

2013

Town of Dover-Foxcroft Annual Report 2013

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TOWN OF DOVER-FOXCROFT

ANNUAL TOWN REPORT



First Annual Piscataquis Heritage Hot Air Balloon Festival - Dover-Foxcroft - May 31, June 1 & 2, 2013

FISCAL YEAR 2012-2013

48 Morton Avenue Suite A Dover-Foxcroft ME 04426

Visit our Website www.dover-foxcroft.org

State of Maine



WHEREAS, the Piscataquis Heritage Hot Air Balloon Festival has been a dream in the making for many years; and

WHEREAS, the first annual Festival will be held May 31-June 2, 2013 at the Charles A. Chase Junior Memorial Field in Dover-Foxcroft, Maine; and

WHEREAS, this is a three day hot air balloon festival and celebration of Piscataquis County's heritage; and

WHEREAS, in addition to hot air balloons, there will be food vendors, artisans & crafters, tradesmen, educational demonstrations, agriculture displays and children's activities; and

WHEREAS, there will be exciting entertainment all three days, including live music, movie night, fascinating trade demonstrations, balloon glows and much more.

NOW, THEREFORE, I, PAUL R. LEPAGE, Governor of the State of Maine, do hereby proclaim May 31 – June 2, 2013 as the


FIRST ANNUAL PISCATAQUIS HERITAGE HOT AIR BALLOON FESTIVAL WEEKEND

throughout the State of Maine, and urge Maine citizens to recognize this observance.

In testimony whereof, I have caused
the Great Seal of the State to be
hereunto affixed GIVEN under my
hand at Augusta this Twenty ninth
day of May Two-Thousand Thirteen


Paul R. LePage
Governor




Matthew Dunlap
Secretary of State
TRUE ATTESTED COPY

VOLUNTEERING IN OUR COMMUNITY

There are many Organizations, Businesses and Groups right here in our Community that are looking for volunteers: 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.



(PHHABF—Presentation of Proclamation by State Representative Paul T. Davis, Sr. and State Senator Douglas A. Thomas)

The Piscataquis Heritage Hot Air Balloon Festival Committee is a great example of a volunteer group in our community. Founders: Kiwanis Club of Dover-Foxcroft and Piscataquis Chamber of Commerce

For more information about PHHABF – visit the website – <http://phhabf.com>

(Photographs within this town report and PHHABF insert contributed by Cheryl Pinkham, Jack Clukey, Cindy Woodworth and Nancy Crowell)

Visit our website www.dover-foxcroft.org *Business Directory * Community Organizations*

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MUNICIPAL/LEGISLATIVE REPORTS**BOARD OF SELECTMEN****Chairman's Report**

It has been a privilege to serve as Chairman of the Board of Selectmen during fiscal year 2012-2013. During the past year, the town has been involved with several projects including the Moosehead Redevelopment project, Brown's Mill cleanup and redevelopment, Central Hall renovation and re-use as a senior center, and many other projects. Two of these projects are in our designated downtown area and the third, the Brown's Mill project, is within walking distance. These projects are part of the town's efforts to revitalize the downtown and to promote people and businesses moving to our community.



In 2013 the town enjoyed another year of success with the youth sports program. The program is seeing higher numbers of kids involved with youth sports and continues to be praised by parents and the town's recreation committee who oversees the program. Thank you to Foxcroft Academy for stepping up to assist the town with establishing this program for grades 3-6 and to the Y for its youth sports programs for grades K-3 and its programs for people of all ages. The town is fortunate to have quality recreation programs and facilities for recreational opportunities year-round.

The town continues to look for ways to maintain its aging infrastructure. Buildings are starting to need work. New equipment is being replaced largely with used equipment. Town roads continue to need maintenance and in many cases, reconstruction. The town has been trying to find value for the money it spends on its capital infrastructure each year, much of this however, gets deferred in favor of keeping the mil rate lower. As we all know, deferring capital spending each year is not sustainable. This is certainly the case with regards to town roads. The town has a backlog of work that needs to be done on both paved and gravel roads. The town is now completing a 10 year project that has resulted in the complete upgrade of the town's wastewater collection system. Its time to start thinking about how the town might do a similar upgrade of its roads. This will depend on the town's ability to establish favorable terms to finance major road projects and of course, the resident's willingness to incorporate the costs of a comprehensive road improvement program into the annual budget process.

I'd like to recognize and thank all the town employees and volunteers for their hard work and dedication to the community. A special thanks goes out to the Fire Department. As the town's only completely volunteer department they give countless hours for training, equipment maintenance and for responding to calls. The town is certainly fortunate to have so many volunteers willing to give of their time to provide fire and rescue services for the town.

Also, I'd like to thank the other members of the Board of Selectmen who give a great amount of their time to fulfill their duties on the Board. Serving on the Board of Selectmen is a big commitment in terms of attending monthly meetings, work in committee's and other events that the Board is involved with. I'm fortunate to be able to serve with so many other members willing to make this commitment to the town.

Respectfully Submitted,

Elwood Edgerly
Chairman, Dover-Foxcroft Board of Selectmen

MUNICIPAL/LEGISLATIVE REPORTS**TOWN MANAGER****Town Manager's Report**

Fiscal year ending July 1, 2012 through June 30, 2013.

This year has been a very exciting year in our community. The cleanup project on Vaughn Street at the former Brown's Mill site has been completed. The site has gone from being a contaminated site on the State's list of brownfields sites, to a place for the public to spend time and enjoy. "Brown's Mill Park" as its been named, has been transformed into a town park with a river walk, walking trails through the woods, open space, and a river access point for canoe and kayak launch. The new park provides a place in the winter for cross country skiing and snow shoeing as the conditions permit.

Another cleanup project underway this spring, the Riverfront Redevelopment Project at the former Moosehead site. In the spring of 2013 an environmental cleanup contractor – EnviroVantage was hired to remove hazardous building materials. During the spring of 2013 this work began as well as the demolition of the attic area or "crow's nest" and the demolition of the connector building that connected the front brick building with the original 1888 wood building. The cleanup work in 2013 is setting the stage for the build-out phase of the project in 2014.

I'd like to take this opportunity to recognize the value that the Piscataquis County Economic Development Council brings to our area. This organization supported by Piscataquis County is responsible for securing funding for these and many other projects. Over a decade ago, towns in Piscataquis County approached the county commissioners realizing that no town in Piscataquis County is large enough to "go it alone", and that the best approach to economic development for this region would be at the County level. The establishment of the PCEDC has resulted in numerous projects over the years throughout Piscataquis County that would not have been possible without their involvement and support.

One of the biggest challenges of 2013 came when the State's two year biennium budget was proposed in January of 2013. This budget among other things proposed to eliminate the revenue sharing program. This program is a partnership between state and local government that has been in place since 1972. In addition to the elimination of the revenue sharing program, the budget proposed to eliminate other programs that provide relief to municipal property tax payers such as the homestead exemption, the circuit breaker program for low income individuals and families, and reductions to the state aid for education. Taken as a whole these changes if enacted would have cost a property tax payer in Dover-Foxcroft \$331.50 if they are under the age of 65 with property valued at \$100,000. The final budget adopted by the Legislature, cut revenue sharing to Dover-Foxcroft by \$100,000 (almost 30%) which alone resulted in a cost shift to Dover-Foxcroft property tax payers of a third of a mil or \$33.00 for a property valued at \$100,000.

The town continues to put together an annual program for road maintenance and repair. This is done without any meaningful funding for work on paved roads. The vast majority of work that's done on the roads during the course of a year are done on gravel roads. As we've talked about before the town needs an additional \$300,000 to \$400,000 per year to put together a meaningful road maintenance and reconstruction program that can address the towns paved roads.

MUNICIPAL/LEGISLATIVE REPORTS**TOWN MANAGER**

One gravel road project that was started in 2013 was the re-build of Landfill Road. This was given a new fabric and gravel and was done while continuing to be open to traffic to flow to the Verso wood yard. The Landfill project was substantially finished in 2013 but will require a final placement of gravel in 2014 before its finished.

Another major project that the town completed in 2013 was the closure of the first phase of the demolition debris landfill. This closure was done in-house by the public works department. While the second phase was built several years ago, the final closure of the first phase was due to be finished in 2013 and the town was able to achieve significant savings by having its own personnel, equipment, and cover material to do this in-house.

The town spent another construction season upgrading the wastewater collection system in 2013. The last sections of sewer line will be in the ground and in 2014 the town will upgrade the main pump station at the treatment plant. This will complete a series of upgrades to the wastewater collection system, lagoon aeration system, and reed bed system that began ten years ago that resulted in \$7,756,000 in work being done to the wastewater facilities with \$4,104,000 in grant funding that does not need to be re-paid by the town. This work required \$3,652,000 in long term debt however; much of the debt has been or will be re-financed down to an interest rate at or near 1%.

The Piscataquis Heritage Hot Air Balloon Festival was something new and exciting in 2013. A group of volunteers in partnership with the Kiwanis and Piscataquis Chamber put together a balloon festival for three days beginning Friday May 31st and ending Sunday June 2nd. This first annual festival attracted 10 balloonists and over 4,000 people to the event. The warm weather that weekend was both a blessing and a curse. The weather allowed for magnificent morning balloon flights, but winds and the threat of thunder showers grounded the balloons in the evening. The festival was such a success that the organizing committee received a grant to re-locate the festival to the fairgrounds so that the festival can accommodate more balloons, vendors, and most importantly more people. The fairgrounds will be an ideal location for the second annual festival in 2014.



<http://phhabf.com>

In closing, I'd like to thank our town employees. It's a privilege for me to work with such an experienced and dedicated staff. Their hard work and expertise certainly make my job easier. I'd also like to say thank you to our elected officials and volunteers. It takes many hands to carry out all the great things happening in our community. Whether it's serving on a board or committee, taking care of the community gardens, or working on a festival like homecoming or the balloon festival we certainly need you and we appreciate your willingness to help make our community special. 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 2016
Cynthia Freeman Cyr, Vice Chair	Term expires 2015	Paul A. Matulis	Term expires 2014
Benjamin Cabot	Term expires 2014	Jane K. Conroy	Term expires 2016
Scott A. Taylor	Term expires 2015		

(Contact information: www.dover-foxcroft.org – Municipal Government)

CLERK

Lisa A. Niles	Term expires 2014
Sheila M. Bragg	Term expires 2014

TREASURER

David A. Johnson	Term expires 2014
------------------	-------------------

DIRECTORS OF H.A.D. #4

George Barton, Chair	Term expires 2014
Barbara Austin	Term expires 2015
Chris Clukey	Term expires 2016

EXECUTIVE COMMITTEE-THOMPSON FREE LIBRARY

Amy Fagan-Cannon	Term expires 2014
------------------	-------------------

DIRECTORS OF M.S.A.D. #68

Jennifer Chase, Vice Chair	Term expires 2016	Peter Caruso	Term expires 2014
Blake Smith	Term expires 2015	Marc Poulin	Term expires 2016
Chris Maas	Term expires 2015		

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
Connie Sands	Building Inspector
Connie Sands	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**MUNICIPAL OFFICERS****CONSTABLES**

Chief Dennis Dyer	Lt. Scott Arno	Sgt. Todd Lyford	Ptl. David Henderson Jr.
S/A Benjamin Gaudet	Ptl. James Carr	Ptl. James Chase	Ptl. Thomas Kirlin
Ptl. Gary Sudsbury Jr.	Ptl. Jonathan Ray	Ptl. Jeremy Wintle	Ptl. David Richards
Ptl. Roger Swedberg	Ptl. Jonathan Roebuck	Ptl. Adam LePrevost	Ptl. Chad Perkins
Ptl. Manuel Veara	Ptl. Scott Jones	Ptl. Joshua Conroy	Ptl. Ryan Warner

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		

PLANNING BOARD

Thomas Sands, Chair	Term expires 2015	Chris Maas	Term expires 2016
George Barton	Term expires 2014	Fred Muehl	Term expires 2016
Andrew Caruso	Term expires 2016	Glen Villane	Term expires 2015
Cindy Johnson	Term expires 2015		

BOARD OF APPEALS

Kurt Baird	Term expires 2016	Patricia Johnson	Term expires 2015
Tom Bruce	Term expires 2015	Kasey Fair	Term expires 2016

BUDGET ADVISORY COMMITTEE

James Annis	Term expires 2015	Sean Letarte	Term expires 2014
Deborah Davis	Term expires 2016	Chris Maas	Term expires 2015
Steve Grammont	Term expires 2014	Marc Poulin	Term expires 2016
Roger Kaufman	Term expires 2014	Kathleen Thibault	Term expires 2015
		Ernie Thomas	Term expires 2016

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 * James Annis, Director
George Barton, Director * Dennis Lyford, Director * David Johnson, Director
Gail D'Agostino, 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

January 2014

Dear Friends & Neighbors:

It is my hope that 2014 brings you and your family good health and prosperity! Although last year presented too many citizens with challenging economic times, I am optimistic that the year ahead will present greater opportunity for us all to flourish.

MaineCare expansion, a budget shortfall in excess of \$100 million, human trafficking, the arming of forest rangers, and welfare reform are just a mere sampling of the topics to be discussed over the coming months. As you may already know, during lawmakers' Second Regular Session, statutorily scheduled for January through April, bills introduced are limited by the Maine Constitution to budgetary matters, the Governor's legislation, legislation of an emergency nature approved by the Legislative Council, legislation submitted pursuant to authorized studies, and legislation submitted by direct initiative petition of the electors. To view a full listing of the measures that will be deliberated, please visit <http://www.maine.gov/legis/lis/publications.htm>.

With this being an election year, politics will assuredly play a role in what gets accomplished in Augusta. Realizing that voters will be heading to the polls before we know it, I do wish to share with you that the makeup of my current district will change as a result of reapportionment. Dover-Foxcroft will be soon be part of House District 120, which will also include Atkinson, Brownville, Lake View Plantation, Medford, Milo, and Orneville Township. The entire divisional landscape has changed across the State due to our shifting population. You can view maps showing the adopted changes, along with an overview of the apportionment process, by visiting <http://www.maine.gov/sos/cec/elec/apport/apport.htm>.

In closing, I wish to thank the residents of Dover-Foxcroft for the honor and pleasure of serving them at the State House. Rest assured, however, I will continue to work hard on your behalf to make certain you, your children, and even your grandchildren are offered an environment free of an overzealous government, thus enabling the pursuit of the American Dream to continue on!

Sincerely,

A handwritten signature in blue ink, appearing to read "Paul T. Davis, Sr.", written over a circular blue ink stamp.

Paul T. Davis, Sr.
State Representative

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

MUNICIPAL/LEGISLATIVE REPORTS**STATE SENATOR**

Annual Report to the Town of Dover-Foxcroft
A Message from Senator Doug Thomas

Dear Friends and Neighbors:

It is an honor to represent you in the Maine Senate, and I am grateful for the opportunity.

Recently our state has experienced some encouraging economic news. Maine's unemployment rate is now at its lowest point since 2008. In fact, Maine has created 8,000 new jobs since 2010. In October, Maine was named by the Federal Reserve Bank of Philadelphia as one of eleven states with a significant growing economy. Despite this good news, we still have a lot of work ahead of us to improve our state's business climate and create new job opportunities. My service on the Taxation Committee allows me to work at the State House to help support both Maine's families and businesses.

The greatest accomplishment of the Legislature this past year was paying off Maine's \$500 million hospital debt. The debt was generated by services provided to MaineCare patients at the hospital and was a burden to our state's credit rating. The Legislature eventually adopted a plan proposed by the Governor, which uses the state's liquor contract as a source of revenue to pay the debt. Maine's hospitals received final payment for this longstanding debt this fall.

When the Legislature passed the \$6.3 billion two-year state budget, I reviewed the proposal and determined I could not support it. The budget raised the sales tax by 10 percent and the meals and lodging tax by 14 percent. These increased taxes went into effect October 1, 2013. I could not support the budget because opportunities to reduce state spending instead of raising taxes were not thoroughly considered.

During the past session, the Legislature considered another tax reform proposal. This proposal would have imposed a 6 percent sales tax on groceries and home heating energy sources. I was fortunate to help lead the fight to stop this proposal from becoming law. A very similar concept was passed by the Legislature back in 2009 and was rejected by the voters when the law was challenged by a People's Veto Referendum. I am confident that this proposal will be back in the future. I will continue to oppose tax reform proposals that shift costs by taxing necessary goods and services people need to survive.

Please feel free to contact me if you ever need my help in navigating the state bureaucracy. You may contact me in Augusta at 287-1505 or directly at 277-3017 or by email at firewood@tds.com.

I do send out regular legislative updates; if you wish to be included on this distribution list, please send me your email address.

Sincerely,

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

Senator Doug Thomas

MUNICIPAL/LEGISLATIVE REPORTS**CONGRESS OF THE UNITED STATES**

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House of Representatives
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HAZARDOUS MATERIALS
SUBCOMMITTEE ON ECONOMIC DEVELOPMENT, PUBLIC
BUILDINGS, AND EMERGENCY MANAGEMENT
SUBCOMMITTEE ON WATER RESOURCES AND ENVIRONMENT

January 2014

Dear Friends:

Last year saw some of the most bitterly partisan political fighting in Washington in recent memory. However, the gridlock in Washington has not slowed my efforts to fight for Maine's businesses and industries on the national and international level. I will continue to visit and speak with Maine's small businesses and manufacturers to hear firsthand about their successes and challenges. This is an important part of my ongoing "Make it in Maine" agenda which consists of initiatives to boost domestic manufacturing and support job growth in our state.

In 2014, it will be my great honor to continue serving our nation's veterans as the Ranking Member of the House Veterans' Affairs Committee. Over the course of the last year, I worked with Representative Jeff Miller (R-Florida), the committee's chairman, to pass a number of bills important to veterans. Some that we passed would reduce the VA's disability claims backlog, help get veterans their compensation faster, and improve training and educational opportunities. One critical measure we advanced through the committee would ensure that all VA programs receive funding a year in advance so no veterans will have to worry about services being disrupted.

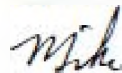
While I am proud of these accomplishments, I know there is still so much to do. I will continue to fight for new advances in areas such as veteran employment, veterans' health care, and the ongoing concerns with the VA claims backlog.

I believe Washington is at a crossroads. There are many members of Congress on both sides of the aisle that truly want to get things done for the people they represent. Congress needs to work together to get things done and make Washington work again. I continue to be committed to making that happen, and continue to regularly meet with Democrats, Republicans, and Independents to forge a way forward.

As we move forward into a new year, my highest priority remains 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), where you can email me as well as 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

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Presque Isle, ME 04769
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MUNICIPAL/LEGISLATIVE REPORTS**UNITED STATES SENATE**

ANGUS S. KING, JR.
MAINE

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



COMMITTEES
ARMED SERVICES
BUDGET
INTELLIGENCE
RULES AND ADMINISTRATION

January 14, 2014

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

Dear Friends,

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

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

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

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

Sincerely,

ANGUS S. KING, JR.
UNITED STATES SENATOR

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WASHINGTON, DC 20510-1904

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RANKING MEMBER
APPROPRIATIONS
SELECT COMMITTEE
ON INTELLIGENCE

Dear Friends:

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

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

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

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

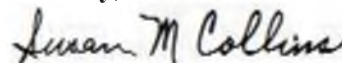
Earlier this year, across-the-board federal spending cuts known as "sequestration" took effect. These indiscriminate cuts jeopardized priorities from national security to medical research and stand in stark contrast to the thoughtful and thoroughly debated spending priorities set at town meetings throughout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

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

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

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

Sincerely,



Susan M. Collins
United States Senator

TOWN OFFICE REPORTS**MUNICIPAL OFFICE REPORT**

The Annual Town Meeting Referendum and Election of Municipal Officers will be held on Tuesday, June 10, 2014, 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	3 positions/3 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	1 positions/3 year term

As many of you already know, the Town began using new State mandated voting equipment at the November 5, 2013 Referendum Election. The Town entered into a no-cost lease with the State of Maine for the DS2000 voting machine. The Town received the voting machine last July and staff attended a training with the Bureau of Elections in August.

With the new voting equipment, as before, voters will cast their ballots in the voting booth and then they will insert their completed ballot into the counter. A new feature of the DS2000 is a computer screen that is attached to the top of the voting machine. This screen will give the voter instructions. The first instruction will be, "Please insert your ballot." If the ballot has been inserted correctly, the message on the screen will be, "Thank you for voting." However, if a voter overvotes a ballot, the voter will be asked if they would like a new ballot or if they would like to accept the ballot as is, in this case the ballot will be counted with the overvoted section being disqualified. With these new features, voters should not immediately walk away from the voting machine upon inserting ballots and should wait to see if the DS2000 has any questions. Over all, the new voting machine allows us to have results much sooner.



Thank you to the many ballot clerks who work at the polls on Election Day! We appreciate your dedication and commitment to the voters of Dover-Foxcroft.

If you are interested in becoming one of our valued poll workers, please contact your party chair so that they can submit your name for appointment as a ballot clerk.

And please remember to vote! If you are not registered to vote, you can do so in the town office during regular business hours or at the polls on Election Day!

VOTING AND ELECTIONS ~ FISCAL YEAR JULY 1, 2012 – JUNE 30, 2013

<u>Election Date</u>	<u>Type of Election</u>	<u>Total Voters (approx.)</u>
September 10, 2012	Special Town Meeting	48
November 6, 2012	General & State of Maine Referendum	2144
April 27, 2013	Annual Town Meeting (Warrant Articles)	75
June 11, 2013	Municipal & Referendum/RSU #68 Budget	384

Sincerely,

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

The Town Office Staff

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

TOWN OFFICE REPORTS**SERVICES AND OPTIONS FOR THE PUBLIC****Office Hours:****Mon., Thurs., & 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

*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 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 1st by State law. If you buy property after that date the bill will go to the recorded owner as of April 1st. 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 1st to June 30th.

* 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 1st and 2nd Quarter due date is the end of January and the 3rd and 4th 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

- **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 and Tax Information: Property Cards, Tax Maps, Tax Commitment**
- **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**

TOWN OFFICE REPORTS**FINANCE DIRECTOR**

Below are some short summaries of different financial areas for the town.

Debt Service – we retired 2 police station loans and in the fall of 2015 we will retire a paving loan. We refinanced three loans in the Wastewater Department with interest rates of 4.5 % to interest rates of 1%. The net savings on this refinance is \$536,000 +/- and we reduced the length of the loans in the process.

Trust Funds – we did not have any additions to our trust funds, but we did have a healthy return on the trust funds that we manage. For the year, trust fund balances improved \$160,000 +/- . Our trust funds are held in various portfolios with Maine Community Foundation, Bank of America and American Funds. If anyone has any interest in creating a trust fund to benefit the town or a specific purpose in the town, please don't hesitate to call me and I can get you in touch with someone at the Maine Community Foundation.

Grants – WOW!! Do we have a lot of activity with grants. During this fiscal year \$1,155,601 of federal grants passed through the town and another \$400,000 of state funds or pass through funds. Federal and State Grants are an outstanding way to improve our community at a limited expense to the “local” tax payer. Yes, these funds are taxpayer dollars, but taxpayers spread out over the state and the entire country. When handled properly, these funds can add jobs, beautify and protect our streets and citizens, as well as increase our tax base. Some examples of the projects that occurred during this year that were the product of grant funds would be: our wastewater disposal system upgrade, project canopy which brought newly planted trees to our town, a DEA Agent to protect us and our children, dredging at Greeley's Landing, Browns Mills clean up and Moosehead redevelopment.

Operational - During the 2012-2013 Fiscal year we purchased a new phone system to replace the old, unsupported, system that we inherited from the school when we took over the building. The new system is a VOIP phone system that integrates the Recycling Center, Public Works, and the Wastewater Departments and eliminates 7 \$45 per month phone lines. The savings alone will pay for the system in 3 years and the taxpayer will benefit from these savings in the 2014-2015 tax year.

The positive picture painted above was overshadowed by the State and their reduction of revenue sharing to all municipalities. These reductions in revenues from the State are massive, very difficult to combat, and crippling to the local taxpayer. Please contact our state representatives and tell them **TO STOP REDUCING REVENUE SHARING**. Better yet, tell them that they should be increasing revenue sharing to municipalities. The state has not fulfilled its obligation to towns, as the revenue sharing program was intended, for several years. Both Jack Clukey and I have gone to the state house to testify on the towns behalf regarding the revenue sharing issue, but we need more voices.

Finally, I would like to welcome Nancy Crowell to the town office. She started with the town in January of 2013 and had some very big shoes to fill. She is our payroll clerk and code enforcement assistant and is a great addition to our team at the main office.

Enjoy our beautiful town and keep your business local whenever possible!



David Johnson

Finance Director/Treasurer



TOWN OFFICE REPORTS**MOTOR VEHICLE**

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 remain steady each year. There were **407** renewals completed on-line in the Fiscal Year 2012-13 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 or 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*”.

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	FY08-09	FY09-10	FY10-11	FY11-12	FY12-13		FY08-09	FY09-10	FY10-11	FY11-12	FY12-13
Antique Auto	20	17	23	36	38	Trailer-non-excise	476	496	477	478	413
Combination	1	2	1	1	1	Tractor/Special Mobile	10	7	1	5	2
Lobster	36	33	30	24	19	Coach-Emergency	2	2	2	2	2
Black Bear	30	32	32	28	20	Farm	22	18	17	17	19
Breast Cancer	34	43	57	58	71	Truck Camper	0	0	0	0	0
Conservation	127	116	117	111	90	Motorcycle	131	127	129	137	169
University	13	11	8	9	8	Moped	14	18	16	13	11
Agriculture	37	37	41	43	49	Street Rod	2	0	1	2	2
Sportsman	30	45	47	47	57	Special Equipment	18	19	8	2	9
Troop Support	5	22	15	15	12	Bus	3	1	1	2	4
Disabled	30	24	16	19	18	Titles	324	312	336	315	322
Disabled Veteran	12	1	1	1	7	Initial Plates	133	153	161	151	148
Veteran	83	78	90	90	91	Lost Plates	32	40	30	35	29
Purple Heart	4	0	2	1	2	Duplicate Stickers	93	124	92	98	75
Animal Welfare	0	0	0	18	12	Duplicate Registrations	95	86	51	34	35
Firefighter	11	13	14	1	2	Transfers	233	220	266	227	223
Motor Home	9	11	9	11	12	Boosters	3	20	21	18	18
Municipal	1	8	13	9	0	Transit	26	17	20	29	30
Passenger	2394	2816	2328	2776	2185	Sales Tax Paid	404	409	475	377	367
Commercial	318	318	319	342	320	Sales Tax-no fee	148	132	108	137	100
Conservation Com	3	3	2	4	4	On-Line Rapid Renewals	408	425	415	408	407
Trailer-excise	64	85	59	40	68	TOTALS	5839	6023	5851	6171	5471



TOWN OFFICE REPORTS**IF&W/DOGS/VITAL RECORDS****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 and follow the links to “online services” to purchase their registrations and licenses from the convenience of their home. We now register Non-Resident Snowmobiles, sell Non-Resident Hunting & Fishing Licenses and Non-Resident milfoil stickers for boats. 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 2014 were available by October 15, 2013. Effective February 1, 2014, 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 1st to October 15th.

**VITAL RECORDS**

Another year has passed and once again, brought with it more changes in the realm of Vital Records. Beginning August 1st, 2013 towns in Maine no longer receive “paper” copies of birth certificates from the hospitals after a birth has occurred. They are now filed electronically with the State, just as the death certificates are and certified copies must be issued using the State’s electronic system. We can no longer “look up” or “get a record ready” ahead of time, as the laws have changed and anyone requesting a vital



record must show photo identification and prove “direct and legitimate” interest in order to obtain certified copies. You can find more information about requesting vital records online at our website www.dover-foxcroft.org or by visiting www.maine.gov.

