

2014

Town of Dover-Foxcroft Annual Report 2014

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TOWN OF DOVER-FOXCROFT

ANNUAL TOWN REPORT



FISCAL YEAR 2013-2014 - "The demolition and abatement phase"
48 Morton Avenue Suite A Dover-Foxcroft ME 04426 www.dover-foxcroft.org

RIVERFRONT DEVELOPMENT PROJECT

History - Demolition - Reconstruction



The American Woolen Company Foxcroft Mill, located on the west side of the Piscataquis River in downtown Dover-Foxcroft, Maine, is comprised of seven buildings and three structures that represent several types, styles, and methods of construction used for mill buildings in Maine between the 1840's and 1940. They include an exceptionally well preserved wood-framed mill building, built in 1883, and one of Maine's earliest reinforced concrete mill buildings, built in 1908.

Originally called the Mayo & Son Mill, the complex achieved its full developed state with the construction of the shipping building under the ownership of the American Woolen Company in 1941.

(The National Register of Historic Places -official list of the Nation's historic places worthy of preservation).

The former Moosehead Manufacturing Mill of Dover Foxcroft, a family owned business since 1959, is being awakened after seven years of slumber.



The **Riverfront Redevelopment Project**, involving an investment of more than eleven million dollars in public and private funding, will literally change the face of Dover Foxcroft,



a growing Maine Street Network Community. The mill is situated along the Piscataquis River at 5 East Main St., and is slated to become a mixed-use 60,000 square foot complex supporting an office plaza and data center, twenty-two market-rate residential apartments overlooking the Piscataquis River, a full service restaurant, an event center, boutique inn, internet café, outdoor terrace, farmers market, artist studios and more.

The clean- up phase, demolition and abatement work is complete and construction is under way for the mixed-use property on the Piscataquis River through Arnold Development of Kansas City, MO.

Vintage Photographs – Mayo Mills, Dover-Foxcroft

(Courtesy of Dover-Foxcroft Historical Society)



Riverfront Redevelopment Project

(Demolition and Abatement -2013-2014- photos courtesy of David Sickles)



Roof prior to Abatement



Crow's Nest



Crow's Nest Removal



New Roof Almost Complete



Interior Reconstruction in Process



Exterior Reconstruction in Process

TABLE OF CONTENTS

Municipal/Legislative Reports	
BOARD OF SELECTMEN	6
TOWN MANAGER	7-8
MUNICIPAL OFFICERS AND COMMITTEES	9-10
STATE REPRESENTATIVE	11
STATE SENATOR	12
STATE OF MAINE GOVERNOR	13
CONGRESS OF THE UNITED STATES	14
UNITED STATES SENATE	15-16
Dover-Foxcroft Town Office Reports	
DOVER-FOXCROFT MUNICIPAL OFFICE	17
SERVICES AND OPTIONS FOR THE PUBLIC	18
MOTOR VEHICLE	19
INLAND FISHERIES AND WILDLIFE/DOG LICENSES/VITAL RECORDS	20
FY COMPARISONS/MOSES/VITAL RECORDS/VOTER REGISTRATIONS/MISC.	21
Town of Dover-Foxcroft Department Reports	
ASSESSING AGENT/TAX RELIEF	22-23
CODE ENFORCEMENT OFFICER	24-25
PLANNING BOARD	26
LOCAL SEALER OF WEIGHTS AND MEASURES/PLUMBING INSPECTOR	27
FIRE DEPARTMENT	28-30
POLICE DEPARTMENT	31-34
PUBLIC WORKS DEPARTMENT	35
SOLID WASTE DEPARTMENT	36
WASTEWATER TREATMENT PLANT	37-40
Community Reports	
PINE CREST DEVELOPMENT CORPORATION	41
MAYO REGIONAL HOSPITAL	42
PISCATAQUIS COUNTY ECONOMIC DEVELOPMENT COUNCIL	43
THOMPSON FREE LIBRARY	44
Independent Auditor's Report	
REPORT ON FINANCIAL STATEMENTS	45-100
AUDIT-TABLE OF CONTENTS	46
Cemetery Lot Conveyance	
ADDITIONS TO CEMETERY TRUST FUND/CEMETERY LOCATIONS	101
Real Estate and Sewer Billing	
TAXES RECEIVABLE/PERSONAL PROPERTY	102-103
TAX LIENS/TAX ACQUIRED/ABATEMENTS/SUPPLEMENTS	104-105
WASTEWATER RECEIVABLES/LIENS/TAX ACQUIRED/ABATEMENTS	106-107
Informational	
TOWN OF DOVER-FOXCROFT WEBSITE/MUNICIPAL CALENDAR OF EVENTS	108
IN REMEMBRANCE	109
CENTRAL HALL PROJECT	110-111
SHIRETOWN-HOMECOMING CELEBRATION	112-113
MUNICIPAL ELECTION SCHEDULE	114
MUNICIPAL SERVICES DIRECTORY	115
Town Budget 2015-2016	
PROPOSED BUDGET AND HISTORY	116
BUDGET ADVISORY COMMITTEE	117
PROJECTED TAX COMMITMENT	118
WARRANT	119-122

(Photographs within this Town Report contributed by Dover-Foxcroft Historical Society, David Sickles, Robert F. Bukaty, Jack Clukey, David Johnson, Cindy Woodworth and Dover-Foxcroft Fire Department) (Back Cover photo by Jack Clukey)

BOARD OF SELECTMEN

It has been a privilege to serve as Chairman of the Board of Selectmen during Fiscal Year 2013-2014.

There are so many things happening in the Town of Dover-Foxcroft for our community to be proud of. We have seen great progress with the Riverfront Redevelopment Project. This project represents a \$12 million investment in our community. It will help support our economy and be a source of jobs for many decades to come. We look forward to its completion in 2015.

In addition to the Riverfront Redevelopment Project, a lot has happened with the Central Hall project over the past year. This project has been led by the Historical Society and a group of volunteers dedicated to re-using the Central Hall building and turning it into a facility to serve seniors.

The addition has been built to house the kitchen areas on both the first and second floors and work on the interior continues. In 2015 the upstairs event space will be largely finished and then the focus will be finishing the space downstairs for the adult day service center.

In terms of capital equipment in FY 2013-2014, the town was able to acquire a new fire truck to replace our 1988 pumper. The new truck has a 1500 gallon per minute pump and is equipped with foam. This new truck is much safer and better equipped than the 1988 pumper. The new truck was a demo truck and offered the town a chance to see a significant cost savings compared with the cost of a new truck with similar specs. The age of the town's fire trucks and cost of new equipment require the town to look for any opportunity possible to save money. The town seeks grant opportunities for fire equipment, and will look to newer used equipment if it is suitable to replace equipment that needs to come out of service.

The town continues to try and meet the challenges of keeping property taxes down while the State Legislature reduces its funding for local education and reduces local tax relief through reductions in the local revenue sharing program. These funding cuts at the State level have a direct impact on property taxes. Losses in State revenue require higher property taxes just to provide the same level of services. It's very difficult to begin to get caught up on our infrastructure needs with these revenue losses. The town is already behind in its road work, equipment replacement, and some facility needs. More cuts by the Legislature and shifts onto property taxes will only make our challenges more difficult. It will be important for our Legislators to understand how difficult it will be for people to continue to see costs shifted down from the State budget to the local property tax payers.

I'd like to recognize and thank the members of the Board of Selectmen for all the work that they do throughout the year. Serving on the Board of Selectmen is more than a two meeting per month job. It requires committee meetings, work sessions, and special meetings throughout the year to make sure decisions can be made in a timely manner. We are fortunate to have such a dedicated group of volunteers service the town and I appreciate the opportunity to work with them and for the citizens of Dover-Foxcroft.

Respectfully Submitted,
Elwood Edgerly
Chairman, Dover-Foxcroft Board of Selectmen

TOWN MANAGER

Fiscal Year 2013-2014 (and calendar year 2014) was marked by immense progress on the Riverfront Redevelopment Project. This project (a.k.a. Moosehead Project) is transforming this industrial site built for the 20th century into one that is redesigned for the 21st century. Project developer Jonathan Arnold utilized the community's vision for the redevelopment being a mix of uses that included commercial and residential space along with retail space. The project will accommodate 22 residential units, 12 commercial offices, a café, a 6 room boutique inn, a restaurant, a data center for cloud computing, an indoor market, and space for artisans to create, display, and sell their work. During the past 18 months, the environment cleanup phase was completed as well as work on the building exterior. New windows were installed and siding was replaced along with brick and concrete being repaired and painted. Also on the exterior, the geothermal wells were drilled and piping to the building was installed. Work quickly moved to the interior where the build-out began for the residential units and then for the commercial space. Work will continue through spring of 2015, and the project is scheduled to be open for occupancy in June 2015. Mr. Arnold has recognized the value of the site to the community with its downtown location and its potential for transforming the downtown and the community as a whole.

In addition to the Riverfront Redevelopment Project, the town saw plans come together for several other projects. Work is scheduled to get underway in the fall at the site of the former bowling alley on Summer Street. This will be an income eligible senior housing project consisting of 24 housing units served by town water and sewer and served by town sidewalks on Summer Street. The project is expected to be completed by the end of 2015.

Plans were being discussed in the first half of 2014 for a new Family Dollar Store to be built in Dover-Foxcroft. This would be located on the lot between the former Brothers Chevrolet Building and McDonalds. The developers propose a new store with approximately 9,000 sq. feet of space since the existing store has outgrown the space at its current location on West Main Street.

Last but certainly not least, the town is aware of plans to construct a Dunkin Donuts on West Main Street in early 2015. This would be located between the Save A Lot building and the car wash. Plans are to complete all the permitting during fall of 2014 and moving towards construction as soon as possible. The owners have expressed that they have wanted to locate a store in Dover-Foxcroft for a long time and they are very happy to see it happen.

Fiscal Year 2013-2014 ended with plans in place to update the comprehensive plan over the next two year period. Comprehensive plans are important as they serve as the basis for any land use ordinances that towns might adopt. They also serve as a guide for policy makers on how to move forward with investments or policies. The town hired a consultant in late summer of 2014 and formed a comprehensive planning committee that will work to complete an update of the inventory and analysis portion of the plan by June of 2015. The committee will then begin to update the policies, goals, objectives, and strategies portion of the plan in 2015 and early 2016. The town adopted a comprehensive plan in June 2007 and will present an updated plan to voters likely in November 2016. Towns are encouraged to keep their plans up to date every 10 years. The town is very well on track to meet that schedule.

The Piscataquis Heritage Hot Air Balloon Festival was held for the second year May 30th through June 1st. Unlike its first year at the municipal airport, the 2014 festival was held at the fairgrounds. The number of balloons increased from 10 to 14 and the festival had much better weather to accommodate balloon flights in 2014. The location at the fairgrounds was much more accessible for parking and made it easier for vendors who need power, water, etc. The idea for the festival was a result of Jody Arno's dream of seeing hot air balloons over Dover-Foxcroft and she has led this volunteer effort for a second year in a row. The festival is organized by a steering committee made up of representatives from both Dover-Foxcroft Kiwanis and the Piscataquis Chamber of Commerce as well as two at large members. In addition to the work of the steering committee, the festival relies on countless volunteers to help with planning during the months leading up to the festival as well as during the festival. The balloon festival certainly would not have been possible without volunteers and the same is true looking ahead to the future.

Like last year, I'd like to take this opportunity to recognize the work of the Piscataquis County Economic Development Council. This organization does the vast majority of the economic development work county-wide. There are few, if any, local economic development efforts that aren't in some way supported by the PCEDC. The PCEDC is funded by Piscataquis County to be the economic development office for all of Piscataquis County. 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. This approach has paid off. Over a three year period, the County Commissioners invested \$300,000 in this office and over that time the PCEDC leveraged well over \$3 million in funding for Piscataquis County projects including Brownfields projects, the Riverfront Redevelopment project, downtown revitalization work in Milo, the rehabilitation for the Katahdin in Greenville, and many other projects around the County.

When people talk about consolidating our efforts and working together to save money, there is no better example of this than consolidating economic development efforts at the County level. This approach allows the entire County to benefit from the resources that are available to improve infrastructure in our towns, and to make our area more attractive for business investments and new residents to locate here. As we've experienced in the past, especially when it comes to schools, not every consolidation idea is a good one, but not every idea is a bad one either. Economic development at the County level has served our area well and allowed all of us to do much more together than any one of us would have been able to accomplish alone.

As we look around and see all the great things happening in our town we have to remember why it's all possible. It is because we have so many in our community dedicated to making our community better. This includes employees, elected officials, volunteers on committees, and those who volunteer to help out however they can. We are a community full of dedicated volunteers and that's why great things are happening. Thank you for all you do!

Respectfully Submitted,

Jack J. Clukey
Town Manager

MUNICIPAL OFFICERS AND COMMITTEES

BOARD OF SELECTMEN, ASSESSORS AND OVERSEERS OF THE POOR

Elwood E. Edgerly, Chair	Term Expires 2017	Stephen Grammont	Term Expires 2017
Cynthia Freeman Cyr, Vice Chair	Term Expires 2015	Scott A. Taylor	Term Expires 2015
Jane K. Conroy	Term Expires 2016	W. Ernie Thomas	Term Expires 2017
Gail D'Agostino	Term Expires 2016		

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

CLERK

Lisa A. Niles	Term Expires 2015
Sheila M. Bragg, Deputy	Term Expires 2015

TREASURER

David A. Johnson	Term Expires 2015
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HAD #4 BOARD OF DIRECTORS

George Barton, Chair	Term Expires 2017
Barbara Austin	Term Expires 2015
Chris Clukey	Term Expires 2016

EXECUTIVE COMMITTEE THOMPSON FREE LIBRARY

Amy Fagan-Cannon	Term Expires 2015
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RSU No 68 BOARD OF DIRECTORS

Jennifer Chase, Vice Chair	Term Expires 2016	Marc Poulin	Term Expires 2016
Blake Smith	Term Expires 2015	Tim Smith	Term Expires 2017
Chris Maas	Term Expires 2015		

APPOINTMENTS

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

EMERGENCY MANAGEMENT SERVICES DIRECTOR

Dennis A. Dyer	Term Expires 2015
----------------	-------------------

TREE WARDEN

Tim LePrevost

FOREST FIRE WARDEN

Joseph Guyotte

ANIMAL CONTROL OFFICER

Joseph Guyotte
Gary Sudsbury, Sr. Deputy

MUNICIPAL OFFICERS AND COMMITTEES

CONSTABLES

Dennis A. Dyer, Chief	Scott Arno, Lt. Det.	Todd Lyford, Sgt.	David Henderson
Benjamin Gaudet	James Chase	Thomas Kirlin	Gary Sudsbury Jr.
Jeremy Wintle	David Richards	Roger Swedberg	Jonathan Roebuck
Adam LePrevost	Chad Perkins	Manuel Veara	Scott Jones
Ryan Warner	Warren Ackerman	Ryan Richardson	Lisa Kingsbury
Adam Smith	Jay Hallet	Chris Reardon, Admin & Assistant ACO	

SEXTON - TOWN OF DOVER-FOXCROFT CEMETERIES

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

PLANNING BOARD

Chris Maas	Term Expires 2016	Cindy Johnson	Term Expires 2015
Thomas Sands	Term Expires 2015	Fred Meuhl	Term Expires 2016
Glen Villane	Term Expires 2015	Andrew Caruso	Term Expires 2016
Sandra Spear	Term Expires 2017		

BOARD OF APPEALS

Patricia Johnson	Term Expires 2015	Kasey Fair	Term Expires 2016
Thomas Bruce	Term Expires 2015	Kurt Baird	Term Expires 2016
Paul Matulis	Term Expires 2017		

BUDGET ADVISORY COMMITTEE

Deborah Davis	Term Expires 2016	Kathleen Thibault	Term Expires 2015
Marc Poulin	Term Expires 2016	Stephen Grammont	Term Expires 2014
W. Ernie Thomas	Term Expires 2016	Roger Kaufman	Term Expires 2014
James Annis	Term Expires 2015	Sean LeTarte	Term Expires 2014
Chris Maas	Term Expires 2015		

COMPREHENSIVE PLANNING COMMITTEE

Jason Brochu	Stephen Grammont	George McKay
Robin Brochu	Lisa Laser	Louise Ringle
Dustin Colbry	Chris Maas	Sarah Swanson
Natasha Colbry	Sean Malone	Diana Vandermast
Jeff Dale	Paul Matulis	Will Vandermast
Gwen Hilton, Consultant		

PINE CREST BOARD OF DIRECTORS

Mark Robinson, Pres.	Jack Clukey, Vice Pres.	David Michaud, Treasurer
Tom Lizotte, Secretary	Stephen Grammont	James Annis
George Barton	Dennis Lyford	David Johnson
Gail D'Agostino BOS	Elwood Edgerly, BOS	

STATE REPRESENTATIVE



HOUSE OF REPRESENTATIVES

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

Norman E. Higgins
P.O. Box 594
Dover-Foxcroft, ME 04426
Residence: (207) 564-8214
Norman.Higgins@legislature.maine.gov

April 2015

Dear Friends & Neighbors:

The past few months have been busy learning the ropes as a new lawmaker. It was a proud day for my family when I was sworn into office. The Governor has been inaugurated, and the budget proposal for the next two years has been presented. Roughly 1,890 proposals have been submitted for consideration by the Legislature.

