannot be determined at this time.

**NOTE 15. RELATED PARTY TRANSACTIONS AND PAYABLES**

During the year ending June 30, 2012 the Town, acting as fiscal agent for the Historical Society, paid Edgerly Plumbing for services performed on grant projects. Elwood Edgerly (the owner) is a member of the Board of Selectmen. Total payments to Edgerly Plumbing during the year ended June 30, 2012 were \$51,605. At June 30, 2012, there were no amounts owed by the Town for services provided.

**NOTE 16. RISK COVERAGE**

The Town is exposed to various risks of losses related to torts, theft, damage, and destruction of assets, injuries to employees, and natural disasters. The Town maintains various commercial insurance policies to mitigate these risks to an acceptable level and to limit the Town's exposure to losses.

## INDEPENDENT AUDITOR'S REPORT

Exhibit 1

Town of Dover-Foxcroft, Maine  
Budget and Actual (with Variances)  
General Fund  
For the year ended June 30, 2012

	Budgeted Amounts			Actual	Variance with Final Budget - Positive (Negative)
	Original*	Changes**	Final*		
<b>REVENUES</b>					
Property taxes	\$ 4,826,896	\$ -	\$ 4,826,896	\$ 4,814,334	\$ (12,562)
Excise and miscellaneous taxes	599,630	-	599,630	566,406	(33,224)
Interest and lien costs	51,000	-	51,000	38,842	(12,158)
Licenses and permits and fees	46,955	-	46,955	42,225	(4,730)
Intergovernmental	525,903	60,655	586,558	635,017	48,459
Charges for services	324,285	37,173	361,458	380,055	18,597
Recycling credits	64,850	-	64,850	58,050	(6,800)
Sale of tax acquired property	-	-	-	-	-
Contributions	-	-	-	30,007	30,007
Interest	13,500	-	13,500	3,772	(9,728)
Tax increment financing	22,000	-	22,000	22,000	-
Miscellaneous	1,000	-	1,000	1,942	942
Total revenues	6,476,019	97,828	6,573,847	6,592,650	18,803
<b>EXPENDITURES</b>					
Current					
General government	1,053,465	(4,439)	1,049,026	1,027,845	21,181
Protection					
Fire department	136,215	-	136,215	127,129	9,086
Police and lights	428,245	60,655	488,900	463,481	25,419
Hydrant rental	214,430	-	214,430	214,430	-
Welfare	40,530	-	40,530	34,756	5,774
Public works	717,215	37,173	754,388	753,635	753
Solid waste	449,930	-	449,930	449,426	504
Culture and recreation	69,399	-	69,399	70,221	(822)
Education	2,183,988	-	2,183,988	2,183,988	-
County tax	408,234	-	408,234	408,234	-
Cemetery	83,800	-	83,800	80,284	3,516
Library	148,460	34,856	183,416	183,416	-
Tax increment financing	103,158	-	103,158	103,158	-
Contingency and abatements	20,000	-	20,000	45,445	(25,445)
Debt service					
Principal	139,378	3,487	142,865	142,865	-
Interest and other charges	44,832	4,494	49,326	49,326	-
Capital outlay	843,011	-	843,011	485,754	357,257
Total expenditures	7,084,290	136,326	7,220,616	6,823,393	397,223
Excess (deficiency) of revenues over expenditures	(608,271)	(38,498)	(646,769)	(230,743)	416,026
<b>OTHER FINANCING SOURCES (USES)</b>					
Debt proceeds	-	-	-	14,146	14,146
Transfers in	6,000	34,956	40,956	43,428	2,470
Total other financing sources and uses	6,000	34,956	40,956	57,572	16,616
<b>SPECIAL ITEM</b>					
Plymouth waste oil refund	-	-	-	32,626	32,626
Net change in fund balances	(602,271)	(3,542)	(605,813)	(140,545)	\$ 465,268
<b>FUND BALANCES - BEGINNING</b>	1,291,507	-	1,291,507	1,291,507	
<b>FUND BALANCES - ENDING</b>	\$ 689,236	\$ (3,542)	\$ 685,694	\$ 1,150,962	

\* Includes designated carryforward accounts

\*\*Changes made for additional revenues per commitment and grant funding

## INDEPENDENT AUDITOR'S REPORT

Schedule 1

Town of Dover-Foxcroft, Maine  
Combining Schedule of Revenues, Expenditures and Changes in  
Fund Balance - Permanent Funds  
For the Year ended June 30, 2012

	Mayo Memorial Hospital	Thompson Free Library	Special Funds	Cemetery Funds	Totals
<b>PRINCIPAL (AND FUNDS FUNCTIONING AS PRINCIPAL)</b>					
Revenue					
Capital gains (losses) and principal additions	\$ (644)	\$ (7,883)	\$ (1,429)	\$ 2,630	\$ (7,326)
<b>Fund balance, beginning</b>	<u>170,718</u>	<u>837,167</u>	<u>495,348</u>	<u>349,391</u>	<u>1,852,624</u>
<b>Fund balance, ending</b>	<u>170,074</u>	<u>829,284</u>	<u>493,919</u>	<u>352,021</u>	<u>1,845,298</u>
<b>UNDESIGNATED</b>					
Revenues					
Investment income	1,298	16,243	5,149	2,622	25,312
Contributions		8,811			8,811
Expenditures	(1,350)	(11,742)	(9,404)	(2,794)	(25,290)
Operating transfers in (out)	<u>-</u>	<u>(34,887)</u>	<u>(69)</u>	<u>(8,470)</u>	<u>(43,426)</u>
Excess of revenue and other financing sources over expendi- tures and other financing uses	(52)	(21,575)	(4,324)	(8,642)	(34,593)
<b>Fund balance, beginning</b>	<u>2,633</u>	<u>41,292</u>	<u>262,930</u>	<u>(655)</u>	<u>306,200</u>
<b>Fund balance, ending</b>	<u>2,581</u>	<u>19,717</u>	<u>258,606</u>	<u>(9,297)</u>	<u>271,607</u>
<b>TOTAL PRINCIPAL AND RESTRICTED FUND BALANCE, ENDING</b>	<u>\$ 172,655</u>	<u>\$ 849,001</u>	<u>\$ 752,525</u>	<u>\$ 342,724</u>	<u>\$ 2,116,905</u>

## INDEPENDENT AUDITOR'S REPORT

Schedule 2

**Town of Dover-Foxcroft, Maine**  
**Schedule of Permanent Trust Fund Balances**  
**June 30, 2012**

	<u>Principal</u>	<u>Restricted</u>	<u>Total</u>
Mayo Memorial Hospital Fund			
Funds held by Town of Dover-Foxcroft in			
Maine Community Foundation	\$ 170,074	\$ 2,581	\$ 172,655
Thompson Free Library			
Funds held in trust by Bank of America			
Marion Morrison	331,009	54,014	385,023
Funds held by Town of Dover-Foxcroft in			
Maine Community Foundation			
Eugene S. Favor	27,665	(645)	27,020
Frank E. Guernsey	13,610	(318)	13,292
E.A. Thompson	11,512	(271)	11,241
Eva Gilman	6,024	(145)	5,879
Dorothy F. Greenlaw	10,318	(242)	10,076
Thedora Gray- TFL	231,980	(30,415)	201,565
Sanford	5,095	(117)	4,978
Barbara Goodwin	11,947	(282)	11,665
Dudley C. Goodwin	10,861	(249)	10,612
Goodwin charitable trust	167,082	(1,554)	165,528
Gellerson	2,181	(59)	2,122
Total Thompson Free Library Trust Fund	<u>829,284</u>	<u>19,717</u>	<u>849,001</u>
Cemetery funds			
Funds held by Town of Dover-Foxcroft in			
Maine Community Foundation	<u>352,021</u>	<u>(9,297)</u>	<u>342,724</u>

- continued -

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## INDEPENDENT AUDITOR'S REPORT

Schedule 2  
Page 2Town of Dover-Foxcroft, Maine  
Schedule of Permanent Trust Fund Balances  
June 30, 2012

	Principal	Restricted	Total
Special Funds			
Funds held by Town of Dover-Foxcroft in			
Maine Community Foundation			
George J. Babson - Loan Fund	\$ 37,602	\$ 101,953	\$ 139,555
Victor L. and Laura A. Warren			
Scholarship Fund	7,876	4,712	12,588
Home Fund	234,209	30,530	264,739
Ambulance Fund	2,002	6,763	8,765
Guy M. Buck - Education Fund	2,261	2,341	4,602
Henry N. Spaulding Funds	11,088	11,742	22,830
Ministerial and School Fund	6,312	8,451	14,763
Flora Mayo - Rent subsidy	16,173	54,642	70,815
Mary E. Page Fund	4,297	5,928	10,225
Lawrence - Peabody - Museum	876	-	876
Ruby Williams	67,267	(410)	66,857
Funds held by the American Funds			
Gray Fire department Fund	103,956	6,934	110,890
Other assets			
Receivable	-	25,000	25,000
Checking	-	20	20
Total special trust funds	493,919	258,606	752,525
Total funds	\$ 1,845,298	\$ 271,607	\$ 2,116,905

## INDEPENDENT AUDITOR'S REPORT

Schedule 3

Town of Dover-Foxcroft, Maine  
Taxes Receivable, Tax Liens, and Tax Acquired Property  
General Fund  
June 30, 2012

Taxes receivable	
2012	\$ 201,256
2011 and prior	<u>4,434</u>
Total taxes receivable	<u>205,690</u>
Tax liens and tax acquired property	
2011	77,441
2010 and prior	483
Tax acquired	<u>9,035</u>
Total tax liens	<u>86,959</u>
Total taxes receivable, and tax liens	292,649
Less allowance for uncollectibles and writeoffs	<u>(5,000)</u>
Total	<u>\$ 287,649</u>

## INDEPENDENT AUDITOR'S REPORT



Brantner, Thibodeau  
& Associates

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Email: [bta@btacpa.com](mailto:bta@btacpa.com)

**Report on Internal Control Over Financial Reporting and on Compliance and  
Other Matters Based on an Audit of Financial Statements Performed  
In Accordance With Government Auditing Standards**

Board of Selectmen  
Town of Dover-Foxcroft

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, and each major fund of the Town of Dover-Foxcroft, Maine as of and for the year ended June 30, 2012, which collectively comprise the Town of Dover-Foxcroft, Maine's basic financial statements and have issued our report thereon dated January 31, 2013. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Internal Control Over Financial Reporting**

Management of the Town of Dover-Foxcroft, Maine, is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the Town of Dover-Foxcroft, Maine's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of Dover-Foxcroft, Maine's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Town of Dover-Foxcroft, Maine's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we identified a certain deficiency in internal control over financial reporting, described in the accompanying schedule of findings and questioned costs that we consider to be a significant deficiency in internal control over financial reporting, #2012-1. A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

**INDEPENDENT AUDITOR'S REPORT**

Board of Selectmen  
Page 2

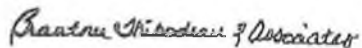
**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Town of Dover-Foxcroft, Maine's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain other matters that we reported to management of the Town of Dover-Foxcroft, Maine, in a separate letter dated January 31, 2013.