Marriage licenses are available for all qualified parties, with a photo ID at a cost of \$40 and must be obtained in the town either the Bride or Groom resides. We suggest calling ahead before coming in to make sure you have all the paper work needed and set up a time when you will be coming in so we can arrange for enough time to complete all the required paperwork. Licenses are valid for 90 days from the day of issuance and can only be returned for filing 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, prove “direct and legitimate interest” 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.

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.



TOWN OFFICE REPORTS**FISCAL YEAR COMPARISONS****Inland Fisheries & Wildlife/Vital Records/Miscellaneous**

	FY2009- 2010	FY 2010- 2011	FY2011- 2012	FY 2012- 2013
MOSES - Maine Online Sportsman's Electronic System				
Inland Fisheries and Wildlife Licenses-MOSES	300	383	311	237
Inland Fisheries and Wildlife Lic.-MOSES-Non Res.	0	8	16	9
Lifetime/Over 70 Licenses	NA	NA	7	12
Recreational Vehicle Registrations - MOSES:				
Boat Renewals	269	361	387	356
Online Boat Registrations	45	70	60	65
Non Resident Milfoil Stickers	11	9	11	9
Snowmobile Renewals	333	351	232	302
Snowmobile Registrations- Non Resident	0	0	7	33
ATV Renewals	179	259	218	187
ATV Non-Resident Registrations	23	29	18	21
Vital Records/Miscellaneous Permits				
Births Recorded	153	154	141	126
Deaths Recorded *(only if place of Death is Dover-Foxcroft)	117	157	126	73*
Marriages Recorded	49	56	40	31
Permit-Disposition of Human Remains	145	170	150	146
Cemetery Lot Conveyance Deeds Recorded	11	8	8	3
Pole Permits Issued	2	3	0	3
Landfill - Temporary Permits	184	147	164	94
Miscellaneous Licenses				
Liquor Licenses	5	5	5	5
Dog Licenses	526	500	411	392
Online Dog Licenses	48	41	58	70
Kennel Licenses	3	2	3	2
Town Meetings				
Special Town Meetings	2	1	2	2
SAD/RSU 68 Referendum/Budget Validation	1	1	1	1
County Referendum	0	1	1	1
State Referendum/Primary Elections	2	1	1	2
Annual Town Meeting	2	2	2	2
Voter Registrations				
Registered Republicans	1229	1164	1118	1098
Registered Democrats	915	862	822	808
Registered Green Party	97	96	99	104
Unenrolled Registered Voters	915	884	900	937



TOWN DEPARTMENTS**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 2013 (Fiscal Year July 1, 2013 to June 30, 2014) the taxable valuation of the town was \$299,636,800. The tax rate was \$17.65 per thousand. The amount raised from taxation was \$5,288,589.52. Of this amount \$2,545,864.63 was for schools and \$403,097. for Piscataquis County.

Following the overall trends of the economy in recent years, and the local real estate market, it may become necessary to reduce values on several types of property in the future. For now we will stay as close to market values as the annual ratio certification allows.

We remind homeowners that if you have not already applied, you may qualify for a Homestead Exemption. 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 2013 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 2014 as well. We will be reviewing recent sales prior to the commitment of taxes in 2014 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 eighth 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 is assisted by 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

TOWN DEPARTMENTS**TAX RELIEF/CURRENT USE TAX****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 from the United States government as a veteran. This is a \$6000 exemption. For certain veterans requiring specially adapted housing due to disability this exemption is \$50,000.

Blind: A Maine resident who is legally blind may qualify for a \$4,000.00 exemption. Applications are available at the town office or can be downloaded from www.maine.gov/revenue/propertytax.

Maine Residents Property Tax Fairness Credit

Maine residents who have a high level of residential property taxes compared to their income may qualify for a refund of property taxes under the Maine Residents Property Tax Fairness Credit. To apply for the credit, you are required to file **Form 1040ME online at:** www.maine.gov/revenue/netfile/gateway2.htm or mail a completed Form 1040ME and Schedule PTFC to: Maine Revenue Services, PO Box 1066, Augusta, Maine 04332-1066.

1040ME Booklets may be downloaded from the Maine Revenue Services website at: www.maine.gov/revenue/forms/homepage.html

Call 207-624-7894 or **Write** to: Maine Revenue Services, PO Box 9107, Augusta, Maine, 04332-9107 to have a Form 1040ME booklet mailed directly to you. For more information, visit www.maine.gov/revenue or call 207-626-8475. Although this is a state, not a local program, we have information available at 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.

Tree Growth. A parcel of land with at least 10 forested acres which are managed and, at times 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.

TOWN DEPARTMENTS**CODE ENFORCEMENT**

This was the first year with the new building codes called Maine Uniform Building and Energy Code (MUBEC) which were mandated by the state to enforce for towns with a population greater than 4,000. Permits and inspections are required to construct, erect, enlarge, alter, repair, move, demolish or to change the occupancy of a building or structure.

Property owners are required to hire a third party inspector who will 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 MUBEC. 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. The public can view the codes by going to <http://publicecodes.cyberregs.com/icod/>

Building Permits

The following is a breakdown of the various types of permits issued for the fiscal year. Some permits were issued for more than one project:

New Homes	3	Home Additions	7
Mobile Homes	5	Interior renovations	6
Garages	8	Church	1
Pole barns	1	Porches	4
Renewals	2	Decks	12
Sleds	11	Mudroom	1
Cell tower	1	Tattoo parlor	1
Credit union	1	Commercial storage bldg.	1
Child care	1	Signs	11
Dormitory	1	Demolitions	24
Home occupations	1	Chickens in a residential zone	2

In addition to building permits issued, 7 shoreland zoning permits were issued and 4 floodplain permits were issued.



TOWN DEPARTMENTS**CODE ENFORCEMENT**

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. All members of the Planning Board are volunteers from the community. Their input and expertise is invaluable to the town. They put in countless hours reviewing projects and a lot of times have to make unpopular decisions for the good of the town. 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.

The Board of Appeals meets as needed to hear requests for variances or administrative appeals. This year there were no appeals filed. The Board of Appeals members are all volunteers too and I thank them as well for their time and dedication to the Town of Dover-Foxcroft. We currently have an opening for anyone who may be interested in serving.

Respectfully Submitted,

Connie Sands
Code Enforcement Officer



TOWN DEPARTMENTS**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 2012-2013 fiscal year.

Site Plan Reviews granted to:

- Penquis Mental Health Association for a 20' X 60' storage building
- The Family Worship Center for a new church facility
- Maine Highlands Federal Credit Union for construction of a new building
- Redevelopment of the Moosehead Manufacturing Company Mill
- 305 State Street LLC for building renovations to create 5 apartments
- Bed and Breakfast by Erin Merrill and Benjamin Cabot
- Will's Shop and Save for an L.E.D. sign
- Moosehead Driving School
- Global Tower Partners LLC & NE Wireless Networks LLC for telecommunications tower
- Find Inc., for an expansion to retail products

Amendments to approved site plans:

- Pleasant Meadows to a site plan approved in June 2010
- Hilltop Manor to a site plan approved in June 2010

Amendments to Zoning:

- Shoreland Zoning Amendments to the SGD & SGD 1 zones to allow for denser development



The Planning Board also worked on reviewing the Land Use Ordinance regarding Electronic signs and changes in the Shoreland Zoning Ordinance.

Respectfully Submitted,

Nancy Crowell
Code Enforcement Assistant on behalf of the Planning Board Chairman

TOWN DEPARTMENTS**SEALER OF WEIGHTS & MEASURES/PLUMBING INSPECTOR****Local Sealer of Weights and Measures - 2013**

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 October. Between May and November, 48 scales and 83 pumps were tested and found to be in good working order and within the state tolerances.

Respectfully submitted,
Local Sealer, Timothy Briggs
39 Crawford Rd.
Dexter, ME 04930
207-924-7562
Tbriggs@psouth.net
Cell 717-7295

Plumbing InspectorInternal Plumbing Permits

Permits Issued - 37

Permits Approved – 29

Subsurface Permits

Permits Issued - 8

Permits Approved - 8

Respectfully submitted,

Bret Marshall
Local Plumbing Inspector



TOWN DEPARTMENTS**FIRE DEPARTMENT**

The Dover-Foxcroft Fire Department is always on duty 24/7 to serve and protect its citizens, either with fire suppression or fire prevention. If called we will do our very best to help you.

Teaching fire prevention in our schools is always a top priority with our firefighters. We visit with about 400 students in grades K-4 at SeDoMoCha each year. We teach them about smoke detectors, a safe exit out of their homes and getting them out alive.

We can't thank the taxpayers of Dover-Foxcroft enough for their support of our fundraising endeavors including the boot drive, fire prevention letters, the food booth at the fair each year and the fishing derby at Sebec Lake.

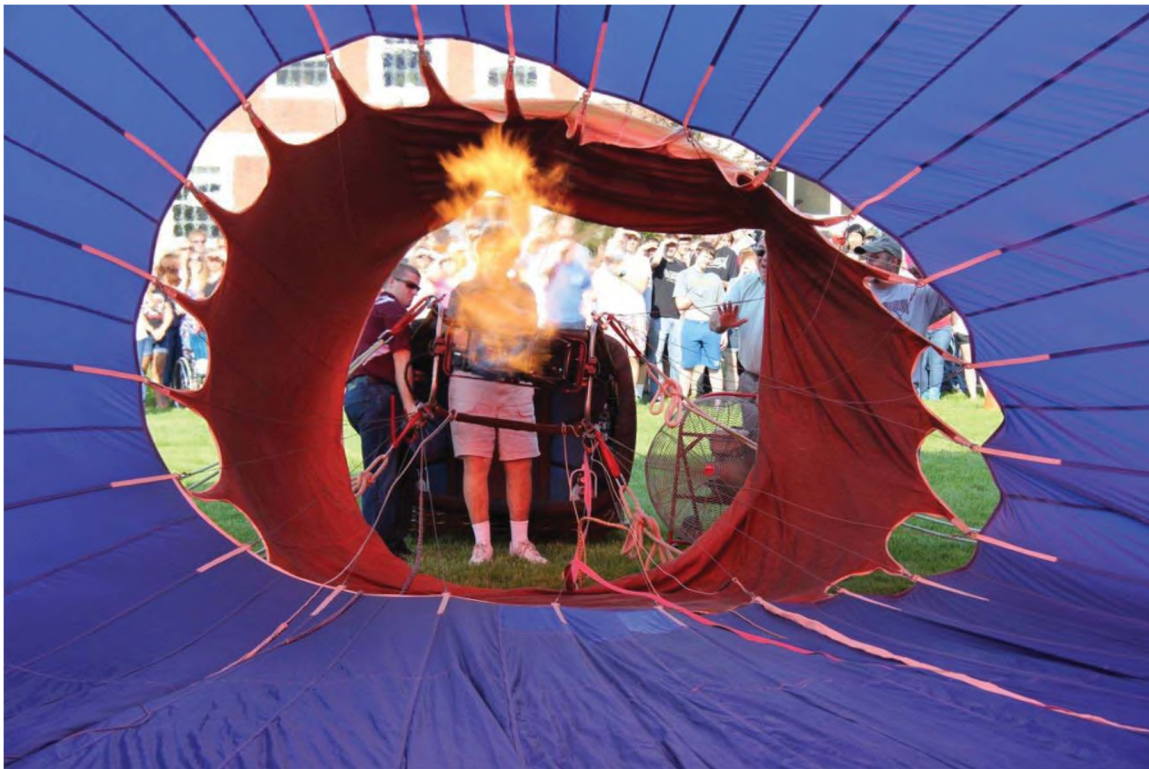
We went to the 50th Annual convention of the Maine State Federation of Firefighters in Ellsworth and came home with 9 trophies this year (the most of any department in the State). Good job; well done!

When it comes to the town budget for the fire department, Mr. Clukey and myself along with the budget committee go over each and every item so we both know where the Town's money is spent and know what accounts need help. It has worked well in the past and I expect it will continue in the upcoming years.

In closing, I would like to thank the men and women of the Dover-Foxcroft Fire Department and their families for the endless hours we all spend at fires, training and community activities. Without your dedication, a lot of the things that are taken for granted would not happen.

Respectfully submitted,

Joseph R. Guyotte
Fire Chief



*DON'T MISS THE 2nd ANNUAL PISCATAQUIS HERITAGE HOT AIR BALLOON FESTIVAL
May 30th, 31st and June 1st – Visit the Website – <http://phhabf.com>*

TOWN DEPARTMENTS**FIRE DEPARTMENT**

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

DOVER-FOXCROFT FIRE DEPARTMENT INDICENTS 2011-2012			
VEHICLE ACCIDENTS	21	HAZMAT RESPONSE	1
MUTUAL AID CALLS	18	APPLIANCE/FURNACE MALFUNCTION	2
EMERGENCY ALARM ACTIVATION	13	RESCUE (ANIMAL)	1
MEDICAL ASSIST	8	TREE ON WIRES	23
STRUCTURE FIRES	20	GRASS OR WOODS FIRE	8
CHIMNEY FIRES	5	TOTAL CALLS	120

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:

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

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

TOWN DEPARTMENTS**POLICE DEPARTMENT**

To the Citizens of Dover-Foxcroft:

I would like to thank you, on behalf of myself and my staff, for your support this and all past years. Dover-Foxcroft is a great place to live and raise a family. This is evidenced by the continued low crime rate in our town. I encourage you to take a moment to review the police statistics on the adjoining pages. I point out that through efforts and presence of your Police Patrolmen violent crime is almost non-existent.

2013 has seen some familiar faces leave and new faces come. We have a new full time patrolman that will bring great experience to our police force. Jim Carr joined us; Jim retired from Bangor Police Department after serving 25 years with them. We lost Kyle Wilson who went to the Piscataquis County Sheriff Department. We also hired Ben Gaudet to fill the position that we receive from the Cop Fast Grant. This allows us to focus on the drug issue that we are seeing in Dover-Foxcroft as well as in the County. With the help of MDEA and Agent Gaudet we successfully arrested a Dover-Foxcroft man for manufacturing meth in the back of his company truck.

Looking forward to 2014 we will continue to serve you and keep Dover-Foxcroft a wonderful and safe place to live. Some changes you may expect to see in 2014 is a new police cruiser. We are moving from our Crown Victoria to an SUV to better travel and patrol the roads year round.

In 2013 we were very successful in obtaining grants from the State, one for OUI enforcement and the other for underage drinking, these two grants allowed us to put extra people on patrol without a high cost to the taxpayers.

To ensure our police force is “at the ready” we keep up on all mandatory classes through the Maine Criminal Justice Academy along with other classes that maintain our policemen ready and able to serve at their optimum.

Again, this year the budget has been the issue as in all departments; I believe we must maintain the budget the best we can without reducing the quality of protection, so we the taxpayers do not see an increase. At some point we will have to increase some to maintain equipment and maintenance. We will apply for State and Federal grants again this year to try to fund some of the equipment that must be purchased or repaired. We seek to continue the grants from the State for OUI enforcement and underage drinking. We will also be applying for a grant to upgrade our video cameras that are out of date. Our video camera system assures that we maintain the highest prosecution rate possible. We have found that in the past few years these cameras have been a great help to this Police Department in keeping our community safe.

As in the past it has been an honor to serve as your Police Chief; I feel that we have a great Police Department and as always we will serve the citizens of this Town.

Respectfully Submitted,

Chief Dennis Dyer



TOWN DEPARTMENTS**POLICE DEPARTMENT**

POLICE ARREST/SUMMONS: 2012-2013			
Charge	Total	Charge	Total
ASSAULT-STRONG ARM-HANDS,FISTS,ETC	4	INTERVIEW – SUSPECT	1
ASSAULT-OTHER-NOT AGGRAVATED	1	ANIMAL COMPLAINT – DOG	2
BURGLARY-FORCIBLE ENTRY-RES UNKNOWN	1	LITTERING (NOT FROM M/V)-CIVIL	1
BURGLARY-NO FORCE- RES NIGHT	2	OPER UNREGISTERED M/V (CHANGED 9501)	7
LARCENY-SHOPLIFTING	12	OPER W/EXP LIC 90 DAYS OR MORE	8
LARCENY-FROM MOTOR VEHICLES	1	OPER BEYOND INTER. LIC RESTRICTIONS	2
AUTO THEFT-AUTOMOBILE	1	FAIL TO SHOW PROOF OF LIABILITY INSURANCE	32
FORGERY AND COUNTERFEITING	1	VIOLATION OF INSPECTION STANDARDS	1
BAD CHECK	2	OPERATING W/O VALID CURRENT INSP STICKER	19
STOLEN PROPERTY-RECV.,POSSN.,BUYING	1	FAIL TO STOP FOR SCHOOL BUS W/FLASH LIGHT	2
VANDALISM	1	FAIL TO STOP FOR STOP SIGN	18
WEAPONS-CARRYING. POSS.	1	UNSAFE PASSING	1
SEX OFFENSES (OTHER)	1	OPER OVER POSTED SPEED LIMIT	31
DRUGS-POSSESSION-MARIJUANA	6	OPER OVER POSTED LIMIT 30+	4
DRUGS-POSSESSION-SYNTHETIC	1	ADULT/CHILD SEATBELT/SAFETY SEAT VIOL	2
DRUGS-POSSESSION-PARAPHERNALIA	3	ATTACHING M/V PLATES ASSIGNED TO ANOTHER	2
DRIVING UNDER THE INFLUENCE	21	OPER AFTER LIC SUSPENDED	23
LIQUOR LAWS	11	FAIL TO APPLY FOR ME DRIVERS LIC W/I 30	1
DISORDERLY CONDUCT	4	FT GIVE NOTICE OF ACC BY QUICKEST MEANS	1
ALL OTHER OFFENSES	7	REFUSAL TO SIGN UTT AFTER REQUESTED	2
CRIMINAL THREATENING	1	FAIL TO STOP FOR SCHOOL BUS W/FLASH LIGHT	1
CRIMINAL TRESPASS	4	OPER BEYOND POSTED RD REST	2
VIOLATION OF PROTECTION ORDER	10	PLACING SNOW ON PUBLIC WAY	2
HARASSMENT	2	OPER AFTER LIC SUSPENDED	1
MISC	3	FAIL TO STOP/ELUDING POLICE OFFICER	1
M/V COMPL(N/S)	1	OPER BEYOND LIC RESTRICTION	1
WARNED FOR UNEC NOISE/ACCELERATION	1	ELUDING POLICE OFFICER	1
ACCIDENT REPORTABLE	1	OPER W/O CURR & VALID CERT OF INSPECTION	7
ACCIDENT HIT & RUN	2	OPER UNREG M/V	7
ASSIST AGENCY-OTHER	1	FAILURE TO PRODUCE CERT OF REGISTRATION	3
ASSIST AGENCY L/E	12	OPER M/V W/O LIC	7
DOMESTIC ASSAULT-UCR REPORTABLE	12	FAILURE TO DISPLAY OPER LIC ON DEMAND	1
BOMB THREAT	1	LEAVING SCENE OF ACCIDENT	1
SERVE PAPERS-ALL OTHER	1		
ARREST ON WARRANT	25		
VIOLATION-CONDITION OF RELEASE (BAIL)	9		
VIOLATION OF PAROLE/PROBATION	2	TOTAL ARREST/SUMMONS	364

TOWN DEPARTMENTS**POLICE DEPARTMENT**

POLICE INCIDENTS 2012-2013			
TOTAL	TYPE	TOTAL	TYPE
4	ABANDONED VEHICLE	37	BUSINESS ALARM
11	ACCIDENT – PERSONAL INJURY	8	CHILD ABUSE
37	ACCIDENT CAR/DEER/BEAR/TURKEY	49	CIVIL COMPLAINT
2	ACCIDENT CAR/PEDESTRIAN	106	CONCEALED WEAPONS PERMIT ISSUED
13	ACCIDENT HIT & RUN	8	CRIMINAL THREATENING
45	ACCIDENT NON-REPORTABLE	41	CRIMINAL TRESPASS
91	ACCIDENT REPORTABLE	32	DISORDERLY CONDUCT
2	ADULT/CHILD SEATBELT/SAFETY SEAT VIOL	13	DOMESTIC ASSAULT-UCR REPORTABLE
1	AID TO SICK	1	DRIVING TO ENDANGER
18	ALL OTHER OFFENSES	21	DRIVING UNDER THE INFLUENCE
18	ANIMAL COMPLAINT – DOG	6	DRUGS-POSSESSION-MARIJUANA
5	ANIMAL COMPLAINT – OTHER	1	DRUGS-POSSESSION-OTHER
21	ARREST ON WARRANT	1	DRUGS-POSSESSION-SYNTHETIC
1	ARSON – INDUSTRIAL	1	DRUGS-SALE/MFG-MARIJUANA
1	ARSON – OTHER MOBILE – TRAILERS, RVS	1	DRUGS-SALE/MFG-OTHER
5	ASSAULT – OTHER – NOT AGGRAVATED	1	DRUGS-SALE/MFG-SYNTHETIC
13	ASSAULT – STRONG ARM – HANDS, FISTS, ETC	3	DRUGS-POSSESSION-PARAPHERNALIA
1	ASSAULT TO RAPE – ATTEMPTS	9	DRUNKENNESS
128	ASSIST AGENCY L/E	1	EMBEZZLEMENT
66	ASSIST AGENCY – OTHER	2	ESCORT
19	ASSIST FIRE DEPARTMENT	1	FAIL TO APPLY FOR ME DRIVERS LIC W/I 30
19	ASSIST MOTORIST	16	FAIL TO SHOW PROOF OF LIABILITY INS
49	ASSIST RESCUE/AMBULANCE	7	FAIL TO STOP FOR RED LIGHT
2	ATTACHING M/V PLATES ASSIGNED TO ANOT	3	FAIL TO STOP FOR SCHOOL BUS W/FLASH
1	ATTEMPTED SUICIDE	1	FAIL TO STOP FOR STOP SIGN
1	AUTO THEFT–AUTOMOBILE	1	FAIL TO STOP/ELUDING POLICE OFFICER
3	AUTO THEFT–AUTOMOBILE-RECOVERED HER	58	FAMILY DISPUTE
1	AUTO THEFT-TRUCK/BUS-RECOVERED O.J.	3	FIREWORKS COMPLAINT
12	BAD CHECK	1	FORGERY AND COUNTERFEITING
1	BOMB THREAT	14	FRAUD
21	BUILDING CHECK	107	HARASSMENT
1	BURGLARY-ATTEMPTED F/E-RES UNKNOWN	2	HITCHHIKING AT NIGHT
1	BURGLARY-FORCIBLE ENTRY-NON RES DAY	20	HOUSE WATCH
3	BURGLARY-FORCIBLE ENTRY-NON RES NIGHT	1	INADEQUATE EXHAUST
1	BURGLARY-FORCIBLE ENTRY-RES DAY	79	INFORMATION
1	BURGLARY-FORCIBLE ENTRY-RES NIGHT	1	INTERVIEW
3	BURGLARY-FORCIBLE ENTRY-RES UNKNOWN	1	INTERVIEW-CLAIMANT
1	BURGLARY-NO FORCE-NON RES UNKNOWN	2	INTERVIEW-INFORMANT
2	BURGLARY-NO FORCE-RES DAY	5	INTERVIEW-SUSPECT
7	BURGLARY-NO FORCE-RES NIGHT	10	INTERVIEW-VICTIM
2	BURGLARY-NO FORCE-RES UNKNOWN	7	INTERVIEW-WITNESS

TOWN DEPARTMENTS**POLICE DEPARTMENT**

POLICE INCIDENTS 2012-2013			
TOTAL	TYPE	TOTAL	TYPE
10	JUVENILE RUNAWAY	2	PROWLER
57	LARCENY-ALL OTHER	195	PUBLIC ASSIST
2	LARCENY-AUTO PARTS/ACCESSORIES	2	RECOVERED PROPERTY
1	LARCENY-BICYCLES	5	REGISTERED SEXUAL OFFENDER
8	LARCENY-FROM BUILDINGS	7	RESIDENTIAL ALARM
5	LARCENY-FROM MOTOR VEHICLES	1	ROBBERY, KNIFE, ETC., OTHER
16	LARCENY-SHOPLIFTING	3	S.O.R. 90 DAY UPDATE
1	LEAVING THE SCENE OF AN ACCIDENT	25	SERVE PAPERS-ALL OTHERS
12	LIQUOR LAWS	10	SERVE PAPERS-PROT FROM ABUSE
3	LITTERING (NOT FROM M/V)-CIVIL	5	SERVE PAPERS-PROT FROM HARASSMENT
1	LITTERING FROM M/V	32	SERVE PAPERS-SUBPOENA
22	LOST/FOUND	9	SEX OFFENSES (OTHER)
24	LOUD PARTY	6	SHOTS FIRED
143	M/V COMPL (N/S)	1	SUICIDE
5	MC/SNOW/ATV COMPLAINTS	51	SUSPICIOUS PERSON
42	MENTAL PERSON	39	SUSPICIOUS VEHICLE
31	MISC	3	UNATTENDED DEATH
10	MISSING PERSON	1	UNLAWFUL POSSESSION OF TOBACCO BY MINOR
1	OBSCENE CALLS	1	UNNEC NOISE BRAKE/ACCELERATION
4	OBSTRUCTION OF PUBLIC WAY	1	UNSAFE PASSING
3	OFFENSES AGAINST FAMILY AND CHILDREN	47	VANDALISM
6	OPEN DOOR/WINDOW	1	VEH LOCK OUT
18	OPER AFTER LIC SUSPENDED	1	VEHICLE STOLEN O.J.-RECOVERED HERE
1	OPER BEYOND INTER. LIC RESTRICTIONS	4	VIOLATION OF CONDITION OF RELEASE (BAIL)
1	OPER BEYOND LIC RESTRICTION	1	VIOLATION OF INSPECTION STANDARDS
1	OPER BRYOND POSTED RD REST	3	VIOLATION OF PAROLE/PROBATION
2	OPER M/V W/O LIC	17	VIOLATION OF PROTECTION ORDER
30	OPER OVER POSTED SPEED LIMIT	67	WARNED FOR EXP/NO INSP STICKER
6	OPER UNREG M/V	19	WARNED FOR FT STOP @SIGN/FLASH RED LIGHT
5	OPER UNREGISTERED M/V (CHANGED 9501)	2	WARNED FOR FTP EVID OF INSURANCE
2	OPER W/EXP LIC 90 DAYS OR LESS	1	WARNED FROM IMPROPER PASSING
3	OPER W/EXP LIC 90 DAYS OR MORE	12	WARNED FOR REGISTRATION VIOLATION
7	OPER W/O CURR & VALID CERT OF INSPECTION	1	WARNED FOR SEAT BELT VIOLATION
1	OPER W/WINDSHIELD WIPERS/NO HEADLIGHT	142	WARNED FOR SPEED
17	OPERATING W/O VALID CURRENT INSP STICKER	5	WARNED TRAFFIC VIOLATION-ALL OTHERS
6	PARKING VIOLATIONS	71	WARNED/SAFETY DEFECT (TIRES LIGHTS, ETC.)
12	PERSONS FIGHTING	1	WEAPONS-CARRYING, POSS.
1	PLACING SNOW ON PUBLIC WAY	2630	TOTAL INCIDENTS

TOWN DEPARTMENTS**PUBLIC WORKS**

Currently our Public Works Department consists of 7 full time employees, including a mechanic. In the winter months we employ 4 additional part timers for snow removal. Rick Chambers was hired full time in November to replace Fred Spaulding, who retired in April. Rick's duties include truck driver, mechanic and laborer.