As you may know, I have been appointed to the Energy, Utilities, and Technology Committee. The cost of electricity has a major impact on family budgets, businesses, and especially seniors. The good news is that the standard rate for electricity has decreased by 15% for the near future, but we cannot depend on lower oil prices. I will be directly involved in considering the options for creating policies that will provide dependable and lower costs for electricity and heating fuels.

A key factor in attracting venture capital is the ability to access high-speed Internet service. Maine currently ranks next to last in Internet speed in the nation, and the United States ranks 14th in the world. Five years ago, the federal government spent \$30 million dollars running 1,100 miles of high-speed fiber optic cable in the State. I have introduced a bill to fund 50 private/public partnerships that will enable our communities to bring the fastest speeds in the world to our core business community and our business parks.

It is a challenge for our seniors to heat their homes, purchase food, and pay for medication. It is important that resources are available to assist seniors to remain in their homes as long as possible. I am joining other legislators in working together to develop bi-partisan solutions to assist our seniors.

In closing, I want to thank the residents of Dover-Foxcroft for your support, and it is an honor to be a part of this community. I know we face major issues; however, I am confident that at the State and local levels, we can, and will, find commonsense solutions. I look forward to working with you to build a brighter tomorrow filled with opportunity.

Sincerely,

A handwritten signature in blue ink that reads "Norman E. Higgins".

Norman E. Higgins
State Representative

District 120 Atkinson, Brownville, Dover-Foxcroft, Medford, Milo and Plantation of Lake View, plus the
unorganized territory of Orneville Township

STATE SENATOR

**Annual Report to the Town of Dover-Foxcroft**

A Message from Senator Paul T. Davis

Dear Friends and Neighbors:

I am honored to represent you in the Maine Senate. I am so grateful for the trust you have placed in me and I will work tirelessly for the betterment of you and your neighbors, as well as for the great state of Maine.

My fellow legislators and I have a great deal to accomplish in the 127th Legislature. The most important item on our to-do list is clear: our state needs more jobs at all levels of the pay scale, so it is our responsibility and my promise to work to expand economic opportunity for all Mainers. Growing our economy and increasing the number of jobs available to Mainers will be a challenge, but I am confident that our ongoing commitment to addressing our outrageous energy costs and the needs of our aging population will continue to move our state in the right direction.

Private sector gains remain the best vehicle to spur robust economic growth, and I am focused on ensuring that traditional industries and small businesses have their needs met so Maine will continue to create jobs. In the same sense, innovation is critical to providing a path forward for Maine's economy – and my colleagues and I are excited to encourage the ideas of entrepreneurial minds young and old.

Another essential component of a robust economy is efficiency in allocating the state government's scarce resources, and I was elected because I will be an attentive steward of your tax dollars. Unfortunately, Maine's current distribution of benefits from our welfare system is not helping the folks who need these benefits most. In order to help our truly needy survive and get back on their feet, I will work with my fellow legislators to protect our state's vulnerable citizens while fighting fraud, waste, and abuse in Maine's welfare system. In short, we must reform welfare.

You have my humble and sincere thanks for allowing me to represent you in Augusta. I stand ready to work with you over the next two years, so please feel free to contact me at 207-287-1505 and sendavis@myottmail.com if you would like assistance in navigating our state's bureaucracy. I will be gratified to help you.

Best,

Paul T. Davis
State Senator

STATE OF MAINE - OFFICE OF THE GOVERNOR



Paul R. LePage
GOVERNOR

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

March 30, 2015

Town of Dover-Foxcroft
48 Morton Ave Ste A
Dover Foxcroft, ME 04426

Dear Citizens of Dover-Foxcroft,

Maine has a long tradition of civil participation in both state and local government, and I thank you for being informed and involved citizens.

My vision for Maine is prosperity, not poverty. For this reason, one of my top priorities is the reduction and eventual elimination of the income tax. Not only does an income tax cut put more money back in your pockets, but it will attract businesses that can offer good paying careers to keep our young people here in Maine. Further, this tax cut maximizes one of our existing resources — tourism — and ensures the millions of visitors who come to Vacationland each year contribute their small part to our economy.

Simply put, this proposal results in an immediate pay raise for all of you hard-working Mainers. It creates stronger and even more vibrant communities as we show people that we are serious about wanting people and businesses to come — and stay — in Maine.

If we are to make Maine prosperous, we must also work hard to reduce our heating and energy costs. I am committed to lowering the cost of energy, not only to attract job creators, but also to allow Maine people to affordably and effectively heat and power their homes.

And finally, it is of utmost importance that we begin to address the growing drug problem in our state. Maine's people are its most precious commodity, and our safety is being threatened by the drugs that are entering our state each and every day. My goal is to face the problem head on by employing more drug agents, prosecutors and judges before the epidemic destroys our communities.

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

Sincerely,

Paul R. LePage
Governor



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www.maine.gov

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FAX: (207) 287-1034

CONGRESS OF THE UNITED STATES

BRUCE POLIQUIN
2ND DISTRICT, MAINE



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Washington, DC 20515

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Washington, DC 20515

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Bangor, ME 04401

LEWISTON OFFICE
179 Lisbon St.
Lewiston, ME 04240

PRESQUE OFFICE
445 Main St.
Presque Isle, ME 04769

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

Dear Friends,

Since being sworn in, I have been working to help solve our most important issues such as creating more jobs, lowering the cost to heat our homes and balancing the national budget.

In Congress, I will work to give job creators the confidence they need to start new businesses and create more jobs. It is important for Congress to continue to pass jobs bills, like the Keystone XL Pipeline Act, to get our hard-working Mainers back to work so they can put more food on the kitchen table. As your representative, I will always support legislation that will balance our national budget, reduce the high cost of energy and help create more jobs.

Secondly, I have been working, with Republicans and Democrats, to help lower the cost of energy for our small businesses and hard-working families in Maine. One of my first votes, as a member of Congress, was in support of the Keystone XL Pipeline Act and the Natural Gas Pipeline Permitting Reform Act. These bills will help increase the production and create a reliable flow of natural gas to Maine, especially the Second District.

For my first House floor speech, I asked my Republican and Democrat colleagues to join me in support of the Balanced Budget Constitutional Amendment. This Constitutional amendment will require Washington to, finally, live within their means, just like our hard-working families in Dover-Foxcroft. Balancing the national budget will help end wasteful spending and help secure financial security for our kids and grandkids.

I'm honored and grateful to serve you and represent the hard-working people of Maine's Second Congressional District. If you need any help, please visit my website (Poliquin.house.gov) or call any of my offices: Lewiston (207) 784-0768, Bangor (207) 942-0583, Presque Isle (207) 764-1968 and Washington, D.C. (202) 225-6306.

Sincerely,

A handwritten signature in black ink that reads "Bruce Poliquin".

UNITED STATES SENATE

ANGUS S. KING, JR.
MAINE

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1201 224-5344
Website: <http://www.king.senate.gov>

United States Senate
WASHINGTON, DC 20510

COMMITTEES
ARMED SERVICES
BUDGET
INFLUENCE
RULES AND ADMINISTRATION

Town of Dover Foxcroft
48 Morton Avenue, Suite A
Dover Foxcroft, ME 04426-1181

Dear Friends,

It has been a privilege to serve the State of Maine since being sworn into the U.S. Senate in January of 2013. First off, I want to make sure you know how to reach my offices, as I welcome your thoughts, questions, or concerns. You can call our toll-free, in-state line at 1-800-432-1599. In addition, our local numbers are as follows: Augusta (207) 622-8292, Presque Isle (207) 764-5124, Scarborough (207) 883-1588, and Washington D.C. (202) 224-5344. You can also provide your input on our website at www.king.senate.gov.

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

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

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

My projects have included:

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

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

Best Regards,



ANGUS S. KING, JR.
United States Senator

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WASHINGTON, DC 20510-1804
(202) 224-1804
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United States Senate
WASHINGTON, DC 20510-1804

Dear Friends:

In November, the people of Maine entrusted me to serve another term in the United States Senate. I am deeply honored to serve you and will continue to work to bridge the partisan divide and to forge bipartisan solutions to the many challenges our nation faces. With the New Year just beginning, I welcome this opportunity to reflect on some of my work from this past year and to highlight some of my priorities for the year ahead.

The biggest challenge facing our State remains the need for more jobs so that Mainers can stay in our great State to live, work, and raise their families. Since small businesses create the vast majority of jobs, we must help them to start up, grow, and succeed. We must update our tax code to encourage small business investment in equipment and other assets, cut the red tape that is hampering job creators, build the transportation and energy infrastructure to support an expanding economy. We must also foster opportunities for key industries, from agriculture to defense. We must ensure that our workers have the skills they need for the jobs of today and tomorrow. These initiatives will remain my top priorities in the new Congress.

I am pleased to report a number of successes from this past year, including provisions from my "Seven Point Plan for Maine Jobs." My proposals to streamline job training programs and better match workers' skills with employers' needs were enacted as part of a workforce investment act. I helped secure promising manufacturing opportunities for our state—from requiring the military to buy American-made athletic footwear for new recruits, just as it does for other uniform items, to an additional Department of Energy investment in the deepwater, offshore wind power project being developed by the University of Maine, Maine Maritime Academy, and private companies. For Maine agriculture, I succeeded in including the fresh, white potato in a federal nutrition program from which it has been the only vegetable to be excluded.

Also last year, I was pleased to join in the christening of the *USS Zumwalt* at Bath Iron Works, a Navy ship for the 21st Century that will help protect our nation and strengthen one of Maine's most vital industries. And, for Veterans living in rural areas, I secured a two-year extension of the successful Access Received Closer to Home program, which is improving access to health care for Veterans in northern Maine. Finally, after several years in the making, I am delighted that Congress has approved my legislation to form a commission – at no cost to taxpayers – on the creation of a National Women's History Museum. A museum recognizing the contributions of American women is long overdue, and this bill is an important first step toward that goal.

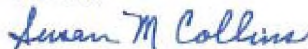
In the new Congress, I will serve as Chairman of the Transportation Appropriations Subcommittee. This position will allow me to continue working to ensure investments are made in critical transportation infrastructure, which is essential for our safety and economic growth. To date, Maine has received more than \$90 million for highway, bridge, airport, rail, and port projects through the successful TIGER grant program.

I will also serve at the helm of the Senate Special Committee on Aging in the 114th Congress, a position I sought because Maine has the highest median age in the nation. Working to address pressing issues facing our seniors, from long-term care and retirement security to the vast potential of biomedical research, will be on our agenda. Preventing and effectively treating Alzheimer's should be an urgent national priority as this devastating disease continues to take such a personal and economic toll on more than five million Americans and their families. The Committee will also continue to focus on the scams and frauds targeting our senior citizens and has a toll-free hotline (1-855-303-9470) where seniors and their loved ones can report suspected fraud.

A Maine value that always guides me is our unsurpassed work ethic. As 2014 ended, I continued my record of never missing a roll-call vote since my Senate service began in 1997; a tally that now stands at more than 5,700 consecutive votes.

I am grateful for the opportunity to serve the great State of Maine and the people of Dover-Foxcroft. If ever I can be of assistance to you, please contact my Bangor Constituent Services Center at (207) 945-0417, or visit my website at www.collins.senate.gov.

Sincerely,



Susan M. Collins
United States Senator

DOVER-FOXCROFT MUNICIPAL OFFICE

The Annual Town Meeting and Election of Municipal officers will be held on Tuesday, June 9, 2015 at the Municipal Building Gymnasium on Morton Avenue. The meeting will open at 7:45 AM with the election of the Moderator. Voting will begin at 8:00 AM and the polls will remain open until 8:00 PM. The following municipal official positions will be on the ballot:

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

The public is encouraged to attend board meetings, special town meetings, public hearings, and vote at elections. The Board of Selectmen meet on the second and fourth Mondays of each month (summer schedule varies). Board of Selectmen Agendas are posted in the lobby and on our website, www.dover-foxcroft.org. Special Town Meetings and Elections are posted on our website, CATV public service Channel 5, with notices posted at Mountains Market, US Post Office, Webber Ace Hardware, and in the Town Office Lobby. You can register to vote at the town office, you may also register at the polls on Election Day. It is important to bring identification and proof of address. The following is a record of recent voter turnout:

VOTING AND ELECTIONS

<u>Election Date</u>	<u>Type of Election</u>	<u>Total Voters (approx.)</u>
November 6, 2012	Gen & State of Maine Referendum	2144
April 27, 2013	Annual Town Meeting to Confirm Warrant Articles	75
June 11, 2013	Municipal & Referendum Election RSU #68 Budget Validation	384
November 5, 2013	State of Maine Referendum Special Town Meeting – Land Use (Signs)	510
April 26, 2014	Annual Town Meeting to Confirm Warrant Articles	55
June 10, 2014	State of Maine Primary Municipal & Referendum Election RSU #68 Budget Validation	379

Being active in local government is essential to the democratic process. You can become involved by attending public hearings, participating in open session at public meetings, volunteering for boards and committees, and coming out to vote on Election Day. Make your voice heard!

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

Sincerely,

*Sheila Bragg, Jack Clukey, Nancy Crowell, David Johnson, Christy Lancaster, 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)

SERVICES AND OPTIONS FOR THE PUBLIC

AT YOUR SERVICE.....

The Town of Dover-Foxcroft is pleased to offer its citizens a variety of services and information. Please visit the office, visit our website www.dover-foxcroft.org or call (207) 564-3318 with questions.

*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 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. in the meeting room.

Prior to the Municipal Referendum Election held on the second Tuesday in June, the Town holds an Annual Town Meeting on the fourth Saturday in April, April 25th, at 9:00 AM in the gymnasium to affirm warrant articles. Those articles are then voted at the Tuesday, June 9th Municipal Referendum Election, polls are open from 8am to 8 pm. 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 1,200 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.

OPTIONS FOR THE PUBLIC.....