The Town of Dover-Foxcroft, Maine's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit the Town of Dover-Foxcroft, Maine's response, and accordingly, we express no opinion on it.

This report is intended solely for the information and use of the Board of Selectmen, management, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



Bangor, Maine  
January 31, 2013

**INDEPENDENT AUDITOR'S REPORT**

**Brantner, Thibodeau  
& Associates**

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**Independent Auditor's Report on Compliance With Requirements That  
Could Have a Direct and Material Effect on Each Major Program and on Internal  
Control Over Compliance in Accordance With OMB Circular A-133**

Board of Selectmen  
Town of Dover-Foxcroft, Maine

**Compliance**

We have audited the Town of Dover-Foxcroft, Maine's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have direct and material effect on each of the Town of Dover-Foxcroft, Maine's major federal programs for the year ended June 30, 2012. The Town of Dover-Foxcroft, Maine's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Town of Dover-Foxcroft, Maine's management. Our responsibility is to express an opinion on the Town of Dover-Foxcroft, Maine's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Town of Dover-Foxcroft, Maine's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Town of Dover-Foxcroft, Maine's compliance with those requirements.

In our opinion, the Town of Dover-Foxcroft, Maine, complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2012.



**INDEPENDENT AUDITOR'S REPORT**

Board of Selectmen  
Page 2

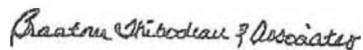
**Internal Control Over Compliance**

Management of the Town of Dover-Foxcroft, Maine is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Town of Dover-Foxcroft, Maine's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness on internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Town of Dover-Foxcroft, Maine's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there that is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, detected or corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the Board of Selectmen, management, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



Bangor, Maine  
January 31, 2013

## INDEPENDENT AUDITOR'S REPORT

Town of Dover-Foxcroft  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2012

Federal Grantor/Pass Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Disburse- ments/ Expenditures
<i>U.S. Department of Agriculture</i>			
Direct			
Cluster			
Water and Waste Disposal Systems for Rural Communities	10.760	N/A	\$ 216,563
ARRA-Water and Waste Disposal Systems for Rural Communities	10.781	N/A	937,103
			<u>1,153,666</u>
<i>U.S. Department of Homeland Security</i>			
Passed through the State Department of Defense			
Disaster grants - public assistance	97.036	FEMA-1953-DR-ME	<u>3,532</u>
<i>U.S. Environmental Protection Agency</i>			
Passed through the State Department of Environmental Protection			
ARRA - Brownfields Assessment and Cleanup Cooperative Agreement	66.818	BF-96130601	149,655
ARRA - Moosehead Mill Clean up lot 1B Cooperative Agreement	66.818	BF-96130401	14,210
ARRA - Moosehead Mill Clean up lot 1 Cooperative Agreement	66.818	BF-96130501	18,042
			<u>181,907</u>
<i>U.S. Department of Transportation</i>			
Passed through the State Bureau of Highway Safety			
2011 Holiday High Visibility Impaired Driving Enforcement Campaign	20.601	HE12-031	4,613
2012 BUNE Enforcement and Education Campaign	20.602	OP12-028	2,000
			<u>6,613</u>
<i>U.S. Housing and Urban Development</i>			
Passed through State Department of Economic and Community Development			
Community Development Block Grants	14.228	015-19A-0587-012-6331	1,540
Community Development Block Grants	14.228	015-19A-0587-012-6331	144,495
Community Development Block Grants	14.228	HA2010	9,801
Community Development Block Grants	14.228	015-19A-Z108-01-6331	25,174
Community Development Block Grants	14.228	014-19A-1054-012-6331	197,159
			<u>378,169</u>
<i>U.S. Department of Justice</i>			
Passed through the State Department of Health and Human Services			
Enforcing Underage Drinking Laws Program	16.727	SA3-11-378	2,121
Direct			
ARRA - Public Safety Partnership and Community Policing Grant	16.710	2009-RK-WX-0424	84,093
Edward Byrne Memorial Justice Assistance Grant Program	16.738	DJ-BX-288	2,093
Edward Byrne Memorial Justice Assistance Grant Program	16.738	PIS-01-11	10,921
			<u>97,107</u>
Total expenditures of federal awards			<u>\$ 1,823,115</u>

**INDEPENDENT AUDITOR'S REPORT**

**Town of Dover-Foxcroft, Maine  
Notes to Schedule of Expenditures of Federal Awards  
Year ended June 30, 2012**

**PURPOSE OF THE SCHEDULE**

Office of Management and Budget (OMB) Circular A-133, requires a Schedule of Expenditures of Federal Awards showing total expenditures for each federal award program as identified in the catalog of Federal Domestic Assistance (CFDA).

**SIGNIFICANT ACCOUNTING POLICIES****1. REPORTING ENTITY**

The accompanying schedule includes all federal award programs of the Town for the fiscal year ended June 30, 2012. The reporting entity is defined in the Notes to the Financial Statements of the Town of Dover-Foxcroft, Maine.

**2. BASIS OF PRESENTATION**

The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations.

- a. Pursuant to OMB Circular A-133, federal financial assistance is defined as assistance provided by federal agency, either directly or indirectly, in the form of grants, contracts, cooperative agreements, loans, loan guarantees, property, interest subsidies, insurance or direct appropriations.
- b. OMB Circular A-133 establishes the level of expenditures to be used in defining major federal financial award programs. Major programs for the Town have been identified in the Schedule of Findings and Questioned Costs.

**3. BASIS OF ACCOUNTING**

The information presented in the Schedule of Expenditures of Federal Awards is presented on a basis consistent with the Town's general purpose financial statements. The grants included are all accounted for on a modified accrual basis of accounting which is described in the notes to the general purpose financial statements.

**SUBRECIPIENT FUNDS****4. CDBG GRANTS**

The Town provided \$378,169 in funds to subrecipients in the form of Community Block Development Grant projects.

# **ANNUAL TOWN REPORT FY11-12**

## **TOWN OF DOVER-FOXCROFT**

### **SECTION 7**

#### **CEMETERY LOT CONVEYANCE**



**CEMETERY LOT CONVEYANCE****ADDITIONS TO CEMETERY TRUST FUND**

PERPETUAL CARE		
YEAR ENDING - JUNE 30, 2012		
NAME	CEMETERY/LOT	AMOUNT
KEVIN & CHERYL MAYO	PINE GROVE ANNEX LOT 115A SPACES 1,2	\$500.00
DAVID A & EUGENE L NICHOLAS	DOVER CEMETERY-POOLE YARD LOT 111, SPACES 5,6	\$500.00
DIANNE Y & EDWARD A JACOBSON	DOVER CEMETERY OAKES POND SECTION B Lot 109, SPACE 2	\$250.00
VICTOR HEWETT	DOVER CEMETERY OAKES POND SECTION B LOT 86, SPACE 1,2,3	\$750.00
ROBERT HOPPE	PINE GROVE ANNEX LOT 83A, SPACE 1	\$250.00
TINA M GILBERT	DOVER CEMETERY OAKES POND SECTION B LOT 84, SPACE 1	\$250.00
HERBERT E JR. & BRENDA L EDGERLY	DOVER CEMETERY OAKES POND SECTION B LOT 84, SPACE 2,3 LOT 95, SPACE 1,2,3	\$1,250.00
<b>TOTAL</b>		<b>\$3,750.00</b>