Public Works purchased a used 2001 Volvo Plow Truck/Sander with a new body.

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

- A. Hauled in 2055 yards of sand
- B. Graded gravel roads
- C. Painting and maintenance of equipment; as needed
- D. Clean-up; in and around garage
- E. Spring clean-up; cleaned streets; replaced street signs



The Public Works staff completed their regular duties as listed above; as well as hauling base gravel and adding fabric where needed on Gray Hill Road, Dawes Road, Landfill Road, Atkinson Road and Doore Road. We plan to place screened gravel in the spring. We also regraded the demo site, added and removed material as needed and loamed and seeded. The crew also cleaned Brown's Mill project, replaced culverts where needed and mowed road sides on Landfill Road, Snows Pond behind Foxcroft Academy and at the Business Park.

I'd like to close by thanking the entire crew for their efforts throughout the year. Without their help my job would be a lot more difficult.

Respectfully Submitted,

Geoff Chambers
Public Works Supervisor

TOWN DEPARTMENTS**SOLID WASTE**

For the period 1 Jul 12 through 30 Jun 13 the Dover-Foxcroft Regional Recycling/Transfer Facility received and processed the following materials:

86 Tons of Newspaper
 187 Tons of Corrugated Cardboard
 15 Tons of Assorted Plastics
 44 Tons of Mixed Paperboard
 12 Tons of Office Waste Paper
 15 Tons of Aluminum/Steel Cans
 16 Tons of TV's and Computer Monitors
 2727 Assorted Fluorescent Lamps
 3.35 Tons of Mixed Electronics
 115 Tons of Light Iron



We landfilled at our demolition site over 250 tons of bulky waste (furniture, shingles, bathroom fixtures, and large plastic items).

We transported and disposed of over 3100 tons of municipal solid waste to Penobscot Energy Recovery Company. The average fee to dump trash was \$74 per ton at PERC.

Bolster's hauled over 51 tons of sheetrock, plaster, and wallboard to Juniper Ridge Landfill as we can no longer bury them in our demo site.

Bolster's also hauled over 15 tons of residential wood ash to Juniper Ridge.

J.D. Raymond Transport hauled over 500 tons of Construction Demolition Debris Chips to Juniper Ridge for disposal.

411 tons of brush chips were hauled and reused for energy at SAPPI.

4 tons of oversized tires and tires with rims were shipped out shredded and reused.

Our Public Works Department started stockpiling cover material for a major demolition site project that will start in Jul 2013. Public Works will save the Town approximately \$60,000 by doing this project instead of contracting out.

I would like to thank the Public Works crew for all they do for the Solid Waste Facility.

Respectfully Submitted,

Joseph Sands
 Director, Solid Waste

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

TOWN DEPARTMENTS**WASTEWATER TREATMENT PLANT**

To the Citizens of Dover-Foxcroft:

2012 – 2013 was the 22th year of operation. Since start up, this facility has received and treated 2.834 billion gallons of wastewater, 1833 tons of organic waste, 1480 tons of total suspended solids with overall treatment efficiency of 92%.

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, all Town owned sewer collection system has been upgraded to new PVC pipe. It has taken place over the last 25 years. With proper design and installation, it has been predicted that this sewer collection system should last over 100 years. With this said the Town should not need to address any major upgrades of the sewer collection system for at least 75 years.

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 worked very hard at eliminating CSO's events. I am please 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.

The Central Street tie-in, West Main Street area (mainly sewer service road crossings), the new sewer system for the former Moosehead Manufacturing Facility, and the replacement of sewer line in the Lincoln Street/Davis Street area all were completed this past year.

Bear Hill and West Main Street Pump stations were also upgraded this past year. We are already seeing reduced power consumption and a significant reduction in maintenance due to the new pump impeller design.

The Main Pump Station Upgrade Project and clean up at Bear Hill and West Main Pump Stations will start in the spring of 2014. This should conclude the major construction in Town that is need for the sewer collection system for many years.

TOWN DEPARTMENTS**WASTEWATER TREATMENT PLANT*****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

The Town has disconnected all storm drains and catch basins from the Town's sanitary sewer system. Also, the Town has upgraded all of the 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. In 2012, we have responded to over 100 pump station calls to remove debris from the pumps. In 2013, I am happy to report that there were only 49 call-ins for the same reason. 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.

TOWN DEPARTMENTS**WASTEWATER TREATMENT PLANT**

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.

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 22th 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 76.4 cubic feet of grit and 61.2 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 2,288 cubic feet of grit and 578 cubic feet of screening to date.

In 2012 we upgraded lagoon #1 from surface aeration to fine bubble diffusers. The project automated how diffused air is delivered to this lagoon and increased treatment capacity while saving energy.

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. We cleaned out lagoon #2 again in the summer of 2012. No sludge removal took place this past year due to lack of time dealing with all the construction projects and learning the new aeration system capabilities. 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 dechlorination system is a process that reduces the chlorine levels that is acceptable to discharge into the environment.

TOWN DEPARTMENTS**WASTEWATER TREATMENT PLANT**

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 '12	0.29	7.0	7.6	18	47	13	38	9	NT
August '12	0.40	7.1	7.5	7	22	7	23	29	NT
September '12	0.21	7.0	7.7	26	55	21	44	3	0.03
October '12	0.29	6.9	7.9	20	57	25	70	NT	0.03
November '12	0.11	7.5	7.6	16	17	11	11	NT	NT
December '12	0.32	7.6	7.9	10	30	10	30	NT	NT
January '13	0.18	7.2	7.6	14	22	14	22	NT	NT
February '13	0.22	7.3	7.5	17	30	16	28	NT	NT
March '13	0.25	7.3	7.4	17	37	16	34	NT	NT
April '13	0.42	7.5	7.9	20	78	24	95	NT	NT
May '13	0.40	7.6	7.7	16	63	16	62	4	0.09
June '13	0.39	7.4	7.8	18	54	26	82	23	0.07
NT - NOT TESTED									

Respectfully Submitted,

William J. Littlefield

Wastewater Treatment Plant Superintendent



Join us at the 2nd Annual Piscataquis Heritage Hot Air Balloon Festival

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

Pine Crest Development Corporation - 2013

The efforts of the Pine Crest Development Corporation for 2013 were focused almost exclusively on the Mayo Mill project, supporting the redevelopment of the former Moosehead Manufacturing Company furniture factory.

Working with the Town of Dover-Foxcroft, the Piscataquis County Economic Development Council, Ransom Consulting Engineers, and developer Jonathan Arnold, Pine Crest awarded a bid to EnviroVantage for the brownfields cleanup up at the vacant mill complex, financed through a \$400,000 EPA grant.

The initial scope of work completed at the mill involved removal of trash, recyclable materials, mold and bird droppings, as well as the exposure of interior walls. Following that work, later in 2013 the cleanup crews began the hazardous materials remediation phase, removing asbestos-containing materials and lead-based paint.

Additional grant funds were used in 2013 for demolition of exterior structures at the mill property, including a connector building, crow's nest, drying kiln and lacquer building, and the installation of a new roof. Drilling of geothermal test wells and the purchase of wireless service hardware was also completed, and a \$200,000 grant was obtained from the Northern Border Regional Commission in order to upgrade the mill's hydroelectric generating plant.

With site preparation work largely completed, 2014 will witness the start of the project's construction phase. Arnold Development plans a mixed-use facility including residential units, business offices, retail space, a data storage center, restaurant, and boutique inn. On-site, renewable energy sources will include geothermal, hydroelectric and solar power.



Tom K. Lizotte, Secretary
Pine Crest Development Board of Directors
1062 South Street
Dover-Foxcroft, ME 04426
207-564-3186
tklizotte@gmail.com

PINE CREST BUSINESS PARK


COMMUNITY REPORTS

MAYO REGIONAL HOSPITAL

Highlights

2013 ANNUAL REPORT FROM HAD 4

- In the first quarter of 2013 Mayo Regional Hospital was scored as one of the top 100 CAH (Critical Access Hospitals) in the nation in value, financial and quality measures by Vantage (a healthcare analytics company).

Mayo Regional Hospital's commitment to supporting employees during a military leave of absence was formalized by a new HR policy in 2013 that will continue a portion of their salary while they serve. The Office of the Secretary of Defense recognized Mayo Regional Hospital with a plaque designating Mayo as a Patriotic Employer for support of the Guard and Reserve.

Mayo achieved the second most favorable experience rating for Workers Compensation among the 15 hospitals participating in Synemet's Workers Compensation Fund in 2013. This translates into lower premiums for 2014. Our focus on safe patient handling techniques and preventing slips, trips, and falls were key factors in our success.

In November the Mayo Regional Hospital Board of Directors (HAD 4) announced the hiring of Marie Vienneau, RN, FACHE, as Chief Executive Officer of Mayo Regional Hospital. Vienneau will come on board in February 2014.

Vienneau is a Maine native who began her career in health care as an operating room RN at Brigham & Women's hospital in Boston. Since then, she has served for 23 years in executive roles at Millinocket Regional Hospital, most recently as CEO and Chief Nursing Officer for the past eleven years.

"We are pleased to welcome Marie," said George Barton, Board Chair of Mayo Regional Hospital (HAD 4). "She shares the board's vision to ensure accessible, full service health care for every resident in our service area and is a seasoned healthcare executive. Having lived and worked in the area, she understands the health care needs in Piscataquis County and is personally committed to delivering quality, patient centered health care at Mayo."

New Physician and Non-Physician Providers

Annette Poulin, PA-C Corinth 3/11
 Gordon Murphy, PA-C, ED 3/12
 Ahmad Abed Elnoor, MD, Urologist 5/28
 Kathleen Harper, DO, Cardiologist 8/5
 John Bastin, PA-C, ED 8/16
 Robert Maxson, MD, Hospitalist 8/12
 Paul Spencer, PA-C, ED 9/1
 Tenielle Holste, PA-C, MFP 10/21
 Loretta Daniels, PA-C, ED 10/8
 Gerald Godfrey, MD, Surgeon 11/18

Key Statistics for 2013

- Acute admissions – 1120 – includes ICU admissions
- Average census – 13.1
- Births - 110
- Surgical procedures - 1641
- Radiology exams – 22,548
- Lab tests – 137,504
- Emergency Department visits – 12,086
- Physician Office visits – 44,149 (includes both RHC & Non-RHC)
- Ambulance Runs - 3808

For the full report: www.mayohospital.com (choose "Reports" from the left column)

Mayo 
 Regional Hospital

COMMUNITY REPORTS**PISCATAQUIS COUNTY ECONOMIC DEV. COUNCIL****Piscataquis County Economic Development Council****WHO WE ARE**

PCEDC is a collaborative grass roots effort created in 1997 by county residents interested in promoting economic development in Piscataquis County.

OUR MISSION

The Piscataquis County Economic Development Council (PCEDC) seeks to leverage local, county, state and federal resources to promote and encourage private and public investment within Piscataquis County, Maine. The goal is to stimulate long-term sustainable economic development and job growth in the region.

VISION

Piscataquis County will have a strong, diverse, and vibrant economy that offers higher quality jobs to support strong, diverse, and vibrant families and communities.

A strong economy is one that is wealth generating, able to survive national economic downturns, productive, and efficient. It's also diverse, containing a numerous, healthy combination of manufacturing, service, and retail businesses. Such an economy must be a vibrant one that values creativity, supports leadership, and is knowledge based. The resulting higher quality jobs will be able to financially sustain individuals, families, and communities.

PCEDC will continue to build a prosperous future of Piscataquis County for everyone by growing our population, ensuring a viable future for our youth, providing opportunities for lifelong learning and employment, promoting tourism and recreation promotion and advocating for this county at multiple levels in order to ensure a quality of life for all of our residents.

PCEDC Goals for 2014-2017:

1. Develop and promote a creative and diverse economy;
2. Encourage entrepreneurs while strengthening existing businesses;
3. Modernize our infrastructure, both civic and tourism;
4. Increase lifelong educational and cultural opportunities; and
5. Engage our communities in economic development by facilitating collaboration and partnerships.

PCEDC Initiatives:

Expand our diverse economy
 Support Start-up Entrepreneurs
 Retain and strengthen its existing businesses
 Attract new businesses
 Develop a county-wide plan for economic development
 Expand and support the creative economy

Respectfully submitted,

PCEDC staff:

Janet Sawyer - Business Development Director, Ken Woodbury - Community Development Director

PCEDC 2013 Executive Committee:

Sue Mackey Andrews (President), Matthew Pineo (Vice President), Theresa Mudgett (Secretary), Linda Gilbert, (Treasurer), Denise Buzzelli, Jack Clukey, Tom Goulette, Amber Lavigne, Tom Lizotte, James Macomber, Richard Mullins, Geno Murray, Dave Pearson, Paul Stearns

50 Mayo Street, Dover-Foxcroft, ME 04426 www.pcedc.org 207.564.3638

COMMUNITY REPORTS**THOMPSON FREE LIBRARY**

The Thompson Free Library continues to grow and evolve to meet the changing needs of the community. As a member of the Maine Infonet Download library patrons have access to over 5300 e-books and 2200 audio books. The collection at the library is constantly being updated with new releases to meet the demands of our residents. The Thompson Free Library collection has over 35000 books, 700 audio books, 2500 movies, and 45 subscriptions to magazines and newspapers. Almost any book can be borrowed using interlibrary loan through the Bangor Public Library. The library's 4200 patrons borrowed over 45,000 items locally, 900 e-books, 400 downloadable audio books and almost 500 books through interlibrary loan.

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. This year the 2001 – 2012 Observers have been microfilmed and digitized. With the help of the Dover-Foxcroft Historical Society and a grant from the Maine Community Foundation we are working to make as many of the papers as possible accessible on-line.

The Maine School and Library Network provides the library with free high-speed internet and wireless capabilities. There are three public access desktops and 6 laptops at the library. Library patrons have access to many databases, including Ancestry.com for Libraries using Maine MARVEL. Learning Express has many on-line tutorials. Visit the library to learn more about these sources of information and learning.

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 vacation and summer programs.

Adult programs are many and varied. Tom Lyford's poetry celebrations give local writers an opportunity to read and share their work. The James Brown lecture series included talks on FDR and the Tennessee Valley Authority and "Paradise Lost" on film. An informational talk on ticks and tick bites was well attended. 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 group of rug hookers shared their craft on Wednesday mornings.

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, and Hibbard's Nursing Home.

Pat Juska volunteers at the library and coordinates the knitting group. 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, Ed Conroy for fixing the window, 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, videos, DVDs and audio books to the library. Special thanks to Jefferson Prestridge for the beautification of the library lot.

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



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**



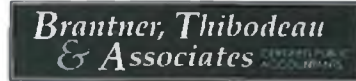
Brantner, Thibodeau & Associates, CPAs was established in 1980 and has been performing the Town of Dover-Foxcroft's audit since 1990.



<http://phhabf.com>

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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

Independent Auditor's Report

Board of Selectmen
Town of Dover-Foxcroft, Maine

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 from material misstatement.

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Town of Dover-Foxcroft, Maine as of June 30, 2013 and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of a Matter**Change in Accounting Principles**

As described in Note 1 to the financial statements, the Town adopted the provisions of GASB Statement 61, *The Financial Reporting Entity: Omnibus and Amendment of GASB Statements No. 14 and No. 34* and GASB Statement 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources and Net Position*. The opinion is not modified as a result of this matter.

INDEPENDENT AUDITOR'S REPORT

Board of Selectmen
Page 2

Other Matters**Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 6 through 14 and on page 46 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 inquires of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquires, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Dover-Foxcroft, Maine's basic financial statements. The schedule of taxes receivable, tax liens, and tax acquired property, and the combining statements on Schedules 1 through 5 are presented for additional analysis and are not a required part of the financial statements. The 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 basic financial statements.

The schedule of taxes receivable, tax liens, and tax acquired property, and the combining statements on Schedules 1 through 5 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 basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, Schedules 1 through 5 and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 18, 2014, 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* in considering the Town of Dover-Foxcroft, Maine's internal control over financial reporting and compliance.

Barbara Chiboudou & Associates

Bangor, Maine
February 18, 2014

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, 2013. 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 4,213. 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.

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, 2013 was \$2,018,450.
- The Town's governmental activities net position increased by a total of \$921,964. A restatement of trust fund balances of \$1,423,555 occurred to better reflect the town's potential future benefit and the funds held for the benefit of others outside town government

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 position 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 position 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 its activities into several 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 funds for the Town are the general fund (primary fund), the permanent fund, the special revenue fund, the Sewer proprietary fund, and the private purpose trust fund. Separate statements are presented for governmental, proprietary, and fiduciary activities. The governmental and proprietary statements present each major fund as a separate column on the fund financial statements. The fiduciary statements aggregate and present each fund type as a separate column on the fund financial statements.

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

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.

Sewer Proprietary Fund

This fund accounts for the activities of the Town's sewer department.

Private Purpose Trust Fund

This fund accounts for assets held by the Town pursuant to a fiduciary agreement, for the benefit of individuals and entities outside the government.

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 26-45.

INDEPENDENT AUDITOR'S REPORT**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 46.

GOVERNMENT-WIDE ANALYSIS

Net position may serve over time as a useful indicator of a government's financial position. In the case of the Town, assets exceeded liabilities by \$15,619,009 as of June 30, 2013.

Net Position for the Period Ending June 30, 2013 and 2012

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

	Governmental Activities		Business-type Activities		Total	
	2013	2012	2013	2012	2013	2012
Current and other assets	\$2,863,834	\$ 3,866,297	\$ 909,682	\$ 970,779	\$ 3,773,516	\$ 4,837,076
Capital assets, net	<u>3,103,812</u>	<u>2,545,831</u>	<u>14,741,578</u>	<u>14,549,973</u>	<u>17,845,390</u>	<u>17,095,804</u>
Total Assets	<u>5,967,646</u>	<u>6,412,128</u>	<u>15,651,260</u>	<u>15,520,752</u>	<u>21,618,906</u>	<u>21,932,880</u>
Current liabilities	492,311	290,317	44,042	164,509	536,353	454,826
Noncurrent liabilities	<u>876,589</u>	<u>1,021,474</u>	<u>4,586,955</u>	<u>4,801,628</u>	<u>5,463,544</u>	<u>5,823,102</u>
Total Liabilities	<u>1,368,900</u>	<u>1,311,791</u>	<u>4,630,997</u>	<u>4,966,137</u>	<u>5,999,897</u>	<u>6,277,928</u>
Net Position						
Investment in capital assets, net of debt	2,227,223	1,524,357	10,154,623	9,748,345	12,381,846	11,272,702
Restricted, nonexpendable	514,383	1,845,298	-	-	514,383	1,845,298
Restricted, expendable	368,077	432,315	-	-	368,077	432,315
Unrestricted	<u>1,489,063</u>	<u>1,298,367</u>	<u>865,640</u>	<u>806,270</u>	<u>2,354,703</u>	<u>2,104,637</u>
Total Net Position	<u>\$4,598,746</u>	<u>\$5,100,337</u>	<u>\$11,020,263</u>	<u>\$10,554,615</u>	<u>\$15,619,009</u>	<u>\$15,654,952</u>

	Component Unit	
	2013	2012
Current and other assets	\$ 714,531	\$ 682,063
Capital assets	<u>773,872</u>	<u>787,669</u>
Total assets	<u>1,488,403</u>	<u>1,469,732</u>
Net position		
Investment in capital assets	773,872	787,669
Restricted	395,423	370,868
Unrestricted	<u>314,593</u>	<u>307,095</u>
Total Net Position	<u>\$1,483,888</u>	<u>\$1,465,632</u>

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

As a result applying GASB 34, the Town recorded depreciation expense of \$186,664 in its governmental activities and added fixed assets of \$557,981 for the year ended June 30, 2013.

INDEPENDENT AUDITOR'S REPORT

The following table presents a summary of revenues and expenses for the fiscal year ended June 30, 2013 and 2012.

	Governmental Activities		Business-type Activities		Component Unit	
	2013	2012	2013	2012	2013	2012
REVENUES						
<i>Program Revenues:</i>						
Charges for services and other	\$ 333,036	\$ 480,330	\$ 707,605	\$ 706,278	\$ 7,655	\$ 8,340
Operating grants and contributions	534,031	298,503	-	-	209,607	211,485
Capital grants and contributions	551,853	599,684	451,925	924,788	-	-
<i>General Revenues:</i>						
Property Taxes	5,136,518	4,820,129	-	-	-	-
Excise and miscellaneous taxes	608,629	566,406	-	-	-	-
Grants and contributions not restricted to specific purpose	483,581	425,980	-	-	-	-
Unrestricted investment income	2,969	3,772	1,881	2,105	23,690	15,467
Interest and lien costs	31,780	38,842	-	-	-	-
Miscellaneous	54,555	1,942	-	-	-	-
Total Revenues	<u>\$7,736,952</u>	<u>\$ 7,235,588</u>	<u>\$ 1,161,411</u>	<u>\$ 1,633,171</u>	<u>\$ 240,952</u>	<u>\$ 235,292</u>
EXPENSES						
General government	\$1,012,581	\$1,035,943	\$ -	\$ -	\$ -	\$ -
Protection	828,359	864,414	-	-	-	-
Health and human services	48,488	34,756	-	-	-	-
Public works	814,983	787,567	-	-	-	-
Solid waste	472,865	472,128	-	-	-	-
Culture and recreation	103,044	74,949	-	-	222,696	217,635
Education	2,386,169	2,163,888	-	-	-	-
County tax	411,256	408,234	-	-	-	-
Cemetery	87,672	85,668	-	-	-	-
Library	158,925	183,416	-	-	-	-
Contingency	23,746	45,445	-	-	-	-
Cemetery and other trusts	4,602	31,673	-	-	-	-
Tax incremental financing	106,895	103,158	-	-	-	-
Special grants and contributions	320,608	604,443	-	-	-	-
Interest on long-term debt	41,817	48,374	121,192	129,476	-	-
Capital outlay	13,128	67,146	-	-	-	-
Other sewer fund expenses	-	-	580,675	631,399	-	-
Total expenses	<u>\$6,835,238</u>	<u>\$ 7,031,302</u>	<u>\$ 701,867</u>	<u>\$ 760,875</u>	<u>\$ 222,696</u>	<u>\$ 217,635</u>
Excess(deficiency) before contributions to permanent fund principal, special items, and transfers	901,714	204,286	459,544	872,296	18,256	17,657
Contributions to permanent funds	1,750	3,750	-	-	-	-
Special item - sale of assets	18,500	45,338	-	-	-	-
Special item - MMBB credits	-	-	6,104	-	-	-
Special item - Plymouth waste oil refund	-	32,626	-	-	-	-
Change in net position	921,964	286,000	465,648	872,296	18,256	17,657
Net position, beginning of year	5,100,337	4,814,337	10,554,615	9,682,319	1,465,632	1,447,975
Restatement of net position	(1,423,555)	-	-	-	-	-
Net position, beginning of year, restated	<u>3,676,782</u>	<u>4,814,337</u>	<u>10,554,615</u>	<u>9,682,319</u>	<u>1,465,632</u>	<u>1,447,975</u>
Net position, end of year	<u>\$4,598,746</u>	<u>\$ 5,100,337</u>	<u>\$11,020,263</u>	<u>\$10,554,615</u>	<u>\$1,483,888</u>	<u>\$1,465,632</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, 2013, the Town's net position for governmental activities increased by \$921,964.

Expenses of governmental activities include depreciation expense of \$186,664. 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, 2013 totaled \$6,318,032. Of this amount, \$5,745,147 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, 2013, the Town's net position from business-type activities increased by \$465,648.

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 \$2,109,114, \$1,240,494 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 \$5,100,480. Excise taxes and other taxes accounted for \$608,629 in total revenue.

Total governmental fund expenditures for the year were \$7,519,605 and are broken down as follows:

General government	\$ 1,014,752
Protection	786,498
Welfare	48,488
Public works	735,231
Solid waste	450,038
Culture and recreation	98,303
Education	2,386,169
County tax	411,256
Cemetery	82,893
Contingency and abatements	23,746
Library	158,925
Trust fund fees and expenses	4,602
Tax incremental financing	106,895
Grant program expenses	711,369
Principal	144,886

INDEPENDENT AUDITOR'S REPORT

Interest and other charges	41,817
Capital outlay	<u>313,737</u>
Total Governmental Funds Expenditures	<u>\$ 7,519,605</u>

The Town paid \$313,737 in governmental capital outlays appropriations during the year. A portion of this was capitalized and is reflected in the \$744,645 total added to fixed assets as of June 30, 2013.

Capital Asset and Debt Administration**Capital Assets**

	Balance 6/30/12	Additions/ Completions	Retirement/ Restatement	Balance 6/30/13
Governmental Activities				
Land	\$ 394,830	\$ -	\$ -	\$ 394,830
Construction in Progress	-	381,514	-	381,514
Infrastructure- roads	265,608	118,901	-	384,509
Buildings and Improvements	1,461,456	13,630	-	1,475,086
Equipment, furniture and fixtures	1,384,571	53,363	(45,000)	1,392,934
Vehicles	<u>1,838,481</u>	<u>177,237</u>	<u>-</u>	<u>2,015,718</u>
Total capital assets	5,344,946	744,645	(45,000)	6,044,591
Less accumulated depreciation	<u>(2,799,115)</u>	<u>(186,664)</u>	<u>45,000</u>	<u>(2,940,779)</u>
Total capital assets, net	<u>\$ 2,545,831</u>	<u>\$ 557,981</u>	<u>\$ -</u>	<u>\$ 3,103,812</u>
Business-Type Activities				
Land	\$ 124,171	\$ -	\$ -	\$ 124,171
Construction in progress	2,595,620	419,001	2	3,014,623
Buildings and Improvements	3,976,026	32,925	-	4,008,951
Equipment, furniture and vehicles	1,254,296	-	-	1,254,296
Infrastructure	<u>11,085,163</u>	<u>-</u>	<u>-</u>	<u>11,085,163</u>
Total capital assets	19,035,276	451,926	-	19,487,204
Less accumulated Depreciation	<u>(4,485,303)</u>	<u>(260,321)</u>	<u>(2)</u>	<u>(4,745,626)</u>
Total capital assets, net	<u>\$14,549,973</u>	<u>\$ 191,605</u>	<u>\$ -</u>	<u>\$14,741,578</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, 2013 is as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Principal Payments</u>	<u>Ending Balance</u>	<u>Total Interest Paid</u>
Governmental Activities					
Bonds and notes payable	\$1,003,797	\$ -	\$ (140,912)	\$ 862,885	\$ 41,170
Capital lease obligations	<u>17,677</u>	<u>-</u>	<u>(3,973)</u>	<u>13,704</u>	<u>647</u>
Total governmental activities	<u>5,823,102</u>	<u>-</u>	<u>(144,885)</u>	<u>876,589</u>	<u>41,817</u>
Business-Type Activities					
Bonds and notes payable	<u>4,801,828</u>	<u>1,231,065</u>	<u>(1,445,738)</u>	<u>4,586,955</u>	<u>\$ 121,192</u>
Total	<u>\$ 5,823,102</u>	<u>\$1,231,065</u>	<u>\$(1,590,623)</u>	<u>\$5,463,544</u>	<u>\$ 163,009</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, 2013.

During the year, actual revenues exceeded budgeted revenues by \$58,579. Most of this variance resulted from under budgeted intergovernmental revenues, sales of salt and sand, and contributions.

Budgeted expenditures were higher than actual expenditures by \$477,512 with the utilization of designated carry-forward balances.