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
- Online Dog Licenses – October 16th -January 31st
- Building Permit applications
- Most ordinances are online
- Assessing and Tax Information: Property Cards, Tax Maps, Tax Commitments
- Board of Selectmen, Planning Board, Advisory Board Agendas & Minutes
- Computers available at the Thompson Free Library for those residents without computer access
- Nearly every type of registration can be done through the mail...up to six months in advance-call to make arrangements
- Special appointments available – call to make arrangements

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 **433** renewals completed on-line in the Fiscal Year 2013-14 averaging **36** 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	FY09-10	FY10-11	FY11-12	FY12-13	FY13-14		FY09-10	FY10-11	FY11-12	FY12-13	FY13-14
Antique Auto	17	23	36	38	42	Trailer-non-excise	496	477	478	413	410
Combination	2	1	1	1	1	Tractor/Special Mobile	7	1	5	2	2
Gold Star	0	0	0	0	1	Coach-Emergency	2	2	2	2	2
Wabanaki	0	0	0	0	1	Farm	18	17	17	19	19
Lobster	33	30	24	19	16	Truck Camper	0	0	0	0	0
Black Bear	32	32	28	20	21	Motorcycle	127	129	137	169	137
Breast Cancer	43	57	58	71	87	Moped	18	16	13	11	12
Conservation	116	117	111	90	99	Street Rod	0	1	2	2	0
University	11	8	9	8	7	Special Equipment	19	8	2	9	3
Agriculture	37	41	43	49	36	Bus	1	1	2	4	2
Sportsman	45	47	47	57	57	Titles	312	336	315	322	294
Troop Support	22	15	15	12	13	Initial Plates	153	161	151	148	144
Disabled	24	16	19	18	19	Lost Plates	40	30	35	29	28
Disabled Veteran	1	1	1	7	10	Duplicate Stickers	124	92	98	75	87
Veteran	78	90	90	91	103	Duplicate Registrations	86	51	34	35	30
Purple Heart	0	2	1	2	1	Transfers	220	266	227	223	200
Animal Welfare	0	0	18	12	19	Boosters	20	21	18	18	8
Firefighter	13	14	1	2	10	Transit	17	20	29	30	29
Motor Home	11	9	11	12	11	Sales Tax Paid	409	475	377	367	355
Municipal	8	13	9	0	4	Sales Tax-no fee	132	108	137	100	134
Passenger	2816	2328	2776	2185	2585						
Commercial	318	319	342	320	329	On-Line Rapid Renewals	425	415	408	407	433
Conservation Com	3	2	4	4	4						
Trailer-excise	85	59	40	68	49	TOTALS	6023	5851	6171	5471	5854

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

This past year has been filled with a lot of learning curves with both the issuing of vital records and using the State of Maine’s online request system. Please be aware that we can no longer look up a record or get one ready ahead of time as we need to see photo identification of the person requesting the record and prove they have a direct and legitimate interest in the record they are asking for. Certified copies of births, deaths and marriages remain the same as set by the State at \$15 for the first copy and \$6 for each additional copy requested at the same time. Births can be obtained in the Town where the birth took place or where the mother resided at the time of the birth. Deaths may be obtained in the Town where the death occurred or the Town where the deceased was a resident of at the time of their passing. Marriages can only be obtained in the Town where the couple was issued their license. Please call with any questions you may have so we may help you prevent any unnecessary trips for missing information. 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 photo identification at a cost of \$40 and must be obtained in the town that one of the parties resides, if not the same. We suggest calling ahead to set up a time to appear in our office to complete all the paperwork and to confirm what is needed from you and your partner for necessary paperwork to complete the license. Licenses are valid for 90 days, must be completed in **black ink only** and returned only by the officiant of your ceremony. If the license is not completed in black ink, it will be rejected and a new license must be issued and completed, as per State of Maine Law. The laws concerning Vital Records are always changing, so please call our office with any questions you may have and to prevent any unnecessary headaches!



FISCAL YEAR COMPARISONS

Inland Fisheries & Wildlife/Vital Records/Miscellaneous

	FY 2010-2011	FY2011-2012	FY 2012-2013	FY 2013-2014
MOSES - Maine Online Sportsman's Electronic System				
Inland Fisheries and Wildlife Licenses-MOSES	383	311	237	218
Inland Fisheries and Wildlife Lic.-MOSES-Non Res.	8	16	9	14
Lifetime/Over 70 Licenses	NA	7	12	10
Recreational Vehicle Registrations - MOSES:				
Boat Renewals	361	387	356	376
Online Boat Registrations	70	60	65	60
Non Resident Milfoil Stickers	9	11	9	6
Snowmobile Renewals	351	232	302	315
Snowmobile Registrations- Non Resident	0	7	33	40
ATV Renewals	259	218	187	211
ATV Non-Resident Registrations	29	18	21	28
Vital Records/Miscellaneous Permits				
Births Recorded	154	141	126	86
Deaths Recorded *(only if place of Death is Dover-Foxcroft)	157	126	73*	67*
Marriages Recorded	56	40	31	33
Permit-Disposition of Human Remains	170	150	146	117
Cemetery Lot Conveyance Deeds Recorded	8	8	3	5
Pole Permits Issued	3	0	3	1
Landfill - Temporary Permits	147	164	94	159
Miscellaneous Licenses				
Liquor Licenses	5	5	5	7
Dog Licenses	500	411	392	477
Online Dog Licenses	41	58	70	64
Kennel Licenses	2	3	2	2
Elections				
Special Town Meetings	1	2	2	1
SAD/RSU 68 Referendum/Budget Validation	1	1	1	1
County Referendum	1	1	1	1
State Referendum/Primary Elections	1	1	2	2
Annual Town Meeting	2	2	2	2
Voter Registrations (as of 6/30/2014)				
Registered Republicans	1164	1118	1098	1068
Registered Democrats	862	822	808	766
Registered Green Party	96	99	104	98
Unenrolled Registered Voters	884	900	937	920



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 2014 (Fiscal Year July 1, 2014 to June 30, 2015) the taxable valuation of the town was \$299,461,200. The tax rate was \$18.25 per thousand. The amount raised from taxation was \$5,465,166.90. Of this amount \$2,508,595.65 was for schools and \$406,040 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. 1021 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 2014 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 2015 as well. We will be reviewing recent sales prior to the commitment of taxes in 2015 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 ninth 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

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.

CODE ENFORCEMENT

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	5
Mobile homes	3	Interior renovations	4
Garages	15	Bath renovations	2
Barns	6	Porches	4
Signs	8	Decks	15
Sheds	16	Camp additions	1
Cell tower	1	Demolitions	26
Home occupations	1	Chickens in a residential zone	3
Breezeway/mudroom	2	Sunroom	1
Farm stand	1	Ramp	1
Chicken coop	1	Use – convenience store	1

In addition to building permits issued, 10 shoreland zoning permits were issued and 3 floodplain permits were issued.

I have been working on some significant projects this year. The first one is our on-line tax cards. We currently have a program that allows you to view your tax card on-line and it has the basic information. Under this new program, you will be able to do the same, but in addition, for about the same money, you will have the ability to make maps, see your property in an aerial view with parcel lines, create abutter lists within a user defined radius, overlay zoning maps to see what zone your property is in, and much more. I am very excited about this and hope to go live soon, if not before the time of the printing of this report.

Another project was to update our shoreland zoning maps to remove properties that were considered high value wetland areas as determined by the Department of Inland Fisheries and Wildlife. This was very restrictive to a lot of properties in town so the Department of Environmental Protection allowed towns to revert back to the shoreland zoning that they previously had. The town voted and approved the map; however, the language in the Shoreland Ordinance will still need to be updated to be consistent with the map, so I will be working on that in the upcoming year. That amendment will be ready for the June vote. If you have questions about this, please contact me for further information.

2013-2014	
Planning Board	Member Since:
Cindy Johnson	1997
George Barton	2006
Frederick Muehl	2009
Glen Villane	2009
Chris Maas	2013
Andrew Caruso	2013
Thomas Sands	2009

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.

2013-2014	
Board of Appeals	Member Since:
Patricia Johnson	1994
Kurt Baird	2004
Tom Bruce	2014
Kasey Fair	2014
Vacant	

The Board of Appeals meets as needed to hear requests for variances or administrative appeals. This year there was one appeal filed for the Moosehead Mill project. That was for a variance from the flood requirements due to the fact that the building is a historic building. The state allows for these types of variances on historic buildings in order to preserve the building.

However, flood measures have been taken to the greatest ability so as to protect life and property. There are no dwelling units at or below the flood zone. This variance was approved. 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. There is a vacancy on this board so if you want to become involved in town business this is a great way to get your foot in the door. Please contact me. No special training is involved.



Respectfully Submitted,

Connie Sands
Code Enforcement Officer

PLANNING BOARD

Site Plan Reviews:

- Thomas Bruce for a storage trailer at Living Word Food Cupboard on West Main Street.
- Dover-Foxcroft Historical Society at Central Hall for two story addition with kitchen on East Main Street.

Sign Permit Requests:

- Electronic sign for Dover-Foxcroft Veterinary Services located at 1441 Dexter Road.
- Foxcroft Academy Electronic Sign on West Main Street.

Amendments to approved site plans:

- Global Tower Partners LLC & NE Wireless Networks LLC site plan approved June 6, 2013 for change to placement of tower, height and light addition.
- North View Apartments site plan – amendment to plan approved in 2011 for change to parking and orientation of building, pellet burner and silo removal.



Other items included an amendment to the Shoreland Zoning Ordinance and Map which removed significant wildlife habitat from resource protection zones (approved at town meeting), sign regulations, impact fees which would allow the town to collect fees from larger developments to lessen the burden on tax payers when new infrastructure would be needed to accommodate the new development (voted down at town meeting), conditional and contract rezoning, which would allow, by town vote, a development that would be good for the town but otherwise not allowed in a particular zone according to the Land Use Ordinance (approved at town meeting).

Respectfully Submitted,

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

LOCAL SEALER OF WEIGHTS AND MEASURES

Starting in early January, the test weights and fuel pump test cans were taken to Augusta for their yearly calibration tests. In the middle of January, I picked up the equipment and attended a meeting with a State Sealer for updates on new devices. In October I was sworn in at the town office. In June through November, 55 scales and 96 pumps were tested and found to be in good working order and within the state tolerances.

Respectfully Submitted,

Timothy Briggs, Local Sealer
39 Crawford Road
Dexter, ME 04930
Phone 207-924-7562
Cell 717-7295
tbriggs@myfairpoint.net



(Family Dollar Construction Site – West Main Street)

PLUMBING INSPECTOR

Internal Plumbing Permits

Permits Issued – 26

Permits Approved – 21

Subsurface Permits

Permits Issued – 8

Permits Approved – 4



(Dunkin Donuts Construction Site – West Main Street)

Respectfully Submitted,

Bret Marshall
Local Plumbing Inspector

FIRE DEPARTMENT

The Dover-Foxcroft Fire Department is always striving to maintain a high level of fire prevention and suppression for the citizens and taxpayers of Dover-Foxcroft. The taxpayers of Dover-Foxcroft have been good to the Department this past year with the purchase of a new Pumper/Engine 992. This has been added to the fleet of equipment. This truck was a demo unit with low mileage. It is a metal fab unit with a 1500 GPM pump and has a 1000 gallon water tank with foam. Our old 922 was sold to the Town of Bowerbank.



(Photo courtesy of Dover-Foxcroft Fire Department)

We applied for a fire grant for new turnout gear and air compressor for the station to fill SCBA bottles. Total monies asked for is \$66,000.00. It has been 10 years since our turnout gear has been updated. Our old compressor is 23 years old and won't fill our new bottles we need to fight fires.

Our Department is growing in numbers, with both men and women joining our ranks as firefighters. This is a great sign for a small department like ours. Our training is always ongoing and we bring in outside state instructors to keep us updated on HAZ MAT and pump training plus everything else we need to meet state requirements.

Fire prevention is always ongoing in our school system with the department visiting grades pre-K through 4th grade as well as all preschools and daycare centers in Town. Our firefighters are always busy helping out with community functions including cooking bacon for the town's Maple Breakfast fundraiser for Homecoming, helping Kiwanis with the Annual Piscataquis River Race, helping the Piscataquis Valley Fair Association with fire protection and working in the pits for the Demolition Derby.

FIRE DEPARTMENT

Our own fundraising consists of: fire prevention letters in the fall, the Annual Boot Drive before the 4th of July, the Cook Shack (food booth) at the Piscataquis Valley Fair in August, and the Ice Fishing Derby on Sebec Lake - a lot of fun and a good time for the fishermen and kids.

The Dover-Foxcroft fireman's Association Museum at the fairground is a well-kept secret for Piscataquis County. We have been able to keep 5 pieces of Dover-Foxcroft Fire Department History under 1 roof. The museum is open during the fair and any other time a group would like a tour. Come visit us at the fair.

Our department is one of the best equipped departments in Piscataquis County. We have good equipment (trucks and equipment) for our members as firefighters. I have served 30 years as Chief and I am very proud of our department. To the men and women who serve our town as fire fighters - Thank You and your families, as well as the officers who do so much to make the department one of the best for its size in the state of Maine.

Respectfully Submitted,

Joseph R Guyotte
Fire Chief

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

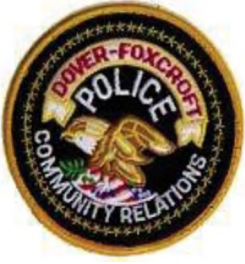
Respectfully submitted,

Joseph R. Guyotte
Chief Fire Warden of Dover-Foxcroft

FIRE DEPARTMENT

DOVER-FOXCROFT FIRE DEPARTMENT ROLL CALL 2014				
OFFICERS			FIREFIGHTERS	
Joseph R Guyotte	Fire Chief	FF1	David Henderson	
Rick Pembroke	Deputy Chief	FF1	Steve LeClair	
Jerry Rollins	Asst. Chief	FF1/HAZ MAT	Craig Melia	
Eric Berce	Captain	FF2	Mike Nelson	FF1
John Guyotte	Captain	FF2	Andrew Peterson	FF2/EMT
Ryan London	Captain	FF1	Chad Raymond	
Kevin Gerrish	Lieutenant	FF2	Heather Riethmuller	FF2
Dennis Stewart	Lieutenant	FF1	William Reithmuller	FF2
Gary Sudsbury	Safety Officer		Jenn Rollins	EMT
			Francis Sevene	
FIREFIGHTERS			Ryan Taylor	FF1/EMT
Todd Daigle		ENG	Mark Young	FF1/SCTRY
Matt Branco		FF1/EMT	Allison Champeon	
Josh Colson			Holly Guyotte	Dispatch
Jason Durgin			Shane Herbest	
Rob Durgin			Tim Perkins	
Kasey Fair			RESERVE	
Kirsten Flewelling			Dan Bishop	
Brian Gaudett		FF1	Ralph Lewis	
Matt Blockler			Clyne Labree	
Terry Grant			Brian Mullis	EMT

DOVER-FOXCROFT FIRE DEPARTMENT INDICENTS 2013-2014			
VEHICLE FIRES	12	RESCUE	3
MUTUAL AID CALLS	16	UTILITY/TREES	11
MED CALLS/FIRST RESPONDERS	25	GRASS FIRES	6
CHIMNEY FIRES	4	APPLIANCES/FURNACE/STOVE	1
STRUCTURE FIRES	7	MISCELLANEOUS/ALARM	30
MV WITH JAWS	1	HAZ MAT	4
MV WITHOUT	5	TOTAL CALLS	125



DOVER-FOXCROFT POLICE DEPARTMENT

182 East Main Street

Dover-Foxcroft, Maine 04426

Phone: (207) 564-8021, Fax: (207) 564-7881

doverpd@doverfoxcroftpolice.com

www.dover-foxcroft.org

Chief Dennis Dyer
Lt. Scott Arno, Detective
Sgt. Todd Lyford

Ptl. Dave Henderson
Ptl. Jay Hallett
Office Manager Chris Reardon

To the citizens of Dover-Foxcroft:

Well, another year has passed for us here in Dover-Foxcroft. It was a good year for all of us who are lucky enough to live here. I am grateful to all of you who support us at the Police Department. Our Officers enjoy meeting and working with each of you throughout the year. Through your Patrolmen's proactive efforts, and your assistance, Dover-Foxcroft crime rate continues to remain low. Dover-Foxcroft enjoys a reputation in the region topping of the list for being a safe place to live.

Our drug enforcement task force is keeping a vigilant eye on drug issues – keeping dealers and production of drugs out of our area.

Our K9 dog unit continues to be helpful. Many of you have met our K9 dog, named Paco, who is handled by Officer Dave Henderson. Both were certified this year for article search and tracking. In the upcoming year they will begin certification for drug tracking. This K9 initiative so far has cost the town no money due to private donations. We have already received a grant for this coming year to continue our K9 program.