RURAL GROVE CEMETERY



# **ANNUAL TOWN REPORT FY11-12**

## **TOWN OF DOVER-FOXCROFT**

### **SECTION 8**

#### **REAL ESTATE AND SEWER BILLING**



## REAL ESTATE AND SEWER BILLING

## TAXES RECEIVABLE

TAXES RECEIVABLE 2011-2012 - JUNE 30, 2012								
ACCT	NAME	TAX	ACCT	NAME	TAX	ACCT	NAME	TAX
2977	*ARAUJO SUSAN D	731.50	2740	GRANT BURGESS & KATHRYN	1,282.82	2285	*NELSON DAVID A & KAREN I	452.76
878	ARNO TOBY S	340.34	3157	GREEN CRAIG	224.84	187	NUTTER MARK ROBERTS	440.44
3072	ARNO TOBY S	415.80	607	GREGORY KENNETH M & KATHU	890.12	3187	O'BRIEN EDWARD P & MARY I	166.32
2590	BATEY JOSH & ASHLEY	243.32	22	*GURSCHICK WALTER	290.29	438	PERRY JOYCE A	2288.44
2672	BELL JOHN & DEBORA	346.29	96	*GURSCHICK WALTER	475.86	576	PIRES JOHN JR	351.06
2066	BERRYMAN CHARLES G&	1754.06	1717	*GURSCHICK WALTER	194.81	1850	*POTTER EVERETT & DOREEN	3,403.40
417	*BICKFORD CARL & JENI	306.46	2997	*GURSCHICK WALTER	718.41	2874	*PREBLE WENDY S BERCE	364.41
1412	*BICKFORD CARL I	1459.92	742	*HALL DANIEL R SR	566.87	1476	PROVOST STEPHEN P	2,066.60
556	*BIGELOW TRAVEL	865.48	3134	HALL LAUREEN	532.07	717	*QUINN WALTER JR FAMILY	3,851.54
911	BISHOP DANIEL J	1241.24	2953	HARMON SANDRA	769.78	2179	QUINN DEAN S & ROXANNE S	1101.10
1480	BISHOP DANIEL J	118.58	1404	HARRINGTON JESSICA	691.46	1403	RAYMOND CATHY	1495.34
20	BLOCKLER LORRIE ANN	746.90	2885	*HARTFORD ROBERT & EARLEN	2673.44	2182	RHINO PROPERTY DEV LLC	1,218.14
1556	BLOCKLER LORRIE ANN	100.10	671	HARVILLE THOMAS W	580.58	222	RICHARDSON BETTY	311.08
2376	BLOCKLER NATHAN R	776.16	1732	HAYES MARY HEIRS OF	1056.44	558	RICHARDSON BETTY	67.76
2594	BLOCKLER NATHAN R	518.98	2231	HAZLETT HERBERT	970.20	770	RICHARDSON BETTY	1,025.64
3360	BLOCKLER NATHAN R	69.30	1128	HERETAKIS ENTERPRISES	1,105.72	1319	*RICHARDSON BETTY	5,839.68
1553	BOELEN CYNTHIA	2,502.50	104	HURD DANIEL O	1687.84	1357	RICHARDSON BETTY	264.88
3311	BONSEY GAYLE E	1,036.42	141	HURD DANIEL O	805.42	2030	*RICHARDSON BETTY	2092.86
1852	*BOURGET LISA A	880.06	304	HURD DANIEL O	4,364.36	1918	*RICHARDSON TERRANCE &	797.72
110	BRAMMER JACQUELINE I	677.60	1727	*HURD DANIEL O	1091.86	2390	*RICHARDSON-GRANT DONA	43.12
1653	BRAWN FREDERICK D &	814.66	2388	HURD DANIEL O	308.00	2183	ROANE CASANDRA & SANDR	782.32
2645	BROWN JULIE A	281.82	2292	HURD DANIEL O JR	1,961.96	79	ROBINSON ENTERPRISES LLC	782.32
3278	BRYANT MARK	91.76	611	HUTCHINSON EUGENE W	2002.00	272	ROBINSON ENTERPRISES LLC	6030.64
3018	BURHOE PATRICIA	931.70	1700	HUUSKONEN NYRIK T	1,815.66	1232	*ROBINSON MARK & NANCY	3055.36
2385	CADIEUX VIRGINIA	1419.88	1265	*JAMESON LAURALYN BUIE &	652.96	341	ROGERS JEANNE L	1726.34
258	*CARY CHRISTOPHER W	1362.88	1462	KLIESCH JAMES RONALD	1769.46	988	*ROSE CAROL	3049.85
1763	CHAMBERS JAMES & LOF	1,450.20	1384	*KUPREANCE GARY & LAURIE	1056.44	3007	*SAGE SHARI	566.28
3085	*CHAPMAN JAMES A & K	1,448.37	2379	LABELLE KATHY S COLBRY	825.44	243	*SANTIFORT WILLIAM W & M	833.92
2426	COLE DANIEL & MICHELE	1,857.24	1055	*LEE RICHARD C & BEVERLEE A	2,832.06	1585	*SANTIFORT WILLIAM W & M	184.80
150	CORBIN SHARON PEIRCI	2120.58	1962	LIBBY KEITH & LISA	1,402.94	1079	SAULMER DAVID & ELLEN	1,560.02
3170	*COWING EARL T	1110.34	1324	*LYTLE RONNIE LEE II & TINA M	1,102.64	1460	*SAUNDERS LIONEL T & VALE	383.46
1417	CROCKETT ROY F & SAN	2259.58	6	MAIHOS JAMES C	443.52	649	SAXTON WILLIAM	131.66
844	CURRIER CAROL A	777.88	2060	MAIHOS JAMES C	3260.18	2104	*SCHWICARDI KEVIN & CYN	945.78
1046	DEFORD FREDERICK M	1045.66	3261	*MALOON ARCHIE W JR	2103.64	1665	SEAVEY JONATHAN M & NANC	1,794.10
261	DELOGE RICKEY	187.88	2101	MANN KEITH & JESSE	694.54	1849	SEBEC ENTERPRISES INC	2311.54
2811	DOORE ELAINE HEIRS OI	505.12	502	*MARTIN ROBERTA F	1,700.16	1286	SEGERSON JOHN D	291.06
2834	DOORE ELAINE HEIRS OI	483.56	684	*MCCORMACK CHRISTOPHER E	1,306.31	2899	*SEVENE SHERYL	1475.32
733	DOORE ELAINE LIFE EST.	739.20	3012	*MCCORMACK CHRISTOPHER E	190.96	519	*SHAPLEIGH STEVEN M	14.25
306	*DORNAN CHARLOTTE L	1,014.86	535	*MCEACHERN DIANA MARIE	120.29	554	*SHAPLEIGH STEVEN M	149.38
1631	DOW NORA	1082.62	1080	MERCHANT CLARENCE J II	1,074.92	1447	SHAPLEIGH STEVEN M	306.46
864	DOW RANDY	32.34	2233	MERCHANT CLARENCE II	831.60	1095	*SIMPSON RICHARD P SR & S	561.94
2551	DUNN CARL E & ANNA J	1336.13	378	*MERRILL BARBARA M	1569.26	895	SKOMARS JEFF	463.54
424	*EDGERLY JUDITH M	241.78	2006	MERRILL MARK & JOAN	639.10	787	SMALL JEFFERY W & LISA M	577.50
2653	*ELLIS BERNICE P	331.87	2743	*MERRILL TIMOTHY	2608.76	3054	SMITH DEREK T & SUSAN L	1463.00
1414	EWER MICHAEL J & BILLI	999.46	2524	*MERRILL TIMOTHY I	2711.94	2011	SNAPP ALICIA	1436.82
2901	EWER MICHAEL J & BILLI	914.76	1908	*MICHAUD JOSEPH & CAROL	271.59	323	SNIDE JENNETTE M & BRETT	175.56
1488	*FADLEY DANA M	625.24	1925	*MILLER WILLIAM H & SUZANNE	1342.88	1979	SPACK JOHN A	3589.74
963	*FAIRBROTHER MARY J&	788.48	2859	MILLER JOEL E & SHAWNA L	441.98	471	*SPAULDING FREDERICK & D	418.88
539	FARRAR BRUCE A	130.90	2487	MILLETTE JOSEPH G	1,694.00	3184	STARBIRD SHARON P	1937.32
1507	FARRAR BRUCE A	2656.50	307	*MORGAN DANIEL D	480.14	1074	STEPHEN RONALD	628.32
1119	FLINT JOSEPH S	1,463.00	2489	*MORSE SUZANNE E	613.93	3021	*STEPHENS NELSON G JR & B	306.46
986	GLADSTONE PHILIP A & I	1806.42	2600	NALLY DANIEL J	1144.22	2272	STEVENS ANN	1,307.93
2494	GRANT BURGESS & KAT-	888.58	1446	NEAL MARY ELIZABETH	1550.78	2392	*STOCKLEY KEITH	206.92

## REAL ESTATE AND SEWER BILLING

## TAXES RECEIVABLE/PERSONAL PROPERTY

TAXES RECEIVABLE 2011-2012 - JUNE 30, 2012								
ACCT	NAME	TAX	ACCT	NAME	TAX	ACCT	NAME	TAX
3151	*STYMIEST TRAVIS T, G/	103.38	2699	WARREN JASON & SHEENA L	140.14	574	*WHITE DALE	653.78
501	*SUPPLE ROBERT & THEI	267.77	277	WATERMAN GENE A	643.72	1536	*WORCESTER SCOTT G	53.90
1696	*SUPPLE ROBERT & THEI	35.84	743	*WEBBER JONATHAN LEE	728.42	1031	ZMIJAK THODORE M & LISA	960.96
3361	TAM AMY	187.88	2847	*WEBBER JONATHAN LEE	1,623.16			
3344	*TASKER GREGORY M	495.88	2986	*WEBBER JONATHAN LEE	138.60			
828	TAYLOR NANCY	1042.37	295	*WEST HARTLEY E & ROBERTA	1013.32			
3262	*TETLOW BARRY &	411.68	2255	WEST CHRISTALINE &	802.34			199828.68
1343	THIBODEAU FRANCIS D	1530.76	2178	*WESTMAN BRIAN NYE	2685.76			
625	TROXELL PAUL J	2924.46	785	WHITE JERE & CANDACE	1,133.44		Prepayment Balance adjustments	-1096.11
2078	*WARREN SHERWOOD S	123.97	2586	WHITE PRISCILLA H HEIRS OF	3,206.28		<b>TOTAL Real Estate Tax 2010-2011</b>	<b>198732.57</b>
PERSONAL PROPERTY 2011-2012 - JUNE 30, 2012								
ACCT	NAME	TAX	ACCT	NAME	TAX	ACCT	NAME	TAX
151	*CRISPELL GREGORY CC	27.67	104	*RIVERSIDE FLORIST	55.24			
136	*DGB JR INC	762.30	293	*SAGE SHARI	23.10			
37	DOVER HOUSE OF PIZZA	215.60	195	SHIRETOWN PIZZA	107.80		Personal Property Balance adjustments	4.15
172	*HARTFORD EARLENE	23.10	60	*SPACK JOHN A	36.96		<b>Total Pers. Property Tax 2011-2012</b>	<b>2523.34</b>
123	*MERRILL TIMOTHY	61.60	260	*TURKE JOHN	56.98		Total Real Estate 2011-2012	198732.57
36	*NUTTER MARK	100.10	47	WEBBER HARDWARE INC	910.14		Total Personal Property 2011-2012	2523.34
55	PAT'S DAIRY LAND	77.00	243	WILHITE MARVIN SCOTT	61.60		<b>TOTAL Taxes Rec. 2011-2012</b>	<b>201255.91</b>
PERSONAL PROPERTY 2006-2011- JUNE 30, 2012								
ACCT	NAME	TAX	ACCT	NAME	TAX	ACCT	NAME	TAX
37	DOVER HOUSE OF PIZZA	1240.05	195	SHIRETOWN PIZZA	292.15	243	WILHITE MARVIN SCOTT	195.34
172	*HARTFORD EARLENE	40.05	60	*SPACK JOHN A	287.76			
36	*NUTTER MARK	386.37	260	*TURKE JOHN	55.32			
55	PAT'S DAIRY LAND	459.65	47	WEBBER HARDWARE INC	831.22		<b>Total Pers. Property 2006-2011</b>	<b>3787.91</b>
*Paid after June 30, 2012 and prior to printing of Town Report								


## REAL ESTATE AND SEWER BILLING

## TAX LIENS/TAX ACQUIRED/ABATEMENTS/SUPPLEMENTS

TAX LIENS RECEIVABLE 2010-2011 - JUNE 30, 2012								
ACCT	NAME	LIEN	ACCT	NAME	LIEN	ACCT	NAME	LIEN
878	*ARNO TOBY S	330.40	2740	*GRANT BURGESS & KATHRYN	1245.34	992	*RICHARDSON BETTY	2179.71
3072	*ARNO TOBY S	403.65	3157	*GREEN CRAIG & MICHELE	218.27	1357	*RICHARDSON BETTY	257.14
2066	*BERRYMAN CHARLES G	912.47	1404	*HARRINGTON JESSICA	671.26	2390	*RICHARDSON-GRANT DONA	41.80
911	*BISHOP DANIEL J	595.18	1732	HAYES MARY	701.07	2183	*ROANE CASANDRA & SANDI	574.27
2594	*BLOCKLER NATHAN R	503.81	2231	*HAZLETT HERBERT	941.85	79	*ROBINSON ENTERPRISES LL	693.22
3360	BLOCKLER NATHAN R	67.28	104	*HURD DANIEL O	1638.52	272	*ROBINSON ENTERPRISES LL	2693.18
1553	*BOELENS CYNTHIA	1214.69	141	*HURD DANIEL O	781.89	1232	*ROBINSON MARK & NANCY	2824.75
3311	*BONSEY GAYLE E	508.12	304	*HURD DANIEL O	4236.83	341	*ROGERS JEANNE L	1675.90
110	*BRAMMER JACQUELINE	537.15	1727	*HURD DANIEL O	1059.96	1079	SAULMER DAVID & ELLEN	1514.44
3018	*BURHOE PATRICIA	722.68	2388	*HURD DANIEL O	299.00	1460	*SAUNDERS LIONEL T & VALE	379.73
2385	*CADIEUX ANDRE & VIRG	1268.25	611	*HUTCHINSON EUGENE W	1943.50	502	*SECRETARY OF HOUSING &	1650.48
2645	*CHAMBERS RYAN HALE	273.58	1700	*HUUSKONEN NYRICK T	1762.61	1286	*SEGERSON JOHN D	282.56
2426	*COLE DANIEL & MICHEL	444.48	1462	*KLIESCH JAMES RONALD	1447.46	1447	*SHAPLEIGH STEVEN M	55.79
150	*CORBIN SHARON PEIRCE	2039.18	1384	*KUPREANCE GARY & LAURIE	512.78	3054	*SMITH DEREK T & SUSAN L	119.21
3170	*COWING EARL T	1077.90	3012	*MCCORMACK CHRISTOPHER E	185.38	2011	*SNAPP ALICIA	1394.84
1046	*DEFORD FREDERICK M	353.51	1080	*MERCHANT CLARENCE J II	944.02	323	*SNIDE JENNETTE M & BRETT	170.43
2811	*DOORE ELAINE	494.85	2487	*MILLETTE JOSEPH G	1644.50	1979	*SPACK JOHN A	3484.85
2834	*DOORE ELAINE	469.43	2600	*NALLY DANIEL J	1110.79	3361	TAM AMY	182.39
733	*DOORE ELAINE LIFE ES	358.80	1446	*NEAL MARY ELIZABETH	1505.47	3344	*TASKER GREGORY M	92.71
1631	*DOW NORA	1050.98	438	*PERRY JOYCE A	2221.57	625	*Troxell Paul J	2839.01
864	DOW RANDY	31.40	1850	*POTTER EVERETT & DOREENE	3303.95	2699	WARREN JASON & SHEENA L	136.04
1414	*EWER MICHAEL J & BILL	485.13	1476	*PROVOST STEPHEN P	955.39	277	*WATERMAN GENE A	478.65
2901	*EWER MICHAEL J & BILL	499.33	717	*QUINN WALTER JR FAMILY TR	1513.33	2586	*WHITE PRISCILLA H	1556.29
1119	*FLINT JOSEPH S	127.92	2179	*QUINN DEAN S & ROXANNE SP	1068.93	3187	*WILLIAMS BRIAN R	159.00
2590	*BATEY JOSH & ASHLEY	86.27	2182	*RHINO PROPERTY DEVELOPMENT	1182.55	1031	*ZMIJAK THEODORE M & LIS/	917.93
986	*GLADSTONE PHILIP A &	1903.14	222	*RICHARDSON BETTY	301.99			
2494	*GRANT BURGESS & KAT	862.62	558	*RICHARDSON BETTY	65.78	Total Tax Liens Rec. June 30, 2012		77440.51