The major budget variances for the year ended June 30, 2013 were as follows:

1. Excise and other miscellaneous tax revenues \$8,129 over budget due to increases in excise tax collections.
2. Intergovernmental revenues \$76,509 over budget and contributions revenue \$21,528 over budget due to additional unbudgeted amounts.
3. Contingency and abatements overspent by \$8,746 as a result of unanticipated abatement request.
4. Capital outlay expenditures \$392,829 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:

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

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

after 20th 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

Statement 1

Town of Dover-Foxcroft, Maine
Statement of Net Position
June 30, 2013

	Governmental Activities	Business-type Activities	Total	Component Unit- Thompson Free Library
ASSETS				
Cash and cash equivalents	\$ 1,327,233	\$ 580,501	\$ 2,007,834	\$ 152,371
Investments	128,141	-	128,141	562,160
Beneficial interest in assets held by others	584,127	-	584,127	-
Taxes receivable, net	375,212	-	375,212	-
Other receivables	22,000	158,012	180,012	-
Notes receivable	20,000	-	20,000	-
Internal balances	(67,664)	67,664	-	-
Due from other governmental agencies	474,785	3,405	478,190	-
Capital assets not being depreciated	776,344	3,136,794	3,915,138	-
Capital assets being depreciated, net of accumulated depreciation	2,327,468	11,602,784	13,930,252	773,872
Total assets	5,967,545	15,551,260	21,618,906	1,438,403
LIABILITIES				
Accounts payable, deposits payable, and accrued expenses	354,714	12,733	367,447	4,515
Due to other governments	16,522	-	16,522	-
Prepaid taxes	21,834	-	21,834	-
Due to other agencies	99,141	-	99,141	-
Accrued interest payable	-	31,309	31,309	-
Long-term liabilities				
Due within one year				
Bonds and notes payable	124,563	257,063	381,626	-
Capital lease payable	4,138	-	4,138	-
Due in more than one year				
Bonds and notes payable	733,322	4,329,892	5,066,214	-
Capital leases payable	9,566	-	9,566	-
Total liabilities	1,368,900	4,630,997	5,999,897	4,515
NET POSITION				
Invested in capital assets, net of related debt	2,227,223	10,154,523	12,381,846	773,872
Restricted, non-expendable for				
Permanent fund principal	514,383	-	514,383	-
Restricted, expendable for				
Permanent fund income	51,562	-	51,562	395,423
Tax incremental financing project	30,000	-	30,000	-
Special revenue grants and contributions	226,852	-	226,852	-
Debt service	49,563	-	49,563	-
Unrestricted	1,489,063	865,540	2,354,703	314,593
Total net position	\$ 4,598,746	\$ 11,020,263	\$ 15,619,009	\$ 1,433,888

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, 2013

Functions/Programs	Program Revenue			Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government	Component Unit - Thompson Free Library
Primary government						
Governmental activities	\$ 1,012,591	\$ 100,206	\$ 63,296	\$ -	\$ (849,079)	\$ (849,079)
General government						
Protection	462,453	13,948	-	-	(438,505)	(438,505)
Police and lights	214,429	-	-	-	(214,429)	(214,429)
Hydrant rental	161,477	13,151	-	-	(148,326)	(148,326)
Fire department	814,983	21,094	139,109	-	(654,780)	(654,780)
Public works	472,965	131,324	55,373	-	(286,268)	(286,268)
Solid waste	48,488	-	17,046	-	(31,442)	(31,442)
Welfare	103,044	3,551	30,274	-	(69,219)	(69,219)
Culture and recreation	87,672	2,475	-	-	(85,197)	(85,197)
Cemetery	23,746	-	-	-	(23,746)	(23,746)
Contingency	158,525	-	-	-	(158,525)	(158,525)
Library	106,895	47,287	-	-	(59,608)	(59,608)
Tax increment financing	411,256	-	-	-	(411,256)	(411,256)
County tax	2,386,169	-	-	-	(2,386,169)	(2,386,169)
Education	320,608	-	-	551,853	369,443	369,443
Special revenue grants and contributions	4,602	-	138,198	-	75,928	75,928
Cemetery and other trusts	41,817	-	86,530	-	(41,817)	(41,817)
Interest and other charges	13,128	-	10,205	-	(2,923)	(2,923)
Capital outlay	6,835,238	333,036	534,031	551,853	(5,416,318)	(5,416,318)
Total governmental activities						
Business-type activities						
Sewer fund	701,867	707,605	-	451,525	457,663	457,663
Total primary government	\$ 7,537,105	\$ 1,040,841	\$ 834,031	\$ 1,003,778	\$ (5,416,318)	\$ (4,956,655)
Component unit						
Thompson Free Library	\$ 222,695	\$ 7,655	\$ 209,607	\$ -	\$ -	\$ (5,434)
General revenues						
Taxes						
Property taxes, levied for general purposes					5,136,518	-
Excise taxes					608,629	-
Interest and lien costs					31,780	-
Grants and contributions not restricted to specific programs					483,581	-
Interest and investment earnings					1,881	23,690
Miscellaneous					2,969	-
Contributions to permanent fund principal					54,555	-
Special item - sale of assets					1,750	-
Special item - MMBB principal refunding credits					18,500	-
Total general revenues, contributions to permanent fund principal, and special items					6,104	-
Change in net position					6,338,282	23,690
NET POSITION - BEGINNING					521,964	18,256
Restatement of prior year carryover					5,100,337	1,465,632
Reclassification of net position					25,000	-
NET POSITION - BEGINNING, RESTATED					(1,448,555)	-
NET POSITION - ENDING					3,676,782	1,483,888

See accompanying notes to basic financial statements

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INDEPENDENT AUDITOR'S REPORT

Town of Dover-Foxcroft, Maine
Balance Sheet
Governmental Funds
June 30, 2013

	General Fund	Special Revenue Fund	Permanent Fund	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 1,327,227	\$ 6	\$ -	\$ 1,327,233
Investments	-	-	128,141	128,141
Beneficial interest in assets held by others	-	156,223	427,904	584,127
Taxes receivable, net	375,212	-	-	375,212
Due from other funds	40,073	25,042	-	65,115
Receivable from other governments	107,858	366,927	-	474,785
Other receivables	22,000	-	-	22,000
Notes receivable	-	-	20,000	20,000
Total assets	\$ 1,872,370	\$ 548,198	\$ 576,045	\$ 2,996,613
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 123,947	\$ 222,205	\$ -	\$ 346,152
Due to other funds	25,042	-	-	25,042
Payable to other governments	16,622	-	-	16,622
Payable to other agencies	-	99,141	-	99,141
Deferred property tax revenue	262,409	-	-	262,409
Other accrued expenses	2,623	-	-	2,623
Security deposits payable	5,939	-	-	5,939
Prepaid taxes	21,834	-	-	21,834
Interfund advances payable	107,737	-	-	107,737
Total liabilities	566,153	321,346	-	887,499
Fund balances				
Nonspendable for trust fund principal	-	-	494,363	494,363
Nonspendable for notes receivable	22,000	-	20,000	42,000
Restricted for				
Trust fund purposes	-	156,223	61,662	217,885
Tax incremental financing projects	30,000	-	-	30,000
Special revenue grants and contributions	-	70,622	-	70,622
Debt service	49,563	-	-	49,563
Assigned for capital projects and other purposes	533,356	-	-	533,356
Unassigned	671,298	-	-	671,298
Total fund balances	1,306,217	226,865	576,045	2,109,114
Total liabilities and fund balances	\$ 1,872,370	\$ 548,198	\$ 576,045	\$ 2,996,613

See accompanying notes to the basic financial statements.

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INDEPENDENT AUDITOR'S REPORT

Town of Dover-Foxcroft, Maine
 Reconciliation of the Governmental Fund's Balance Sheet
 to the Statement of Net Position
 June 30, 2013

Total fund balance, governmental funds	\$ 2,109,114
Amounts reported for governmental activities in the Statement of Net Position 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 Position.	3,103,812
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 Position.	
Deferred revenue related to property taxes	262,409
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 Position.	<u>(876,589)</u>
Net Position of Governmental Activities in the Statement of Net Position	<u><u>\$ 4,598,746</u></u>

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, 2013

	General Fund	Special Revenue Fund	Permanent Fund	Total Governmental Funds
REVENUES				
Property taxes	\$ 5,100,480	\$ -	\$ -	\$ 5,100,480
Excise and miscellaneous taxes	804,809	-	-	804,809
Interest and fees on debt	31,780	-	-	31,780
Licenses, permits and fees	41,008	-	-	41,008
Inter-governmental	817,135	688,280	-	1,505,415
Charges for services	346,467	-	-	346,467
Recycling credits	56,373	-	-	56,373
Contributions	28,888	-	1,750	30,638
Investment and interest earnings	3,858	1,334	8,583	12,533
Unrealized, realized gains (loss) on investments	-	18,532	54,124	72,656
Payment in lieu of taxes	26,900	-	-	26,900
Miscellaneous	119	13,585	-	13,704
Total revenues	8,822,122	718,130	64,407	9,604,659
EXPENDITURES				
Current				
General government	1,014,752	-	-	1,014,752
Protection				
Police and lights	430,878	-	-	430,878
Hydramental	214,429	-	-	214,429
Fire department	141,381	-	-	141,381
Public works	736,231	-	-	736,231
Solid waste	460,035	-	-	460,035
Waters	48,488	-	-	48,488
Culture and recreation	84,303	-	-	84,303
Cemetery	62,880	-	-	62,880
Contingency and statements	23,748	-	-	23,748
Library	158,925	-	-	158,925
Tax increment financing	106,896	-	-	106,896
County tax	411,256	-	-	411,256
Education	2,386,159	-	-	2,386,159
Grant program expenses	-	711,388	-	711,388
Trust fund fees and donations	-	1,295	3,387	4,682
Debt service				
Principal	144,888	-	-	144,888
Interest and other charges	41,817	-	-	41,817
Capital outlay	313,737	-	-	313,737
Total expenditures	8,807,834	712,674	3,387	9,523,895
Excess (deficiency) of revenues over expenditures	114,288	5,456	61,020	180,764
OTHER FINANCING SOURCES (USES)				
Transfers in	13,780	-	-	13,780
Transfers out	-	-	(13,780)	(13,780)
Total other financing sources and uses	13,780	-	(13,780)	-
Net change in fund balances	128,068	5,456	47,240	180,764
FUND BALANCES - BEGINNING	1,150,952	81,741	2,318,808	3,551,501
Recess prior year carryover	25,000	-	-	25,000
Recess fund funds	-	139,885	(1,888,110)	(1,748,225)
FUND BALANCES - BEGINNING, RESTATED	1,175,952	221,626	528,738	1,926,316
FUND BALANCES - ENDING	\$ 1,304,020	\$ 227,082	\$ 576,046	\$ 2,107,148

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, 2013

Net change in fund balances - total governmental funds:	\$	183,061
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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		726,145
Depreciation expense		(186,664)

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 position differs from the change in fund balance by the cost of the asset sold.

		18,500
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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.

		36,037
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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.

Principal repaid		144,885
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Change in net position of governmental activities	\$	921,964
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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 Position
Proprietary Fund
June 30, 2013

	<u>Enterprise Fund</u> <u>Sewer Fund</u>
ASSETS	
Current assets	
Cash and cash equivalents	\$ 680,601
Accounts receivable, net	158,012
Interfund advances receivable - current	17,956
Receivables from other governments	<u>3,405</u>
Total current assets	<u>859,974</u>
Non-current assets	
Interfund advances receivable	89,781
Land and improvements	124,171
Infrastructure	11,085,163
Construction in progress	3,014,623
Buildings	4,008,951
Equipment, vehicles and furniture	1,254,296
Less accumulated depreciation	<u>(4,745,626)</u>
Total non-current assets	<u>14,831,359</u>
Total assets	<u>15,691,333</u>
LIABILITIES	
Current liabilities	
Accounts payable	12,733
Accrued interest payable	31,309
Due to other funds	40,073
Bonds and notes payable	<u>257,063</u>
Total current liabilities	341,178
Noncurrent liabilities	
Bonds and notes payable	<u>4,329,892</u>
Total liabilities	<u>4,671,070</u>
NET POSITION	
Invested in capital assets, net of related debt	10,154,623
Unrestricted	<u>865,640</u>
Total net position	<u>\$ 11,020,263</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 Position
Proprietary Fund
For the Year Ended June 30, 2013

	<u>Enterprise Fund</u>
	<u>Sewer Fund</u>
REVENUES	
Charges for services	\$ 697,832
Interest and lien charges	9,773
Total operating revenues	<u>707,605</u>
OPERATING EXPENSES	
Administration	241,068
Sanitary sewer maintenance	4,196
Pump station maintenance	4,624
Plant maintenance and equipment	70,466
Depreciation	<u>260,321</u>
Total operating expenses	<u>580,675</u>
Operating income	<u>126,930</u>
NON-OPERATING REVENUES (EXPENSES)	
Interest and investment revenue	1,881
Capital grants and contributions	451,925
Interest expense	<u>(121,192)</u>
Total non-operating revenue	<u>332,614</u>
Income before contributions and transfers	459,544
Special item - MMBB principal refunding credits	<u>6,104</u>
Change in net position	465,648
TOTAL NET POSITION - BEGINNING	<u>10,554,615</u>
TOTAL NET POSITION - ENDING	<u><u>\$ 11,020,263</u></u>

See accompanying notes to basic financial statements.

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INDEPENDENT AUDITOR'S REPORT

Statement 7

Town of Dover-Foxcroft, Maine
Statement of Cash Flows - Proprietary Fund
For the Year ended June 30, 2013

	<u>Enterprise Fund Sewer Fund</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Received from user charges	\$ 683,188
Interest and lien charges	9,773
Payments to suppliers for goods and services	(171,603)
Payments for administrative services	<u>(241,068)</u>
Net cash provided by operating activities	<u>280,290</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Capital expenditures	(525,696)
Interest payments	(155,277)
Proceeds from bond	1,231,065
Proceeds from grants	525,602
Bond and note payments	<u>(1,439,634)</u>
Net cash used by capital and related financing activities	<u>(363,940)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest income	<u>1,881</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(81,769)
CASH AND CASH EQUIVALENTS, BEGINNING	<u>762,370</u>
CASH AND CASH EQUIVALENTS, ENDING	<u>\$ 680,601</u>
Reconciliation of operating income to net cash provided by operating activities	
Operating income	\$ 126,930
Adjustments to reconcile net income to net cash provided by operating activities	
Depreciation	260,321
(Increase) decrease in the following assets	
Accounts receivable	(14,644)
Increase (decrease) in the following liabilities	
Accounts payable	(12,612)
Due to other funds	<u>(79,705)</u>
Total adjustments to income	<u>153,360</u>
Net cash provided by operating activities	<u>\$ 280,290</u>

See accompanying notes to basic financial statements.

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INDEPENDENT AUDITOR'S REPORT

Statement 8

Town of Dover-Foxcroft, Maine
Statement of Fiduciary Net Position
 Fiduciary Funds
 June 30, 2013

	<u>Private Purpose Trust Fund</u>
ASSETS	
Cash and cash equivalents	\$ 10,616
Investments	804,705
Beneficial interest in assets held by others	<u>944,802</u>
Total assets	<u>\$ 1,760,123</u>
NET POSITION	
Held in trust for benefits and other purposes	<u>\$ 1,760,123</u>

INDEPENDENT AUDITOR'S REPORT

Statement 9

Town of Dover-Foxcroft, Maine
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended June 30, 2013

	<u>Private Purpose Trust Fund</u>
ADDITIONS	
Investment earnings:	
Net increase in fair value of investments	\$ 159,417
Interest	27,398
Contributions	<u>9,963</u>
Total additions	<u>196,778</u>
DEDUCTIONS	
Distributions and fees	<u>86,554</u>
Change in net position	<u>110,224</u>
NET POSITION - BEGINNING	-
Restate prior year carryover	201,344
Reclass trust funds	<u>1,448,555</u>
NET POSITION - BEGINNING, RESTATED	<u>1,649,899</u>
NET POSITION - ENDING	<u><u>\$ 1,760,123</u></u>

INDEPENDENT AUDITOR'S REPORT

Town of Dover-Foxcroft, Maine
Notes to Basic Financial Statements
June 30, 2013

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. 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, 2013

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, proprietary, and fiduciary activities. The governmental and proprietary statements present each major fund as a separate column on the fund financial statements; all non-major funds are aggregated and presented in a single column, when applicable. The fiduciary statements aggregate and present each fund type 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 Funds

The special revenue funds are 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 grants, state grants, and contributions for specific purposes.

Permanent Funds

The permanent funds are used to account 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. The Town accounts for the activities of endowments whose purpose benefits the Town or its departments using this fund type.

2. Proprietary Fund

Proprietary funds are accounted for using the economic resources measurement focus and the accrual basis of accounting, in essentially the same manner as a private entity. The accounting objectives are determinations of net income, financial position and cash flow.

The Town has presented the following major proprietary funds:

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.

INDEPENDENT AUDITOR'S REPORT

Town of Dover-Foxcroft, Maine
Notes to Basic Financial Statements
June 30, 2013

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**C. BASIC FINANCIAL STATEMENTS – FUND FINANCIAL STATEMENTS (CONTINUED)****2. Proprietary Fund (Continued)**

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.

3. Fiduciary Funds (not included in government-wide statements)*Private Purpose Trust Funds*

Private purpose funds are funds held by the Town in a trustee capacity and are accounted for in essentially the same manner as a private entity. Capital maintenance of private purpose funds is critical. The Town accounts for the activities of endowments whose purpose benefits individuals or entities outside the government using this fund type.

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 the fund financial statements for proprietary funds and fiduciary 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 position and the operating statements present increases, revenues, and decreases, expenses, in net total position. 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.

INDEPENDENT AUDITOR'S REPORT

Town of Dover-Foxcroft, Maine
Notes to Basic Financial Statements
June 30, 2013

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**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.

F. FINANCIAL STATEMENT AMOUNTS**1. Deposits and Investments**

For purposes of the statements of net position and 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 government-wide statement of net position. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide statement of net position as 'internal balances'. Any residual balances outstanding between the governmental activities and fiduciary funds are reported in the government-wide statement of net position as 'due to/from fiduciary funds'.

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 and individual funds within business-type activities have been eliminated.

INDEPENDENT AUDITOR'S REPORT

Town of Dover-Foxcroft, Maine
Notes to Basic Financial Statements
June 30, 2013

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

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

The Town elected to utilize the infrastructure transition option in the implementation of GASB Statement #34 which does not require the Town to retroactively capitalize certain infrastructure assets.

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 capital leases, notes payable, and general obligation bonds.

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 it is in the government-wide statements.

Under the terms of the most recent personnel policy, a maximum of 30 sick days may be accrued and is payable upon retirement at rates varying from \$15 per day to \$20 per day for employees who retire from the Town with over 10 years of service. The Town has not recorded a liability because sick leave amounts are immaterial and because of the contingent nature of the potential payout. Vacation leave cannot be carried forward to a new year and is not paid to employees upon termination; therefore there is no accrued vacation leave liability recorded in the financial statements.

INDEPENDENT AUDITOR'S REPORT

**Town of Dover-Foxcroft, Maine
Notes to Basic Financial Statements
June 30, 2013**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**F. FINANCIAL STATEMENT AMOUNTS (CONTINUED)****6. Government-wide Net Position**

Net position represents the difference between assets and liabilities in the government-wide financial statements.

Net position invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for those assets, and adding back unspent proceeds.

Net position is reported as restricted when there are limitations imposed on its use either through the enabling legislations adopted by the Unit or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

The remaining net position is reported as unrestricted. For expenditures that qualify for either classification, amounts will be first spent from restricted net position then from unrestricted net position.

7. Governmental Fund Balances

Fund balance represents the difference between assets and liabilities in the fund financial statements. Fund balance must 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.

INDEPENDENT AUDITOR'S REPORT

Town of Dover-Foxcroft, Maine
Notes to Basic Financial Statements
June 30, 2013

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**F. FINANCIAL STATEMENT AMOUNTS (CONTINUED)****8. Revenue Recognition - Property Taxes**

Property taxes were levied on assessed values of April 1, 2012, and were due in two installments of 50% on September 28, 2012 and 50% on February 28, 2013. 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.

For purposes of the fund financial statements, property taxes assessed and collected during the year ended June 30, 2013, and during the first sixty days of the next fiscal year are recognized as revenue in 2013. Receivables estimated to be collectible after the sixty day period are recorded as deferred revenue in the general fund.

Assessed value	
Real estate	\$286,125,000
Personal property	<u>13,145,700</u>
	\$299,270,700
Tax rate (per \$1,000)	<u>17.15</u>
Commitment	\$ 5,132,493
Less collections and abatements	<u>4,876,755</u>
Receivable at June 30, 2013	<u>\$ 255,738</u>
Collection rate	95%

9. New Governmental Accounting Standard

During the fiscal year ended June 30, 2013, the Town implemented Governmental Accounting Standards Board (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.

10. Recent Accounting Pronouncements

In March, 2012, the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*. This statement clarifies the appropriate reporting of deferred outflows of resources and deferred inflows of resources to ensure consistency in financial reporting. The statement is effective for periods beginning after December 15, 2012. The Town does not believe the adoption of this statement will have a material effect on the Town's financial statements.

INDEPENDENT AUDITOR'S REPORT

Town of Dover-Foxcroft, Maine
Notes to Basic Financial Statements
June 30, 2013

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**F. FINANCIAL STATEMENT AMOUNTS (CONTINUED)****10. Recent Accounting Pronouncements (Continued)**

In March, 2012, the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 66, Technical Corrections – 2012. This statement enhances the usefulness of financial reports by resolving conflicting accounting and financial reporting guidance that could diminish the consistency of financial reporting by amending GASB Statement No. 10 Accounting and Financial Reporting for Risk Financing and Related Insurance Issues and GASB Statement No. 62 Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements. The statement is effective for periods beginning after December 15, 2012. The Town does not believe the adoption of this statement will have a material effect on the Town's 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, 2013, the Town reported deposits of \$2,170,821 with bank balances of \$2,263,860. Of the Town's total bank balance of \$2,263,860, \$1,523,714 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.

Deposits have been reported as follows:

Reported in governmental funds	\$1,327,233
Reported in proprietary funds	680,801
Reported in fiduciary funds	10,816
Reported in component unit	152,371
Total deposits	<u>\$2,170,821</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 fiduciary trust 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, 2013 are as follows:

Open end mutual funds	\$ 1,144,823
Closed end mutual funds	9,034
Fixed rate capital securities	25,252
Corporate bonds	104,199
Preferred stock	46,291
Certificates of deposit	<u>165,407</u>
Total investments	<u>\$ 1,495,006</u>

INDEPENDENT AUDITOR'S REPORT

Town of Dover-Foxcroft, Maine
Notes to Basic Financial Statements
June 30, 2013

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

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 \$1,495,006 in investments which are invested in certificates of deposits, mutual funds, corporate bonds, and fixed rate securities, 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
Fixed rate capital securities	\$ -	\$ -	\$ 25,252
Corporate bonds	<u>15,641</u>	<u>60,996</u>	<u>27,562</u>
Total	<u>\$ 15,641</u>	<u>\$ 60,996</u>	<u>\$ 52,814</u>

Investments have been reported as follows:

Reported in governmental funds	\$ 128,141
Reported in fiduciary funds	804,705
Reported in component unit	<u>562,160</u>
Total investments	<u>\$1,495,006</u>

INDEPENDENT AUDITOR'S REPORT

Town of Dover-Foxcroft, Maine
Notes to Basic Financial Statements
June 30, 2013

NOTE 3. CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2013, was as follows:

	Balance 6/30/12	Reclass- ification	Additions/ Completions	Retirements/ Dispositions	Balance 6/30/13
Governmental Activities					
<i>Capital assets not being depreciated</i>					
Land	\$ 394,830	\$ -	\$ -	\$ -	\$ 394,830
Construction in progress	-	-	381,514	-	381,514
Total	<u>394,830</u>	<u>-</u>	<u>381,514</u>	<u>-</u>	<u>776,344</u>
<i>Capital assets being depreciated</i>					
Infrastructure	285,608	-	118,901	-	384,509
Buildings and improvements	1,461,456	-	13,630	-	1,475,086
Equipment and furniture	1,384,571	-	53,383	(45,000)	1,392,954
Vehicles	<u>1,838,481</u>	<u>-</u>	<u>177,237</u>	<u>-</u>	<u>2,015,718</u>
Total capital assets being depreciated	<u>4,950,116</u>	<u>-</u>	<u>363,131</u>	<u>(45,000)</u>	<u>5,268,247</u>
<i>Less accumulated depreciation for</i>					
Infrastructure	(84,890)	-	(16,310)	-	(81,200)
Buildings and improvements	(147,237)	-	(31,342)	-	(178,579)
Equipment and furniture	(1,185,873)	-	(89,795)	45,000	(1,210,668)
Vehicles	<u>(1,401,115)</u>	<u>-</u>	<u>(88,217)</u>	<u>-</u>	<u>(1,470,332)</u>
Total accumulated depreciation	<u>(2,798,115)</u>	<u>-</u>	<u>(186,664)</u>	<u>45,000</u>	<u>(2,840,779)</u>
Total capital assets, being depreciated net	<u>2,151,001</u>	<u>-</u>	<u>176,467</u>	<u>-</u>	<u>2,327,468</u>
Governmental activities capital assets, net	<u>\$ 2,545,831</u>	<u>\$ -</u>	<u>\$ 557,881</u>	<u>\$ -</u>	<u>\$ 3,103,812</u>
Business-type activities					
<i>Capital assets not being depreciated</i>					
Land	\$ 124,171	\$ -	\$ -	\$ -	\$ 124,171
Construction in progress	<u>2,595,620</u>	<u>2</u>	<u>419,001</u>	<u>-</u>	<u>3,014,623</u>
Total	<u>2,719,791</u>	<u>2</u>	<u>419,001</u>	<u>-</u>	<u>3,138,794</u>
<i>Capital assets being depreciated</i>					
Infrastructure	11,085,163	-	-	-	11,085,163
Buildings and improvements	3,978,028	-	32,925	-	4,008,951
Equipment, vehicles and furniture	<u>1,254,296</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,254,296</u>
Total capital assets being depreciated	<u>16,315,485</u>	<u>-</u>	<u>32,925</u>	<u>-</u>	<u>16,348,410</u>
<i>Less accumulated depreciation for</i>					
Infrastructure	(2,154,965)	(95)	(144,447)	-	(2,299,507)
Buildings and improvements	(1,247,537)	-	(82,194)	-	(1,329,731)
Equipment, vehicles and furniture	<u>(1,082,801)</u>	<u>93</u>	<u>(33,680)</u>	<u>-</u>	<u>(1,116,388)</u>
Total accumulated depreciation	<u>(4,485,303)</u>	<u>(2)</u>	<u>(260,321)</u>	<u>-</u>	<u>(4,745,626)</u>
Total capital assets, being depreciated net	<u>11,830,182</u>	<u>(2)</u>	<u>(227,396)</u>	<u>-</u>	<u>11,602,784</u>
Business-type activities capital assets, net	<u>\$ 14,549,973</u>	<u>\$ -</u>	<u>\$ 191,605</u>	<u>\$ -</u>	<u>\$ 14,741,578</u>

INDEPENDENT AUDITOR'S REPORT

Town of Dover-Foxcroft, Maine
Notes to Basic Financial Statements
June 30, 2013

NOTE 3. CAPITAL ASSETS (CONTINUED)

Component Unit	Balance 6/30/12	Reclass- ification	Additions/ Completions	Retirements/ Dispositions	Balance 6/30/13
<i>Capital assets being depreciated</i>					
Buildings and improvements	<u>1,300,241</u>	-	<u>6,085</u>	<u>(3,000)</u>	<u>1,303,326</u>
<i>Less accumulated depreciation for</i>					
Buildings and improvements	<u>(512,572)</u>	-	<u>(19,862)</u>	<u>3,000</u>	<u>(529,434)</u>
Component unit capital assets, net	<u>\$ 787,669</u>	<u>\$ -</u>	<u>\$ (13,777)</u>	<u>\$ -</u>	<u>\$ 773,892</u>

Depreciation expense for the year ended June 30, 2013, was charged as direct expense to programs as follows:

<i>Governmental activities</i>	
General government	\$ 11,459
Police	21,775
Fire	35,231
Public works	85,752
Solid waste	22,927
Recreation	4,741
Cemetery	<u>4,779</u>
Total depreciation expense – Governmental activities	<u>\$ 186,664</u>
<i>Business-type activities</i>	
Sewer fund	<u>\$ 260,321</u>
<i>Component Unit</i>	
Thompson Free Library	<u>\$ 19,862</u>

INDEPENDENT AUDITOR'S REPORT

Town of Dover-Foxcroft, Maine
Notes to Basic Financial Statements
June 30, 2013

NOTE 4. LONG-TERM LIABILITIES

The following is a summary of long-term liabilities for the year ended June 30, 2013.