The new cruiser SUV was the right decision and is getting our patrols around more effectively in all types of weather.

We have had a change of personnel this year with one of our full time patrolman, Jim Carr, transferring to Greenville Police. Replacing him is Patrolman Joseph "Jay" Hallett. Make him feel welcome by saying hello to him when you see him.

We obtained two grants this year, saving the town money - the cost of extra patrols, to enforce OUI's and seatbelt violations. As a result, we increased drug and alcohol prosecution by 25%. Getting drunk drivers off the road as travelers pass through our town, is an important element of keeping our community and children safe.

As I mentioned in last year's report we were applying for grants to upgrade our video equipment in our cruisers. We did receive those monies as well as additional funds to place body cameras on our Officers. These videos will keep our Patrolmen safe as well as making records defining exactly what took place during an incident insuring a correct record of each incident. This benefits the Town, the Patrolman, and the person/s involved in the incident.

Our budget is tight, but we manage to keep our community safe through the hard work of our Patrolmen, staff and your support.

We are proud to be part of and serve Dover-Foxcroft. This upcoming year should be a good one with a strong partnership between the Police Department and you in a caring community.

Respectfully Submitted;
Chief Dennis Dyer

POLICE ARREST/SUMMONS: 2013-2014			
Charge	Total	Charge	Total
ASSAULT-FIREARM	2	SUSPICIOUS PERSON	1
ASSAULT-OTHER DANGEROUS WEAPON	2	SERVE PAPERS-ALL OTHER	1
ASSAULT-STRONG ARM-HANDS, FISTS, ETC	1	LOITERING	1
ASSAULT-OFFICER-HANDS, FISTS, FEET, ETC	1	LOUD PARTY	1
ASSAULT-OTHER-NOT AGGRAVATED	1	ARREST ON WARRANT	37
BURGLARY-NO FORCE-RES UNKNOWN	3	VIOLATION OF CONDITION OF RELEASE (BAIL)	11
BURGLARY-ATTEMPTED F/E-RES NIGHT	1	VIOLATION OF PAROLE/PROBATION	4
LARCENY-SHOPLIFTING	11	ANIMAL COMPLAINT-DOG	1
LARCENY-FROM BUILDINGS	1	ATTEMPT TO LOCATE	1
LARCENY-ALL OTHER	3	OPER UNREGISTERED M/V (CHANGED 9501)	13
FORGERY AND COUNTERFEITING	1	OPER W/EXP LIC 90 DAYS OR LESS	6
BAD CHECK	8	OPER BEYOND INTER. LIC RESTRICTIONS	1
VANDALISM	2	FAIL TO SHOW PROOF OF LIABILITY INSURANCE	17
POSSESSION OF FIREARM BY A FELON	5	VIOLATION OF INSPECTION STANDARDS	1
DRUGS-SALE/MFG-MARIJUANA	1	OPERATING W/O VALID CURRENT INSP STICKER	16
DRUGS-POSSESSION-MARIJUANA	3	OPER BEYOND LIC REST	1
DRUGS-POSSESSION-PARAPHERNALIA	2	FAIL TO YIELD RIGHT OF WAY	1
DRUGS-POSSESSION-OTHER	2	FAIL TO STOP FOR RED LIGHT	9
DRIVING UNDER THE INFLUENCE	27	FAILURE TO FOLLOW TURN DIRECTION	1
LIQUOR LAWS	18	FAIL TO DIM LIGHTS	2
DRUKENNESS	1	OPER OVER POSTED SPEED LIMIT	44
DISORDERLY CONDUCT	2	OPER OVER POSTED LIMIT 30+	2
ALL OTHER OFFENSES	7	UNNEC NOISE BRAKE/ACCELERATION	3
CRIMINAL THREATENING	2	ADULT/CHILD SEATBELT/SAFETY SEAT VIOL	13
CRIMINAL TRESPASS	3	POSS SUSPENDED LIC/PERMIT	1
OBSTRUCTION OF PUBLIC WAY	1	ATTACHING M/V PLATES ASSIGNED TO ANOTHER	12
VIOLATION OF PROTECTION ORDER	1	OPERATE M/V WHILE CONSUMING INTOX LIQUOR	1
CRUELTY TO ANIMALS	1	ATTACHING M/V PLATES ASSIGNED TO ANOTHER	1
HARASSMENT	2	OPER AFTER LIC SUSPENDED	14
UNSWORN FALSIFICATION	1	FT GIVE NOTICE OF ACC BY QUICKEST MEANS	2
MISC	2	LEAVING THE SCENE OF AN ACCIDENT	2
M/V COMPL (N/S)	6	OPER AFTER LIC SUSPENDED	5
WARNED FOR EXP/NO INSP STICKER	1	FAIL TO STOP/ELUDING POLICE OFFICER	1
WARNED FOR FT STOP@SIGN/FLASH RED LT	1	OPER W/O CURR & VALID CERT OF INSPECTION	10
SUSPICIOUS VEHICLE	1	OPER UNREG M/V	2
ACCIDENT HIT & RUN	1	FAILURE TO PRODUCE CERT OF REGISTRATION	1
ASSIST AGENCY-OTHER	1	OPER M/V W/O LIC	5
ASSIST AGENCY L/E	7	FAIL TO STOP FOR RED LIGHT	1
DOMESTIC ASSAULT-UCR REPORTABLE	10		
FAMILY DISPUTE	1	TOTAL ARREST/SUMMONS	393

POLICE INCIDENTS 2013-2014			
TOTAL	TYPE	TOTAL	TYPE
3	ABANDONED VEHICLE	55	BUSINESS ALARM
1	ACCIDENT-FATAL	2	CHILD ABUSE
11	ACCIDENT-PERSONAL INJURY	43	CIVIL COMPLAINT
51	ACCIDENT CAR/DEER/BEAR/TURKEY	68	CONCEALED WEAPONS PERMIT ISSUED
1	ACCIDENT CAR/SNOWMOBILE, ATV	3	CRIMINAL THREATENING
8	ACCIDENT HIT & RUN	21	CRIMINAL TRESPASS
81	ACCIDENT NON-REPORTABLE	2	CRUELTY TO ANIMALS
57	ACCIDENT REPORTABLE	36	DISORDERLY CONDUCT
11	ADULT/CHILD SEATBELT/SAFETY SEAT VIOL	13	DOMESTIC ASSAULT-UCR REPORTABLE
1	AID TO SICK	2	DRIVING TO ENDANGER
11	ALL OTHER OFFENSES	29	DRIVING UNDER THE INFLUENCE
13	ANIMAL COMPLAINT-DOG	3	DRUGS-POSSESSION-MARIJUANA
6	ANIMAL COMPLAINT-OTHER	1	DRUGS-SALE/MFG-MARIJUANA
34	ARREST ON WARRANT	2	DRUGS-SALE/MFG-OTHER
1	ARSON-ALL OTHER STRUCTURES	2	DRUGS-SALE/MFG-SYNTHETIC
1	ASSAULT-FIREARM	3	DRUGS-POSSESSION-PARAPHERNALIA
14	ASSAULT-OTHER-NOT AGGRAVATED	16	DRUNKENNESS
1	ASSAULT-OTHER DANGEROUS WEAPON	5	ESCORT
6	ASSAULT-STRONG ARM-HANDS, FISTS, ETC	8	FAIL TO SHOW PROOF OF LIABILITY INSURANCE
1	ASSAULT TO RAPE-ATTEMPTS	3	FAIL TO STOP FOR RED LIGHT
1	ASSAULT-OFFICER-HANDS, FISTS, FEET, ETC	2	FAIL TO STOP FOR SCHOOL BUS W/FLASH LIGHT
87	ASSIST AGENCY L/E	1	FAIL TO STOP FOR STOP SIGN
24	ASSIST AGENCY-OTHER	1	FAILURE TO PRODUCE CERT OF REGISTRATION
2	ASSIST D.O.T.	30	FAMILY DISPUTE
12	ASSIST FIRE DEPARTMENT	1	FIREWORKS COMPLAINT
16	ASSIST MOTORIST	2	FORGERY AND COUNTERFEITING
19	ASSIST RESCUE/AMBULANCE	15	FRAUD
5	ATTACHING M/V PLATES ASSIGNED TO ANOTHER	1	FT GIVE NOTICE OF ACC BY QUICKEST MEANS
11	ATTEMPT TO LOCATE	1	GUNSHOT WOUND
3	ATTEMPTED SUICIDE	62	HARASSMENT
2	AUTO THEFT-AUTOMOBILE	18	HOUSE WATCH
1	AUTO THEFT-OTHER VEHICLE	1	INADEQUATE TAIL LIGHT
12	BAD CHECK	32	INFORMATION
14	BUILDING CHECK	1	INTERVIEW
2	BURGLARY-ATTEMPTED F/E-RES NIGHT	4	INTERVIEW-CLAIMANT
3	BURGLARY-FORCIBLE ENTRY-NON RES UNKNOWN	4	INTERVIEW-SUSPECT
1	BURGLARY-FORCIBLE ENTRY-RES DAY	7	INTERVIEW-VICTIM
2	BURGLARY-FORCIBLE ENTRY-RES UNKNOWN	7	INTERVIEW-WITNESS
2	BURGLARY-NO FORCE-RES DAY	8	JUVENILE RUNAWAY
2	BURGLARY-NO FORCE-RES NIGHT	41	LARCENY-ALL OTHER
5	BURGLARY-NO FORCE-RES UNKNOWN	2	LARCENY-AUTO PARTS/ACCESSORIES

POLICE INCIDENTS 2013-2014			
TOTAL	TYPE	TOTAL	TYPE
1	LARCENY-BICYCLES	2	POSSESSION OF FIREARM BY A FELON
6	LARCENY-FROM BUILDINGS	3	PROWLER
29	LARCENY-FROM MOTOR VEHICLES	135	PUBLIC ASSIST
16	LARCENY-SHOPLIFTING	7	REGISTERED SEXUAL OFFENDER
1	LEAVING SCENE OF PI ACCIDENT	9	RESIDENTIAL ALARM
1	LEAVING SCENE OF AN ACCIDENT	1	ROBBERY, STRONG ARM, OTHER
1	LIFELINE MED ALERT	1	S.O.R. 90 DAY UPDATE
13	LIQUOR LAWS	16	SERVE PAPERS-ALL OTHER
1	LITTERING (NOT FROM M/V)-CIVIL	11	SERVE PAPERS-PROT FROM ABUSE
2	LOITERING	6	SERVE PAPERS-PROT FROM HARASSMENT
23	LOST/FOUND	18	SERVE PAPERS-SUBPOENA
11	LOUD PARTY	3	SEX OFFENSES (OTHER)
116	M/V COMPL(N/S)	2	SHOTS FIRED
1	MC/SNOW/ATV COMPLAINTS	1	STOLEN PROPERTY-RECV., POSSN., BUYING
31	MENTAL PERSON	3	SUICIDE
36	MISC	61	SUSPICIOUS PERSON
7	MISSING PERSON	29	SUSPICIOUS VEHICLE
3	OBSCENE CALLS	4	UNATTENDED DEATH
1	OBSTRUCTION OF PUBLIC WAY	3	UNNEC NOISE BRAKE/ACCELERATION
1	OFFENSES AGAINST FAMILY AND CHILDREN	1	UNSWORN FALSIFICATION
3	OPEN DOOR/WINDOW	33	VANDALISM
16	OPER AFTER LIC SUSPENDED	1	VEH LOCK OUT
1	OPER BEYOND LIC REST	11	VIOLATION OF CONDITION OF RELEASE (BAIL)
4	OPER M/V W/O LIC	1	VIOLATION OF INSPECTION STANDARDS
2	OPER OVER POSTED LIMIT 30+	1	VIOLATION OF PAROLE/PROBATION
45	OPER OVER POSTED SPEED LIMIT	3	VIOLATION OF PROTECTION ORDER
3	OPER UNREG M/V	47	WARNED FOR EXP/NO INSP STICKER
11	OPER UNREGISTERED M/V (CHANGED 9501)	31	WARNED FOR FT STOP@SIGN/FLASH RED LIGHT
2	OPER W/EXP LIC 90 DAYS OR MORE	12	WARNED FOR FTP EVID OF INSURANCE
9	OPER W/O CURR & VALID CERT OF INSPECTION	20	WARNED FOR REGISTRATION VIOLATION
6	OPER W/WINDSHIELD WIPERS/NO HEADLIGHT	37	WARNED FOR SEAT BELT VIOL
1	OPER W/O HEADLIGHTS	227	WARNED FOR SPEED
2	OPERATE M/V WHILE CONSUMING INTOX LIQ	4	WARNED FOR UNEC NOISE/ACCELERATION
15	OPERATING W/O VALID CURRENT INSP STICKER	19	WARNED TRAFFIC VIOLATION-ALL OTHERS
13	PARKING VIOLATIONS	83	WARNED/SAFETY DEFECT (TIRES LIGHTS, ETC)
8	PERSONS FIGHTING	2385	TOTAL INCIDENTS

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. Kenneth Beckwith was hired full time effective January, his duties include mowing and plowing sidewalks.

We employed 3 boys during the summer, 1 college student and 2 high school students. Their duties consisted of patching streets, painting, installing street signs and mowing public areas including the airport and Moosehead property.

The public works crew worked on several different projects this year. Some of those consisted of:

- A. Hauled in 3200 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



(Photo courtesy of Dover-Foxcroft Historical Society)

The public works staff completed their regular duties as listed above; as well as hauling surface gravel on the following roads: Dump Road, Dawes Road, Gray Hill Road, Doore Road and Atkinson Road. We have also taken on the responsibility of plowing and sanding the route consisting of Bear Hill, Norton Hill, Bryant Road, Shamrock Road, Atkinson Road and Ames Road. Steven Conner drives this route and the other route is contracted out to Dean Rideout.

I'd like to thank the public works crew for their continued efforts throughout the year. I have an outstanding crew that will work long hours whenever it is needed. Their dedication and work ethic is unmatched and I appreciate their efforts.

Respectfully submitted,

Geoff Chambers

Public Works Supervisor

SOLID WASTE

For the period 1 Jul 2013 through 30 Jun 2014 the Dover-Foxcroft Regional Recycling Center received , processed, shipped, and sold the following materials.

83 Tons of Old Newspaper

198.21 Tons of Corrugated Cardboard

10.39 Tons of Assorted Food Grade Plastics

20.73 Tons of Mixed Paperboard

15.84 Tons of Aluminum/Steel Cans

300 Tons of Appliances & other Scrap Metals

We also received, processed, and shipped out the following materials.



(Photo courtesy of Dover-Foxcroft Historical Society)

400 Tons of Construction Debris Chips

500 Tons of Brush Chips (Reused at Energy Recovery Plants)

18 Tons of Wood Ash



(Photo courtesy of Dover-Foxcroft Historical Society)

18 Tons of CRT 's (Computer monitors and TV's all Recycled)

30 Ton of Old Printers (Recycled)

1.08 Tons of Computers (Recycled)

.05 Ton of Laptops (Recycled)

.85 Ton of Mixed Electronics (Recycled)

5308 Linear Feet of Fluorescent Lamps (Recycled)

46.83 Tons of Sheetrock

1050 Gallons of Old Paint (Reused and Recycled)

165 Gallons of Old Gas (Reused)

Also several containers of pesticides, alkaline, acids, aerosols, tars, oil/coolants, and ammonia were shipped out. We landfilled at our demolition site over 200 tons of bulky waste (furniture, shingles, bathroom fixtures, and large plastic items). Recyclable material market prices have been stable over this period. We still need more residents to recycle, please help us spread the word. Thank you.

Respectfully Submitted,

Joseph Sands

Director, Solid Waste

WASTEWATER TREATMENT PLANT

To the Citizens of Dover-Foxcroft:

June 2013 – July 2014 was the 23th year of operation.

This year this facility received and treated 97.25 million gallons of wastewater, 97.6 tons of organic waste, 95.7 tons of total suspended solids with overall treatment efficiency of 93%.