TAX ACQUIRED PROPERTY - JUNE 30, 2012								
ACCT	NAME	TOTAL	ACCT	NAME	TOTAL	ACCT	NAME	TOTAL
1864	BOLTON, PAULA C	837.10	1502	*SMITH RANDALL AS PERS REP	2620.13	2541	STONE DAVID & REBECCA	129.09
1812	HALL, CATHERINE HEIRS	171.86	980	STONE DAVID & REBECCA	123.23	2224	*WAKEFIELD ROBERT	3627.61
2338	HALL, CATHERINE HEIRS	1454.65	1572	STONE DAVID & REBECCA	70.42			
						Total Tax Acq. Property June 30, 2012		9034.09

\*Paid after June 30, 2012 and prior to printing of Town Report

ABATEMENTS 2011-2012						SUPPLEMENTS 2011-2012		
Acct	Name	Tax	Acct	Name	Tax	Acct	Name	Tax
1963	HEYDORN FREDERICK &	55.90	411	MCCAR WASH KAUFMAN ROGEI	119.00	2220	AG VENTURE	1190.42
3120	MAYO HOSPITAL	11879.56	2623	LASER ERIC	323.40	3371	BAIRD CAROL	289.52
3272	COTE DON & KAREN	55.06	658	MINOTT JON	117.04			
2220	PATTEN HEIRS	1190.42	2105	SMITH DEAN	617.54	Total Supplements June 30, 2012		1479.94
979	NICKERSON JOHN SR	104.72	1330	TIBBETTS DALE	360.36			
3203	RICE WAYNE & CINDY	269.50	2286	CREATIVE APPAREL	7729.26			
2420	LABREE THERESA & CLIN	190.96	352	ANTHONY MARK	426.58			
3152	JONES KENNETH & JEAN	38.50	1173	FRASZ & FERNOW	612.92			
PP295	BRACKETT CARL & VICTOR	30.80	2652	OLSZEWSKI ROBERT	227.92			
2221	COLBATH ARTHUR & VOI	281.82	2808	DOORE KEITH	537.46			
3362	HENDERSON ROBERT A	238.70	990	THOMPSON LISA 2009-10	237.68			
2480	DOW JOHN & SHARON	75.46	2590	AMES LISA 2009-10	120.21			
2604	ESTATE OF BONSEY	525.14						
671	HARVILLE THOMAS	914.94	Total Abatements June 30, 2012			27280.82		



## REAL ESTATE AND SEWER BILLING

## WASTEWATER RECEIVABLES – JUNE 30, 2012

UT Acct	NAME	Amount	UT Acct	NAME	Amount	UT Acct	NAME	Amount
6	*Durgin, Louis R Jr & Marie S	88.50	274	Ruksznis, Misty A	527.90	508	*Weidner, Bil & Erika	641.98
7	*Allen, Bonnie L	88.50	275	*Earley, Connie D Et Als	496.46	510	*Kerr, Robert R	88.50
9	*Allen, Gregory & Susan	74.03	276	Earley, Robert E & Connie D	354.00	511	*Macomber, William & Linda	313.90
15	*Anderson, Ellen M	88.50	281	*McGeown, Arthur M & Susar	191.18	512	*Gallagher, Timothy B & Brine	372.17
16	*Anderson, Ellen M	88.50	282	*Hutchinson, Brett A & Kelly J	89.42	514	*Mailloux, Shane A	107.92
17	*Imbert, Edward A & Sharon A	91.18	285	Engstrom, Martha A	177.00	522	*Mann, Edwin W Jr	177.00
26	*Brown, Michael L	278.86	290	*Fagan, Michael J & Blaire	478.85	524	*Marden, Craig	177.00
30	*Warner, Daniel T	224.13	291	*Fairbrother, Mary Jane	88.50	528	*Marshall, Andrew E III & Bre	177.00
35	*Bryand, Susan B	247.07	295	*Cranmer, Tracy	348.82	536	*Hockenberry, Gayle & Horbe	237.13
41	*Holmes, Matthew	334.25	296	*Finley, David L	99.60	538	*Brown II, Robert B	377.72
43	*Becraft, Dorothy	195.50	303	*Flanders, Paul & Tami	577.37	544	*McGill, Anthony J	177.00
49	*Berce, Carlton & Liane	88.50	305	*Gilbert, Richard J & Judith A	201.97	554	*McKusick, Paul L Et Al	176.79
51	*Ellery, Judith R	731.19	306	Doore, Elaine Heirs of	354.92	556	*Thurlow, Meltzer & Pleninger,	354.00
56	*Raymond, Cathy	89.18	311	*Cole, Jerry H & Debra C	523.27	557	West, Cristaline & Dunbar, Jos	354.00
57	*Bickmore, Gloria	176.78	323	*Flaherty, David H & Dianne	274.43	567	*Arno, Jody Lynn	110.70
58	*Bigelow Travel	386.38	326	*Smith, Dean J & Laurie L	88.50	574	*Michaud, Joseph & Carol	382.05
60	Billington, Lillian	997.81	330	Smith, Jean M	736.03	578	*Milton, Yolanda A Heirs of	88.50
66	*Atkinson, Barbara	283.09	331	*Jannetta, James	177.00	594	*Morgan, Daniel D	295.17
71	Blockler, Lorie Ann	435.41	332	Foster, Andrew W & Tammy L	387.52	598	Moulen, Frederick	88.50
72	*Blockler, Lorie Ann	88.50	335	Kasprzak, James A & Tracy L	1,206.22	599	*Mallett, Aubrey M Jr & Doree	88.50
73	*Blockler, Nathan R	354.00	345	Miller, Joel E & Shawna L	936.75	603	*Mountain, Louis G & Rita	89.15
74	*Schmand, Rory Heirs of	265.50	353	Grant, Burgess & Kathryn	354.00	607	*Yell, Donald L & Alice	564.91
76	*Boardway, Geraldine	228.95	354	*Grant, Terry L Jr & Brenda K	485.35	610	*Richardson, Betty	1,251.25
79	*Lytle, Ronnie Lee II & Tina M	756.97	355	*Caswell, Bryan K & Debra S	88.50	613	*Sage, Shari	713.71
85	*Boone, Lisa A	229.66	366	*Hall, Donald Heirs of	235.28	616	*Nicholas, Louis F Jr	453.57
89	*Boutlier, Cindy L	88.50	370	*Henderson, Michael J & Alyss	407.88	620	*Young, Joshua A & Megan E	197.35
90	*Boyd, Elliott R Jr & Linda	177.00	371	Marsh, Scott & Christina L	401.54	626	Nutter, Mark & Denise	377.12
92	Provost, Stephen P	951.56	372	*Richards, Wendy Jo	999.64	636	*Moody, Louis B	88.50
96	*Henderson, Raymond D & Mi	177.92	373	Harrington, Jessica	354.00	641	*Axford, Nolan J	378.05
98	*Brawn, Frederick D & Nina C	354.00	381	*Seavey, Jonathan M & Nancy	493.36	642	*Axford, Nolan J	354.00
99	White, Dale	997.08	384	Hayes, Mary A	354.00	645	*Pare, Ethel I	208.01
107	*Brown, Alton & Yvonne	88.50	385	*Hayes, Paul & Janet	139.38	646	Harville, Thomas	439.10
110	*Durgin, Jerry L	136.60	386	*Hayes, Scott & Debra	677.42	648	Chase, Henry F IV & Jayne M	265.50
111	*Brown, Philip J & Brenda M	184.71	396	*McKusick, Scott N	176.60	650	*Bacon, John D Jr & St. John, J	177.00
116	*Corbin, Sharon Pierce	251.92	402	*Clement, Leisa	264.15	651	*Marden, Craig A & Carol L	594.99
120	*Taggett, Craig & Katrina D	212.45	403	*Stephens Jr, Nelson G & Beth	572.69	655	Grant, Burgess & Kathryn	354.00
124	Levensalor, Adam	718.44	404	*Sebec Enterprises, Inc	424.28	660	*Nelson, David	88.50
126	*Cahill, George & Barbara E	343.50	407	*Robinson, Ronald	205.05	664	*Perry, Ronald & Joyce	354.00
131	*Piquette, Craig S	406.70	408	*Howard, Stephen & Linda	437.28	665	*Grammont, Stephen & Callaw	88.50
132	*Carolyn, Michael & Elizabeth	88.50	410	*Aplana, Dennis A & Christin	126.42	670	*McEachern, Diana Marie	518.64
136	Makowski, Joel B & Theresa A	480.72	412	*Jannetta, Jeri-Lynn	399.93	673	*Ruksznis, Sheila	354.00
138	*Reardon, Christopher	88.50	413	*Hanson, Brian & Jasmane	325.00	679	*Piscataquis County Fair Assoc	89.17
143	*Chambers, Garry Allen Jr	176.87	417	*Jackson, Phoebe	143.08	687	*Priest, Jacqueline & Barry	88.50
146	*Lovejoy, Stephen D & Jamie I	174.52	420	*Stevenson, Gail R	395.92	688	*DGB Jr Inc	118.52
159	*Chase, Peter & Roxanne	255.92	423	*Johnson, Lois A	88.50	693	*Prouty, Edgar C Jr	280.60
160	*Chase Robert & Jennifer	122.72	424	*Johnson, Randall	177.92	695	*Provo, Roy & Karen	662.95
162	*Church, Kevin D & Michelle M	511.26	426	*Mellon, Michelle & Filmore, M	577.84	696	*Seiders, Floyd A & Linda E	265.50
166	*Blay, Jane S	158.80	432	*Bishop, Daniel J	588.09	697	*Qui, Michael & Yue Lan	214.93
170	*Cotta, Chad	711.98	434	*Hannaford Bros Co	2,046.12	706	*Hicks, Harold N & Tammie L	135.63
174	*Colbry, Jerry & Janet	228.80	436	*Kelly, Brian & Kelly	289.55	709	*Reyes, Juan & Elsy	265.80
177	*Cole, Jerry H & Debra C	441.87	444	Grant, Sheri	245.23	710	*Weidner, William T & Leslie J	88.50
178	*McChesney, Gordon	44.25	445	*Batchelder, Jennifer L	307.42	711	*Johnson, Jason A & Kimberly	183.25
185	*Conroy, Jane K & Edward F	88.50	451	Perry, Joyce A	486.28	712	*Richards, Jonathan L	326.55
192	*Westman, Brian Nye	3,850.50	453	Kirkpatrick, Rhonda L	492.46	713	*Richards, Jonathan L	549.48
193	*Westman, Brian Nye	1,155.97	456	*Tibbetts, Heather M	169.90	714	*Jolin, Paul A & Kathryn M	169.90
194	Leighton, Shawn E	354.00	457	*Laffin, Blaise & Jacquelyn L	331.40	715	*Portzline, Dennis W	88.50
195	*LaRouche, Angela & Lewis, C	177.00	458	*Lamson, Marrie M	354.00	716	Richardson, Betty	354.00
196	*Dow, Gail S	354.00	462	Seavey, Jonathan M & Nancy I	9,917.58	722	*Rideout, Dean A & Roxanne M	177.00
203	*Fadley, Dana M	179.34	463	Seavey, Jonathan M & Nancy I	452.98	723	*Huuskonen, Nyrk T & Linda	707.07
204	Sheppard, William S & Toni H	2,028.25	465	*Smith, Daniel W & Monique F	195.50	740	*Robinson, Sandra D	420.60
214	*Currier, Carol A	371.57	468	*Murdoch, Henry	354.00	741	*Runnels, Charles A	386.38
215	Lerbach, Deborah E & Daniel I	354.00	473	*Leighton, David & Diane	102.09	743	Robinson, Mark & Nancy	866.69
217	Stewart, Michael J & Christine	864.47	474	*Leighton, Patrick & Judith	224.48	744	*Robinson, Mark & Nancy	136.60
239	*Berce, Eric D & Mary Ann	534.38	482	*Warstler, Brandon J	178.63	749	*Lewis, Linus & Karie	259.32
246	*Detremont, Carl E	90.34	483	*Marshall, Mark & Lucielle	671.92	751	*Rogers, Jeanne L	359.55
250	Doore, Elaine Heirs of	1,392.77	488	Libby, Keith & Lisa	354.00	753	*Lytle, Ronnie L II	1,117.72
253	*Hill, Robin L	259.33	494	Long, Graham A & Michelle E	280.30	758	*Emery, Teresa L	436.14
254	*Doore, Merle Et Als	334.87	497	*Lovell, Philip & Nancy	95.90	760	*Moore, Laurie A	473.47
257	Dorman, Charlotte L Estate of	297.43	500	Birtz, Evalynn	354.00	765	*Norsworthy, Loretta R	174.50
259	Heritakis Enterprises	441.88	504	*Steeves, Amanda L & London	369.72	772	*Alternatt, Howard	88.50
267	*Seelen, Timothy A & Linda L	824.36	506	*MacAlister, Craig A & Patrick	89.00	774	Brown, Julie A	613.00
273	*Hensley, Kevin R & Amy	55.43	507	*Mackie, Richard & Margaret	286.27	779	*Hasting, Guy & Jennifer	265.36