	Balance June 30, 2012	Increases	Decreases	Balance June 30, 2013	Portion due within one year
Governmental Fund Liabilities					
General Obligation Bonds					
<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	\$ 202,047	\$ -	\$ (38,862)	\$ 165,385	\$ 38,313
General obligation bond dated October 27, 2005, due 2018. Interest ranges 3.70%-3.90% with annual principal and semiannual interest payments	160,000	-	(40,000)	120,000	40,000
General obligation bond dated May 25, 2009 due 2028. Interest ranges 2.15%-5.35% with annual principal and semiannual interest payments	318,750	-	(21,250)	297,500	21,250
General obligation bond dated May 25, 2009, due 2027. Interest ranges 2.2%-5.80% with annual principal and semiannual interest payments	225,000	-	(15,000)	210,000	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	14,000	-	(14,000)	-	-
7.95% general obligation bond dated November 29, 2002, due 2012 with annual principal and interest payments	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	80,000	-	(10,000)	70,000	10,000
Total general obligation bonds	1,003,797	-	(140,912)	862,885	124,563
Capital Leases	17,877	-	(3,973)	13,704	4,138
Total governmental long-term liabilities	1,021,474	-	(144,885)	876,589	128,701

INDEPENDENT AUDITOR'S REPORT

Town of Dover-Foxcroft, Maine
Notes to Basic Financial Statements
June 30, 2013

NOTE 4. LONG-TERM LIABILITIES (CONTINUED)

	Balance June 30, 2012	Increases	Decreases	Balance June 30, 2013	Portion due within one year
Proprietary Fund Liabilities					
General Obligation Bonds					
<i>Rural Development</i>					
4.625% general obligation sewer bonds dated November 26, 2002, due 2033	\$ 253,191	\$ -	\$ (253,191)	\$ -	\$ -
4.5% general obligation sewer bonds dated October 26, 2007, due FY 2036	349,873	-	(349,873)	-	-
4.5% general obligation sewer bonds dated October 26, 2007, due FY 2037	583,047	-	(583,047)	-	-
4.25% general obligation sewer bonds dated November 19, 2009, due 2039	818,506	-	(18,757)	801,749	17,185
2.5% general obligation sewer bonds dated February 16, 2011, due 2039	1,454,565	-	(38,371)	1,416,194	39,330
2.00% general obligation sewer bonds dated May 10, 2012, due 2040	300,000	-	(8,097)	291,903	8,259
<i>Maine Municipal Bond Bank</i>					
2.25% general obligation revolving loan dated November 13, 2003, due 2024	157,119	-	(12,813)	144,306	12,114
1.71% general obligation sewer bonds dated November 13, 2003, due 2019	885,327	-	(127,880)	757,447	123,707
1.00% general obligation sewer bonds dated September 14, 2012, due 2032	-	1,231,065	(55,909)	1,175,156	56,468
Total general obligation bonds	4,801,628	1,231,065	(1,445,738)	4,586,955	257,083
Total proprietary long-term liabilities	4,801,628	1,231,065	(1,445,738)	4,586,955	257,083
Total governmental fund and proprietary fund long-term liabilities	\$ 5,823,102	\$ 1,231,065	\$ (1,560,823)	\$ 5,463,544	\$ 385,764

INDEPENDENT AUDITOR'S REPORT

Town of Dover-Foxcroft, Maine
Notes to Basic Financial Statements
June 30, 2013

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	
2014	\$ 124,563	\$ 36,662	\$ 257,063	\$ 96,649	\$ 516,937
2015	126,456	31,037	261,019	94,663	513,174
2016	128,570	25,234	265,101	90,547	509,452
2017	90,796	20,058	269,319	86,296	466,469
2018	46,250	16,857	273,674	81,906	418,487
2019-2023	201,250	51,267	893,814	352,137	1,498,468
2024-2028	145,000	8,460	792,876	267,799	1,215,135
2029-2033	-	-	801,709	176,835	978,544
2034-2038	-	-	623,443	82,222	705,665
2039-2041	-	-	148,938	4,817	153,755
	<u>\$ 862,885</u>	<u>\$ 190,375</u>	<u>\$ 4,586,955</u>	<u>\$ 1,335,871</u>	<u>\$ 6,976,086</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, 2013, the Town was in compliance with these limitations.

Capital leases payable

The Town is the lessee of a photocopier under a capital lease expiring in 2017. 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.

As of June 30, 2013, the Town had recorded \$14,146 in equipment related to outstanding capital leases. Amortization of these assets is included with depreciation expense. Accumulated depreciation for these assets at June 30, 2013 is \$5,077.

Minimum future lease payments under capital leases as of June 30, 2013 are:

2014	\$ 4,620
2015	4,620
2016	4,620
2017	770
	<u>14,630</u>
Less amount representing interest	<u>(926)</u>
Present value of minimum lease payments	<u>\$ 13,704</u>

INDEPENDENT AUDITOR'S REPORT

Town of Dover-Foxcroft, Maine
Notes to Basic Financial Statements
June 30, 2013

NOTE 4. LONG-TERM LIABILITIES (CONTINUED)**Obligations under operating leases**

The Town is currently committed to operating lease payments of \$10,000 over the next two years for a land lease. Future lease payment requirements are as follows:

2014	\$ 5,000
2015	5,000
	<u>\$ 10,000</u>

Operating lease payments were \$5,000 for the year ended June 30, 2013.

NOTE 5. INTERFUND TRANSACTIONS

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

Individual fund interfund receivable and payable balances at June 30, 2013, arising from these transactions and interfund transfers were as follows:

	Due from Other Funds	Due to Other Funds	Transfers In	Transfers Out
General fund	\$ 40,073	\$ 132,779	\$ 13,760	\$ -
Permanent fund	-	-	-	13,760
Special revenue fund	25,042	-	-	-
Sewer proprietary fund	<u>107,737</u>	<u>40,073</u>	<u>-</u>	<u>-</u>
	<u>\$ 172,852</u>	<u>\$ 172,852</u>	<u>\$ 13,760</u>	<u>\$ 13,760</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 \$13,760 is a transfer from permanent fund endowments to the general fund for use in cemetery operations.

The \$107,737 due to the sewer proprietary fund from the general fund is an interfund advance that will be paid off in \$17,956 increments over the next six years with 1.5% interest.

NOTE 6. NET POSITION INVESTED IN CAPITAL ASSETS

Net position represents the difference between assets and liabilities. Net position invested in capital assets, net of related debt, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds payable adding back any unspent proceeds. The Town's net position invested in capital assets, net of related debt was calculated as follows at June 30, 2013:

	Governmental Activities	Business-type Activities
Capital assets	\$ 6,044,591	\$ 19,487,204
Accumulated depreciation	(2,940,779)	(4,745,626)
Related bonds payable	(862,885)	(4,586,955)
Related capital leases payable	(13,704)	-
Total balance	<u>\$ 2,227,223</u>	<u>\$ 10,154,823</u>

INDEPENDENT AUDITOR'S REPORT

**Town of Dover-Foxcroft, Maine
Notes to Basic Financial Statements
June 30, 2013**

NOTE 7. FUND BALANCE – SPECIAL REVENUE FUND - RESTRICTED

At June 30, 2013 the Town maintained restricted fund balances in its special revenue fund for grants and contributions for the following programs:

Healthy streets grant	\$ 2,721
Dredging	44,432
Wellness grant	93
Balloon festival	3,000
Senior network	4,499
Downtown revitalization	414
Library consortium	850
2012 Byrne grant	556
Homeland security	558
Police drug education	352
Land use	3,545
Planning	2,501
EPA – Brownfields grants	<u>7,108</u>
	<u>\$ 70,629</u>

NOTE 8. FUND BALANCE – PERMANENT FUND - NONSPENDABLE AND RESTRICTED

At June 30, 2013, the Town maintained nonspendable and restricted fund balances in its permanent fund for the following purposes:

	Non- spendable	Restricted
School	\$ 17,428	\$ 13,190
Fire department	111,432	38,709
Town purposes	13,784	11,763
Cemetery	<u>371,729</u>	<u>-</u>
	<u>\$ 514,383</u>	<u>\$ 61,662</u>

NOTE 9. NET POSITION – PRIVATE PURPOSE TRUST – HELD IN TRUST FOR OTHER PURPOSES

At June 30, 2013, the Town maintained nonexpendable and expendable portions of net position in its private purpose trust fund for the following purposes:

	Non- expendable	Expendable
Dover housing	\$ 388,894	\$ 82,727
Historical society	980	-
Mayo ambulance	3,041	6,771
Mayo hospital	402,045	2,742
Scholarships	2,808	2,196
Thompson Free Library	635,137	41,322
Thompson Free Library and Foxcroft Academy	211,732	-
Other Town purposes	<u>-</u>	<u>20</u>
	<u>\$ 1,624,945</u>	<u>\$ 135,778</u>

INDEPENDENT AUDITOR'S REPORT

**Town of Dover-Foxcroft, Maine
Notes to Basic Financial Statements
June 30, 2013**

NOTE 10. FUND BALANCE – GENERAL FUND - ASSIGNED

At June 30, 2013 the Town maintained assigned fund balances for capital projects and other purposes as follows:

Homecoming	\$ 38,176
Unemployment	8,307
Health insurance co-pay	35,889
Emergency preparedness	5,988
Fire equipment	66,515
Fire station	14,283
Community policing	2,340
Promotion grant match	8,450
Aerial photos	20,934
Greeley Landing	1,588
Public works equipment	29,353
Public works building	23,932
Office machines	44,007
Recreation facilities	8,406
Street signs	857
Police building	15,841
Police equipment	29,230
Police drug enforcement	9,875
Solid waste equipment	56,787
Cemetery equipment	16,037
Central hall	22,589
Morton Ave building	50,432
Road improvement	13,754
Paving	<u>10,000</u>
	<u>\$ 533,358</u>

NOTE 11. RESTATEMENT AND RECLASSIFICATION OF FUND BALANCE AND NET POSITION

The Town reclassified its permanent fund beginning fund balance by (\$1,588,110) to the special revenue fund, \$139,555, and the private purpose trust fund, \$1,448,555. This change better reflects the Town's potential future benefit and the funds held for the benefit of others outside the government. The change also better reflects the fund types required by GASB #34.

The Town also restated its beginning net position for the newly created private purpose trust fund by \$201,344, to include all investments held by the Town for the benefit of others, as required by generally accepted accounting principles.

The Town also restated its general fund beginning fund balance by \$25,000, to remove the effect of a receivable from the Dover-Foxcroft Fire Department Association. In the prior year, the loan had been recorded as an interfund transaction, decreasing the fund balance of the general fund, whereas it should have been recorded as a loan to an outside entity. This change better reflects the nature of the original transaction and the subsequent repayments of the loaned funds.

The Town reclassified its beginning net position by (\$1,448,555) to the private purpose trust fund and restated its beginning net position by \$25,000 to reflect the increase in the general fund, as described above.

INDEPENDENT AUDITOR'S REPORT

Town of Dover-Foxcroft, Maine
Notes to Basic Financial Statements
June 30, 2013

NOTE 12. 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 \$1,528,929 in the year ended June 30, 2013. Of this amount, \$584,127 is reported in governmental funds and \$944,802 is reported in fiduciary funds.

NOTE 13. 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 \$8,500 per year.

NOTE 14. DEFINED BENEFIT PENSION PLAN*Primary Government***Plan Description**

The Town has contributed to the Maine Public Employees Retirement System's (MainePERS) Participating Local District Consolidated Retirement Plan, a cost-sharing multiple employer defined benefit plan. The Town's payroll for the year ended June 30, 2013 for employees covered by this plan was \$955,445.

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, 2013

NOTE 14. 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		
	6/30/13	6/30/12	6/30/11
Employer			
Amount	\$ -0-	\$ -0-	\$ -0-
Percentage	0.00%	0.00%	0.00%
Employee			
Amount	\$62,104	\$63,023	\$58,555
Percentage	6.50%	6.50%	6.50%

*Component Unit***Plan Description**

The Thompson Free Library has contributed to the Maine Public Employees Retirement System's (MainePERS) Participating Local District Consolidated Retirement Plan, a cost-sharing multiple employer defined benefit plan. The Town's payroll for the year ended June 30, 2013 for employees covered by this plan was \$36,972.

All full-time Library 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.

Funding Status and Progress

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

	Year ended		
	6/30/13	6/30/12	6/30/11
Employer			
Amount	\$1,930	\$2,257	\$2,584
Percentage	5.22%	6.46%	7.55%
Employee			
Amount	\$2,407	\$2,353	\$2,226
Percentage	6.50%	6.50%	6.50%

INDEPENDENT AUDITOR'S REPORT

Town of Dover-Foxcroft, Maine
Notes to Basic Financial Statements
June 30, 2013

NOTE 15. COMMITMENTS

At June 30, 2013, the Town was committed to remaining sewer construction contracts totaling approximately \$1,224,926.

NOTE 16. 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 17. JOINT VENTURE**Penobscot Energy Recovery Company**

Under terms of a waste disposal agreement, the Town has guaranteed a certain amount of tons of acceptable waste per year to be hauled from Dover-Foxcroft to PERC at the agreed upon tipping fee, which changes quarterly. The Town is one of many members of a waste pool. Should the Town not deliver the guaranteed tonnage, and the waste pool did not cover the shortage, the Town could be billed for the shortfall. Additionally, the Town is a member of a Municipal Review Committee (MRC) participating in, among other things, prepayment of PERC debt in exchange for limited partnership interests in the entity. At June 30, 2013, the Town's proportionate interest was 1.2021%. For the year ended June 30, 2013, the Town paid \$165,838 in tipping fees to PERC. At June 30, 2013, \$3,701 was owed to PERC for outstanding tipping fees and membership dues. The MRC issues its own financial statements which can be found on its website at www.mrcmaine.org.

NOTE 18. RELATED PARTY TRANSACTIONS AND PAYABLES

During the year ending June 30, 2013 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, 2013 were \$64,421. At June 30, 2013, \$7,830 was owed to Edgerly Plumbing for services provided.

NOTE 19. 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, 2013

	Budgeted Amounts			Actual	Variance with Final Budget - Positive (Negative)
	Original*	Changes**	Final		
REVENUES					
Property taxes	\$ 5,132,493	\$ -	\$ 5,132,493	\$ 5,100,480	\$ (32,013)
Excise and miscellaneous taxes	600,500	-	600,500	606,629	6,129
Interest and lien costs	44,000	-	44,000	31,790	(12,220)
Licenses, permits and fees	43,030	-	43,030	41,006	(2,024)
Intergovernmental	571,910	29,319	601,229	677,738	76,509
Charges for services	330,525	18,933	349,458	346,467	(2,991)
Recycling credits	59,400	-	59,400	58,373	(4,027)
Contributions	-	7,140	7,140	26,668	21,528
Interest earnings	4,000	-	4,000	2,565	(1,031)
Payment in lieu of taxes	20,000	-	20,000	26,500	6,500
Miscellaneous	300	-	300	119	(181)
Total revenues	6,806,150	55,392	6,861,560	6,920,129	58,579
EXPENDITURES					
Current					
General government	1,062,480	(4,620)	1,057,860	1,014,752	43,108
Protection					
Police and lights	439,170	27,701	466,871	430,678	36,193
Hydrant rental	214,430	-	214,430	214,429	1
Fire department	141,400	-	141,400	141,391	9
Public works	716,770	18,933	735,703	735,231	472
Solid waste	457,495	-	457,495	450,038	7,457
Welfare	46,870	1,616	48,486	48,486	-
Culture and recreation	92,653	7,140	99,793	96,303	1,490
Cemetery	87,580	-	87,580	82,693	4,887
Contingency and abatements	15,000	-	15,000	23,746	(8,746)
Library	158,925	-	158,925	158,925	-
Tax increment financing	106,895	-	106,895	106,895	-
County tax	411,256	-	411,256	411,256	-
Education	2,386,169	-	2,386,169	2,386,169	-
Debt service					
Principal	140,913	3,973	144,886	144,686	-
Interest and other charges	39,272	2,557	41,829	41,817	12
Capital outlay	706,566	-	706,566	313,737	392,829
Total expenditures	7,223,644	57,302	7,281,146	6,803,634	477,512
Excess (deficiency) of revenues over expenditures	(417,586)	(1,910)	(419,596)	116,495	536,091
OTHER FINANCING SOURCES (USES)					
Transfers in	6,000	-	6,000	13,760	5,760
Net change in fund balances	(409,686)	(1,910)	(411,596)	130,255	\$ 541,651
FUND BALANCES - BEGINNING	1,150,962	-	1,150,962	1,150,962	
Restate prior period carryover	-	-	-	25,000	
FUND BALANCES - BEGINNING, RESTATED	1,150,962	-	1,150,962	1,175,962	
FUND BALANCES - ENDING	\$ 741,276	\$ (1,910)	\$ 739,366	\$ 1,306,217	

* 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 Balances - Permanent Fund and Special Revenue Fund Trusts
For the Year ended June 30, 2013

	Permanent Fund				Special Revenue Fund	
	Mayo Memorial Hospital	Thompson Free Library	Special Funds	Cemetery Funds	Babson Student Loan and Town Fund	Totals
PRINCIPAL (AND FUNDS FUNCTIONING AS PRINCIPAL)						
Revenue						
Capital gains and principal additions	\$ -	\$ -	\$ 13,422	\$ 42,452	\$ -	\$ 55,874
Operating transfers in (out)	-	-	-	(22,744)	-	(22,744)
Total revenue	-	-	13,422	19,708	-	33,130
Fund balance, beginning	170,074	829,284	493,919	352,021	-	1,845,298
Reclassification	(170,074)	(829,284)	(364,687)	-	-	(1,364,045)
Fund balance, beginning, restated	-	-	129,232	352,021	-	481,253
Fund balance, ending	-	-	142,654	371,729	-	514,383
RESTRICTED						
Revenues						
Investment income	-	-	5,256	3,277	17,873	26,406
Expenditures	-	-	(433)	(2,964)	(1,205)	(4,602)
Operating transfers in (out)	-	-	-	8,554	-	8,554
Excess of revenue and other financing sources over expenditures and other financing uses	-	-	4,823	9,297	16,668	30,788
Fund balance, beginning	2,581	19,717	256,606	(9,297)	-	271,607
Reclassification	(2,581)	(19,717)	(201,767)	-	139,555	(84,510)
Fund balance, beginning, restated	-	-	56,839	(9,297)	139,555	187,097
Fund balance, ending	-	-	61,662	-	156,223	217,885
TOTAL PRINCIPAL AND RESTRICTED FUND BALANCE, ENDING	\$ -	\$ -	\$ 204,316	\$ 371,729	\$ 156,223	\$ 732,268

INDEPENDENT AUDITOR'S REPORT

Schedule 2

Town of Dover-Foxcroft, Maine
Schedule of Permanent Fund and Special Revenue Fund Trust Balances
June 30, 2013

	<u>Principal</u>	<u>Restricted</u>	<u>Total</u>
PERMANENT FUNDS			
Cemetery funds			
Funds held by Town of Dover-Foxcroft in Maine Community Foundation	<u>\$ 371,729</u>	<u>\$ -</u>	<u>\$ 371,729</u>
Special Funds			
Funds held by Town of Dover-Foxcroft in Maine Community Foundation			
Victor L. and Laura A. Warren Scholastic Fund	9,367	4,724	14,091
Henry N. Spaulding Funds	13,794	11,763	25,557
Ministerial and School Fund	8,081	8,468	16,527
Funds held by the American Funds			
Gray Fire department Fund	111,432	16,709	128,141
Other assets			
Receivable	<u>-</u>	<u>20,000</u>	<u>20,000</u>
Total special trust funds	<u>142,654</u>	<u>61,662</u>	<u>204,316</u>
Total permanent funds	<u>\$ 514,383</u>	<u>\$ 61,662</u>	<u>\$ 576,045</u>
SPECIAL REVENUE FUNDS			
Special Funds			
Funds held by Town of Dover-Foxcroft in Maine Community Foundation			
George J. Babson - Loan Fund	<u>\$ -</u>	<u>\$ 156,223</u>	<u>\$ 156,223</u>

INDEPENDENT AUDITOR'S REPORT

Schedule 3

Town of Dover-Foxcroft, Maine
Combining Schedule of Changes in Net Position
Private Purpose Trust Funds
For the Year ended June 30, 2013

	Mayo Memorial Hospital	Thompson Free Library	Thompson Free Library and Foxcroft Academy	Special Funds	Totals
PRINCIPAL (AND FUNDS FUNCTIONING AS PRINCIPAL)					
Revenue					
Capital gains and principal additions	\$ 39,486	\$ 50,708	\$ 19,026	\$ 50,305	\$ 159,525
Operating transfers in (out)	(39,274)	(12,875)	(39,274)	(1,959)	(93,382)
Total revenue (loss)	212	37,833	(20,248)	48,346	66,143
Net position, beginning	-	-	-	-	-
Reclassification	170,074	597,304	231,980	327,085	1,326,443
Restatement	231,759	-	-	-	231,759
Net position, beginning, restated	401,633	597,304	231,980	327,085	1,558,202
Net position, ending	402,045	635,137	211,732	375,431	1,624,345
RESTRICTED					
Revenues					
Investment income	5,151	12,584	4,501	4,054	27,290
Contributions	-	9,313	-	650	9,963
Expenditures	(4,573)	(8,939)	(3,484)	(3,663)	(21,059)
Operating transfers in (out)	29,398	(21,758)	29,398	(9,141)	27,887
Excess (deficiency) of revenue and other financing sources over expendi- tures and other financing uses	30,576	(8,610)	30,415	(8,100)	44,081
Net position, beginning	-	-	-	-	-
Reclassification	2,581	50,132	(30,415)	99,814	122,112
Restatement	(30,415)	-	-	-	(30,415)
Net position, beginning, restated	2,581	50,132	(30,415)	99,814	122,112
Net position, ending	2,742	41,322	-	91,714	135,778
TOTAL PRINCIPAL AND RESTRICTED NET POSITION, ENDING	\$ 404,787	\$ 676,459	\$ 211,732	\$ 467,145	\$ 1,760,123

INDEPENDENT AUDITOR'S REPORT

Schedule 4

Town of Dover-Foxcroft, Maine
Schedule of Private Purpose Trust Funds Balances
June 30, 2013

	Principal	Restricted	Total
Mayo Memorial Hospital Fund			
Funds held by Town of Dover-Foxcroft in Maine Community Foundation			
Mayo Memorial trust	\$ 190,535	\$ 2,742	\$ 193,277
Funds held in trust by Bank of America			
Theodora Gray	<u>211,510</u>	<u>-</u>	<u>211,510</u>
Total Mayo Memorial Hospital Fund	<u>402,045</u>	<u>2,742</u>	<u>404,787</u>
Thompson Free Library and Foxcroft Academy			
Funds held in trust by Bank of America			
Theodora Gray	<u>211,732</u>	<u>-</u>	<u>211,732</u>
Thompson Free Library			
Funds held by Town of Dover-Foxcroft in Maine Community Foundation			
Eugene S. Favor	29,155	-	29,155
Frank E. Guemsey	14,339	-	14,339
E.A. Thompson	12,133	-	12,133
Eva Gilman	8,340	-	8,340
Barbara Goodwin	12,588	-	12,588
Dudley C. Goodwin	11,448	-	11,448
Dorothy F. Greenlaw	10,869	-	10,869
Goodwin charitable trust	179,871	-	179,871
Sanford	5,372	-	5,372
Gellerson	2,285	-	2,285
Funds held in trust by Bank of America			
Marion Morrison	<u>350,737</u>	<u>41,322</u>	<u>392,059</u>
Total Thompson Free Library Trust Fund	<u>635,137</u>	<u>41,322</u>	<u>676,459</u>
Special Funds			
Funds held by Town of Dover-Foxcroft in Maine Community Foundation			
Victor L. and Laura A. Warren Home Fund	285,389	22,082	287,471
Ruby Williams	73,141	-	73,141
Ambulance Fund	3,041	6,771	9,812
Guy M. Buck - Education Fund	2,808	2,198	5,002
Flora Mayo - Rent subsidy	24,585	54,708	79,273
Mary E. Page Fund	5,509	5,937	11,446
Lawrence - Peabody - Museum	980	-	980
Other assets			
Checking	<u>-</u>	<u>20</u>	<u>20</u>
Total special trust funds	<u>375,431</u>	<u>91,714</u>	<u>467,145</u>
Total funds	<u>\$ 1,624,345</u>	<u>\$ 135,778</u>	<u>\$ 1,760,123</u>

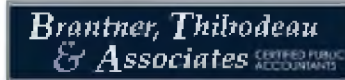
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INDEPENDENT AUDITOR'S REPORT

Schedule 5

Town of Dover-Foxcroft, Maine
 Taxes Receivable, Tax Liens, and Tax Acquired Property
 General Fund
 June 30, 2013

Taxes receivable	
2013	\$ 255,738
2012 and prior	<u>7,540</u>
Total taxes receivable	<u>263,278</u>
Tax liens and tax acquired property	
2012	101,032
2011 and prior	349
Tax acquired	<u>15,553</u>
Total tax liens	<u>116,934</u>
Total taxes receivable, and tax liens	380,212
Less allowance for uncollectibles and writeoffs	<u>(5,000)</u>
Total	<u>\$ 375,212</u>

INDEPENDENT AUDITOR'S REPORT

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**Independent Auditor's 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, 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, 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, 2013, and the related notes to the financial statements, which collectively comprise the Town of Dover-Foxcroft, Maine's basic financial statements and have issued our report thereon dated February 18, 2014.

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 (internal control) to determine the audit procedures that are appropriate in the circumstances 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. Accordingly, we do not express an opinion on the effectiveness of the Town of Dover-Foxcroft, Maine's internal control.

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. A *significant deficiency* is a deficiency, or a 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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

We did identify 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, #2013-1.

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 from 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 February 18, 2014.

Town of Dover-Foxcroft, Maine's Response to Findings

The Town of Dover-Foxcroft, Maine's response to the findings 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.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Brianne Whibodan & Associates

Bangor, Maine
February 18, 2014

INDEPENDENT AUDITOR'S REPORT

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**Independent Auditor's Report on Compliance for Each Major Program
and on Internal Control Over Compliance Required by OMB Circular A-133**

Board of Selectmen
Town of Dover-Foxcroft, Maine

Report on Compliance for Each Major Federal Program

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, 2013. 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.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Town of Dover-Foxcroft, Maine's major federal programs based on our audit of the types of compliance requirements referred to above. 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 on compliance for each major federal program. However, our audit does not provide a legal determination on the Town of Dover-Foxcroft, Maine's compliance.