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 work very hard at eliminating CSO's events. I am pleased to announce that no CSO events occurred during this reporting period.

The Main Pump Station Upgrade Project and the cleanup at Bear Hill and West Main Pump Stations projects took place this construction season. These projects replaced 24 year old recessed wet well mounted pumps station and replaced them with more efficient submersible grinder pumps. This should conclude the major construction in Town that is needed for the sewer collection system for many years to come.

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 infiltration and inflow (I/I).

WASTEWATER TREATMENT PLANT

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. For instance, when we have a rain event of 2 inches it will more than double our influent flows. Most, if not all, is a result of private I/I water still entering the sanitary sewer system! This excess water makes the pump stations work 2 to 3 times longer and harder and results in higher electrical consumption and increased cost. 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 responded to over 100 pump station calls to remove debris from the pumps. In 2013, there were only 49 call-ins for the same reason. For 2014, I am happy to report that there were no calls resulting from clogged pumps. The main reason for this was due to upgrading the old pumps to new grinder pumps. We are still seeing plenty of debris entering the sanitary sewer system that can cause the sewer lines to get obstructed and backup.

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

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

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

WASTEWATER TREATMENT PLANT

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.



(Photo courtesy of Dover-Foxcroft Historical Society)

Sewer connections to the public sewer system, have connections that run 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 24th year of operation. The system is running as designed.

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 106.5 cubic feet of grit and 57.1 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 2,395 cubic feet of grit and 635 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 in 2013 or 2014. We have conducted a survey of the existing sludge levels and they are acceptable conditions. We will continue to keep track of this and remove sludge as needed.

Before sludge removal process and the new lagoon #1 aeration system our treatment efficiency was rarely above 90% but now we are seeing 95% and above, consistently.

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

WASTEWATER TREATMENT PLANT

Town of Dover-Foxcroft Wastewater Treatment Facility 2013-2014 Annual Performance									
	FLOW	pH		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 '13	0.19	7.1	8.1	4	9	13	38	9	NT
August '13	0.34	8.0	8.9	6	15	7	23	29	NT
September '13	0.42	7.4	8.3	8	27	21	44	3	0.03
October '13	0.30	7.2	7.6	23	81	25	70	NT	0.03
November '13	0.00								
December '13	0.27	7.1	7.6	23	67	10	30	NT	NT
January '14	0.31	7.1	7.3	23	67	14	22	NT	NT
February '14	0.19	7.1	7.3	13	21	16	28	NT	NT
March '14	0.16	7.1	7.3	13	18	16	34	NT	NT
April '14	0.63	7.2	7.3	16	93	24	95	NT	NT
May '14	0.43	7.3	8.3	28	69	16	62	4	0.09
June '14	0.09	7.1	7.4	26	22	26	82	23	0.07
NT - NOT TESTED									

Respectfully Submitted,

William J. Littlefield
Wastewater Treatment Plant Superintendent



(Photo courtesy of Dover-Foxcroft Historical Society)

**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 was formed in 1996 and Pine Crest Business Park was constructed in 1999. Pine Crest Business Park occupies approximately 60 acres of land with 12 surveyed lots varying in size from 1 1/2 acres to 6 1/2 acres. Pine Crest is a non-profit corporation administered by an 11 member Board of Directors.

In 2014, the work of Pine Crest has been largely focused on the Riverfront Redevelopment Project and Pine Crest's role has been developing commercial space within the project. Pine Crest has been partnering with the Town of Dover-Foxcroft since 2010 on facilitating the redevelopment of the former Moosehead Manufacturing site in order to establish a mix of uses including residential, office, retail, hospitality, and cloud computing. While Pine Crest is primarily focused on the operation of Pine Crest Business Park, it has embraced a role in economic development outside the park in order that the Town might improve its tax base, create jobs, revitalize the downtown, and contribute to an overall improved economy.

In early 2014, Pine Crest Development Corporation was disappointed to learn that Creative Apparel Associates planned to close its doors and cease operations as of April 15, 2014. Creative Apparel was established at the business park in 2003 and at one time employed 47 people at the site making chemical protective suits for the US military. The volatility of the orders for this equipment and the general lack of orders in recent years made it impossible for Creative Apparel to continue its operations. The Passamaquoddy Tribe, 100% owner of Creative Apparel, continues to lease the building from the Town of Dover-Foxcroft and seeks a new tenant for the space. The Town has been encouraged by the Tribe's interest in locating new jobs at the business park as well as the interest the space has generated to date within the business community. The Town and Pine Crest are optimistic that 2015 will bring a tenant into the space to replace some of the jobs that were lost at Creative Apparel.

The Directors for Pine Crest Development Corporation are excited about the opportunities that are presented to the community with the Riverfront Redevelopment Project and Pine Crest Business Park. The community is fortunate to have an abundance of space available for businesses to invest and create jobs. This is a major barrier to economic development in other communities and the Town is fortunate to be in a strong position to encourage economic investments within the community.

It's been a pleasure serving as Secretary for Pine Crest Development Corporation in 2014 and I'm looking forward to another successful year in 2015.

Respectfully Submitted,

Dennis Lyford

PINE CREST BUSINESS PARK



MAYO REGIONAL HOSPITAL

HIGHLIGHTS

2014 Annual Report from HAD 4

In February of 2014, Marie Vienneau, RN, FACHE, came on board as the new president and CEO of Mayo Regional Hospital. With 23 years in executive roles at Millinocket Regional Hospital, Vienneau came to Mayo with both regional knowledge and proven leadership history. 2014 was a noteworthy year of progress and change. Throughout 2014 Vienneau led a new initiative to bring Mayo out into community events while listening to and valuing community input and feedback.

In 2014 Mayo EMS piloted an innovative approach to patient centered care in a limited paramedicine trial program they have named Community Mobile Health Systems (CMHS). In the CMHS model EMS responders are dispatched by a primary care provider to go directly to a patient's home to assess and provide services. Since the launch of Mayo's CMHS Program in January of 2014, EMS responders has visited patients at home for blood draws, blood pressure checks, home safety and fall prevention inspections, medication reconciliation, wound care and post-discharge follow up for chronic illnesses.

All five of the Mayo Practice Associates Rural Health Clinic (RHC's) sites: Corinth Medical Associates, Dover-Foxcroft Family Medicine, Dexter Internal Medicine, Guilford Medical Associates and Milo Family Practice are now recognized by the National Committee for Quality Assurance (NCQA) and have Level 2 certification for the Patient Centered Medical Home (PCMH) model. This was a great accomplishment for MPA and it has significantly improved the patient experience.

NEW PHYSICIAN & NON- PHYSICIAN PROVIDERS

Crystal MacClintock, PA-C
Carolyn Wiese, PA-C
Dr. Lisa Stout
Jennifer Taylor, Psychiatric NP
Regina Blauvelt, NP
Dr. Kshitij Kakar
Dr. Jason Borque
Dr. Craig Curtis
Dr. Jean Hamlin
Dr. Veronica Simmonds
(NP: Nurse Practitioner; PA-C: Physician Assistant)

KEY STATISTICS FOR 2014

- Acute Admissions – 1160
- Average Census – 10.7
- Births – 124
- Surgical Procedures – 1655
- Radiology Exams – 21,223
- Lab Tests – 138,612
- Emergency Room Visits – 11,217
- Ambulance Runs – 3829
- Physician Office Visits – 45,686
(includes both RHC & Non-RHC)

Mayo 
Regional Hospital
Together, We're Better.

PISCATAQUIS COUNTY ECONOMIC DEVELOPMENT COUNCIL



Piscataquis County Economic Development Council

2014 Report

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 2014 Executive Committee: Sue Mackey Andrews (President), Matthew Pineo (Vice President), Theresa Mudgett (Secretary), Linda Gilbert, (Treasurer), Jim Annis (*ex officio*), Angela Arno, Jerry Brown, Denise Buzzelli, Jack Chukey, Tom Goulette, Tom Lizotte, James Macomber, Richard Mullins, Dave Pearson, Matt Pineo, Paul Stearns

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

THOMPSON FREE LIBRARY

The Thompson Free Library collection has over 35000 books, 620 audio books, 2400 movies, 120 music CDs, and 45 subscriptions to magazines and newspapers. The library's 4530 patrons borrowed over 45,000 items locally, 391 books through interlibrary loan, and 1910 e-books and audio books from Maine InfoNet Downloadable Library. The Maine Room has a large collection of 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 2012. The 1987 – 2012 papers have been digitized and 1987 – 2007 can be accessed on-line. Visit our website at www.thompson.lib.me.us to access our catalog and to keep up with library news on our Facebook page.

The Maine School and Library Network provides the library with free high-speed internet and wireless capabilities. There are three public access desktops and 4 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 library offers programs that help to enrich the lives of community members. This year we have partnered with Cornerstones of Science and STEM to offer science opportunities to area children. The library received a telescope and was part of a very successful star party for over one hundred people. Story hour is on Thursday mornings. Summer programs included programs with jugglers, a unicyclist, baby dwarf goats, fossils, dinosaur teeth and reptiles - alive and dead. The Friends of the Thompson Free Library and a Community Foundation Rose and Samuel Rudman Grant help pay for programs.

Richard Rubins, author of "The Last Doughboy" and Maine's Poet Laureate Wesley McNair were part of the James Brown lecture Series and held programs at FA and the library. There was standing room only when John Ford and Mark Nickerson talked about their books. The library continues to provide computer, e-readers and smart phone help. A program on Affordable Health Care and information about tick bite prevention and care were held.

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, local schools, and Hibbard's Nursing Home.

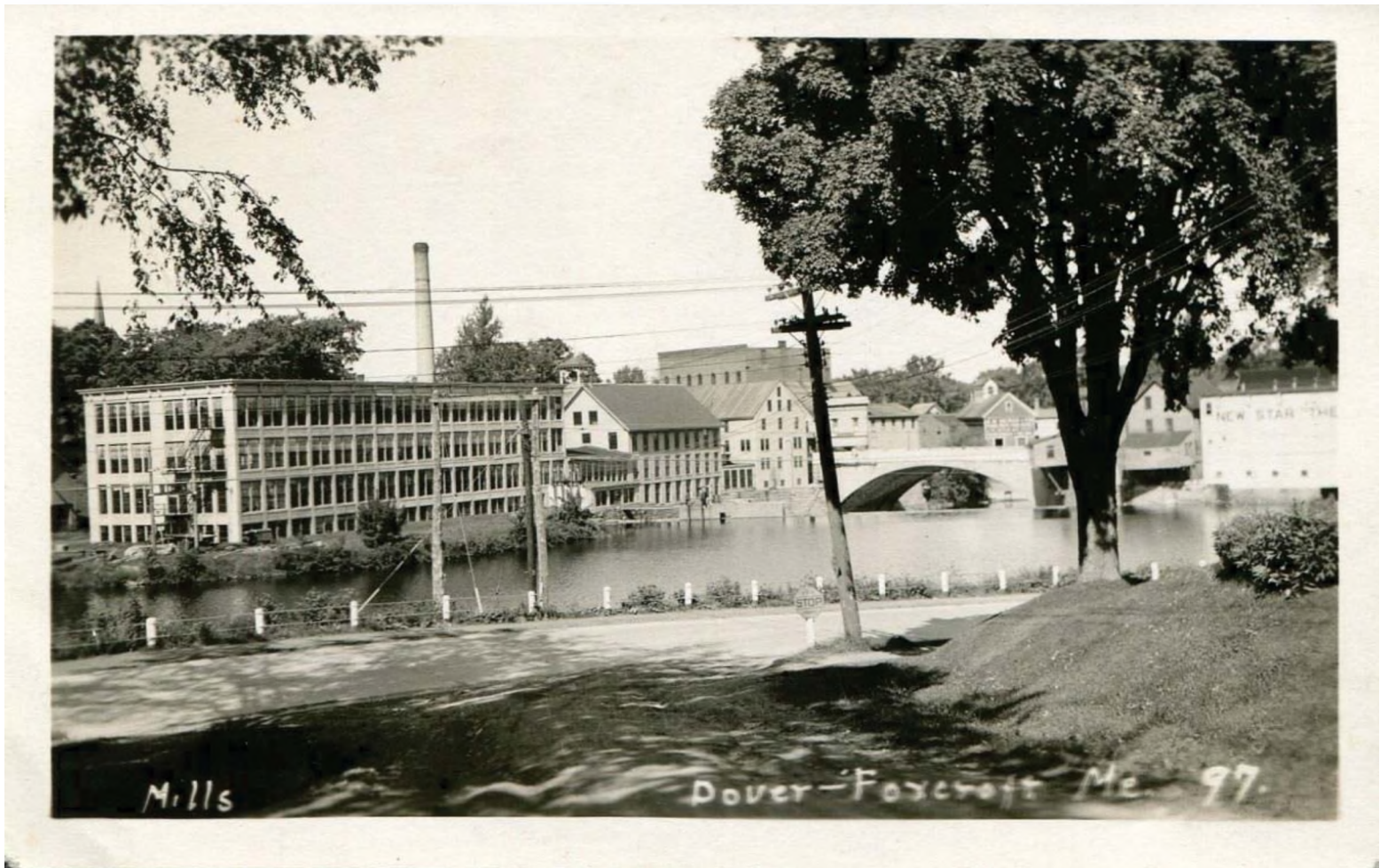
Pat Juska volunteers at the library and coordinates the knitting group. Special thanks go to Dan Juska for his continued work with the library computers; Rowell's Garage for plowing our parking lot; Dave Lockwood for framing and doing many odd jobs, Northeast Publishing for our subscription to the Piscataquis 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 his work and care of the library yard.

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, John Haggerty, Tom Lizotte, and Pam Weatherbee.

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS

TOWN OF DOVER-FOXCROFT
For the Year Ended June 30, 2014**Brantner, Thibodeau & Associates**674 Mt Hope Ave, Bangor, Maine 1.800.564.2727 <http://www.btacpa.com>**Certified Public Accountants**

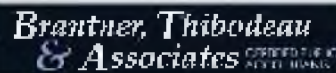
Brantner, Thibodeau & Associates, CPAs was established in 1980 and has been performing the Town of Dover-Foxcroft's audit since 1990.



(Photo courtesy of Dover-Foxcroft Historical Society)

AUDIT – TABLE OF CONTENTS

	Statement	Page
Independent Auditor's Report		4-5
Required Supplementary Information		
Management's Discussion and Analysis		6-14
Basic Financial Statements		
Government-wide Financial Statements		
Statement of net position	1	15
Statement of activities	2	16
Fund Financial Statements		
Balance sheet - governmental funds	3	17
Reconciliation of the governmental funds balance sheet to the statement of net position	3A	18
Statement of revenues, expenditures and changes in fund balances - governmental funds	4	19
Reconciliation of the statement of revenues, expenditures, and changes in fund balances of governmental funds to the statement of activities	4A	20
Statement of net position - proprietary fund	5	21
Statements of revenues, expenses and changes in fund net position - proprietary fund	6	22
Statement of cash flows - proprietary fund	7	23
Statement of fiduciary net position – fiduciary funds	8	24
Statement of changes in fiduciary net position – fiduciary funds	9	25
Notes to basic financial statements		26-45
	Exhibit	
Required Supplementary Information		
Budget and actual (with variances) - general fund	1	46
	Schedule	
Other Supplementary Information		
Combining schedule of revenues, expenditures and changes in fund balances - permanent fund and special revenue fund trusts	1	47
Schedule of permanent fund and special revenue fund trust balances	2	48
Combining schedule of changes in net position - private purpose trust funds	3	49
Schedule of private purpose trust funds balances	4	50
Taxes receivable, tax liens and tax acquired property - general fund	5	51
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		
<i>Governmental Auditing Standards</i>		52-53
Independent auditor's report on compliance for each major program and on internal control over compliance required by		
OMB Circular A-33		54-55
Schedule of expenditures of federal awards		56
Notes to the schedule of expenditures of federal awards		57



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 Town of Dover-Foxcroft, Maine, as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

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 Town of Dover-Foxcroft, Maine as of June 30, 2014 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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 inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Town of Dover-Foxcroft, Maine's basic financial statements. The other supplementary information on Schedules 1 through 5 is presented for additional analysis and is 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 other supplementary information 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.