**WASTEWATER RECEIVABLES/LIENS/TAX ACQUIRED/ABATEMENTS –June 30, 2012**[illegible]

# ANNUAL TOWN REPORT FY11-12

## TOWN OF DOVER-FOXCROFT

### SECTION 9

#### INFORMATIONAL





## INFORMATIONAL

## TOWN OF DOVER-FOXCROFT WEBSITE/Municipal Calendar of Events

**Dover-Foxcroft, Maine 04426**  
48 Morton Avenue Suite A Telephone (207)564-3318 Fax (207)564-3621

Search:  **GO**






[Home](#) [Contact Us](#) [Community Profile](#) [Ordinances](#) [Municipal Government](#) [E-GOVERNMENT ONLINE TOWN SERVICES](#) [Town Departments](#) [Code Enforcement/Land Use/Permitting](#)

Annual Town Report Fiscal Year 2010-2011

Piscataquis Chamber of Commerce

Economic and Community Development

Contact your Legislators

Business Directory

Community Organizations

Recreation

The Piscataquis Observer Online

Healthy Maine Streets

Downtown Dover Foxcroft

Dover-Foxcroft Historical Society

Friends of Central Hall

Thompson Free Library

Election Information

Homecoming 2013

Calendar of Events

Helpful Links

Give Us Feedback

Employment/Volunteer Opportunities

### Dover-Foxcroft, Shire Town of Piscataquis County



**Office Hours:**

Mon., Thurs. & Fri. 7:30 AM - 4:00 PM

Tues. Closed

Wed. 7:30 AM - 4:00 PM

**SHIRETOWN SHINEUP - FRIDAY, MAY 17TH AT 9:00 AM**

**DOVER-FOXCROFT WALKING MAP**

**Election Day - Tuesday, June 11, 2013**  
**Town of Dover-Foxcroft Municipal and Referendum Election**  
**RSU #68 Budget Validation Referendum**  
**Absentee Ballots Available on**  
**Friday, May 10, 2013**

**THE TOWN OF DOVER-FOXCROFT IS AN EQUAL OPPORTUNITY  
EMPLOYER AND SERVICE PROVIDER**

[Printer Friendly Version](#)

**Public Hearings & Notices**



**MEETING NOTICES & AGENDAS**




**MEETING MINUTES**

**The Maine Whoopie Pie Festival June 22nd**



**Piscataquis Heritage Balloon Festival**



**Schools**

**SoDoMoChs**



**FOX CROFT ACADEMY**



**Transportation Utility Corridor Related Questions**

Prepared by: Maine Municipal Association April, 2012

**MEMA's General Weather Information page.**

**Zone 31 Weather Forecast...**



**Southern Piscataquis County**

**SEER LAKES ASSOCIATION**



**Seer Lakes Weather Station**

**Calendar of Events**

June 2013						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
26	27 Memorial Day Office Closed	28	29	30	1 Piscataquis Heritage Hot Air Balloon Festival	2 Piscataquis Heritage Hot Air Balloon Festival
3	4	5	6 Planning Board Meeting	7	8	9
10	11 Municipal Referendum Election	12	13	14	15	16
17 Board of Selectmen Regular and Ora Mtg	18	19	20	21	22 Whoopie Pie Festival	23
24	25	26	27	28	29	30
1	2	3	4	5	6	7

< May Read more... Jul >

## INFORMATIONAL

## IN REMEMBRANCE

*July 1, 2011 - June 30, 2012*

*William W. Mitchell*

*Sylvia C. Tibbetts*

*James R. Haskins*

*Arline E. Bishop*

*Benjamin T. Howard*

*Ronald E. Sheehan*

*Leona L. Crawford*

*Kathleen Jones*

*Sophie E. McKenney*

*Aubrey E. Philpot*

*Herbert N. Grant*

*Paul R. Lovejoy*

*Paul A. Nichols*

*Margaret P. Goulette*

*Barbara E. Bean*

*Donald C. Church*

*Frederick V. Peters Jr.*

*Dora H. Littlefield*

*Frederick E. Moulen*

*Carmelita R. Simila*

*Bernard P. Towle*

*Helen W. Grey*

*Laura T. Stacy*

*Gladys E. Morell*

*Ernest A. Stowell*

*Alton S. Carr Sr.*

*Mary Martin*

*Constance L. Trott*

*William K. Burtchell*

*Ernest L. Bonsey*

*Lassell R. Comegys*

*Gloria J. Hall*

*Margaret S. Webber*

*Bertha W. Fitzgerald*

*Wilfred Thorp Jr.*

*Colleen A. Glidden*

*Bernice P. Ellis*

*Lyle B. Grant*

*Raymond D. Larrabee*

*George Cahill*

*Charles R. Bradford*

*Beverly A. Hamlin*

*Gerald Morton*

*Rory L. Schmand*

*Stephen J. Law*

*Lois M. Hamilton*

*Helen D. Stitham*

*Marilyn F. Harvey*

*Anna M. Klmavicz*

*Betty E. Hartmann*

*Elinor J. Vigue*

*Jane D. Annis*

*Martin D. Castimore Sr.*

*Madeline C. Campbell*

*William A. Goodman*

*June F. Bragg*

*Jacques L. Maheu*

*Janice S. Stevens*

*Harold W. Wilson*

*June C. Kumpf*



## INFORMATIONAL

## DOVER-FOXCROFT HISTORICAL SOCIETY



## Friends of Central Hall and Maine Highlands Senior Center REPORT ON THE STATUS OF CENTRAL HALL PROJECT

### Greetings to The Friends of Central Hall:

It's been a year since our last update and many things have happened during that time. We'd like to share our progress with you.

We have applied for and received grants totaling approximately \$400,000. Most of this money is dedicated to clearing out the lead paint and the small amount of asbestos in the building. The interior is currently being gutted, getting ready for updated electricity, a new heating system, to be followed by insulation and wallboard. We have received a grant for \$200,000 from the State of Maine which allowed us to put a new roof on Central Hall. If you have driven by you see how nice it looks. It's a 50 year roof. We have utilized the men from Charleston Correctional Center – the only labor cost being pizza to keep them fed and happy! The men have done an excellent job.

The use for the ground floor is coming together. Dr. Lesley Fernow is spearheading the project to make it into an Adult Day Care and Senior Center. The group has received a 501(c)3 designation for the Maine Highlands Senior Center. This will allow them to form the Adult Day Care Center as a non-profit entity which will be run by the Charlotte White Center. It's an excellent time to be looking at this service. More and more we find the need to try to keep our seniors at home for as long as possible. This center will make a safe place for our elders while their families go off to work or need some time off to run errands. We plan to bring the second floor back to its original beauty. What a great place for wedding receptions, meetings, plays – activities that used to happen there for the past 100 years. The pieces are beginning to fall into place.

A major capital campaign will begin soon. An addition to the west side of the building will be used to house the elevator and a kitchen on each floor. This part of the project will also utilize the expertise of the Charleston Correctional Center. By the time this project is completed we will have a wonderful asset here in our town for the use of the entire region!