Opinion on Each Major Federal Program

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, 2013.

INDEPENDENT AUDITOR'S REPORT

Board of Selectmen
Page 2

Report on Internal Control Over Compliance

Management of the Town of Dover-Foxcroft, Maine is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, 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 an opinion on compliance for each major federal program 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 of 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 is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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 material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Shantree Shibodan & Associates

Bangor, Maine
February 18, 2014

INDEPENDENT AUDITOR'S REPORT

Town of Dover-Foxcroft
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2013

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	unknown	\$ 419,000
ARRA-Water and Waste Disposal Systems for Rural Communities	10.781	ME-92-20	32,926
Passed through Department of Conservation			
Urban and Community Forestry Program - Project Canopy	10.675	11-0G-11420004-098	7,990
			<u>459,916</u>
<i>U.S. Department of Health and Human Services/ Center for Disease Control</i>			
Passed through Maine Development Foundation			
Healthy Main Streets	93.737	unknown	2,279
			<u>2,279</u>
<i>U.S. Department of Homeland Security</i>			
Passed through the State Department of Defense			
Disaster grants - public assistance	97.036	FEMA-1755-DR-ME	908
			<u>908</u>
<i>U.S. Environmental Protection Agency</i>			
Brownfields Assessment and Cleanup Cooperative Agreement	66.818	BF-96130601	381,514
			<u>381,514</u>
<i>U.S. Department of Transportation</i>			
Passed through the State Bureau of Highway Safety			
2013 "Drive Sober, Maine!" Impaired Driving Project	20.6	AL13-033	3,229
			<u>3,229</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	107,823
Community Development Block Grants	14.228	unknown	53,176
Community Development Block Grants	14.228	HA2010	10,075
Community Development Block Grants	14.228	014 19A 1054 012 6331	9,341
Community Development Block Grants	14.228	014 19A 1054 01058701	83,121
			<u>263,536</u>
<i>U.S. Department of Justice</i>			
Direct			
ARRA - Public Safety Partnership and Community Policing Grant	16.71	2009-RK-WX-0424	22,435
Edward Byrne Memorial Justice Assistance Grant Program	16.738	DJ-BX-288	5,511
Edward Byrne Memorial Justice Assistance Grant Program	16.738	PIO-01-11	7,478
Edward Byrne Memorial Justice Assistance Grant Program	16.738	PIO-01-12	8,135
Edward Byrne Memorial Justice Assistance Grant Program	16.607	OMB#1121-0235	660
			<u>\$ 44,219</u>
Total expenditures of federal awards			<u>\$ 1,155,601.00</u>

INDEPENDENT AUDITOR'S REPORT

Town of Dover-Foxcroft, Maine
Notes to Schedule of Expenditures of Federal Awards
Year ended June 30, 2013

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, 2013. The reporting entity is defined in the Notes to the Basic 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 \$263,536 in funds to subrecipients in the form of Community Block Development Grant projects.

CEMETERY LOT CONVEYANCE**ADDITIONS TO CEMETERY TRUST FUND****PERPETUAL CARE****YEAR ENDING - JUNE 30, 2013**

NAME	CEMETERY/LOT	
AMOUNT		
NICOLE BAIRD	DOVER CEMETERY POOLE YARD LOT 84, Spaces 1, 2	\$500.00
WILLIAM D & ALICE B RICHARDSON	RURAL GROVE – NEW SECTION LOT 127B, Spaces 1, 2, 3	\$750.00
THE RAYFIELD FAMILY REVOCABLE TRUST OF 2009	DOVER CEMETERY POND SECTION B LOT 94, SPACES 2, 3	\$500.00
		\$1,750.00



REAL ESTATE AND SEWER BILLING

TAXES RECEIVABLE

TAXES RECEIVABLE 2012-2013 - JUNE 30, 2013								
ACCT	NAME	TAX	ACCT	NAME	TAX	ACCT	NAME	TAX
3011	ADKINS JOANNE E	871.57	2416	*ECKARD LAURA-JEAN	680.43	2627	LAVERY GERALD S & PAULINE	181.79
502	*ALLAIN SYLVIA	1,859.06	3374	*EDES ROBERT R & LANK MARNIE L	363.58	1055	LEE RICHARD C & BEVERLEE	2,680.54
878	*ARNO TOBY S	60.02	926	*EDGERLY DAVID	176.36	2976	LEIGHTON DAVID & DIANE	1,100.19
3072	*ARNO TOBY S	195.51	1414	EWER MICHAEL J & BILLIE-JO	1,111.32	1904	*LEIGHTON SHAWN E	2,265.22
2625	*BARNETT JERRY	308.70	2901	EWER MICHAEL J & BILLIE-JO	1,018.71	1847	LONG GRAHAM A & MICHELL	2,131.75
2590	*BATEY JOSH & ASHLEY	262.40	1488	*FADLEY DANA M	664.56	625	LORING JAMES E & CHRISTINE	3,069.85
2672	BELL JOHN & DEBORA	713.44	963	FAIRBROTHER MARY JANE	850.64	1361	*LOVEJOY PAUL HEIRS OF	1,636.45
2066	BERRYMAN CHARLES G	1,757.87	1420	*FEDERAL NATIONAL MORTGAGE ASSOCIATION	1,224.51	2175	LYTLE RONNIE LEE II & TINA M	44.59
417	BICKFORD CARL & JENNIFER L	341.29	2050	FINLEY DAVID L	391.02	6	*MAIHOS JAMES C	488.78
1412	BICKFORD CARL I	1,560.65	2167	FINLEY DAVID L	1,603.53	2060	MAIHOS JAMES C	3,155.60
1195	BILLINGTON LILLIAN	1,255.38	1955	*FITZGERALD CHARLES	535.94	2101	MANN KEITH & JESSE	773.46
911	BISHOP DANIEL J	1,339.42	2023	*FITZGERALD CHARLES	846.35	411	MC CAR WASH	2,865.77
1480	BISHOP DANIEL J	132.05	2279	*FITZGERALD CHARLES	1,135.33	74	MCBRIDE REBECCA E	1,215.54
20	*BLOCKLER LORRIE ANN	830.06	2904	*FITZGERALD CHARLES	227.24	2373	*MCCHESNEY GORDON	536.50
1556	*BLOCKLER LORRIE ANN	111.48	3068	*FITZGERALD CHARLES	1,319.69	43	*MCDADE ALEXANDRIA	868.06
2376	*BLOCKLER NATHAN R	855.79	470	*FITZGERALD KATAHDIN EAMON	1,314.55	867	*MCDUFFIE RICHARD	621.69
2594	*BLOCKLER NATHAN R	569.38	2048	*FITZGERALD KATAHDIN EAMON	153.49	2242	*MCNEIL PAUL J & SUZANNE I	355.01
3133	*BLOCKLER NATHAN R	65.17	1119	FLINT JOSEPH S	1,613.81	1469	MEADE MARGARET	2,330.69
3355	*BLOCKLER NATHAN R	54.88	1808	*FOSTER CURTIS & KERI	1,677.27	3051	*MEADE MARGARET	1,436.93
3360	*BLOCKLER NATHAN R	77.18	986	GLADSTONE PHILIP A & LAUREN A	1,888.22	1080	MERCHANT CLARENCE J II	1,188.49
1553	*BOELEN CYNTHIA	2,522.77	2494	*GRANT BURGESS & KATHRYN	955.25	2233	MERCHANT CLARENCE J II	902.09
3311	*BONSEY GAYLE E	1,030.71	2740	*GRANT BURGESS & KATHRYN	1,428.59	2006	MERRILL MARK & JOAN	691.15
110	*BRAMMER JACQUELINE L	754.60	3157	*GREEN CRAIG	250.39	2219	*MICHAUD HERMAN J	382.45
1653	BRAWN FREDERICK D & NINA G	898.66	607	GREGORY KENNETH M & KATHLEEN	980.98	508	MILLETTE JOSEPH G	219.52
2645	BROWN JULIE A	313.84	1717	*GURSCHICK WALTER	433.90	2487	MILLETTE JOSEPH G	1,871.06
152	*BROWNS MILL	3,256.78	3134	HALL LAUREEN	1,147.33	1201	*MILLIKEN TOBY G	289.90
3278	BRYANT MARK	102.90	2953	*HARMON SANDRA	305.45	1168	MILNE ALISON	986.98
2330	BURHOE BLAINE H JR.	2,059.71	1404	HARRINGTON JESSICA	770.04	1797	MILNE ALISON	118.33
3018	BURHOE PATRICIA	1,037.57	2885	HARTFORD ROBERT & EARLENE	2,850.33	247	*MITCHELL, WILLIAM A	2.23
2791	*BURNES ALAN J JR.	1,718.43	671	HARVILLE THOMAS W	643.13	8	*MOORE ALAN	861.45
2385	CADIEUX VIRGINIA	1,528.06	915	*HAZLETT HERBERT	1,015.28	2488	MORGAN DANIEL & KARON	396.17
1763	*CHAMBERS JAMES & LORI	1,565.79	1266	*HAZLETT HERBERT	3,901.62	307	MORGAN DANIEL D	536.79
3085	*CHAPMAN JAMES A & KERWIN-CHAPMAN KAREN M	2,812.60	2231	*HAZLETT HERBERT	1,080.45	2489	*MORSE SUZANNE E	1,297.29
2688	CHASE HENRY F IV & JAYME M	1,308.54	1394	*HENDERSON RAYMOND D & MARY L	810.30	2600	NALLY DANIEL J	1,274.24
2426	COLE DANIEL & MICHELE	1,889.93	1128	HERETAKIS ENTERPRISES	1,231.37	1446	NEAL MARY ELIZABETH	1,666.98
150	CORBIN SHARON PEIRCE	2,322.11	2463	*HILL ROBIN L	1,876.21	2304	*NELSON DAVID P	528.67
3272	COTE, DONALD N. JR. & KAREN I	600.25	3081	*HOBBS ARTHUR	46.30	3187	O'BRIEN EDWARD P & MARY C	185.22
3170	COWING EARL T	1,214.22	104	HURD DANIEL O	1,876.21	2652	OLSZEWSKI ROBERT JR	609.90
1417	*CROCKETT ROY F & SANDRA J	2,732.00	141	HURD DANIEL O	896.95	229	*PAUL MICHAEL HEIRS OF	324.78
844	*CURRIER CAROL A	1,423.14	304	HURD DANIEL O	4,688.81	149	*PHILBRICK DANIEL J	1,613.81
1046	DEFORD FREDERICK M	1,082.17	2388	HURD DANIEL O	343.00	576	*PIRES JOHN JR	387.59
261	DELOGE RICKEY	209.23	2292	HURD DANIEL O JR	2,001.40	1900	*POULIN NORMAN A	413.96
718	*DGB JR INC	1,813.19	611	HUTCHINSON EUGENE W	2,008.27	187	*PRESTIGE WORLDWIDE COR	490.49
1695	*DOORE ELAINE HEIRS OF	607.11	1700	HUUSKONEN NYRIKT	1,980.82	1476	PROVOST STEPHEN P	2,142.04
2811	DOORE ELAINE HEIRS OF	557.38	2773	*JOHNSON RANDALL	579.39	1978	*PULLYARD THOMAS & HUDSON	325.85
2834	DOORE ELAINE HEIRS OF	531.65	1686	*KAUFMAN ROGER L	2,512.48	2179	QUINN DEAN S & ROXANNE	1,215.94
733	*DOORE ELAINE LIFE ESTATE	989.56	2724	*KELLEY RANDY E	204.73	3046	*RAGAGLIA BETHANNE	221.23
306	DORNAN CHARLOTTE L HEIRS OF	1,130.19	1462	KLIESCH JAMES RONALD	1,872.78	2913	*RAGAGLIA BETHANNE &	654.27
1631	DOW NORA	1,183.35	2379	LABELLE KATHY S COLBRY	888.37	1403	RAYMOND CATHY	1,567.51
415	DULAC MICHAEL & KRISTIN C	1,690.99	1056	*LABELLE ROBERT	194.65	2182	RHINO PROPERTY	1,251.95
2551	*DUNN CARL E & ANNA J	1,642.97	2230	*LABRIE DANIEL &	144.86	2725	*RICHARDS JONATHAN L	1,274.24
2421	*DYER ARTHUR &	3,163.27	1371	LAVERY GERALD S & PAULINE M	361.86	222	RICHARDSON BETTY	346.43
						558	RICHARDSON BETTY	48.02

REAL ESTATE AND SEWER BILLING TAXES RECEIVABLE/PERSONAL PROPERTY

TAXES RECEIVABLE 2012-2013 - JUNE 30, 2013								
ACCT	NAME	TAX	ACCT	NAME	TAX	ACCT	NAME	TAX
770	RICHARDSON BETTY	1,116.46	2222	SMALL JEFFERY W & LISA M	231.52	3190	*VILLAGE AT STONY BROOK D	101.09
1319	RICHARDSON BETTY	5,758.97	3054	SMITH DEREK T & SUSAN L	1,589.80	3192	*VILLAGE AT STONY BROOK D	111.47
1357	RICHARDSON BETTY	294.98	1502	SMITH FLOYD HEIRS OF	1,073.59	3193	*VILLAGE AT STONY BROOK D	114.06
2030	*RICHARDSON BETTY	2,296.38	1142	SMITH PATRICIA	231.52	3194	*VILLAGE AT STONY BROOK D	131.34
2183	ROANE CASANDRA & SANDRA	867.79	2011	SNAPP ALICIA	1,562.36	3195	*VILLAGE AT STONY BROOK D	120.10
2467	*ROBBINS BRUCE & DONNA	1,332.55	323	SNIDE JENNETTE M & BRETT J	192.08	3196	*VILLAGE AT STONY BROOK D	117.51
79	*ROBINSON ENTERPRISES, LLC	855.79	1979	SPACK JOHN A	3,997.66	3197	*VILLAGE AT STONY BROOK D	111.47
272	*ROBINSON ENTERPRISES, LLC	6,715.94	471	SPAULDING FREDERICK & DIANA	442.47	3198	*VILLAGE AT STONY BROOK D	111.47
341	ROGERS JEANNE L	1,773.31	2789	*SPEAR, SANDRA J	97.65	3200	*VILLAGE AT STONY BROOK D	99.37
988	*ROSE CAROL	1,616.30	1721	*SPROWLES ALICE L	1,707.11	3319	*VILLAGE AT STONY BROOK D	150.34
3186	*SADLER RUSSELL L	180.08	1074	STEPHEN RONALD	699.72	2224	WAKEFIELD ROBERT, PERSON	1,071.88
2982	*SADLER RUSSELL L & SHEILA L	857.50	1646	*STERNAL JUDITH A	127.40	2078	*WARREN SHERWOOD &	524.79
3007	*SAGE SHARI	249.94	2272	*STEVENS ANN	1,425.17	2370	*WASHBURN S PAUL	1,373.71
2002	*SALISBURY HERBERT W &	397.02	1719	STEVENS OLIVE HEIRS OF	634.59	277	WATERMAN GENE A	716.87
1705	*SALLEY RUTH A	305.95	2392	*STOCKLEY KEITH I	674.38	743	WEBBER JONATHAN LEE	397.02
243	SANTIFORT WILLIAM W &	915.81	156	STUART MARY HEIRS OF	841.77	2847	WEBBER JONATHAN LEE	895.23
1585	SANTIFORT WILLIAM W &	205.80	3151	*STYMIEST TRAVIS T, GARY A &	58.31	2986	WEBBER JONATHAN LEE	77.17
1460	*SAUNDERS VALERIE J	369.31	501	*SUPPLE ROBERT & THERESA	627.69	2255	WEST CRISTALINE &	888.37
649	SAXTON WILLIAM	320.71	1696	*SUPPLE ROBERT & THERESA	80.60	295	*WEST HARTLEY E & ROBERTA	1,106.18
2509	*SCESNY THERESE M	321.56	3361	*TAM AMY	209.23	2178	*WESTMAN BRIAN NYE	2,990.96
1665	SEAVEY JONATHAN M & NANCY	1,955.10	828	*TAYLOR NANCY	1,214.22	2319	*WESTMAN BRIAN NYE	3,292.80
1849	SEBEC ENTERPRISES INC	2,548.49	294	*TENAN LARRY W & LISA A	1,341.13	574	*WHITE DALE	496.90
1286	SEGERSON JOHN D	322.42	3262	*TETLOW, BARRY &	508.48	785	*WHITE JERE & CANDACE	1,238.23
554	SHAPLEIGH STEVEN M	121.00	1343	THIBODEAU FRANCIS D &	1,690.99	2586	WHITE JERE C	3,558.62
1447	*SHAPLEIGH STEVEN M	232.21	3112	*THOMAS KATHY	1,010.13	3334	*WILLIAMS DOROTHY	94.32
895	*SKOMARS JEFF	516.21	22	*THREE MOONS FARM LLC	646.55	1031		1,058.16
981	*SKOMARS JEFF	233.24	96	*THREE MOONS FARM LLC	1,059.87			
1090	*SKOMARS JEFF	296.70	2997	*THREE MOONS FARM LLC	1,600.09			252445.44
1641	*SKOMARS JEFF	145.77	1391	*TURKE CHRISTOPHER	106.33		Prepayment Balance adjustments	1014.50
787	SMALL JEFFERY W & LISA M	517.93	3189	*VILLAGE AT STONY BROOK DOVER LL	133.93		TOTAL Real Estate Tax 2012-2013	253459.94
PERSONAL PROPERTY 2012-2013 - JUNE 30, 2013								
ACCT	NAME	TAX	ACCT	NAME	TAX	ACCT	NAME	TAX
294	*ADKINS, JOANNE E.	12.86	36	*NUTTER MARK	157.78			
202	*FITZGERALD CHARLES	75.46	55	PAT'S DAIRY LAND	85.75			
172	*HARTFORD EARLENE	25.73	37	HERETAKIS ENTERPRISES	240.10		Personal Property Balance adjustment	-14.62
26	*HURD DANIEL O	102.90	104	*RIVERSIDE FLORIST	66.88		Total Pers. Property Tax 2012-2013	2292.84
296	*MAILLOUX, SHANE & DANELLE	33.44	195	SHIRETOWN PIZZA	120.05		Total Real Estate 2012-2013	253459.94
166	MCCAR WASH	228.09	47	*WEBBER HARDWARE INC	1,041.00		Total Personal Property 2012-2013	2278.32
123	*MERRILL TIMOTHY	34.30	243	*WILHITE MARVIN SCOTT	68.60		TOTAL Taxes Rec. 2012-2013	255738.26
PERSONAL PROPERTY 2010-2012- JUNE 30, 2013						TAXES RECEIVABLE 2010-2012		
ACCT	NAME	TAX	ACCT	NAME	TAX	ACCT	NAME	TAX
37	HERETAKIS ENTERPRISES	670.50	47	*WEBBER HARDWARE INC	1,041.00	1502	SMITH FLOYD HEIRS OF (2010, 11)	2755.03
55	PAT'S DAIRY LAND	220.05	243	*WILHITE MARVIN SCOTT	176.04	2224	WAKEFIELD ROBERT (2010, 11)	1,053.30
195	SHIRETOWN PIZZA	302.35						
					Total Pers. Property 2010-2012	2979.61	Total Taxes Rec. 2010-2012	4560.33
*Paid after June 30, 2013 and prior to printing of Town Report								

REAL ESTATE AND SEWER BILLING**TAX LIENS/TAX ACQUIRED****TAX LIENS RECEIVABLE 2011-2012 - JUNE 30, 2013**

ACCT NAME	LIEN	ACCT NAME	LIEN	ACCT NAME	LIEN
878 *ARNO TOBYS	340.34	2494 *GRANT BURGESS & KATHRYN	888.58	222 *RICHARDSON BETTY	311.08
3072 *ARNO TOBYS	415.80	2740 *GRANT BURGESS & KATHRYN	1,282.82	558 *RICHARDSON BETTY	67.76
2590 *BATEY, JOSH & ASHLEY	243.32	607 *GREGORY KENNETH M & KATHLEEN	890.12	770 *RICHARDSON BETTY	1,025.64
2672 *BELL JOHN & DEBORA	40.53	3134 *HALL LAUREEN	532.07	1357 *RICHARDSON BETTY	264.88
2066 *BERRYMAN CHARLES G &	1,754.06	1404 *HARRINGTON JESSICA	691.46	2183 *ROANE CASANDRA & SANDR	782.32
911 *BISHOP DANIEL J	1,241.24	671 *HARVILLE, THOMAS W.	580.58	79 *ROBINSON ENTERPRISES, LL	590.01
1480 *BISHOP DANIEL J	118.58	2231 *HAZLETT HERBERT	970.20	272 *ROBINSON ENTERPRISES, LL	6,030.64
20 *BLOCKLER LORRIE ANN	746.90	1128 *HERETAKIS ENTERPRISES	1,105.72	341 *ROGERS JEANNE L	1,726.34
1556 *BLOCKLER LORRIE ANN	100.10	104 *HURD DANIEL O	1,687.84	1665 SEAVEY JONATHAN M & NAN	1,794.10
2376 *BLOCKLER NATHAN R	776.16	141 *HURD DANIEL O	805.42	1849 *SEBEC ENTERPRISES, INC.	2,311.54
2594 *BLOCKLER NATHAN R	518.98	304 *HURD DANIEL O	4,364.36	1286 *SEGERSON JOHN D	291.06
1553 *BOELEN CYNTHIA	1,374.72	2388 *HURD DANIEL O	308.00	895 *SKOMARS JEFF	463.54
3311 *BONSEY GAYLE E	1,036.42	2292 *HURD DANIEL O JR	1,961.96	787 SMALL JEFFERY W & LISA M	577.50
110 *BRAMMER JACQUELINE L	677.60	611 *HUTCHINSON EUGENE W	2,002.00	3054 *SMITH DEREK T & SUSAN L	674.55
2645 *BROWN, JULIE A.	281.82	1700 *HUUSKONEN NYRIK T	1,815.66	2011 *SNAPP ALICIA	1,436.82
3278 *BRYANT MARK	91.76	1462 *KLIESCH JAMES RONALD	406.91	323 *SNIDE JENNETTE M & BRETT	175.56
3018 *BURHOE PATRICIA	327.16	2379 *LABELLE KATHY S COLBRY	825.44	1979 *SPACK JOHN A	3,589.74
2385 *CADIEUX VIRGINIA	1,419.88	6 *MAIHOS JAMES C	443.52	1074 *STEPHEN RONALD	628.32
1763 *CHAMBERS JAMES & LORI	1,450.20	2060 *MAIHOS JAMES C	3,260.18	2272 *STEVENS ANN	274.36
2426 *COLE DANIEL & MICHELE	1,857.24	2101 *MANN, KEITH, & JESSE	694.54	3361 *TAM, AMY	187.88
150 *CORBIN SHARON PEIRCE	2,120.58	1080 *MERCHANT CLARENCE J II	1,074.92	3361 *TAM, AMY (2010,2011)	349.04
1417 *CROCKETT ROY F & SANDRA J	2,259.58	2233 *MERCHANT, CLARENCE II	831.60	828 *TAYLOR NANCY	1,042.37
1046 *DEFORD FREDERICK M	638.17	2006 *MERRILL MARK & JOAN	421.64	1343 *THIBODEAU FRANCIS D & M	300.84
261 *DELOGE, RICKEY	187.88	2487 *MILLETTE JOSEPH G	1,694.00	625 TROXELL PAUL J	2,924.46
2811 *DOORE ELAINE HEIRS OF	505.12	2600 *NALLY DANIEL J	1,144.22	2224 WAKEFIELD ROBERT	971.74
2834 *DOORE ELAINE HEIRS OF	483.56	1446 NEAL MARY ELIZABETH	1,550.78	277 *WATERMAN GENE A	643.72
733 *DOORE ELAINE LIFE ESTATE	739.20	3187 *O'BRIEN, EDWARD P. & MARY C.	166.32	2255 *WEST, CRISTALINE &	802.34
1631 *DOW NORA	1,082.62	576 *PIRES JOHN JR	351.06	785 *WHITE JERE & CANDACE	1,133.44
2551 *DUNN CARL E & ANNA J	1,336.13	1476 *PROVOST STEPHEN P	2,066.68	2586 *WHITE PRISCILLA H HEIRS OI	3,206.28
1414 *EWER MICHAEL J & BILLIE-JO	999.46	2179 *QUINN, DEAN S & ROXANNE SMITH	1,101.10	1031 *ZMIJAK THEODORE M & LISA	960.96
1119 *FLINT JOSEPH S	237.38	1403 *RAYMOND, CATHY	1,495.34		
986 *GLADSTONE, PHILIP A & LAURI	1,806.42	2182 *RHINO PROPERTY DEV LLC	1,218.14		
				TAX LIENS REC 2010, 2011	349.04
				TAX LIENS REC 2012	101031.88
				TOTAL TAX LIENS REC JUNE 30, 2013	101380.92

TAX ACQUIRED PROPERTY - JUNE 30, 2013

ACCT NAME	TOTAL	ACCT NAME	TOTAL	ACCT NAME	TOTAL
1864 BOLTON, PAULA C, PERSON IN F	1003.46	1572 STONE, DAVID & REBECCA, PERSONS I	97.86	1962 *LIBBY KEITH & LISA	3119.66
1812 HALL, CATHERINE HEIRS OF	221.60	2541 STONE, DAVID & REBECCA, PERSONS I	180.54	2859 *MILLER, JOEL E & SHAWN A L	934.19
2338 HALL, CATHERINE HEIRS OF	1926.27	2699 *WARREN, JASON & SHEENA L	428.82	1079 SAULMER, ELLEN, PERSON IN	4554.50
980 STONE, DAVID & REBECCA, PER	171.25	1732 HAYES, MARY HEIRS OF	2915.14		
*Paid after June 30, 2013 and prior to printing of Town Report				TOTAL TA PROPERTY JUNE 30, 2013	15553.29

REAL ESTATE AND SEWER BILLING**ABATEMENTS/SUPPLEMENTS**

ABATEMENTS 2012-2013					
Acct Name	Tax	Acct Name	Tax	Acct Name	Tax
1502 Smith Floyd Heirs of (2010)	677.54	1883 Brookside Park LLC	126.91	918 Chris Gosselin	89.18
1502 Smith Floyd Heirs of (2011)	786.37	959 Ward, P.E.	540.22	260PP John Turke	63.46
1502 Smith Floyd Heirs of (2012)	810.04	644 Lawrence, Gooding	61.74	260PP John Turke	56.98
1212 Kinney, Joseph Charles & Alice	2299.81	2090 Lovely Properties, LLC	723.73	260PP John Turke	55.32
1132 Coluni, Valentine	245.24	227 Guy Cox/Becky Stevens as Heir	433.89	679 Royal & Deborah Taylor	20.58
3338 Town of Dover-Foxcroft	60.02	1438 Wilma Andrews	439.04	1478 Donald Baillargeon	15.44
832 Keyser, Pauline	274.40	86 Jeffrey Merrill	250.39	1792 Gladys Patten	497.35
2166 Clukey, Jerry & Rosalie	121.76	1756 Mark Cox	68.60	1123 Patricia Greenwald	48.02
410 Aresnault, Sally & Timothy	171.50	2468 Guy Cox/Becky Stevens as Heir	39.44	2278 Dave's World	1790.46
745 Maine Farmland Trust	308.70	2933 Aubrey Mallett	289.83		
				Total Abatements June 30, 2013	11365.75
SUPPLEMENTS 2012-2013					
Acct Name	Tax	Acct Name	Tax	Acct Name	Tax
1502 Smith Floyd Heirs of (2010)	855.12	1212 Thibodeau, Pauline	2128.32	1891 Harold & Joanna Condon	196.80
1502 Smith Floyd Heirs of (2011)	935.87	745 Varnum Farms	308.70		
1502 Smith Floyd Heirs of (2012)	964.04	1792 AG Ventures Financial Services Inc.	497.35	Total Supplements June 30, 2013	58863.20