Mantrus Whibadian & Associates

March 9, 2015

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, 2014. 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 encouraged 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 Business Park currently has 3 tenants and the park has available space to locate new businesses. While the operations of Creative Apparel came to an end in April 2014, the Passamaquoddy Tribe continues to hold the lease to the building and seek a business partner for use of the building. 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 850 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.

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 availability of necessary healthcare related services 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, 2014 was \$2,284,815.
- The Town's governmental activities net position increased by a total of \$491,774.
- The Town's general fund's fund balance increased by \$29,763, from \$1,306,217 at July 1, 2013 to \$1,335,980 at June 30, 2014. This carryover fund balance amount can be used to fund future expenditures.

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.

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 private purpose trust funds. 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 Funds

These funds account 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.

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 and deferred inflows of resources by \$16,993,742 as of June 30, 2014.

Net Position for the Period Ending June 30, 2014 and 2013

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

	Governmental Activities		Business-type Activities		Total	
	2014	2013	2014	2013	2014	2013
Current and other assets	\$2,894,754	\$ 2,863,834	\$ 905,726	\$ 909,682	\$ 3,800,480	\$ 3,773,516
Capital assets, net	<u>3,479,998</u>	<u>3,103,812</u>	<u>15,426,165</u>	<u>14,741,578</u>	<u>18,906,163</u>	<u>17,845,390</u>
Total Assets	<u>6,374,752</u>	<u>5,967,646</u>	<u>16,331,891</u>	<u>15,651,260</u>	<u>22,706,643</u>	<u>21,618,906</u>
Current liabilities	332,380	492,311	99,061	44,042	431,441	536,353
Noncurrent liabilities	<u>929,888</u>	<u>876,589</u>	<u>4,329,608</u>	<u>4,586,955</u>	<u>5,259,496</u>	<u>5,463,544</u>
Total Liabilities	<u>1,262,268</u>	<u>1,368,900</u>	<u>4,428,669</u>	<u>4,630,997</u>	<u>5,690,937</u>	<u>5,999,897</u>
Deferred inflows of resources	<u>21,964</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>21,964</u>	<u>-</u>
Net Position						
Investment in capital assets, net of debt	2,550,110	2,227,223	11,096,557	10,154,623	13,646,667	12,381,846
Restricted, nonexpendable	516,596	514,383	-	-	516,596	514,383
Restricted, expendable	457,038	368,077	-	-	457,038	368,077
Unrestricted	<u>1,566,776</u>	<u>1,489,063</u>	<u>806,665</u>	<u>865,640</u>	<u>2,373,441</u>	<u>2,354,703</u>
Total Net Position	<u>\$5,090,520</u>	<u>\$4,598,746</u>	<u>\$11,903,222</u>	<u>\$11,020,263</u>	<u>\$16,993,742</u>	<u>\$15,619,009</u>

	Component Unit	
	2014	2013
Current and other assets	\$ 775,788	\$ 714,531
Capital assets	<u>764,974</u>	<u>773,872</u>
Total assets	<u>1,540,762</u>	<u>1,488,403</u>
Net position		
Investment in capital assets	764,974	773,872
Restricted	406,038	395,423
Unrestricted	<u>369,750</u>	<u>319,108</u>
Total Net Position	<u>\$1,533,628</u>	<u>\$1,483,888</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 \$185,959 in its governmental activities and added fixed assets of \$582,145 for the year ended June 30, 2014.

The following table presents a summary of revenues and expenses for the fiscal year ended June 30, 2014 and 2013.

	Governmental Activities		Business-type Activities		Component Unit	
	2014	2013	2014	2013	2014	2013
REVENUES						
Program Revenues:						
Charges for services and other	\$ 396,146	\$ 333,036	\$ 714,364	\$ 707,605	\$ 7,060	\$ 7,655
Operating grants and contributions	1,120,673	534,031	-	-	207,557	209,607
Capital grants and contributions	249,250	551,853	904,065	451,925	-	-
General Revenues:						
Property Taxes	5,290,177	5,136,518	-	-	-	-
Excise and miscellaneous taxes	655,777	608,629	-	-	-	-
Grants and contributions not restricted to specific purpose	380,663	483,581	-	-	-	-
Unrestricted Investment Income	2,851	2,969	2,762	1,861	31,066	23,690
Interest and lien costs	43,368	31,780	-	-	-	-
Miscellaneous	51,452	54,565	-	-	-	-
Total Revenues	\$9,190,352	\$7,736,952	\$1,621,231	\$1,161,411	\$ 245,683	\$ 240,952
EXPENSES						
General government	\$1,056,947	\$1,012,581	\$ -	\$ -	\$ -	\$ -
Protection	847,957	828,359	-	-	-	-
Health and human services	42,276	48,488	-	-	-	-
Public works	841,745	814,983	-	-	-	-
Solid waste	459,736	472,965	-	-	-	-
Culture and recreation	106,834	103,044	-	-	195,943	222,696
Education	2,545,865	2,386,169	-	-	-	-
County tax	403,097	411,256	-	-	-	-
Cemetery	83,516	87,672	-	-	-	-
Library	160,360	158,925	-	-	-	-
Contingency	12,571	23,746	-	-	-	-
Cemetery and other trusts	5,209	4,602	-	-	-	-
Tax incremental financing	102,530	106,895	-	-	-	-
Special grants and contributions	968,863	320,608	-	-	-	-
Interest on long-term debt	32,528	41,817	102,168	121,192	-	-
Capital outlay	76,779	13,128	-	-	-	-
Other sewer fund expenses	-	-	636,104	580,675	-	-
Total expenses	\$7,746,833	\$5,835,239	\$ 738,272	\$ 701,867	\$ 195,943	\$ 222,696
Excess(deficiency) before contributions to permanent fund principal, special items, and transfers	443,524	901,714	882,959	459,544	49,740	18,256
Contributions to permanent funds	3,250	1,750	-	-	-	-
Special item – sale of assets	25,000	18,500	-	-	-	-
Special item – MMIBB credits	-	-	-	6,104	-	-
Special item – proceeds from donated assets	20,000	-	-	-	-	-
Change in net position	491,774	921,964	882,959	465,648	49,740	18,256
Net position, beginning of year	4,598,746	5,100,337	11,020,263	10,554,615	1,483,868	1,465,632
Restatement of net position	-	(1,423,555)	-	-	-	-
Net position, beginning of year, restated	4,598,746	3,676,782	11,020,263	10,554,615	1,483,868	1,465,632
Net position, end of year	\$5,090,520	\$4,598,746	\$11,903,222	\$11,020,263	\$1,533,608	\$1,483,888

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

Governmental Activities

For the year ended June 30, 2014, the Town's net position for governmental activities increased by \$491,774.

Expenses of governmental activities include depreciation expense of \$185,959. 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, 2014 totaled \$8,424,288. Of this amount, \$5,945,954 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, 2014, the Town's net position from business-type activities increased by \$882,850.

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 \$2,245,039, \$135,925 higher 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 \$5,257,214. Excise taxes and other taxes accounted for \$655,777 in total revenue.

Total governmental fund expenditures for the year were \$8,231,720 and are broken down as follows:

General government	\$ 1,070,735
Protection	802,409
Welfare	42,276
Public works	754,067
Solid waste	457,330
Culture and recreation	100,774
Education	2,545,865
County tax	403,097
Cemetery	79,478
Contingency and abatelements	12,571
Library	160,360
Trust fund fees and expenses	5,209
Tax incremental financing	102,530
Grant program expenses	892,824
Principal	128,701
Interest and other charges	32,528
Capital outlay	<u>540,968</u>
Total Governmental Funds Expenditures	<u>\$ 8,231,720</u>

The Town paid \$540,988 in governmental capital outlays appropriations during the year. A portion of this was capitalized and is reflected in the \$582,145 total added to fixed assets as of June 30, 2014.

Capital Asset and Debt Administration

Capital Assets

	<u>Balance 6/30/13</u>	<u>Additions/ Completions</u>	<u>Retirement/ Restatement</u>	<u>Balance 6/30/14</u>
Governmental Activities				
Land	\$ 394,830	\$ -	\$ -	\$ 394,830
Construction in Progress	381,514	-	(381,514)	-
Infrastructure- roads	384,509	44,345	-	428,854
Buildings and Improvements	1,475,086	122,186	381,514	1,978,786
Equipment, furniture and fixtures	1,392,934	78,862	-	1,471,796
Vehicles	<u>2,015,718</u>	<u>316,752</u>	<u>(35,000)</u>	<u>2,297,470</u>
Total capital assets	8,044,591	582,145	(35,000)	8,571,736
Less accumulated depreciation	<u>(2,940,779)</u>	<u>(185,959)</u>	<u>35,000</u>	<u>(3,091,738)</u>
Total capital assets, net	<u>\$ 3,103,812</u>	<u>\$ 376,186</u>	<u>\$ -</u>	<u>\$ 3,479,998</u>
Business-Type Activities				
Land	\$ 124,171	\$ -	\$ -	\$ 124,171
Construction in progress	3,014,623	928,534	-	3,943,157
Buildings and Improvements	4,008,951	-	-	4,008,951
Equipment, furniture and vehicles	1,254,298	9,744	-	1,264,040
Infrastructure	<u>11,085,163</u>	<u>-</u>	<u>-</u>	<u>11,085,163</u>
Total capital assets	19,487,204	938,278	-	20,425,482
Less accumulated Depreciation	<u>(4,745,628)</u>	<u>(253,691)</u>	<u>-</u>	<u>(4,745,628)</u>
Total capital assets, net	<u>\$14,741,576</u>	<u>\$ 684,587</u>	<u>\$ -</u>	<u>\$15,426,163</u>

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

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, 2014 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	\$ 882,885	\$ -	\$ (124,583)	\$ 738,322	\$ 32,048
Capital lease obligations	<u>13,704</u>	<u>182,000</u>	<u>(4,138)</u>	<u>191,566</u>	<u>482</u>
Total governmental activities	<u>896,589</u>	<u>182,000</u>	<u>(128,721)</u>	<u>929,868</u>	<u>32,530</u>
Business-Type Activities					
Bonds and notes payable	<u>4,588,955</u>	<u>-</u>	<u>(257,347)</u>	<u>4,329,608</u>	<u>\$ 102,168</u>
Total	<u>\$ 5,483,544</u>	<u>\$ 182,000</u>	<u>\$ (386,048)</u>	<u>\$ 5,259,488</u>	<u>\$ 134,698</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, 2014.

During the year, actual revenues exceeded budgeted revenues by \$110,908. Most of this variance resulted from under budgeted excise tax revenues, sales of salt and sand, unbudgeted charges for services for sludge removal, and contributions.

Budgeted expenditures were higher than actual expenditures by \$312,309 with the utilization of designated carry-forward balances.

The major budget variances for the year ended June 30, 2014 were as follows:

1. Excise and other miscellaneous tax revenues \$40,577 over budget due to increases in excise tax collections.
2. Charges for services revenues \$54,865 over budget and contributions revenue \$22,124 over budget due to additional unbudgeted amounts.
3. Capital outlay expenditures \$239,822 lower than budget due to fewer capital projects being completed than anticipated.

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	40% - 60%
17 th	41% - 59%
18 th	47% - 53%
19 th	53% - 47%
20 th	59% - 41%

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) 584-3318.

Statement 1

Town of Dover-Foxcroft, Maine
Statement of Net Position
June 30, 2014

	Governmental Activities	Business-type Activities	Total	Component Unit - Thompson Free Library
ASSETS				
Cash and cash equivalents	\$ 1,593,665	\$ 665,447	\$ 2,249,312	\$ 210,436
Investments	134,904	-	134,904	561,341
Beneficial interest in assets held by others	652,144	-	652,144	-
Taxes receivable, net	381,720	-	381,720	-
Other receivables	22,000	155,057	177,057	-
Notes receivable	15,000	-	15,000	-
Internal balances	(43,528)	43,528	-	-
Due from fiduciary funds	-	-	-	4,011
Due from other governmental agencies	132,732	51,694	184,426	-
Prepaid expenses	5,917	-	5,917	-
Capital assets not being depreciated	394,830	4,057,328	4,452,158	-
Capital assets being depreciated, net of accumulated depreciation	3,085,166	11,358,837	14,444,005	764,974
Total assets	6,374,752	16,331,891	22,706,643	1,540,762
LIABILITIES				
Accounts payable, deposits payable, and accrued expenses	138,716	68,805	208,523	7,134
Due to other governments	17,863	-	17,863	-
Grant revenues received in advance	174,799	-	174,799	-
Accrued interest payable	-	30,296	30,296	-
Long-term liabilities				
Due within one year				
Bonds and notes payable	126,456	261,018	387,474	-
Capital lease payable	27,596	-	27,596	-
Due in more than one year				
Bonds and notes payable	611,866	4,056,590	4,668,456	-
Capital leases payable	163,980	-	163,980	-
Total liabilities	1,267,268	4,426,699	5,693,967	7,134
DEFERRED INFLOWS OF RESOURCES				
Prepaid taxes	21,964	-	21,964	-
NET POSITION				
Net investment in capital assets	2,550,110	11,096,557	13,646,667	764,974
Restricted, non-expendable for				
Permanent fund principal	516,596	-	516,596	-
Restricted, expendable for				
Permanent fund income	109,515	-	109,515	-
Tax incremental financing project	30,000	-	30,000	-
Special revenue grants and contributions	267,948	-	267,948	-
Debt service	49,575	-	49,575	-
Library endowments	-	-	-	406,038
Unrestricted	1,666,776	806,665	2,373,441	362,616
Total net position	\$ 5,080,520	\$ 11,903,222	\$ 16,983,742	\$ 1,533,628

See accompanying notes to basic financial statements.

15

Statement 2

Town of Dover-Foxcroft, Maine
Statement of Activities
For the Year Ended June 30, 2014

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Component Unit - Thompson Free Library
Primary government							
General government	\$ 1,000,947	\$ 96,307	\$ 51,713	\$ -	\$ (908,897)	\$ -	\$ (908,897)
Protection	469,454	11,368	-	-	(458,086)	-	(458,086)
Police and lights	214,429	-	-	-	(214,429)	-	(214,429)
Hydant rental	164,074	13,109	-	-	(150,975)	-	(150,975)
Fire department	841,745	85,762	135,348	-	(620,635)	-	(620,635)
Public works	459,736	126,900	52,328	-	(277,508)	-	(277,508)
Solid waste	40,278	-	12,307	-	(28,070)	-	(28,070)
Welfare	108,834	5,157	23,302	-	(77,285)	-	(77,285)
Culture and recreation	83,518	4,275	-	-	(79,241)	-	(79,241)
Cemetery	12,571	-	-	-	(12,571)	-	(12,571)
Contingency	180,360	48,068	-	-	(132,292)	-	(132,292)
Library	403,097	-	-	-	(403,097)	-	(403,097)
Tax increment financing	2,545,885	-	-	-	(2,545,885)	-	(2,545,885)
County lot	968,853	-	743,118	248,250	23,463	-	23,463
Special revenue grants and contributions	5,259	-	102,379	-	97,120	-	97,120
Cemetery and other funds	32,528	-	-	-	(32,528)	-	(32,528)
Interest and other charges	78,779	-	-	-	(78,779)	-	(78,779)
Capital outlay	7,040,933	396,148	1,120,873	248,250	(5,960,704)	-	(5,960,704)
Total governmental activities							
Business-type activities							
Sewer fund	739,272	714,384	-	804,065	-	860,177	860,177
Total primary government	\$ 5,485,155	\$ 1,110,530	\$ 1,120,873	\$ 1,153,315	\$ (5,960,784)	\$ 860,177	\$ (5,100,607)
Component unit							
Thompson Free Library	\$ 185,843	\$ 7,050	\$ 207,887	\$ -	-	-	\$ 18,874
General revenues							
Taxes							
Property taxes, levied for general purposes					5,290,177	-	5,290,177
Excise taxes					655,777	-	655,777
Interest and fees costs					43,388	-	43,388
Grants and contributions not restricted to specific programs					380,883	-	380,883
Interest and investment earnings					2,851	2,782	5,633
Miscellaneous					51,452	-	51,452
Contributions to permanent fund principal					3,250	-	3,250
Special item - gain on sale of capital assets					25,000	-	25,000
Special item - proceeds from donated assets					20,000	-	20,000
Total general revenues, contributions to permanent fund principal, and special items					8,475,538	2,782	8,478,320
Change in net position					481,774	862,959	1,374,733
NET POSITION - BEGINNING					4,598,748	11,020,263	15,619,011
NET POSITION - ENDING					\$ 5,080,522	\$ 11,983,222	\$ 17,053,742
							\$ 1,533,628

16

See accompanying notes to basic financial statements.