We are still selling bricks for the front walkway. They've gone over well, as we have sold well over 150 bricks so far. Thank you to the following people, businesses and organizations for brick purchases in support of this project:

Alfred Buck, Allen & Lynn Reamer, Barb & Bob Moore, Barb & Jim Austin, Barbara B. Pray, Betty Fowles, Bill & Julie Orton & Family, Bob & Janet Hall, Bob's Sugarhouse, Brenda Ruksznis, Brian Thibeau & Shannon Bonsey, Bruce & Nancy Grant, Carlson & Carolyn Williams, Cheryl & Bob White, Chris Maas, Cindy & Brian Woodworth, Class of 1958 (Betty Ellis, Joan Garniss, Bob Moore, Lorna Carroll, Bob Moore in memory of Larry Cookson), Class of 1961 (Last Class to graduate from Central Hall), Class of 1962 (Phil Mitchell, Barb Moore, Sue and Bill Babash), Delma Dority, Dot Varholak, Dr. Kathleen Thibault, Dr. Kevin Chasse, Elizabeth Adams, Dover-Foxcroft Congregational Church, Elwood Edgerly, Ethel Hersey, Eunice Mountain, FOCH Committee-In Honor of Lou Stevens, GFWC/Miosac Club-Dover-Foxcroft, Glen and Diane Villane, Harlan & Phyllis Spaulding, Janet Sawyer & Dwain Allen, Janice Dore, Jean Hitchcock, John & Juanita Cushing, John Wiles & Family, Judy & Paul Raymond, Kathy Jolin, Kevin Stitham, Kitty King Wells, Len & Win Kupreance, Lorna Carroll and Deanna, Marcia B. Ellery, Mark Stitham, MSGT Gary L Dow, Piscataquis Chamber of Commerce, Rick & Nancy Page, Robert T & Donna M Peterson, Sandra Pialiti, Sean Stitham, Sherry & Jim French, Sons of Union Veterans of the Civil War-Daniel Chaplin Camp#3, Steinke & Caruso Dental Care, Susan Stitham, The Eastern Gazette, The Fred & Hattie Washburn Family, Thompson Free Library, Tim Green, Tim & Susan Burleigh, Valley Grange #144.

**BRICK DISPLAYS and applications can be found at the following locations:**  
**A.E. ROBINSON'S, DAVE'S WORLD, FOXBROOK VARIETY, DOVER-FOXCROFT HISTORICAL SOCIETY, and DOVER-FOXCROFT TOWN OFFICE**

Photographs of all engraved bricks have been taken by FOCH members and are in the process of being sent to purchasers as a memento for them and as a show of our sincere appreciation for their support. You still have time to purchase yours as the walkway will be the last piece to be put into place. You can find information on the "Buy a Brick" program from Barbara Moore at [barb@mainemaplesvrup.com](mailto:barb@mainemaplesvrup.com).

Visit the website in progress: [www.mainehighlandsseniorcenter.org](http://www.mainehighlandsseniorcenter.org)

**THANK YOU FOR YOUR CONTINUED SUPPORT**





## INFORMATIONAL

## DOVER-FOXCROFT SHIRETOWN HOMECOMING CELEBRATION

Get ready for: **“New Beginnings”**

The Dover-Foxcroft Shiretown Homecoming Celebration for 2013 is vibrant and full of new life-New Beginnings- as our theme suggests. Going into our 17th year, the small committee felt somewhat overwhelmed and “burned out.” However, as word spread that the parade and street festival might possibly be a ‘once every five-years’ celebration, several civic leaders and organizations came to our rescue and are helping to breathe new life and ideas into this very popular summer event. Started in 1997 as a celebration to recognize the 75th anniversary of the joining and wedding of the two towns, Dover and Foxcroft, the brainchild of former Town Manager Owen Pratt and spirited community organizer Howard Kesseli, the popularity of this first celebration has gained in momentum to where it is today. The first weekend in August was chosen to partner with Foxcroft Academy’s Alumni Reunion weekend and that idea has proven very successful. Many alumni, former residents, and relatives plan their summer vacations around this weekend to take in all the events that both the Academy and the Town of Dover-Foxcroft celebration has to offer.



The D-F Shiretown Homecoming Celebration 2013 will hold all of the normal weekend activities starting on Friday, August 2nd with WZON, The Pulse and Piscataquis Observer Open House at the Media Center on Main Street from 11:00a.m.-1:00p.m. serving up free hotdogs, soda, trinkets and give-a-ways. All businesses are encouraged to participate in this weekend kick-off hosting their own sidewalk sales, raffles, and promotions, whatever they might want. What a wonderful way to greet people to town and give them an opportunity to see what Dover-Foxcroft is all about. It is hoped that a Little Miss Shiretown Contest will still be held Friday evening with the location and information TBD at a future date. Anyone interested in working on this popular event, please contact Sheila Bragg at the Dover-Foxcroft Town Office 564-3318, x21.

The very popular Foxcroft Academy East Lawn Tent Party will be held from 7:00p.m. – 9:00p.m. featuring the Mallett Brothers Band, a beer/wine cash bar, and delicious grilled skewers of chicken and beef with vegetables will be served along with fruit. What a grand way to kick off the Alumni Weekend festivities and meet up with former classmates and friends. Saturday will be chock-blocked full starting at 8a.m. with the 5K Race, Tennis Tournament, FA Alumni Boys and Girls Soccer, FA Alumni Basketball at SeDoMoCha, and the jam-packed Homecoming Golf Scamble at the Foxcroft Golf Course, Founders Society and Legacy Circle Reception at the Peakes House, Reception and Alumni Banquet at Foxcroft Academy and brought back by popular demand the Alumni Breakfast Sunday morning from 8:00a.m.-10:00a.m. What a weekend of fun-filled activities at F.A.

Saturday, August 3rd, will again feature the giant 1 ½ mile parade originating from Piscataquis Valley Fairgrounds down Summer Street, winding through Main Street, through town center, past Central Hall, Piscataquis County Court House, Thompson Free Library, Rowell’s Garage, across the bridge and back up Fairview Avenue to its starting point. Business floats, bands, Shrine units, clowns, firetrucks, non-profit organizations along with Foxcroft Veterinary and their “hundred horses” will excite young and old alike. The parade will start at 10:00a.m. with ribbons awarded to all participants, and special awards will be given to the “best of show” in many categories. Main Street will be closed from 9:30a.m. to 3:00p.m. giving people a chance to visit with the many crafters and vendors, Main Street businesses, dance in the street and enjoy the music and games with DJ Steve Pratt, The Professional Music Maker. There will be many delicious food vendors, children’s games, music filling the town, and a very festive atmosphere. Mitchell Chasse will delight children and theatregoers of all ages at Center Theatre with five performances of “The Little Mermaid Jr” August 1, 2, 3 at 7p.m. & August 3rd and 4th at 2p.m. Center Theatre and Mitchell Chasse are a very important part of the excitement of Shiretown Homecoming Celebration that so many look forward to!

**FIREWORKS!** Activities start at 4:00p.m. at the Municipal Beach as DJ Steve Pratt moves his music show to Sebec Lake. The Dover-Foxcroft Kiwanis Club will once again open up the Concessions stand serving up hot dogs, hamburgers, french fries, soda, Maple Cotton Candy, candy bars, and chips. Sebec Lake will be ablaze with red and green twinkling lights of boats awaiting the spectacular rapid-fire show, camps brimming over with family and friends, and the beach and marina area alive with thousands of spectators dancing in the sand, laughing, eating, and singing while they await the grand show. Thank you to Sebec Lake Association, Sebec Lake camp owners and all of generous sponsors for bringing this exciting finale to a weekend of greeting friends, neighbors, and family alike.

In addition to our wonderful sponsors, please thank the following community leaders for stepping up to the plate to make sure the “show will go on”. Without their support, there would definitely be a limited celebration in 2013: Will Wedge of Will’s SNS, Arnold Shorey, Headmaster of Foxcroft Academy, Kevin Chasse and Kim Cavanagh of Center Theatre.

## INFORMATIONAL

# 2012 SHIRETOWN HOMECOMING SPONSORS



Thank you to the following sponsors for their continuing support of our celebration. The Shiretown Homecoming Celebration would not be possible without your assistance - and you are appreciated so very much! What a wonderful way to showcase our town and bring a weekend of festivity and fun to all who come.

Dover-Foxcroft Shiretown Homecoming Celebration Committee --2012

## DISTINGUISHED CORPORATE SPONSORS

**AMB Signs, Central Maine Pyrotechnics, Dover-Foxcroft Kiwanis Charities, Davis Long Term Care Group Inc. – Hilltop Manor, Mayo Regional Hospital, Plum Creek, Sebec Lake Association, Tim Merrill & Company**

## CORPORATE SPONSORS

**A E Robinson Oil Company, Bob's Sugarhouse, Eastern Gazette, Foxcroft Academy, French Construction, Lary Funeral Home, McDonald's Inc., Pleasant River Lumber, Rowell's Garage, Steinke/Caruso Dental Care**

## BUSINESS/FANTASTIC FIREWORKS SPONSORS

**Ames Construction, Bear's Den, Bud & Kathy Prouty, Camden National Bank, Charles & Patricia Kimball, Clark Family- McLean, VA, Drs. David Frasz & Lesley Fernow, Doug & Lori Cummings, Dover-Guilford Auto Parts, LLC, Essex Street Dental, Foss Portable Toilets, Foxcroft Veterinary Service, Fred & Eleanor Micheli, Fred Wappler, Gary & Pat Levasseur, Hibbard Nursing Home, Howard Insurance Co., J D Raymond Transport, John & Marian Weston, Joseph & Robin Sprecher, Ken & Linda Hews, Kurt Baird Contractors, Leslie & Donald Dreves, McKenzie Dental Lab, Mike's Photography, Mountain's Market, Nor'Easter (SLO), Peter & Dina Lattanzi, Piscataquis Observer, Piscataquis Valley Fair Assn., Pray's Mobile Home Park Inc., Roderick & Rosemary Stitt, Sam and Diana Sheppard, Sandra Lamontagne, SDR Logging, Shary & Howard Leland, Steve and Jane Loureiro, Steve Pratt, The Music Maker, Prof. DJ, Terry Finlay & Marlborough Packard, The Pub, True Textiles, Inc., Varney Agency, Will's SNS & Freyhoffers, Wilson's Commercial Sweeping, World of Flags, William Meucci, WZON-FM 103.1 The Pulse**

## FRIENDS OF FIREWORKS

**American Legion Post#52, Ann & Shawn Rainsford, Austin Law Offices, Bob & Janet Hall, Boy Scout Troop#100, Carole Young & Phillip Harala, Central Maine Refrigeration, Cleaves Farms, Darrell & Edith Webb, Dover-Foxcroft Chiropractic, Floyd & Nathalie Marsh, Foxcroft Academy Key Club, Frank & Bonny Largay, Harold & Michele Gary, Jacqueline Hollister & Tom Payne, James & Lori Noble, Jeff & Lilly Weatherbee, Jerry Packard & Tish Dutson, Joe & Cynthia Goula, John Pisano, John & Christine Lattanzi, Kathryn & Cliff Morrow, Kerry Israels, Kevin & Jane Stitham, Len & Winnie Kupreance, Lynda Wyman, Lyle Marelli, Lynette and Bill Rayfield, Lee and George Ann Millet, Mary & Thomas Frederick, Melissa & Andrew Leali, Pam Weatherbee, Patterson Family Camps, Q106.5, Reed & Shirley Johnston, Richard & Nancy Page, Richard Parlee & Bev Carsley, Steve and Bonnie Gallupe, Stitham Family Camp, Suzanne Stacy, Theresa Osgood, Tim & Grace Hague, Val & Virginia Coluni, Victor & Marie Woodbrey**

**INFORMATIONAL**

**ANNUAL TOWN MEETING SCHEDULE**

**TOWN OF DOVER-FOXCROFT**

**INCORPORATED 1922**

**ANNUAL TOWN MEETING REFERENDUM ELECTION**

**& ELECTION OF MUNICIPAL OFFICERS**

**R.S.U. #68 BUDGET VALIDATION REFERENDUM**

**TUESDAY, JUNE 11, 2013**

**TOWN MEETING SCHEDULE**

**7:45 AM      Election of Moderator**

**8:00 AM      Polls Open**

**8:00 PM      Polls Close**

A Person may vote on or before Election Day. Please bring photo identification and two proofs of residency.