REAL ESTATE AND SEWER BILLING**WASTEWATER RECEIVABLES**

WASTEWATER RECEIVABLES AS OF JUNE 30, 2013								
UT Acct #	NAME	Amount	UT Acct #	NAME	Amount	UT Acct #	NAME	Amount
6	*Durgin, Louis R Jr & Marie S	179.30	252	*Doore, Keith J	89.65	494	Long, Graham A & Michelle	602.59
8	*Allen, Dwain & Janet Sawyer	89.65	253	*Hill, Robin L, c/o Chambers, Ja	135.28	497	*Lovell, Philip & Nancy	199.91
9	*Allen, Gregory & Susan	358.15	254	*Doore, Merle Et Als	100.00	500	Garceau, Evalynn	358.60
11	*D-F Realty Trust, c/o Bahre, Rc	1,375.66	257	Dornan, Charlotte L Heirs of	358.60	508	Weidner, Erika	100.00
17	*Imbert, Edward A & Sharon M	89.65	259	Heritakis Enterprises	358.60	510	*Kerr, Robert R	209.96
26	*Brown, Michael L	74.18	264	*Bessler, David E & Beetel, Vict	243.95	514	*Mailoux, Shane A	96.58
28	*Assembly of God Church	89.65	266	*Dow, Ellen F	89.65	515	*Colbry, Jerry & Janet	90.37
30	Wamer, Daniel T	292.37	267	Seelen, Timothy A & Linda L	912.65	524	*Marden, Craig	268.95
35	*Bryand, Susan B	268.95	268	*Libby, Cary R & Terri M	89.65	527	*Anthony, Mark	500.31
37	*D-F Realty Trust, c/o Bahre, Rc	3,805.77	269	*Durgin, Louis R Sr & Darlene E	179.30	528	*Marshall, Andrew E III & E	179.30
38	*Merchant, Mary A	89.65	271	*Dyer, Dennis & Deborah	293.61	536	*Hockenberry, Gayle & Hor	120.10
41	*Holmes, Matthew	180.01	273	*Hensley, Kevin R & Amy	47.00	538	*Brown II, Robert B	284.32
49	*Berce, Carlton & Liane	89.65	274	*Ruksznis, Misty A	843.97	545	*McGill, Gloria J Heirs of	358.26
51	*Ellery, Judith R	617.21	275	*Earley, Connie D Et Als	350.66	554	*McKusick, Paul L Et Al	179.23
56	Raymond, Cathy	441.53	276	*Earley, Robert E & Connie D	358.60	557	West, Cristaline & Dunbar, J	358.60
57	*Bickmore, Gloria	260.03	282	*Hutchinson, Brett A & Kelly J	295.84	559	*Merchant, Jeffrey S	89.65
60	Billington, Lillian	629.87	285	*Engstrom, Martha A	358.60	560	*LeTarte, Sean	162.83
66	Atkinson, Barbara	826.08	286	*Estes, Sherry D	89.65	564	*Merrill, Dianne K	79.30
71	*Blockler, Lorrie Ann	279.56	290	*Andrade, Mark A	92.66	567	*Arno, Jody Lynn	145.87
72	*Blockler, Lorrie Ann	179.30	291	*Fairbrother, Mary Jane	268.95	574	*Michaud, Joseph & Carol	458.59
73	*Blockler, Nathan R	89.65	295	*Cranmer, Tracy	79.30	594	Morgan, Daniel D	648.60
74	*Schmand, Rory Heirs of	89.43	296	Finley, David L	268.95	595	*Desmarais, Scott P & Nicol	258.52
79	Lytle, Ronnie Lee II & Tina M	1,745.82	303	*Flanders, Paul & Tami	447.70	598	*Moulen, Frederick Heirs of	427.94
85	*Boone, Lisa A	163.67	305	*Gilbert, Richard J & Judith A	111.64	603	*Philbrook, Raymond G	218.37
87	*Campbell, Cathy	583.49	306	Doore, Elaine Heirs of	363.29	610	*Richardson, Betty	1,100.70
90	*Boyd, Elliott R Jr & Linda	179.30	307	*Rayfield, William T & Audra M	109.23	613	*Sage, Shari	388.37
92	Provost, Stephen P	1,201.16	323	*Flaherty, David H & Dianne	312.37	620	*Young, Joshua A & Megan	210.04
94	*Clukey, Christopher R	89.65	326	Morgan, Daniel & Karon	358.60	645	*Pare, Ethel I	349.59
95	*Clukey, Christopher R	89.65	330	Smith, Jean M	399.83	646	Harville, Thomas	638.86
96	*Henderson, Raymond D & Mar	94.34	335	Kasprzak, James A & Tracy L	1,775.46	648	Chase, Henry F IV & Jayme	383.90
99	*White, Dale	583.47	339	*O'Brien, Berry M & Hillary	129.47	650	*Bacon, John D Jr & St. Joh	1.18
105	*Kurzus, Edward	179.30	347	*D-F Realty Trust, c/o Bahre, Rc	394.72	651	*Marden, Craig A & Carol I	307.10
110	*Durgin, Jerry L	93.40	349	*Grabowski, Gerald & Christine	47.82	655	Grant, Burgess & Kathryn	358.60
116	Corbin, Sharon Pierce	147.74	353	Grant, Burgess & Kathryn	358.60	660	*Nelson, David	257.67
120	*Taggett, Craig & Katrina D	152.43	354	*Grant, Terry L Jr & Brenda K	164.95	664	*Perry, Ronald & Joyce	179.30
121	*Durgin, Louis & Darlene	179.30	355	*Caswell, Bryan K & Debra S	89.65	665	*VVRIC Investments LLC	432.50
124	Levensalor, Adam	890.72	366	*Hall, Donald Heirs of	293.92	670	*McEachern, Diana Marie	532.63
126	*Cahill, Barbara E	109.86	370	*Henderson, Michael J & Alyssa	650.83	673	*Ruksznis, Sheila	358.60
128	*Lewis, Larry D	121.84	371	*Marsh, Scott & Christina L	939.35	679	*Piscataquis County Fair Ass	268.72
130	*Larson, Dana C	89.65	372	*Richards, Wendy Jo	574.96	687	*Priest, Jacqueline & Barry	358.60
131	*Piquette, Craig S	409.41	373	Harrington, Jessica	358.60	688	*DGB Jr Inc	204.60
132	*Carolin, Michael & Elizabeth	179.30	381	*Seavey, Jonathan M & Nancy F	322.66	693	*Prouty, Edgar C Jr	393.27
136	Makowski, Joel B & Theresa A	446.03	396	*McKusick, Scott N	179.82	694	*Prouty, Edgar C Jr	286.11
143	*Chambers, Garry Allen Jr	358.60	398	*Hight Partners	127.13	695	*Provo, Roy & Karen	179.64
146	*Lovejoy, Stephen D & Jamie L	747.45	402	*Clement, Leisa	89.65	696	*Seiders, Floyd A & Linda E	358.60
162	*Church, Kevin D & Michelle M	620.03	403	*Stephens Jr, Nelson G & Beth I	223.36	697	*Qiu, Michael & Yue Lan	227.63
166	*Blay, Jane S	161.33	413	*Hanson, Brian & Jasmane	390.62	700	*Raymond, Camille	508.51
170	*Cotta, Chad	602.26	420	*Stevenson, Gail R	187.94	706	*Hicks, Harold N & Tammie	288.09
173	*Tirrell, John Paul	127.13	422	*Snow, Shelly L	89.65	712	Richards, Jonathan L	514.14
174	*Colbry, Jerry & Janet	40.32	423	*Johnson, Lois A	129.61	713	Richards, Jonathan L	882.38
178	*McChesney, Gordon	179.30	424	*Johnson, Randall	413.41	714	*Jolin, Paul A & Katheryn M	410.08
187	*Waugh, Eben	124.51	426	*Mellon, Michelle & Fillmore, M	759.23	715	Portzline, Dennis W	355.15
191	*Ellis, Shane F & Emily E	154.30	427	*Dever, Merlin G & Marjorie D	548.85	716	*Richardson, Betty	358.60
192	*Westman, Brian Nye	3,544.40	432	Bishop, Daniel J	447.56	720	*LaCrosse, Toddie J	225.51
193	*Westman, Brian Nye	706.22	434	*Hannaford Bros Co	2,697.35	723	Huuskonen, Nyrik T & Linda	747.28
194	*Leighton, Shawn E	358.60	436	Kelly, Brian & Kelly	322.45	741	*Runnels, Charles A	268.95
195	*LaRouche, Angela & Lewis, Cl	100.51	438	*Keniston, Robert & Raelene	93.31	751	Rogers, Jeanne L	358.60
196	*Dow, Gail S	89.43	445	*Batchelder, Jennifer L	638.32	753	Lytle, Ronnie L II	1,278.73
203	*Fadley, Dana M	88.21	447	Kimball, Arthur A	358.60	754	*Hanners, Mary Ann	396.68
204	*Sheppard, William S & Toni H	480.79	449	*Knaut, Paul A Heirs of	361.92	758	*Emery, Teresa L	124.61
208	*Crispell, Gregory W	90.54	453	Kirkpatrick, Rhonda L	961.10	760	*Moore, Laurie A	446.02
211	*Crockett, Larry & Nancy	89.65	455	*Kurzus, Edward H & Lori T	232.05	763	*Vinal, Abby E & Kenneth V	171.14
214	*Currier, Carol A	378.87	456	*Tibbetts, Heather M	607.19	764	*Russel, Daniel A aka Daniel	193.35
215	*Lerbach, Deborah E & Daniel I	81.00	457	*Laffin, Blaise & Jacquelyn L	232.80	774	Brown, Julie A	358.60
217	*Stewart, Michael J & Christine	583.48	458	*Lamson, Marnie M	179.30	777	*Wesley, Christopher H & C	179.30
239	Berce, Eric D & Mary Ann	191.29	462	Seavey, Jonathan M & Nancy H	358.60	779	Hasting, Guy & Jennifer	358.24
241	*Morell, Sarah S & Gladys E	264.10	463	*Seavey, Jonathan M & Nancy F	358.60	782	*Philbrick, Daniel S & Barra	419.88
246	*Detremont, Carl E	179.30	473	Leighton, David & Diane	653.28	786	*Livingword Assembly of Gc	306.28
247	Doore, Elaine Heirs of	89.65	482	*Warstler, Brandon J	89.65	790	*Shapleigh, Steven M	258.60
249	*Royal, Christopher	89.65	483	*Marshall, Mark & Lucielie	926.84	793	*Pleninger, Melodie L	119.63
250	Doore, Elaine Heirs of	1,332.14	490	*Durgin, Louis & Darlene	187.73	795	*Black, Jarrod T	385.79

*Paid after June 30, 2013 and prior to printing of Town Report

REAL ESTATE AND SEWER BILLING**WASTEWATER REC. /LIENS/TAX ACQ./ABATEMENTS**

WASTEWATER RECEIVABLES AS OF JUNE 30, 2013 continued								
UT Acct #	NAME	Amount	UT Acct #	NAME	Amount	UT Acct #	NAME	Amount
796	*Sherman, Barbara	646.38	888	*Perry, Gloria R	179.30	966	*EH Pooled 712 LP	358.60
803	*Twitchell, David R	190.66	896	*Robinson Enterprises LLC	358.60	973	*Adkins, Joanne E	528.90
810	Snide, Jennette M & Brett J	425.13	899	Smith, Derek T & Susan L	903.93	979	*Nadeau, Steven A & Angel	306.15
816	Spack, John A	1,111.94	901	Nall, Carol	215.84	983	*Richardson, Mark A	179.30
817	*Pulkkinen, Kerri J & Travis O	322.55	902	Drew, Harry Allen II & Debra A	268.95	989	*Mallett, Melissa M & Duane	211.16
826	*Stevens, Jeffrey	179.30	908	*Thomas, Derek E & Amy L	162.92	1000	*Blockler, Nathan R	89.65
837	*Fair, Marsha R	263.16	909	*White, Jere & Candace	374.53	1030	Mc Car Wash	1,367.09
839	*Taylor, Nancy	104.44	910	*Sands, Seth T & Darcy D	494.77	1032	*Bahre, Robert	179.30
841	Tenan, Larry W & Lisa A	828.03	911	*Federal National Mortgage Ass	179.16	1052	*VVRIC Investments LLC	580.83
842	Word, Laurie A	556.10	913	*Goodine, Todd & Christine	327.16	1053	*Blockler, Lorrie Ann	179.30
844	Brayall, Jacqueline	89.65	916	*Perkins, Timothy	1,389.12	9001	*Federal National Mortgage	89.65
845	*Thomas, Stephen D	89.65	918	*Cameron, Alan L	515.07	9006	*Cochran, Stephen P & Cheryl	358.60
846	*Cates, Kenneth G	69.00	922	*Belote, Travis L & Kristen L	355.73	9008	*Darrah, Shawn D & Rachel	89.65
850	*Kliesch, James Ronald	358.79	924	*McKusick, Paul L & Jody K	229.49	9009	*Davis, Robert A & Delores	358.60
857	Gladstone, Philip A & Lauren E	619.74	925	*Salisbury, Herbert W & Linda I	158.99	9010	*Davis, Robert A & Delores	358.60
859	Rhino Property Development LLC	358.60	926	*YMCA	5,109.19	9013	Huuskonen, Nyrik T	358.60
867	Veno, John T & Marie	373.31	934	*Stevens Jr, Robert N & Paula A	89.65	9017	*Mooers, Michelle	89.65
869	*Araujo, Susan D	973.27	943	*Westman, Brian Nye	1,502.02	9021	*Powell, Alex	89.65
874	*Levensalor, Allen & Jessica A	754.50	944	*Earley, Robert E & Connie D	358.60	9022	*Roberts, David G & Emily I	89.65
876	*Urquhart, Lynette M	386.58	946	Merchant, Clarence J II	358.60	9026	*McDuffie, Richard	179.30
886	*Durgin, Rosalie M	89.65	952	*Getchell, Judith S	179.30			
887	*Ferraro, Raymond T & Linda C	90.42	963	Doore, Elaine Life Estate	358.60			
						Total Receivables 6/30/13		110,012.28

*Paid after June 30, 2013 and prior to printing of Town Report

WASTEWATER LIENS AS OF JUNE 30, 2013								
UT Acct #	NAME	Amount	UT Acct #	NAME	Amount	UT Acct #	NAME	Amount
60	Billington, Lillian	997.81	353	Grant, Burgess & Kathryn	354.00	841	Tenan, Larry W & Lisa A	512.17
92	Provost, Stephen P	951.56	371	*Marsh, Scott & Christina L	171.84	844	Brayall, Jacqueline	369.89
99	*White, Dale	585.70	373	Harrington, Jessica	354.00	857	Gladstone, Philip A & Laurer	583.40
124	Levensalor, Adam	718.44	453	Kirkpatrick, Rhonda L	467.23	859	Rhino Property Development	354.00
136	Makowski, Joel B & Theresa A	98.60	462	Seavey, Jonathan M & Nancy H	9,917.58	867	*Veno, John T & Marie	351.74
194	*Leighton, Shawn E	354.00	463	*Seavey, Jonathan M & Nancy I	452.98	869	*Araujo, Susan D	700.34
204	*Sheppard, William S & Toni H	4,413.54	494	Long, Graham A & Michelle E	280.30	909	*White, Jere & Candace	265.50
217	*Stewart, Michael J & Christine	864.47	500	Garceau, Evalynn	89.77	916	*Perkins, Timothy	742.41
250	Doore, Elaine Heirs of	1,392.77	557	West, Cristaline & Dunbar, Josep	354.00	918	*Cameron, Alan L	590.51
257	*Doman, Charlotte L Heirs of	109.78	598	*Moulen, Frederick Heirs of	88.50	944	*Earley, Robert E & Connie	354.00
259	*Heritakis Enterprises	441.88	646	Harville, Thomas	439.10	946	Merchant, Clarence J II	177.00
274	*Ruksznis, Misty A	527.90	655	Grant, Burgess & Kathryn	354.00	963	Doore, Elaine Life Estate	354.00
276	*Earley, Robert E & Connie D	354.00	716	*Richardson, Betty	354.00	966	*Chase, Bernard E Heirs of	353.90
285	*Engstrom, Martha A	177.00	774	Brown, Julie	613.00	9013	Huuskonen, Nyrik T	354.00
306	Doore, Elaine Heirs of	354.92	810	Snide, Jennette M & Brett J	354.00			
330	Smith, Jean M	736.03	816	Spack, John A	1,033.88	Total Liens 6/30/13		31,819.44
*Paid after June 30, 2013 and prior to printing of Town Report								

*Paid after June 30, 2013 and prior to printing of Town Report

WASTEWATER TAX ACQUIRED and ABATEMENTS AS OF JUNE 30, 2013								
TAX ACQUIRED			ABATEMENTS					
UT Acct #	NAME	Amount	UT Acct #	NAME	Amount	UT Acct #	NAME	Amount
251	Bolton, Paula C	1,006.91	985	Richardson, Mark	1,233.88	56	Raymond, Cathy	13.40
345	*Miller, Joel E & Shawna L	2,253.02	884	Macomber, Scott & Brenda	46.76	602	Mountain, Harold Heirs of	522.85
384	Hayes, Mary A Heirs of	1,066.60	817	Pulkkinen, Travis & Kerri	187.40	1503	Prestidge, Lori	284.38
488	*Libby, Keith & Lisa	889.23	126	Cahill, Barbara	71.31	351	Snyder, Antoinette	76.65
Total Tax Acquired 6/30/13		5,215.76				Total Abatements 7/1/12-6/30/13		897.28

*Paid after June 30, 2013 and prior to printing of Town Report

INFORMATIONAL

TOWN WEBSITE/MUNICIPAL CALENDAR OF EVENTS

Dover-Foxcroft, Maine 04426

48 Morton Avenue Suite A Telephone (207)564-3318 Fax (207)564-3621

Search
[Visit Dover-Foxcroft](#)
[Thompson Free Library](#)
[Dover-Foxcroft Historical Society](#)
[Community Profile](#)
[Business/Healthcare Directory](#)
[Community Organizations](#)
[The Piscataquis Observer Online](#)
[Economic and Community Development](#)
[Downtown Dover-Foxcroft Revitalization](#)
[Local Health Initiatives](#)
[Homecoming 2014](#)
[Calendar of Events](#)
[Helpful Links](#)
[Give Us Feedback](#)[Home](#)[Contact Us](#)[E-GOVERNMENT ONLINE TOWN SERVICES](#)[Municipal Government](#)[Town Departments](#)[Code Enforcement/Land Use/Permitting](#)[Ordinances](#)[Dover & Foxcroft Water District](#)[Annual Town Reports](#)[Dover-Foxcroft Municipal Charter](#)[Election Information](#)[Contact your Legislators](#)[Employment/Volunteer Opportunities](#)[Transportation Utility Corridor Related Questions](#)[Prepared by: Maine Municipal Association April, 2013](#)[MEMA's General Weather Information page.](#)[Zone 21 Weather Forecast ...](#)

Southern Piscataquis County

SEBEC LAKE ASSOCIATION



Sebec Lake Weather Station

Dover-Foxcroft, Shire Town of Piscataquis County

**Office Hours:****Mon., Thurs., & Fri. 7:30 AM- 4:00 PM****Tues. Closed****Wed. 7:30 AM - 6:00 PM**[Maine Revenue Sharing Contact Your Legislators](#)

Calendar of Events

June 2014						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
1	2	3 Office Closed	4	5	6	7
8	9	10 Election Day/State, County Municipal and RSU 68	11	12	13	14
15	16 Board of Selectmen	17	18	19	20	21
22	23	24 Office Closed	25	26	27	28
29	30	1	2	3	4	5

< May

Jul >

[Read more...](#)[Public Notices Version](#)[PUBLIC NOTICES, MEETING NOTICES & AGENDAS](#)

Dover & Foxcroft Water District

48 Morton Ave., Suite B

Dover-Foxcroft, ME 04426

Phone (207) 564-2310

Hours: Mon - Fri 7:30 AM - 4:00 PM

SCHOOLS



SeDoMcCha



*INFORMATIONAL**IN REMEMBRANCE***Fiscal Year 2012-2013***Dacano Arno**Nathan Blockler**Phyllis Chadbourne**Ramona Coates**Mildred Crane**Virginia Dodge**Doris Engstrom**Kendall Farrar**Dennis Hesketh**Adeline Ladd**Dorothy MacDougall**Barbara Merrill**Edward Phillips**Arlene Rhodes**Clifton Roberts**Albert Sands**Theodore Smart**Jayne Stone**Eleanor Turner**George Warren**Barbara Zimmerman**Louise Bailey**Richard Boss**Gloria Chase**Marion Collins**Robert Currie**James Doolittle**Louise Ernest**Dorothy Gray**Ardith Judkins**Harriet Loguercio**Emma McDougall**Erle Palmer**James Pinkham**David Richards**Maxine Robinson**Charles Sawyer**Salome Souza**Thomas Tash**John Warren**Lois Weston**Carol Baird**Elaine Bouley**Dennis Clark**Larry Coookson**Claude Davies**Marion Edgerly**Mary Fairbrother**Dartha Grey**Marie-Luise Kemp**Mary McCue**Inez McTigue**Idona Peachey**Jason Raymond**Viola Richards**Marcelline Rollins**Amasa Sherman**Barbara Stanhope**Kenneth Thomes**Charles Warren**Michael Witecy*

*INFORMATIONAL**CEMETERY LOCATIONS*

DID YOU KNOW THE TOWN OF DOVER-FOXCROFT HAS 11 DIFFERENT CEMETERY LOCATIONS?

NAME OF CEMETERY

**DOVER
EAST DOVER
SOUTH DOVER
BOSS
FOXCROFT CENTER/STEADMAN'S LANDING
GRAY
LEE
PARSON'S LANDING
PINE GROVE/BRANN'S MILLS
RURAL GROVE
MCALLISTER**

LOCATION

**VAUGHN ROAD
EAST DOVER ROAD
BANGOR ROAD
ANDERSON ROAD
STEADMAN'S LANDING ROAD
WEST MAIN STREET
MILO RD/LEE CEMETERY RD
PARSON'S LANDING ROAD
NOTCH ROAD/FRENCH ROAD
WEST MAIN STREET
DEXTER ROAD**



*INFORMATIONAL**DOVER-FOXCROFT HISTORICAL SOCIETY***CENTRAL HALL PROJECT****Greetings from Maine Highlands Senior Center and Friends of Central Hall**

The Central Hall project continues. This past year has seen work progressing. The inside of the building has been gutted with all asbestos and lead paint removed. A new roof adorns the hall, making it water tight. We have addressed and fixed the foundation under the addition in the back and the small addition on the west side of the building has been started. This will house the elevator and two kitchens, one on the first floor and one on the second. The building will be disability accessible.

The Maine Highlands Senior Center, headed by Dr. Lesley Fernow, is an active partner in the project. The first floor will become a magnet for the senior population of the region providing both a medical model adult day program (The Highlands at Central Hall) and a separate location for healthy seniors to congregate and develop and operate a vibrant multi-activity network (Maine Highlands Senior Commons). The Friends of Central Hall continues to focus on the refurbishing of the second floor for an event center (the Commons at Central Hall) which will house community events such as weddings, balls, theater, concerts, club meetings and sports events.

The brick project is still in full swing. These bricks will be laid upon completion of the renovations. This is a great way to remember family, friends or organizations.

Our committees are working hard to save this wonderful old building which has been an integral part of our history for over 130 years. Fundraising continues for this important project to increase the vibrancy of downtown Dover-Foxcroft. We invite anyone interested in the project to join our efforts.

INFORMATIONAL**DOVER-FOXCROFT HISTORICAL SOCIETY*****THANK YOU to the following people, businesses and organizations
for brick purchases in support of the Central Hall Project:***

Alfred Buck, Allen & Lynn Reamer, Barb & Bob Moore, Barb & Jim Austin, Barbara B. & Lawrence Pray, Barry & Abby Thomas, Betty Fowles, Bill & Julie Orton & Family, Bob & Janet Hall, Bob Lanpher, Bob's Sugar House, Brenda Ruksznis, Brian Thibeau & Shannon Bonsey, Bruce & Nancy Grant, Carlson & Carolyn Williams, Cheryl & Bob White, Cheyanne Baird, 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, Judith Marshall, Judy & Paul Raymond, Kathy Jolin, Kevin Chasse, Kevin Stitham, Kitty King Wells, Len & Win Kupreance, Lorna Carroll and Deanna, Maine State Grange, Marcia B. Ellery, Mark Stitham, Martha Rollins, Mildred T. Dunphey, MSGT Gary L Dow, Piscataquis Chamber of Commerce, Rick & Nancy Page, Robert T & Donna M Peterson, S. E. Palmer DUV/CW, Sandra Piatti, Sean Stitham, Sheila Chaplin, Sherry & Jim French, Skip Hanson, Skip & Cindy MacDonald, Jr., 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, Will's Shop 'n Save.