Statement 3

Town of Dover-Foxcroft, Maine
Balance Sheet
Governmental Funds
June 30, 2014

	General Fund	Special Revenue Fund	Permanent Fund	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 1,577,459	\$ 6	\$ 16,400	\$ 1,593,865
Investments	-	-	134,904	134,904
Beneficial Interest in assets held by others	-	177,337	474,807	652,144
Taxes receivable, net	381,720	-	-	381,720
Prepaid expense	5,917	-	-	5,917
Due from other funds	-	242,988	-	242,988
Receivable from other governments	98,698	34,034	-	132,732
Other receivables	22,000	-	-	22,000
Notes receivable	-	-	15,000	15,000
Total assets	\$ 2,085,794	\$ 454,365	\$ 641,111	\$ 3,181,270
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 118,925	\$ 11,618	\$ -	\$ 130,543
Due to other funds	196,735	-	-	196,735
Payable to other governments	17,863	-	-	17,863
Grant revenues received in advance	-	174,799	-	174,799
Other accrued expenses	2,054	-	-	2,054
Security deposits payable	7,121	-	-	7,121
Interfund advances payable	89,781	-	-	89,781
Total liabilities	432,479	186,417	-	618,896
Deferred inflows of resources				
Prepaid taxes	21,964	-	-	21,964
Unavailable property taxes	295,371	-	-	295,371
Total deferred inflows of resources	317,335	-	-	317,335
Fund balances				
Nonspendable for trust fund principal	-	-	520,196	520,196
Nonspendable for notes receivable	22,000	-	15,000	37,000
Restricted for				
Trust fund purposes	-	177,337	105,915	283,252
Tax incremental financing projects	30,000	-	-	30,000
Special revenue grants and contributions	-	90,611	-	90,611
Debt service	49,575	-	-	49,575
Assigned for capital projects and other purposes	479,634	-	-	479,634
Unassigned	754,771	-	-	754,771
Total fund balances	1,335,980	267,948	641,111	2,245,039
Total liabilities, deferred inflows of resources and fund balances	\$ 2,085,794	\$ 454,365	\$ 641,111	\$ 3,181,270

See accompanying notes to the basic financial statements.

17

Statement 3A

Town of Dover-Foxcroft, Maine
Reconciliation of the Governmental Fund's Balance Sheet
to the Statement of Net Position
June 30, 2014

Total fund balance, governmental funds	\$ 2,245,038
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.	3,479,998
Other long-term assets are not available to pay for current-period expenditures and therefore are reported as deferred inflows of resources in the funds.	
Deferred inflows related to property taxes	286,371
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>(920,888)</u>
Net Position of Governmental Activities in the Statement of Net Position	<u>\$ 5,080,520</u>

See accompanying notes to the basic financial statements.

18

Statement 4

Town of Dover-Foxcroft, Maine
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2014

	General Fund	Special Revenue Fund	Permanent Fund	Total Governmental Funds
REVENUES				
Property taxes	\$ 5,257,214	\$ -	\$ -	\$ 5,257,214
Excise and miscellaneous taxes	655,777	-	-	655,777
Interest and lien costs	43,368	-	-	43,368
Licenses, permits and fees	42,012	-	-	42,012
Intergovernmental	554,896	999,310	-	1,544,208
Charges for services	399,576	-	-	399,576
Recycling credits	52,326	-	-	52,326
Contributions	22,124	-	3,250	25,374
Investment and interest earnings	2,851	1,580	8,503	12,934
Unrealized, realized gains on investments	-	20,873	71,423	92,296
Payment in lieu of taxes	26,900	-	-	26,900
Miscellaneous	5,600	3,056	-	8,656
Total revenues	7,062,650	1,014,619	83,176	8,160,445
EXPENDITURES				
Current				
General government	1,070,735	-	-	1,070,735
Protection				
Police and lights	445,823	-	-	445,823
Hydrant rental	214,429	-	-	214,429
Fire department	142,157	-	-	142,157
Public works	754,067	-	-	754,067
Solid waste	457,330	-	-	457,330
Welfare	42,276	-	-	42,276
Culture and recreation	100,774	-	-	100,774
Cemetery	79,476	-	-	79,476
Contingency and abatements	12,571	-	-	12,571
Library	160,360	-	-	160,360
Tax increment financing	102,530	-	-	102,530
County tax	403,097	-	-	403,097
Education	2,545,865	-	-	2,545,865
Grant program expenses	-	992,624	-	992,624
Trust fund fees and donations	-	1,339	3,870	5,209
Debt service				
Principal	128,701	-	-	128,701
Interest and other charges	32,528	-	-	32,528
Capital outlay	540,968	-	-	540,968
Total expenditures	7,233,687	994,163	3,870	8,231,720
Excess (deficiency) of revenues over expenditures	(171,037)	20,656	79,306	(71,075)
OTHER FINANCING SOURCES (USES)				
Lease proceeds	162,000	-	-	162,000
Transfers in	14,240	20,440	-	34,680
Transfers out	(20,440)	-	(14,240)	(34,680)
Total other financing sources and uses	175,800	20,440	(14,240)	162,000
SPECIAL ITEM				
Proceeds from sale of capital assets	25,000	-	-	25,000
Net change in fund balances	29,763	41,096	65,066	135,925
FUND BALANCES - BEGINNING	1,306,217	226,652	576,045	2,108,914
FUND BALANCES - ENDING	\$ 1,335,980	\$ 267,748	\$ 641,111	\$ 2,244,839

See accompanying notes to the basic financial statements.

19

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, 2014

Net change in fund balances - total governmental funds:	\$	135,925
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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	562,145	
Depreciation expense	(185,959)	

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.

	32,982	
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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.

Debt issued	(182,000)	
Principal repaid	128,701	

Change in net position of governmental activities	\$	491,774
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See accompanying notes to the basic financial statements.

20

Statement 5

Town of Dover-Foxcroft, Maine
Statement of Net Position
Proprietary Fund
June 30, 2014

	<u>Enterprise Fund</u>
	<u>Sewer Fund</u>
ASSETS	
Current assets	
Cash and cash equivalents	\$ 855,447
Accounts receivable, net	155,057
Interfund advances receivable - current	17,856
Receivables from other governments	<u>51,664</u>
Total current assets	<u>880,154</u>
Non-current assets	
Interfund advances receivable	71,825
Land and improvements	124,171
Infrastructure	11,085,163
Construction in progress	3,943,157
Buildings	4,008,851
Equipment, vehicles and furniture	1,264,040
Less accumulated depreciation	<u>(4,999,317)</u>
Total non-current assets	<u>15,497,990</u>
Total assets	<u>16,378,144</u>
LIABILITIES	
Current liabilities	
Accounts payable	68,805
Accrued interest payable	30,256
Due to other funds	46,253
Bonds and notes payable	<u>261,018</u>
Total current liabilities	406,332
Noncurrent liabilities	
Bonds and notes payable	<u>4,068,590</u>
Total liabilities	<u>4,474,922</u>
NET POSITION	
Net investment in capital assets	11,098,557
Unrestricted	<u>808,665</u>
Total net position	<u>\$ 11,903,222</u>

See accompanying notes to basic financial statements.

21

Statement 8

Town of Dover-Foxcroft, Maine
Statement of Revenues, Expenses and Changes in Fund Net Position
Proprietary Fund
For the Year Ended June 30, 2014

	<u>Enterprise Fund</u>
	<u>Sewer Fund</u>
REVENUES	
Charges for services	\$ 703,834
Interest and fees charges	10,550
Total operating revenues	<u>714,384</u>
OPERATING EXPENSES	
Administration	250,333
Sanitary sewer maintenance	15,595
Pump station maintenance	4,423
Plant maintenance and equipment	107,490
Depreciation	<u>253,682</u>
Total operating expenses	<u>631,533</u>
Operating income	<u>82,851</u>
NON-OPERATING REVENUES (EXPENSES)	
Interest and investment revenue	2,782
Capital grants and contributions	804,085
Interest expense	(102,188)
Capital outlay	<u>(4,571)</u>
Total net non-operating revenues	<u>800,108</u>
Change in net position	882,959
TOTAL NET POSITION - BEGINNING	<u>11,020,263</u>
TOTAL NET POSITION - ENDING	<u>\$ 11,903,222</u>

See accompanying notes to basic financial statements.

22

Statement 7

Town of Dover-Foxcroft, Maine
Statement of Cash Flows - Proprietary Fund
For the Year ended June 30, 2014

	<u>Enterprise Fund Sewer Fund</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Received from user charges	\$ 706,789
Interest and lien charges	10,550
Payments to suppliers for goods and services	(113,672)
Payments for administrative services	<u>(250,333)</u>
Net cash provided by operating activities	<u>353,334</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Capital expenditures	(894,434)
Interest payments	(103,221)
Proceeds from loan repayments	17,956
Proceeds from grants	855,776
Bond and note payments	<u>(257,347)</u>
Net cash used by capital and related financing activities	<u>(381,270)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest income	<u>2,782</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(25,154)
CASH AND CASH EQUIVALENTS, BEGINNING	<u>680,601</u>
CASH AND CASH EQUIVALENTS, ENDING	<u>\$ 655,447</u>
Reconciliation of operating income to net cash provided by operating activities	
Operating income	\$ 82,851
Adjustments to reconcile net income to net cash provided by operating activities	
Depreciation	253,692
(Increase) decrease in the following assets	
Accounts receivable	2,956
Increase (decrease) in the following liabilities	
Accounts payable	7,656
Due to other funds	<u>6,180</u>
Total adjustments to income	<u>270,483</u>
Net cash provided by operating activities	<u>\$ 353,334</u>

See accompanying notes to basic financial statements.

23

Statement 8

Town of Dover-Foxcroft, Maine
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2014

	<u>Private Purpose Trust Funds</u>
ASSETS	
Cash and cash equivalents	\$ 15,503
Investments	879,436
Beneficial interest in assets held by others	<u>1,047,342</u>
Total assets	<u>1,942,281</u>
LIABILITIES	
Accounts payable	<u>\$ 4,011</u>
NET POSITION	
Nonexpendable principal held in trust for benefits and other purposes	1,234,273
Expendable income held in trust for benefits and other purposes	<u>703,997</u>
Total net position	<u>\$ 1,938,270</u>

Statement 9

Town of Dover-Foxcroft, Maine
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended June 30, 2014

	<u>Private Purpose Trust Funds</u>
ADDITIONS	
Investment earnings	
Net increase in fair value of investments	\$ 228,930
Interest	29,091
Contributions	<u>10,359</u>
Total additions	<u>268,380</u>
DEDUCTIONS	
Distributions and fees	<u>90,233</u>
Change in net position	178,147
NET POSITION - BEGINNING	<u>1,760,123</u>
NET POSITION - ENDING	<u>\$ 1,938,270</u>

**Town of Dover-Foxcroft, Maine
Notes to Basic Financial Statements
June 30, 2014**

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

In evaluating the Town as a reporting entity, management has addressed all potential component units for which the Town may be financially accountable and, as such, should be included within the Town's financial statements. In accordance with GASB's *Codification of Governmental Accounting and Financial Reporting Standards*, the Town is financially accountable if it appoints a voting majority of the organization's governing board and (1) it is able to impose its will on the organization or (2) there is a potential for the organization to provide specific financial benefits or to impose specific financial burdens on the Town. Additionally, the Town is required to consider other organizations for which the nature and significance of their relationship with the Town are such that exclusion would cause the reporting entity's financial statements to be misleading. Based on the application of these 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.

Town of Dover-Foxcroft, Maine
Notes to Basic Financial Statements
June 30, 2014

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 Fund

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

Permanent Fund

The permanent fund is 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 fund:

Enterprise Fund

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

**Town of Dover-Foxcroft, Maine
Notes to Basic Financial Statements
June 30, 2014**

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)

The Town has presented the following fiduciary fund:

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 and compensated absence 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.

**Town of Dover-Foxcroft, Maine
Notes to Basic Financial Statements
June 30, 2014**

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 and the other funds of the Town consider 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 financial statement of net position. Any residual balances between the governmental activities and fiduciary funds are reported in the statement of net position as "due to/from fiduciary funds". Any residual balances outstanding between the governmental activities and business-type activities are reported in the statement of net position as "internal balances".

3. Interfund Transfers

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

**Town of Dover-Foxcroft, Maine
Notes to Basic Financial Statements
June 30, 2014**

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.

**Town of Dover-Foxcroft, Maine
Notes to Basic Financial Statements
June 30, 2014**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. FINANCIAL STATEMENT AMOUNTS (CONTINUED)

6. Use of Estimates

Preparation of the Town's financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent items at the date of the financial statements and the reported amounts of revenues and expenses/expenditures during the reporting period. Actual results could differ from those estimates.

7. Government-wide Net Position

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

Net investment in capital assets 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 Town 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.

8. 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.

**Town of Dover-Foxcroft, Maine
Notes to Basic Financial Statements
June 30, 2014**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. FINANCIAL STATEMENT AMOUNTS (CONTINUED)

8. Governmental Fund Balances (Continued)

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

9. Revenue Recognition - Property Taxes

Property taxes were levied on assessed values of April 1, 2013, and were due in two installments of 50% on September 28, 2013 and 50% on March 1, 2014. 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, 2014, and during the first sixty days of the next fiscal year are recognized as revenue in 2014. Receivables estimated to be collectible after the sixty day period are recorded as deferred inflows of resources in the general fund.

Assessed value	
Real estate	\$286,720,200
Personal property	<u>12,918,600</u>
	\$299,638,800
Tax rate (per \$1,000)	<u>17.65</u>
Commitment	\$ 5,288,590
Less collections and abatements	<u>5,046,342</u>
Receivable at June 30, 2014	<u>\$ 242,247</u>
Collection rate	95.4%

10. New Governmental Accounting Standards

During the year ended June 30, 2014, the Town implemented Governmental Accounting Standards Board (GASB) Statement No. 65, *Items Previously Reported as Assets and Liabilities*. The intent of this statement is to clarify the appropriate reporting of deferred outflows of resources and deferred inflows of resources to ensure consistency in financial reporting.

Town of Dover-Foxcroft, Maine
Notes to Basic Financial Statements
June 30, 2014

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. FINANCIAL STATEMENT AMOUNTS (CONTINUED)

11. Recent Accounting Pronouncements

In June, 2012, the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*. This statement improves accounting and financial reporting by state and local governments for pensions. It also improves information provided by state and local governmental employers about financial support for pensions that is provided by other entities. The statement is effective for periods beginning after June 15, 2014. The effect of this Statement on the Town's financial statements is not known at this time.

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, 2014, the Town reported deposits of \$2,475,251 with bank balances of \$2,560,398. Of the Town's total bank balance of \$2,560,398, \$1,862,808 was exposed to custodial credit risk. Of the exposed amount, \$1,711,574 was collateralized by underlying securities held by the related bank, which were not in the Town's name, and \$250,817 was uncollateralized.