Polls are located at the Municipal Building Gymnasium-

48 Morton Avenue, Dover-Foxcroft, Maine 04426.

## INFORMATIONAL

## MUNICIPAL SERVICES DIRECTORY

Town Office, Town Manager	Mon, Thurs, Fri... 7:30am-4:00pm - Wed... 7:30am-6:00pm	564-3318
Motor Vehicle Registrations	Mon, Thurs, Fri... 7:30am-4:00pm - Wed... 7:30am-6:00pm	564-3318
Assessor's Office	Friday - 9:00am-4:00pm	564-3318
General Assistance	Mon & Thurs 8:00am-10:00am	564-3318
Code Enforcement Officer	Connie Sands - Mon, Wed, Fri - 8:00am-4:00pm	564-3318
<b>Town Office Closed To The Public on Tuesdays</b>		
Plumbing Inspector	Bret Marshall	717-9595
Public Works Garage	Mon-Fri - 7:00am-3:30pm	564-2841
Transfer Station	Mon & Fri - 9am-5pm, Wed. 10am-6pm, Sat. 8am-4pm	564-7613
Recycling Center	Mon & Fri - 9am-5pm, Wed. 10am-6pm, Sat. 8am-4pm	564-7940
Wastewater Treatment Plant	Mon-Fri - 7:00am-3:30pm <b>Emergency call 759-7132</b>	564-3905
<b>EMERGENCY/FIRE DEPT.</b>	24 hour service	<b>911</b>
Fire Station	24 hour service (recorder)	564-2610
Joe Guyotte, Fire Chief	home phone	564-2187
Police Department	24 hour service	564-8021
Sheriff's Department	24 hour service	564-3304
Ambulance Service	24 hour service non-emergency 564-3078/564-3989	<b>911</b>
Mayo Regional Hospital	24 hour service	564-8401
<b>State Senator</b>	Douglas A. Thomas	287-1505
State Address	District 27 - 3 State House Station, Augusta, ME 04333	287-1583(TTY)
Home Address	306 Stream Road, Ripley, ME 04930	277-3017
Toll-free telephone	Message Service	1-800-423-6900
e-mail	<a href="mailto:firewood@tds.net">firewood@tds.net</a>	
<b>State Representative</b>	Paul T Davis Sr.	800-423-2900
State Address	House of Representatives #112, 2 State House Station Augusta, ME 04333	287-4469(TTY) 287-1440
Home Address	36 Townhouse Road Sangerville, Me	876-4047(Res.)
e-mail address	<a href="mailto:RepDavis@midmaine.com">RepDavis@midmaine.com</a>	343-0258(Cell)
<b>Local Schools</b>		
Superintendent of Schools	SeDoMoCha	564-2421
Foxcroft Academy	West Main Street	564-8351
SeDoMoCha Middle School	Harrison Avenue	564-6535 opt 2
SeDoMoCha Elementary School	Harrison Avenue	564-6535 opt 3
Penquis Higher Education Ctr.	50 Mayo Street	564-2942
<b>County Numbers</b>		
District Court	East Main Street	564-2240
Registry of Deeds	East Main Street	564-2411
County Commissioners	East Main Street	564-2161
Registrar of Probate	East Main Street	564-2431
Driver's Licenses-D-F Mobile Unit	1st & last Wed. and 2nd Tues. - 9:30-3:00 American Legion Hall, Park Street	No Phone
Driver's Licenses - Bangor	Airport Mall - Griffin Road - 8:00am - 5:00 pm	942-1319
Thompson Free Library	Summer hours - Tue & Thur 10-8, Wed & Fri 9-4, Sat 9-1 Winter hours - Tue & Thur 10-8, Wed & Fri 10-5, Sat 10-2	564-3350
Health Officer	Jack Clukey	564-3318
Career Center@ EMDC	Morton Avenue	564-8196
Piscataquis Regional YMCA	Park Street	564-7111



# **ANNUAL TOWN REPORT FY11-12 TOWN OF DOVER-FOXCROFT SECTION 10**

**TOWN BUDGET 2013-2014**





**TOWN BUDGET 2013-2014****BUDGET ADVISORY COMMITTEE**

To the Citizens of Dover-Foxcroft

The Budget Advisory Committee met one night per week for three weeks (March 6<sup>th</sup> through the 20<sup>th</sup>) to review, discuss and gather recommendations for the proposed 2013-2014 Town Budget. On March 27<sup>th</sup> the Committee met jointly with the Select Board to discuss the issues raised during the previous meetings. On April 3<sup>rd</sup> the Committee and Select Board held a public hearing to discuss and finalize the Warrant Articles for the annual Town Meeting to approval the articles as they will appear on the ballots. All proceedings were held at the Municipal Building and were open to the public.

The proposed budget is within the LD1 spending limits. Expenses are higher than last year by three fourths of one percent. Expected revenues are higher than last year by one and three fourths percent. So the expected amount to raise from the taxpayers is anticipated to actually fall by a tiny amount.

In these difficult times, we looked carefully for expenses that we could cut. However the general consensus of the Advisory Committee is that the expenses are barely sufficient to provide the level of services appropriate to and expected by the community.

Among the areas of concern raised by the committee were these items. The first relates to the amount of training sessions offered to the public safety employees (police). We asked for, and received a list of approximately 15 programs (ranging in cost from \$150 to \$2,000) that should be offered to our officers. These will be funded from drug forfeitures. The second is providing sprinklers for the fire station. When the floor was put in recently, water sufficient for sprinkling was piped into the building. We have asked town management to make additional money available from our capital accounts to add sprinklers for both floors in the building.

We continue to shamefully underfund capital improvement accounts for roads, equipment and buildings. While this is not the best year to seek to remedy this omission, it rests on our conscience. "A stitch in time....."

The largest issue confronting the town this budget season is the potential impact of the Governor's proposed budget. If it were passed in its entirety, severe cuts would be inflicted on our community. Our proposed budget makes provision for some of these proposed cuts but, like many other towns in the state, we cannot foresee at this time the actual results of the State's budget deliberations. We agreed that we would deal with any additional cuts in State funding if they arise.

It was a pleasure and privilege to work with the other members of the Budget Advisory Committee, Tom Brown, Kathleen Thibault, Deborah Davis, Ernie Thomas, Marc Poulin and the Vice-Chair Steve Grammont. I appreciated the comity and diligence displayed by all.

Finally we extend our appreciation to Jack Clukey, Dave Johnson, Lisa Niles and the rest of the staff at the Town Office for their probity and professionalism. We are well served by them.