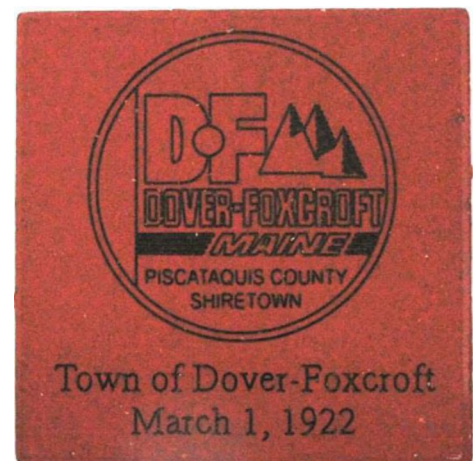
**BRICK DISPLAYS and applications are available at the
DOVER-FOXCROFT HISTORICAL SOCIETY
and DOVER-FOXCROFT TOWN OFFICE**

**You still have time to purchase your brick as
the walkway will be the last piece to be put into place.**

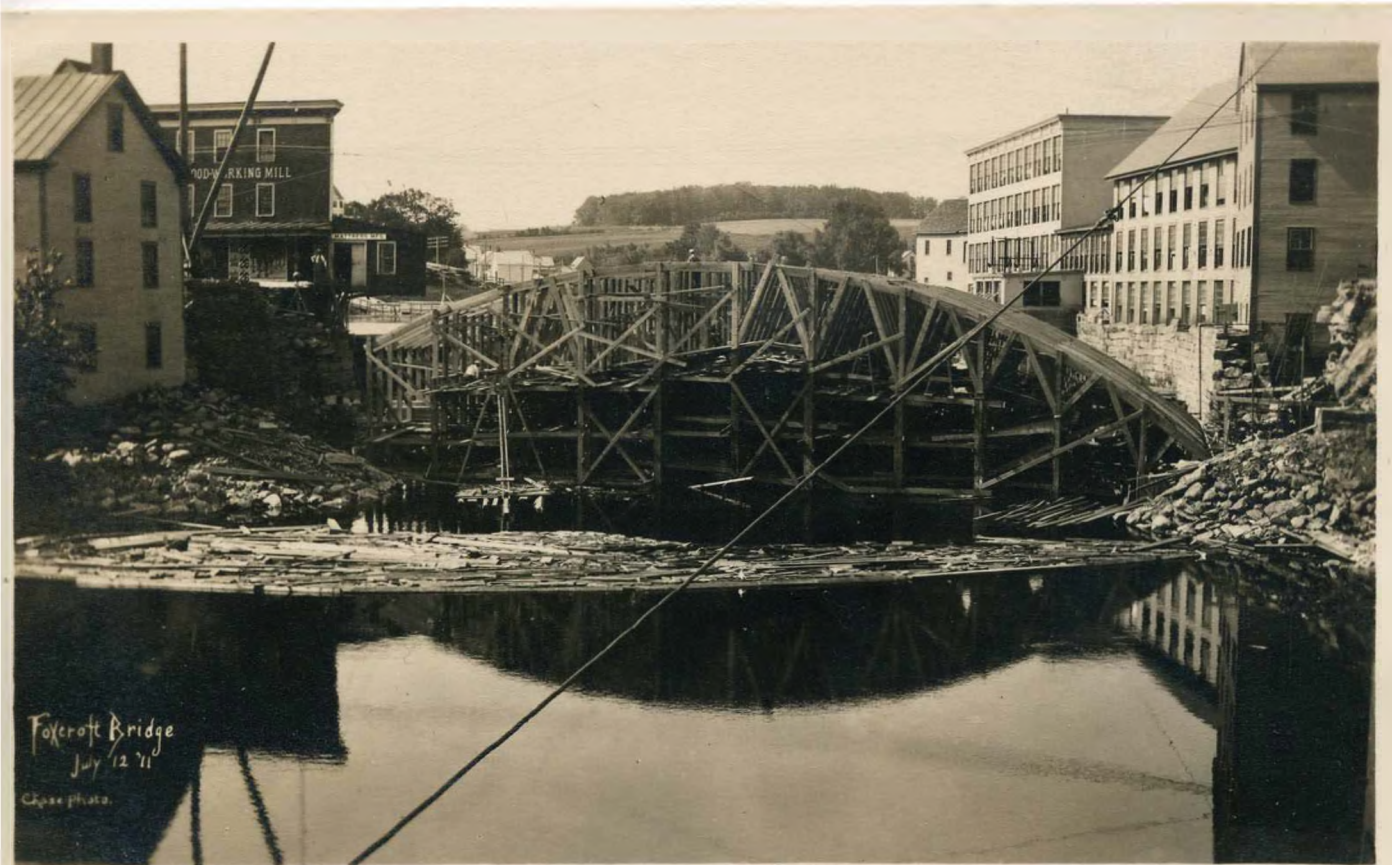
**You can find information on the
"Buy a Brick" program from Barbara Moore at
bmoore2145@gmail.com**

THANK YOU FOR YOUR CONTINUED SUPPORT

<http://mainehighlandsseniorcenter.org>



DOVER-FOXCROFT SHIRETOWN HOMECOMING CELEBRATION
AUGUST 1- 2, 2014
CELEBRATING OUR NORTHWOODS HERITAGE



(LOGGING ON THE PISCATAQUIS RIVER – FOXCROFT BRIDGE - July 12 '11)

Join us for our 18th Annual Shiretown Homecoming Celebration!

8:00 am - 2:30 pm * STREET FESTIVAL *

*** FOOD VENDORS * CRAFT VENDORS * LIVE ENTERTAINMENT ***

10:00 am * PARADE * starts and ends at Piscataquis Valley Fairgrounds

4:00 pm * CONCESSIONS * LIVE ENTERTAINMENT *

Municipal Beach at Sebec Lake, Greeley's Landing, Dover-Foxcroft

LIVE ENTERTAINMENT by DJ Steve Pratt, The Music Maker

*****FIREWORKS at the Sebec Lake Municipal Beach at dusk***
 by Central Maine Pyrotechnics**

Get your LOCAL Community Calendar*Local Events All Year Long*

Local Businesses*Birthdays*Anniversaries*Meetings*Holidays*More!

2014 Calendars still available at the Town Office - Only \$8.00

Now taking orders and listings for the 2015 Calendar Year! Call 564-2642 or 564-3318

ALL PROCEEDS BENEFIT THE DOVER-FOXCROFT SHIRETOWN HOMECOMING CELEBRATION

TOWN OF DOVER-FOXCROFT

PERFECT PAIRS OF THE PAST & PRESENT 1922-2012



90th YEAR OF MARRIAGE – DOVER and FOXCROFT



190 YEARS – DOVER – 1822-2012

SHIRETOWN HOMECOMING — Aug. 3-4, 2012

HAPPY “90TH” BIRTHDAY DOVER-FOXCROFT



200 YEARS – FOXCROFT – 1812-2012



2013 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 join us in the celebration!

Dover-Foxcroft Shiretown Homecoming Celebration Committee --2013

DISTINGUISHED CORPORATE SPONSORS

**AMB Signs, Central Maine Pyrotechnics, Dover-Foxcroft Kiwanis Charities,
Davis Long Term Care Group, Mayo Regional Hospital, Plum Creek,
Sebec Lake Association, Tim Merrill & Company, Fred Wappler, Will's Shop 'n Save,
Rowell's Garage, Foxcroft Academy, Moosehead Mfg. Co – Honorary Lifetime**

CORPORATE SPONSORS

**A E Robinson Oil Company, Bob's Sugar House, Eastern Gazette, French Construction,
Bega, Inc.-McDonald's, Pleasant River Lumber, The Piscataquis Observer,
WZLO-FM 103.1 The Pulse, Center Theatre for the Performing Arts**

BUSINESS/FANTASTIC FIREWORKS SPONSORS

**Dover-Foxcroft Chiropractic Center, Engstrom & Tumosa Tree Services, Foss Portable Toilets,
Foxcroft Golf Club, Hibbard's Nursing Home, Howard's Insurance, Lary Funeral Home,
Steinke & Caruso Dental Care, Essex Street Dental Associates PA, Dover-Foxcroft Redemption Center,
Mike's Photography, Q106.5, Cleaves Farms, SDR Logging Inc., World of Flags USA,
American Legion Post 29 Dover-Foxcroft, Windy Knolls Farms, Piscataquis Valley Fair Association,
Steve Pratt "The Music Maker", Betty & Jake Arno, Richard Bower, Clark Family,
Derrill & Mary Jean Cowing, Lynda & Bob Dow, Donald & Leslie Dreves, David Frasz MD,
Gronberg Family, Linda & Ken Hews, Higgins Family, Kerry & Larry Jones, Laurie & David Lachance,
Sandra Lamontange, Peter & Dina Lattanzi, Bob & Karen Lewin, Doug & Lori Cummings,
Wayne & Mary Lyford, Judy Marshall & Lois Reynolds, Jason & Carroll Perrin, Pray Family,
Bud & Kathy Prouty, Richard & Caroline Swett, Darrell & Edith Webb, John & Marian Weston,
Steve & Vickie Wilson, Hill Creek Consulting LLC, Gary & Pat LeVasseur, Marty & M.J. McKenzie,
Jeff Pitts & Scott Sonia, Jane, Caitlin, Kristen & Steve Loureiro**

FRIENDS OF FIREWORKS

**Kathy Ames, Eric & Polly Anderson, Greg & Dickinson Anderson, Kathryn Bourgoin,
Merrill Ann Clukey, Georgianne & Mac Dow, George & Margaret Fischer, Francis &
Shirley Foss, Thomas & Mary Frederick, Stephen & Bonnie Gallupe, Michele & Hal Gary,
Joseph & Cynthia Goula, Bob & Janet Hall, Elizabeth Harvey, Sam & Peggy Hon,
Kerry Israels, Johnston Family, Leonard Kupreance, Frank & Bonny Largay,
John & Christine Lattazini, Patricia Lyford, Dave & Viv Criner, Elaine Hartley,
Dana & Vicky Moody, Lyle Marelli, Floyd & Nathalee Marsh, Donna & Steven Morgan,
Clifford & Kathryn Morrow, Ned & Maureen Neal, Lori & Jim Noble,
Bob & Lynne Ogan, Theresa Osgood, Jerry Packard & Tish Dutson,
Richard & Linda Packard, Richard & Carsley Parlee, Patterson Family Camp,
Kathy & John Piscao, Karen Pomeroy, Lynette & Bill Rayfield, Steve & Vane Robinson,
Alan & Linda Smith, Terry & Judy Snow, Robyn & Joe Sprecher, Suzanne Stacy,
Kevin & Jane Stitham, Susan & Sean Stitham, William & Ruth Warren,
Lily & Jeff Weatherbee, Pam Weatherbee, Robert White, Vic & Marie Woodbrey,
Carole Young & Philip Hakala, George Ann & Lee Millet, Ann Chase, Diana Shepherd**



INFORMATIONAL

ANNUAL TOWN MEETING ELECTION

TOWN OF DOVER-FOXCROFT

INCORPORATED 1922

ELECTION

TUESDAY, JUNE 10, 2014

STATE OF MAINE PRIMARY

ANNUAL TOWN MEETING REFERENDUM ELECTION

& ELECTION OF MUNICIPAL OFFICERS

R.S.U. #68 BUDGET VALIDATION REFERENDUM

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 ext 1019
Assessor's Office	Please call ahead	564-3318 ext 1024
Town Welfare	Mon & Thurs 8:00am-10:00am	564-3318 ext 1019
Code Enforcement Officer	Connie Sands - Mon, Wed, Fri - 8:00am-4:00pm	564-3318 ext 1026
Town Office Closed To The Public on Tuesdays		
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 Emergency call 759-7132	564-3905
EMERGENCY/FIRE DEPT.	24 hour service	911
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	911
Mayo Regional Hospital	24 hour service	564-8401
State Senator	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	firewood@tds.net	
State Representative	Paul T Davis, Sr.	800-423-2900
State Address	House of Representatives #112, 2 State House Station Augusta, ME 04333-0002	287-4469(TTY) 287-1440(Voice)
Maine Legislative Web Site	http://www.maine.gov/legis/house	1-800-423-2900
State House E-Mail	RepPaul.Davis@legislature.maine.gov	(Message Center)
Home Address	36 Townhouse Road Sangerville, ME 04479	876-4047(Res.)
E-mail address	RepDavis@midmaine.com	343-0258(Cell)
Local Schools		
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
County Numbers		
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	Connie Sands	564-3318 ext 1026
Career Center@ EMDC	Morton Avenue	564-8196
Piscataquis Regional YMCA	Park Street	564-7111

TOWN BUDGET 2014-2015**BUDGET ADVISORY COMMITTEE****The Budget Review Committee's Work on the FY 2014-2015 Town Budget**

The Budget Committee met during the month of March to review and comment on the town's fiscal year 2014-2015 budget. We met on March 5th, March 12th, March 26th, and April 2. We reviewed the budgets for all of the town departments, including Library, Social Service, Welfare, General Government, Contingency & Abatement, Debt Service, Protection, Hydrants, Fire, Solid Waste, Recreation, Cemetery, Economic Development, Public Works, and Wastewater.

We had several informative, spirited yet cordial discussions on many of the topics in the budget. One of the most fruitful discussions was on the Social Service expenditures. While modest, the items in the budget serve as a recognition of the valuable work that these agencies do for our citizens in these difficult times.

All of the department budgets are approximately flat. The total expenses represent an increase of approximately 3% (the previous year's budget was the same as the prior year's budget). We believe that the budget, while tight, is adequate to allow the town to continue to provide the relatively high level of services enjoyed by our citizens. We remain under the LD1 cap (by approximately \$30,000).

The one nagging concern continues to be our inability to properly fund the maintenance of the 34 miles of our paved roads. While we should be funding them at approximately \$400,000 per year, we are currently investing only about \$100,000. This lamentable state of affairs has continued for the past several years. We are beginning to see the ill effects of this lack of concern in worsening roads. We implore the citizens of the community to recognize the increasingly urgent calls to remedy this situation. It will cost far more to repair the roads if we continue to let them deteriorate.

The committee recognizes the excellent work that Jack Clukey, Lisa Niles, David Johnson, and the town's department managers have done not only to prepare the budget but to operate the town's department so well on such limited funds. I would also like to express my appreciation for the work done by the review committee – Debbi Davis, Marc Poulin, Ernie Thomas, Jim Annis, Kathleen Thibault, Sean Letarte and our co-chair, Steve Grammont. It was truly a pleasure working with such a good group.

Chris Maas
Chair
Budget Advisory Committee

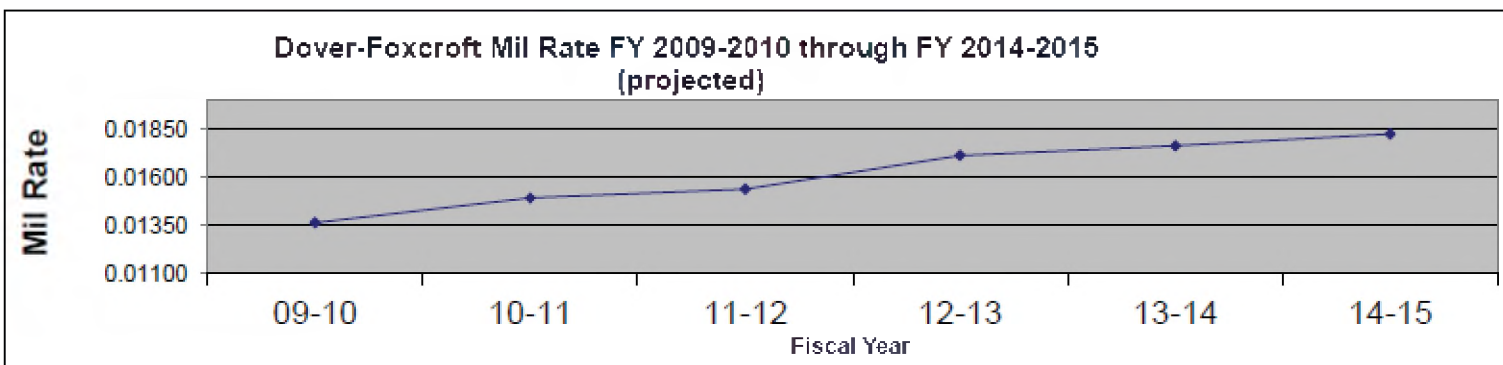
TOWN BUDGET 2014-2015

PROPOSED BUDGET AND HISTORY

Tax Commitments FY 2010 - 2014, (FY 2014-2015 Projected)

April 26, 2014 (preliminary mil rate estimate)

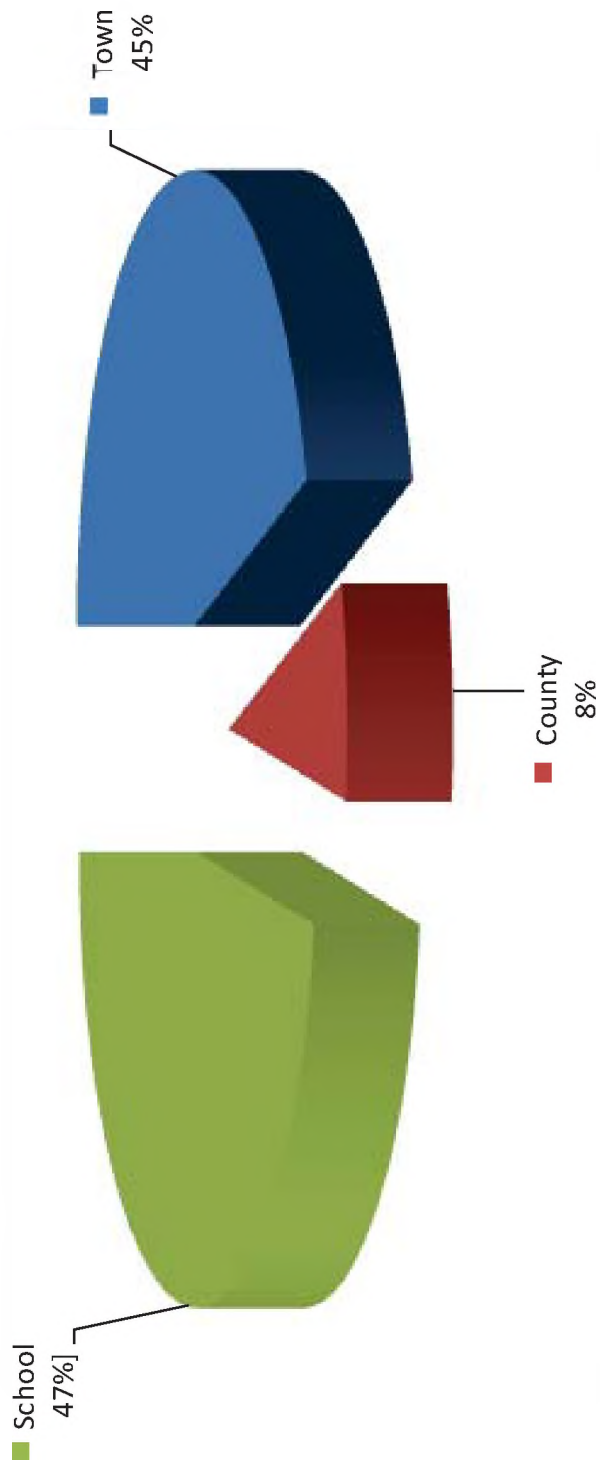
	09-10	10-11	11-12	12-13	13-14	14-15	\$ increase	% incr.
Appropriations	\$3,510,429.00	\$3,616,510.00	\$4,026,290.00	\$3,906,745.00	\$3,935,455.00	\$4,068,350.00	\$132,895.00	3.40%
Revenues	<u>\$1,847,479.00</u>	<u>\$1,784,598.22</u>	<u>\$2,075,121.72</u>	<u>\$1,866,750.00</u>	<u>\$1,890,449.00</u>	<u>\$1,804,390.00</u>	-\$86,059.00	-4.61%
Property tax	\$1,662,950.00	\$1,831,911.78	\$1,951,168.28	\$2,039,995.00	\$2,045,006.00	\$2,263,960.00	\$218,954.00	10.73%
TAX RATE COMPUTATION								
TIF AMOUNT	\$98,921.00	\$112,028.32	\$103,158.05	\$106,894.65	\$102,529.90	\$102,529.90	\$0.00	0.00%
Town	\$1,662,950.00	\$1,831,911.78	\$1,951,168.28	\$2,039,995.00	\$2,045,006.00	\$2,263,960.00	\$218,954.00	10.73%
Schools	\$1,981,290.00	\$2,222,456.90	\$2,183,987.65	\$2,386,169.05	\$2,545,864.83	\$2,505,841.53	-\$40,023.10	-1.68%
County	\$350,550.00	\$376,113.00	\$408,234.00	\$411,256.00	\$403,097.00	\$406,040.00	\$2,943.00	0.72%
Overlay	\$188,492.00	\$170,546.27	\$180,349.48	\$188,092.81	\$192,102.00	\$192,102.00	\$0.00	0.00%
Total Prop.Tax	\$4,280,203.00	\$4,713,056.27	\$4,826,897.46	\$5,132,407.51	\$5,288,599.53	\$5,470,473.43	\$181,873.90	3.54%
Net to Raise	\$4,280,203.00	\$4,713,056.27	\$4,826,897.46	\$5,132,407.51	\$5,288,599.53	\$5,470,473.43	\$181,873.90	3.54%
Town Valuation	\$313,311,700.00	\$315,254,600.00	\$313,434,800.00	\$299,270,700.00	\$299,636,800.00	\$299,636,800.00	\$0.00	0.00%
Mil Rate\$/1000	0.01368	0.01495	0.01540	0.01715	0.01765	0.01826	0.00061	3.54%
	<u>\$13.68/\$1,000</u>	<u>\$14.95/\$1,000</u>	<u>\$15.40/\$1,000</u>	<u>\$17.15/\$1,000</u>	<u>\$17.65/\$1,000</u>	<u>\$18.26/\$1,000</u>		



TOWN BUDGET 2014-2015

PROJECTED TAX COMMITMENT

**Fiscal Year 2014-2015
Town of Dover-Foxcroft
Estimated Tax Commitment Breakdown**



TOWN BUDGET 2014-2015**WARRANT**

**Town of Dover-Foxcroft
48 Morton Avenue Dover-Foxcroft Maine 04426
Annual Town Meeting Warrant
June 10, 2014**

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 Saturday, the 26th day of April, A.D., 2014 at nine 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 \$1,604,390 and appropriate from surplus in the amount of \$200,000, for a total amount of \$1,804,390, 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 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 \$3,760,600, for Town Operations? (Revenue and surplus to be used to reduce the amount to be raised to fund this article \$1,693,495, net amount to be raised \$2,067,105.)

		Previous Year
General Government	\$ 1,141,060	\$ 1,091,265
Protection	\$ 485,880	\$ 459,590
Fire Department	\$ 144,510	\$ 142,645
Fire Hydrants	\$ 214,430	\$ 214,430
Public Works	\$ 750,700	\$ 725,890
Solid Waste	\$ 470,970	\$ 462,450
Welfare	\$ 41,880	\$ 39,695
Social Service	\$ 8,000	\$ 8,000

TOWN BUDGET 2014-2015**WARRANT**

		Previous Year
Recreation Facilities	\$ 25,385	\$ 24,220
Recreation Programming	\$ 48,000	\$ 48,000
Cemetery	\$ 91,190	\$ 89,090
Contingency/Abatement	\$ 15,000	\$ 15,000
Promotion & Development	\$ 10,750	\$ 10,750
Thompson Free Library	\$ 158,595	\$ 160,360
Debt Repayment	<u>\$ 154,250</u>	<u>\$ 160,650</u>
TOTAL	\$ 3,760,600	\$ 3,652,035

Budget Advisory Committee Recommends
Board of Selectmen Recommends

ARTICLE 4

Shall the Town raise and appropriate the sum of \$158,750 to capital reserve to fund capital equipment? (Revenue to be used to reduce the amount to be raised to fund this article \$18,195, net amount to be raised \$140,555); and authorize the Board of Selectmen to expend funds as follows:

		Previous Year
Administration	\$ 6,250	\$ 6,250
Assessing	\$ 2,500	\$ 1,000
Police	\$ 25,000	\$ 20,000
Public Works	\$ 70,000	\$ 55,000
Solid Waste	\$ 10,000	\$ 10,000
Cemeteries	\$ 5,000	\$ 5,000
Fire	<u>\$ 40,000</u>	<u>\$ 35,000</u>
TOTAL	\$ 158,750	\$ 132,250

Budget Advisory Committee Recommends
Board of Selectmen Recommends

ARTICLE 5

Shall the Town raise and appropriate the sum of \$49,000 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 \$43,300); and authorize the Board of Selectmen to expend funds as follows:

TOWN BUDGET 2014-2015**WARRANT**

		Previous Year
Police Station	\$ 5,700	\$ 5,700
Fire Station	\$ 5,000	\$ 13,750
Public Works	\$ 2,500	\$ 2,500
Cemetery/Maintenance	\$ 2,000	\$ 1,250
Solid Waste/Recycling	\$ 5,000	\$ 2,500
Recreation	\$ 8,800	\$ 8,800
Municipal Building	<u>\$ 20,000</u>	<u>\$ 20,000</u>
TOTAL	\$ 49,000	\$ 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 \$87,000) for capital improvements and maintenance of Town roads and bridges per Urban-Rural Initiative Public Law Title 23 Chapter 19 Subsection 1803-B, and; Shall the Town raise and appropriate an additional sum of \$13,000 for capital improvements and maintenance of Town Roads?

Total expenditure \$100,000.

		Previous Year
Local Road Improvements	\$ 100,000	\$96,670

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 \$741,030 to fund sewer operations, capital, and debt service?

		Previous Year
Sewer Department Revenue	\$741,030	\$741,125

Budget Advisory Committee Recommends
Board of Selectmen Recommends

TOWN BUDGET 2014-2015**WARRANT****ARTICLE 8**

To see if the voters will appropriate and authorize the Town to borrow not more than \$795,237.99 by issuing general obligation bonds of the Town, through the issuance to the Maine Municipal Bond Bank SRF program, which may be callable bonds, the proceeds to be used to refinance the outstanding amount due on one bond issued by the Town to the United States of America, acting through the Rural Utilities Service: 2009 General Obligation Wastewater Bond issued on November 19, 2009 in the amount of \$850,000 for the purpose of financing capital improvements to the wastewater collection system; including, but not limited to, sanitary sewer lines and manholes within the Town; and further to authorize the municipal officers to do any and all things and execute any and all loan resolutions, contracts, and documents necessary or convenient to issue the bonds and to accomplish the refinancing.

Treasurer's Note: The purpose of the new bond issue is to refinance outstanding bonds at a lower interest rate (estimated to be at or near 1% vs. the existing rate of 4.25%) and at a shorter repayment term (20 years vs. 25 years). Estimated savings by this refinancing: \$362,882.75.

ARTICLE 9

Shall the voters of the Town of Dover-Foxcroft adopt the amendments to the Shoreland Zoning Ordinance?

Note: A true, attested copy of the proposed amendments to the Shoreland Zoning Ordinance, as certified by the Town Clerk, per 30-A MRSA, §3002(1), is attached to this warrant, is available in the Office of the Town Clerk, and will be available at the Town Meeting.

ARTICLE 10

Shall the voters of the Town of Dover-Foxcroft adopt the amendments to the Town of Dover-Foxcroft Land Use Ordinance - Creation of Article 5A Impact Fees?

Note: A true, attested copy of the proposed amendments to the Town of Dover-Foxcroft Land Use Ordinance pertaining to Impact Fees, as certified by the Town Clerk, per 30-A MRSA, §3002(1), is attached to this warrant, is available in the Office of the Town Clerk, and will be available at the Town Meeting.

ARTICLE 11

Shall the voters of the Town of Dover-Foxcroft adopt the amendment to the Town of Dover-Foxcroft Land Use Ordinance Article 1 - Creation of a New Section 1.8A Contract Zoning?

Note: A true, attested copy of the proposed amendments to the Town of Dover-Foxcroft Land Use Ordinance pertaining to Contract Zoning, as certified by the Town Clerk, per 30-A MRSA, §3002(1), is attached to this warrant, is available in the Office of the Town Clerk, and will be available at the Town Meeting.

TOWN BUDGET 2014-2015**WARRANT****ARTICLE 12**

Shall an Ordinance entitled, "Town of Dover-Foxcroft Moratorium Ordinance Regarding Private Distribution Corridors to Include Paved Highways, Pipelines and High Tension Transmission Lines" be enacted?

Note: A true, attested copy of the proposed Ordinance is attached to this warrant, is available in the Office of the Town Clerk, and will be available at the Town Meeting.

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 4th, and from 7:30 o'clock in the forenoon to 4:00 o'clock in the afternoon on the 5th, 6th and 9th day of June, A.D., 2014 to receive applications of persons claiming a right to vote.

Given under our hands this 12th day of May, A.D., 2014

**TOWN OF DOVER-FOXCROFT
BOARD OF SELECTMEN**

Elwood E. Edgerly, Chairman

Cynthia Freeman Cyr, Vice Chairman

Benjamin K. Cabot, Selectman

Jane K. Conroy, Selectman

Gail D'Agostino, Selectman

Paul A. Matulis, Selectman

Scott A. Taylor, Selectman

Don't Miss the 2nd Annual Piscataquis Heritage Hot Air Balloon Festival

May 30 & 31, June 1, 2014

**For more information visit the website
<http://phhabf.com>**



Join us for the 2nd ANNUAL PISCATAQUIS HERITAGE BALLOON FESTIVAL – May 30th, 31st and June 1st, 2014

<http://phhabf.com>