Sincerely,

Chris Maas  
Chair, 2013-2014 Budget Advisor Committee

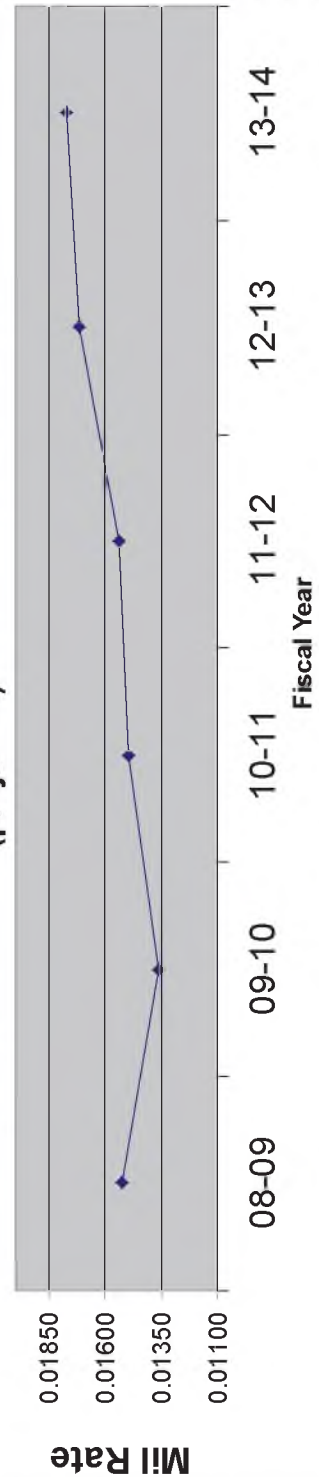


## TOWN BUDGET 2013-2014

## PROPOSED BUDGET AND HISTORY

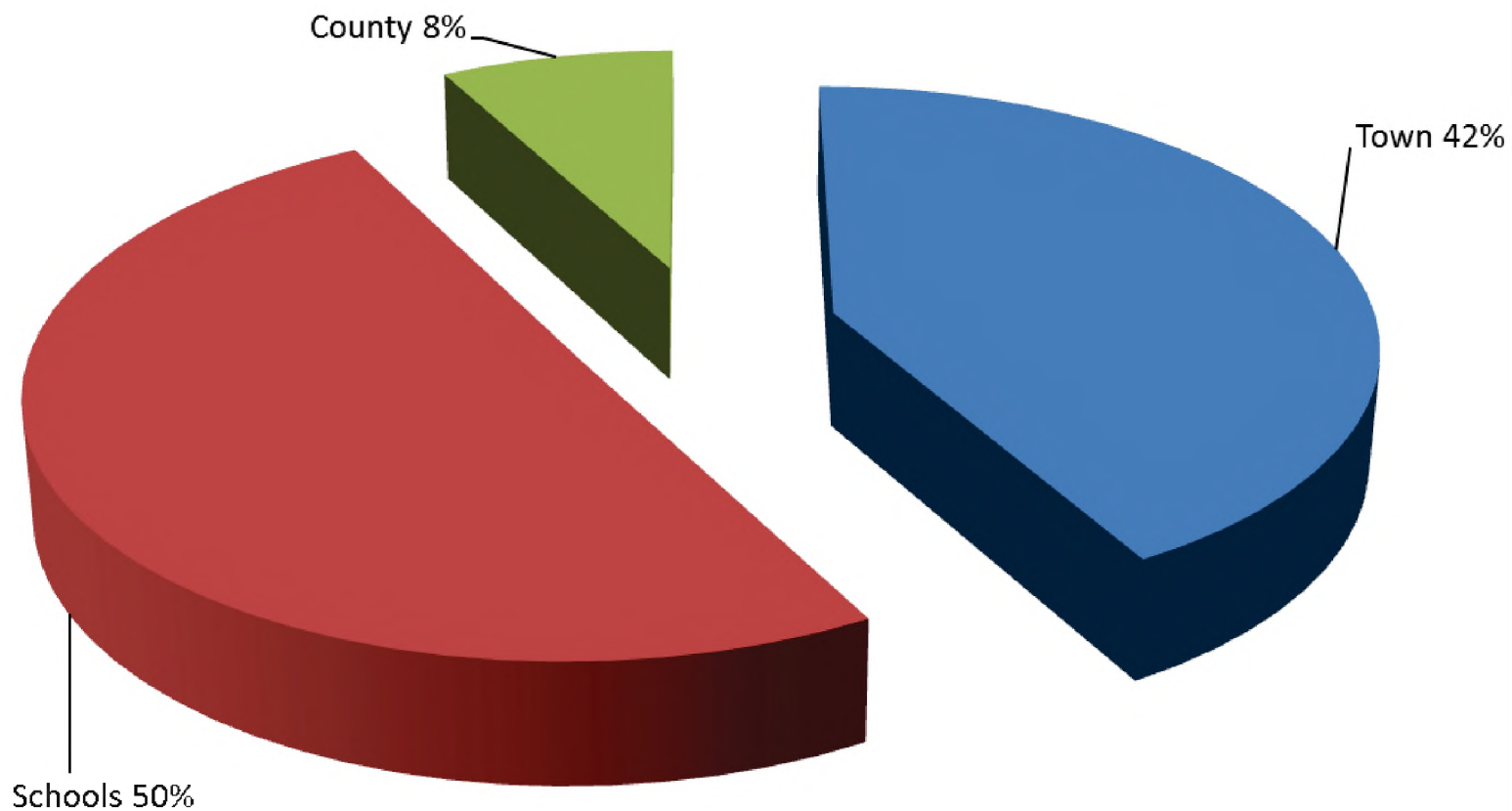
<b>Tax Commitments FY 2009 - 2013 FY 2013-2014 Projected</b>									
<b>April, 2013 (preliminary mil rate estimate)</b>									
	08-09	09-10	10-11	11-12	12-13	Projected 13-14	\$ increase	% incr.	
Appropriations	\$3,801,353.00	\$3,510,429.00	\$3,616,510.00	\$4,026,290.00	\$3,906,745.00	\$3,935,455.00	\$28,710.00	0.73%	
Revenues	\$2,213,252.00	\$1,847,479.00	\$1,784,598.22	\$2,075,121.72	\$1,866,750.00	\$1,899,590.00	\$32,830.00	1.76%	
Property tax	\$1,588,101.00	\$1,662,950.00	\$1,831,911.78	\$1,951,168.28	\$2,039,995.00	\$2,035,875.00	-\$4,120.00	-0.20%	
<b>TAX COMPUTATION</b>									
TIF AMOUNT	\$116,399.00	\$96,921.00	\$112,028.32	\$103,158.05	\$106,894.65	\$106,895.00	\$0.35	0.00%	
Town	\$1,588,101.00	\$1,662,950.00	\$1,831,911.78	\$1,951,168.28	\$2,039,995.00	\$2,035,875.00	-\$4,120.00	-0.20%	
Schools	\$1,915,290.00	\$1,981,290.00	\$2,222,456.90	\$2,183,987.65	\$2,386,169.05	\$2,570,538.00	\$184,368.95	7.73%	
County	\$332,666.04	\$350,550.00	\$376,113.00	\$408,234.00	\$411,256.00	\$403,097.00	-\$8,159.00	-1.98%	
Overlay	\$190,964.00	\$188,492.00	\$170,546.27	\$180,349.48	\$188,092.81	\$188,092.81	\$0.00	0.00%	
Total Prop. Tax	\$4,143,420.04	\$4,280,203.00	\$4,713,056.27	\$4,826,897.46	\$5,132,407.51	\$5,304,497.81	\$172,090.30	3.35%	
Net to Raise	\$4,143,420.04	\$4,280,203.00	\$4,713,056.27	\$4,826,897.46	\$5,132,407.51	\$5,304,497.81	\$172,090.30	3.35%	
Town Valuation	\$271,699,700.00	\$313,311,700.00	\$315,254,600.00	\$313,434,900.00	\$299,270,700.00	\$299,270,700.00	\$0.00	0.00%	
Mil Rate\$/1000	0.01525	0.01366	0.01495	0.01540	0.01715	0.01772	0.000575	3.35%	
	\$15.25/1,000	\$13.66/1,000	\$14.95/1,000	\$15.40/1,000	\$17.15/1,000	\$17.72/1,000			

**Dover-Foxcroft Mil Rate FY 2008-2009 through FY 2013-2014**  
(projected)



**TOWN BUDGET 2013-2014**

### Town of Dover-Foxcroft Projected Tax Commitment Breakdown FY 2013-2014



**TOWN BUDGET 2013-2014****WARRANT**

**Town of Dover-Foxcroft  
48 Morton Avenue Dover-Foxcroft Maine 04426  
Annual Town Meeting Warrant  
June 11, 2013**

To Dennis A. Dyer, a Constable of the Town of Dover-Foxcroft in the County of Piscataquis and State of Maine, or any other Constable of said Town:

**GREETINGS:**

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of said Town of Dover-Foxcroft in said County and State qualified by law to vote in town affairs, to meet at the Dover-Foxcroft Municipal Building Gymnasium in said Town on Tuesday, the 11th day of June, A.D., 2013 at seven forty-five o'clock in the forenoon, then and there to act upon the following articles:

**ARTICLE 1**

To elect a Moderator to preside at said meeting and to vote by written ballot.

**ARTICLE 2**

Shall the Town appropriate revenues anticipated in the amount of \$1,704,580 and appropriate from surplus in the amount of \$195,000 for a total amount of **\$1,899,580**, to be used to reduce amounts to be raised from the property tax commitment to fund appropriations in subsequent articles, and; authorize the Board of Selectmen to appropriate an additional amount from surplus if necessary, to reduce the property tax commitment?

**Budget Advisory Committee Recommends  
Board of Selectmen Recommends**

**ARTICLE 3**

Shall the Town raise and appropriate the sum of **\$3,652,035** for Town Operations? (Revenue and surplus to be used to reduce the amount to be raised to fund this article \$1,771,070, net amount to be raised \$1,880,965.)

	Previous Year	
General Government	\$ 1,091,265	\$ 1,062,480
Protection	\$ 459,590	\$ 439,170
Fire Department	\$ 142,645	\$ 141,400
Fire Hydrants	\$ 214,430	\$ 214,430
Public Works	\$ 725,890	\$ 716,770
Solid Waste	\$ 462,450	\$ 457,495
Welfare	\$ 39,695	\$ 39,920
Social Service	\$ 8,000	\$ 6,950

**TOWN BUDGET 2013-2014**

		Previous Year
Recreation Facilities	\$ 24,220	\$ 24,220
Recreation Programming	\$ 48,000	\$ 48,000
Cemetery	\$ 89,090	\$ 87,580
Contingency/Abatement	\$ 15,000	\$ 15,000
Promotion & Development	\$ 10,750	\$ 5,750
Thompson Free Library	\$ 160,360	\$ 158,925
Debt Repayment	<u>\$ 160,650</u>	<u>\$ 180,185</u>
<b>TOTAL</b>	<b>\$ 3,652,035</b>	<b>\$ 3,598,275</b>

**Budget Advisory Committee Recommends**  
**Board of Selectmen Recommends**

**ARTICLE 4**

Shall the Town raise and appropriate the sum of **\$132,250** to capital reserve to fund capital equipment? (Revenue to be used to reduce the amount to be raised to fund this article \$16,140, net amount to be raised \$116,110); and authorize the Board of Selectmen to expend funds as follows:

		Previous Year
Administration	\$ 6,250	\$ 15,250
Assessing	\$ 1,000	\$ 2,000
Police	\$ 20,000	\$ 23,000
Public Works	\$ 55,000	\$ 55,000
Solid Waste	\$ 10,000	\$ 20,000
Cemeteries	\$ 5,000	\$ 7,500
Fire	<u>\$ 35,000</u>	<u>\$ 40,000</u>
<b>TOTAL</b>	<b>\$ 132,250</b>	<b>\$ 162,750</b>

**Budget Advisory Committee Recommends**  
**Board of Selectmen Recommends**



**TOWN BUDGET 2013-2014****ARTICLE 5**

Shall the Town raise and appropriate the sum of \$54,500 to capital reserve to fund capital improvements to town buildings and facilities? (Revenue to be used to reduce the amount to be raised to fund this article \$5,700, net amount to be raised \$48,800); and authorize the Board of Selectmen to expend funds as follows:

		Previous Year
Police Station	\$ 5,700	\$ 5,700
Fire Station	\$ 13,750	\$ 7,500
Public Works	\$ 2,500	\$ 5,000
Cemetery/Maintenance	\$ 1,250	\$ 2,500
Solid Waste/Recycling	\$ 2,500	\$ 5,000
Recreation	\$ 8,800	\$ 8,800
Municipal Building	<u>\$ 20,000</u>	<u>\$ 20,000</u>
TOTAL	\$ 54,500	\$ 54,500

**Budget Advisory Committee Recommends**  
**Board of Selectmen Recommends**

**ARTICLE 6**

Shall the Town appropriate all money received from the State of Maine (anticipated in the amount of \$96,670) for capital improvements and maintenance of Town roads and bridges per Urban-Rural Initiative Public Law Title 23 Chapter 19 Subsection 1803-B?

		Previous Year
Local Road Improvements	\$96,670	\$91,220

**Budget Advisory Committee Recommends**  
**Board of Selectmen Recommends**

**ARTICLE 7**

Shall the Town of Dover-Foxcroft appropriate all sewer department revenue anticipated in the amount of **\$741,125** to fund sewer operations, capital, and debt service?

		Previous Year
Sewer Department Revenue	\$741,125	\$745,033

**Budget Advisory Committee Recommends**  
**Board of Selectmen Recommends**

## **TOWN BUDGET 2013-2014**

The Selectmen hereby give notice that The Office of the Registrar of Voters in the Dover-Foxcroft Municipal Building will be open from 7:30 O'clock in the forenoon to 6:00 O'clock in the afternoon on the 5th, and from 7:30 O'clock in the forenoon to 4:00 O'clock in the afternoon on the 6<sup>th</sup>, 7<sup>th</sup>, and 10th day of June, A.D., 2013 to receive applications of persons claiming a right to vote.

### **Respectfully submitted, Town of Dover-Foxcroft Board of Selectmen**

Elwood E. Edgerly, Chairman

Cynthia Freeman Cyr, Vice Chairman

Jane K. Conroy, Selectman

Gail D'Agostino, Selectman

Paul A. Matulis, Selectman

Scott A. Taylor, Selectman