Deposits have been reported as follows:

Reported in governmental funds	\$1,593,865
Reported in proprietary funds	655,447
Reported in fiduciary funds	15,503
Reported in component unit	210,436
Total deposits	<u>\$2,475,251</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, 2014 are as follows:

Open end mutual funds	\$ 1,240,716
Closed end mutual funds	24,209
Fixed rate capital securities	25,489
Corporate bonds	90,797
Preferred stock	28,012
Certificates of deposit	166,458
Total investments	<u>\$ 1,575,681</u>

Town of Dover-Foxcroft, Maine
Notes to Basic Financial Statements
June 30, 2014

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 \$1,575,681 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	\$ -	\$ -	\$ 25,488
Corporate bonds	<u>10,400</u>	<u>80,397</u>	<u>-</u>
Total	<u>\$ 10,400</u>	<u>\$ 80,397</u>	<u>\$ 25,488</u>

Investments have been reported as follows:

Reported in governmental funds	\$ 134,804
Reported in fiduciary funds	879,436
Reported in component unit	<u>561,341</u>
Total investments	<u>\$1,575,681</u>

Town of Dover-Foxcroft, Maine
Notes to Basic Financial Statements
June 30, 2014

NOTE 3. CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2014, was as follows:

	Balance 6/30/13	Reclass- ification	Additions/ Completions	Retirements/ Dispositions	Balance 6/30/14
Governmental Activities					
<i>Capital assets not being depreciated</i>					
Land	\$ 394,830	\$ -	\$ -	\$ -	\$ 394,830
Construction in progress	<u>381,514</u>	<u>(381,514)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>776,344</u>	<u>(381,514)</u>	<u>-</u>	<u>-</u>	<u>394,830</u>
<i>Capital assets being depreciated</i>					
Infrastructure	394,509	-	44,345	-	428,854
Buildings and improvements	1,475,086	-	104,250	-	1,579,336
Land improvements	-	381,514	17,036	-	399,450
Equipment and furniture	1,392,934	-	78,862	-	1,471,796
Vehicles	<u>2,015,718</u>	<u>-</u>	<u>316,752</u>	<u>(35,000)</u>	<u>2,297,470</u>
Total capital assets being depreciated	<u>5,288,247</u>	<u>-</u>	<u>562,145</u>	<u>(35,000)</u>	<u>6,176,908</u>
<i>Less accumulated depreciation for</i>					
Infrastructure	(81,200)	-	(18,985)	-	(100,185)
Buildings and improvements	(178,579)	-	(34,281)	-	(212,860)
Land improvements	-	-	(1,331)	-	(1,331)
Equipment and furniture	(1,210,868)	-	(68,357)	-	(1,279,025)
Vehicles	<u>(1,479,332)</u>	<u>-</u>	<u>(63,005)</u>	<u>35,000</u>	<u>(1,498,337)</u>
Total accumulated depreciation	<u>(2,949,779)</u>	<u>-</u>	<u>(185,959)</u>	<u>35,000</u>	<u>(3,091,738)</u>
Total capital assets, being depreciated net	<u>2,327,468</u>	<u>381,514</u>	<u>376,186</u>	<u>-</u>	<u>3,085,168</u>
Governmental activities capital assets, net	<u>\$ 3,103,812</u>	<u>\$ -</u>	<u>\$ 376,186</u>	<u>\$ -</u>	<u>\$ 3,479,998</u>
Business-type activities					
<i>Capital assets not being depreciated</i>					
Land	\$ 124,171	\$ -	\$ -	\$ -	\$ 124,171
Construction in progress	<u>3,014,823</u>	<u>-</u>	<u>928,534</u>	<u>-</u>	<u>3,943,167</u>
Total	<u>3,138,794</u>	<u>-</u>	<u>928,534</u>	<u>-</u>	<u>4,067,328</u>
<i>Capital assets being depreciated</i>					
Infrastructure	11,085,183	-	-	-	11,085,183
Buildings and improvements	4,008,951	-	-	-	4,008,951
Equipment, vehicles and furniture	<u>1,254,298</u>	<u>-</u>	<u>9,744</u>	<u>-</u>	<u>1,264,040</u>
Total capital assets being depreciated	<u>16,348,410</u>	<u>-</u>	<u>9,744</u>	<u>-</u>	<u>16,358,154</u>
<i>Less accumulated depreciation for</i>					
Infrastructure	(2,298,507)	-	(144,053)	-	(2,442,560)
Buildings and improvements	(1,328,731)	-	(82,024)	-	(1,411,755)
Equipment, vehicles and furniture	<u>(1,116,388)</u>	<u>-</u>	<u>(27,814)</u>	<u>-</u>	<u>(1,144,002)</u>
Total accumulated depreciation	<u>(4,745,626)</u>	<u>-</u>	<u>(253,891)</u>	<u>-</u>	<u>(4,999,317)</u>
Total capital assets, being depreciated net	<u>11,602,784</u>	<u>-</u>	<u>(243,947)</u>	<u>-</u>	<u>11,358,837</u>
Business-type activities capital assets, net	<u>\$14,741,578</u>	<u>\$ -</u>	<u>\$ 684,587</u>	<u>\$ -</u>	<u>\$15,426,165</u>

Town of Dover-Foxcroft, Maine
Notes to Basic Financial Statements
June 30, 2014

NOTE 3. CAPITAL ASSETS (CONTINUED)

	Balance 6/30/13	Reclass- ification	Additions/ Completions	Retirements/ Dispositions	Balance 6/30/14
Component Unit					
<i>Capital assets being depreciated</i>					
Buildings and improvements	1,303,308	-	11,471	-	1,314,777
<i>Less accumulated depreciation for</i>					
Buildings and improvements	<u>(529,434)</u>	<u>-</u>	<u>(20,369)</u>	<u>-</u>	<u>(549,803)</u>
Component unit capital assets, net	<u>\$ 773,872</u>	<u>\$ -</u>	<u>\$ (8,898)</u>	<u>\$ -</u>	<u>\$ 764,974</u>

Depreciation expense for the year ended June 30, 2014, was charged as direct expense to programs as follows:

<i>Governmental activities</i>	
General government	\$ 10,627
Police	24,181
Fire	29,967
Public works	87,678
Solid waste	23,406
Recreation	8,060
Cemetery	<u>4,040</u>
Total depreciation expense – Governmental activities	<u>\$ 195,959</u>
<i>Business-type activities</i>	
Sewer fund	<u>\$ 263,691</u>
<i>Component Unit</i>	
Thompson Free Library	<u>\$ 20,369</u>

Town of Dover-Foxcroft, Maine
Notes to Basic Financial Statements
June 30, 2014

NOTE 4. LONG-TERM LIABILITIES

The following is a summary of long-term liabilities for the year ended June 30, 2014:

	Balance June 30, 2013	Increases	Decreases	Balance June 30, 2014	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	\$ 165,385	\$ -	\$ (38,313)	\$ 127,072	\$ 40,208
General obligation bond dated October 27, 2005, due 2016. Interest ranges 3.70%-3.90% with annual principal and semiannual interest payments	120,000	-	(40,000)	80,000	40,000
General obligation bond dated May 25, 2009 due 2026. Interest ranges 2.15%-5.35% with annual principal and semiannual interest payments	297,500	-	(21,250)	276,250	21,250
General obligation bond dated May 25, 2009, due 2027. Interest ranges 2.25%-5.30% with annual principal and semiannual interest payments	210,000	-	(15,000)	195,000	15,000
<i>Camden National Bank</i>					
3.80% general obligation bond dated May 14, 2011, due May 14, 2020 with annual principal and interest payments	70,000	-	(10,000)	60,000	10,000
Total general obligation bonds	862,885	-	(124,563)	738,322	126,458
Capital Leases	13,704	182,000	(4,138)	191,566	27,588
Total governmental long-term liabilities	876,589	182,000	(128,701)	929,888	154,042

Town of Dover-Foxcroft, Maine
Notes to Basic Financial Statements
June 30, 2014

NOTE 4. LONG-TERM LIABILITIES (CONTINUED)

	Balance June 30, 2013	Increases	Decreases	Balance June 30, 2014	Portion due within one year
Proprietary Fund Liabilities					
General Obligation Bonds					
<i>Rural Development</i>					
4.25% general obligation sewer bonds dated November 19, 2009, due 2039	\$ 801,749	\$ -	\$ (17,470)	\$ 784,279	\$ 17,937
2.50% general obligation sewer bonds dated February 16, 2011, due 2039	1,416,194	-	(39,330)	1,376,864	40,313
2.00% general obligation sewer bonds dated May 10, 2012, due 2040	291,903	-	(8,259)	283,644	8,424
<i>Maine Municipal Bond Bank</i>					
2.25% general obligation revolving loan dated November 13, 2003, due 2024	144,506	-	(12,114)	132,392	12,302
1.71% general obligation sewer bonds dated November 13, 2003, due 2019	757,447	-	(123,708)	633,741	125,009
1.00% general obligation sewer bonds dated September 14, 2012, due 2032	<u>1,175,155</u>	<u>-</u>	<u>(56,468)</u>	<u>1,118,687</u>	<u>57,033</u>
Total proprietary general obligation bonds	<u>4,586,955</u>	<u>-</u>	<u>(257,347)</u>	<u>4,329,608</u>	<u>261,018</u>
Total governmental fund and proprietary fund long-term liabilities	<u>\$ 5,463,544</u>	<u>\$ 182,000</u>	<u>\$ (386,048)</u>	<u>\$ 5,259,496</u>	<u>\$ 415,060</u>

Town of Dover-Foxcroft, Maine
Notes to Basic Financial Statements
June 30, 2014

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	
2015	\$ 126,456	\$ 31,037	\$ 261,018	\$ 94,664	\$ 513,175
2016	128,570	25,234	265,101	90,547	509,452
2017	90,798	20,059	269,319	86,296	466,469
2018	46,250	16,657	273,674	81,908	418,487
2019	46,250	14,405	272,749	77,370	410,774
2020-2024	191,250	41,455	783,988	335,107	1,351,800
2025-2029	108,750	4,867	766,255	250,509	1,169,381
2030-2034	-	-	752,562	157,732	910,324
2035-2039	-	-	641,085	62,815	703,910
2040	-	-	13,617	276	14,082
	<u>\$ 738,322</u>	<u>\$ 163,713</u>	<u>\$ 4,329,608</u>	<u>\$ 1,237,222</u>	<u>\$ 6,458,865</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, 2014, the Town was in compliance with these limitations.

The Town refinanced a sewer department loan through Rural Development on August 6, 2014. This refinance significantly reduced the interest rate of the loan, from 4.375% to 0.440%, and reduced the payback term of the loan. The obligation reported in the financial statements and in the future maturities listed above is the amount of the obligation as of June 30, 2014.

Capital leases payable

The Town is the lessee of a photocopier and a fire truck under capital leases expiring in 2017 and 2021. 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, 2014, the Town had recorded \$14,146 in equipment and 257,000 in vehicles related to outstanding capital leases. Amortization of these assets is included with depreciation expense. Accumulated depreciation for these assets at June 30, 2014 is \$13,257.

Minimum future lease payments under capital leases as of June 30, 2014 are:

2015	\$ 34,575
2016	34,575
2017	30,725
2018	29,865
2019	29,865
2020	29,865
2021	29,865
	<u>219,835</u>
Less amount representing interest	(28,129)
Present value of minimum lease payments	<u>\$ 191,706</u>

Town of Dover-Foxcroft, Maine
Notes to Basic Financial Statements
June 30, 2014

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

The Town is currently committed to operating lease payments of \$5,000 over the next year for a land lease. Future lease payment requirements are as follows:

2015 \$ 5,000

Operating lease payments were \$5,000 for the year ended June 30, 2014.

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, 2014, arising from these transactions and interfund transfers were as follows:

	Due from Other Funds	Due to Other Funds	Transfers in	Transfers Out
General fund	\$ -	\$ 200,510	\$ 14,240	\$ 20,440
Permanent fund	-	-	-	14,240
Special revenue fund	242,088	-	20,440	-
Sewer proprietary fund	<u>80,781</u>	<u>40,253</u>	<u>-</u>	<u>-</u>
	<u>\$ 322,789</u>	<u>\$ 322,789</u>	<u>\$ 34,680</u>	<u>\$ 34,680</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 \$14,240 is a transfer from permanent fund endowments to the general fund for use in cemetery operations.

The \$80,781 due to the sewer proprietary fund from the general fund is the remainder of an interfund advance that will be paid off in \$17,956 increments over the next five years with 1.5% interest.

NOTE 6. NET INVESTMENT IN CAPITAL ASSETS

Net position represents the difference between assets and liabilities. Net investment in capital assets 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 investment in capital assets was calculated as follows at June 30, 2014:

	Governmental Activities	Business-type Activities
Capital assets	\$ 6,571,736	\$ 20,425,482
Accumulated depreciation	(3,091,738)	(4,999,317)
Related bonds payable	(738,222)	(4,329,608)
Related capital leases payable	<u>(191,566)</u>	<u>-</u>
Total balance	<u>\$ 2,550,110</u>	<u>\$ 11,096,557</u>

**Town of Dover-Foxcroft, Maine
Notes to Basic Financial Statements
June 30, 2014**

NOTE 7. FUND BALANCE – SPECIAL REVENUE FUND - RESTRICTED

At June 30, 2014 the Town maintained restricted fund balances in its special revenue fund for grants and contributions for the following programs:

Walmart donation	\$ 1,123
Bike Maine grant	1,123
Healthy Maine streets grant	2,415
Dredging	44,432
Wellness grant	240
Balloon festival	447
Senior network	1,544
Downtown revitalization	414
Library consortium	850
2013-2014 Byrne grant	1,101
Land use	3,545
Community & Economic development grants	2,008
EPA – Brownfields grants	3,053
Wood sales & sludge removal	<u>28,298</u>
	<u>\$ 90,611</u>

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

At June 30, 2014, the Town maintained nonspendable and restricted fund balances in its permanent fund for the following purposes:

	Non- spendable	Restricted
School	\$ 27,342	\$ 7,413
Fire department	135,000	31,304
Town purposes	22,828	6,185
Cemetery	<u>350,028</u>	<u>61,013</u>
	<u>\$ 535,198</u>	<u>\$ 105,915</u>

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

At June 30, 2014, 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	\$ 418,087	\$ 82,351
Historical society	878	235
Mayo ambulance	8,763	2,374
Mayo hospital	183,387	268,779
Scholarships	4,710	739
Thompson Free Library	620,448	349,499
Other Town purposes	<u>-</u>	<u>20</u>
	<u>\$ 1,234,273</u>	<u>\$ 703,997</u>

Town of Dover-Foxcroft, Maine
Notes to Basic Financial Statements
June 30, 2014

NOTE 10. FUND BALANCE – GENERAL FUND - ASSIGNED

At June 30, 2014 the Town maintained assigned fund balances for capital projects and other purposes as follows:

Homecoming	\$ 37,082
Unemployment	8,307
Health insurance co-pay	34,587
Emergency preparedness	5,986
Fire equipment	34,286
Fire station	10,533
Community policing	2,340
Promotion grant match	9,450
Aerial photos	21,184
Greeley Landing	1,596
Public works equipment	13,622
Public works building	28,432
Office machines	44,500
Recreation facilities	17,783
Promotion and development	5,700
Police building	15,315
Police equipment	18,514
Police drug enforcement	8,277
Solid waste equipment	51,857
Solid waste facilities	7,500
Cemetery equipment	18,777
Cemetery facilities	8,250
Central hall	22,589
Morton Ave building	18,039
Road improvement	13,340
Paving	10,000
Gravel pit stumpage sales	8,130
Airport stumpage sales	11,638
	<u>\$ 479,634</u>

NOTE 11. 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 \$1,899,486 in the year ended June 30, 2014. Of this amount, \$852,144 is reported in governmental funds and \$1,047,342 is reported in fiduciary funds.

**Town of Dover-Foxcroft, Maine
Notes to Basic Financial Statements
June 30, 2014**

NOTE 12. 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 13. 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, 2014 for employees covered by this plan was \$861,384.

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.

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		
	6/30/14	6/30/13	6/30/12
Employer			
Amount	\$ -0-	\$ -0-	\$ -0-
Percentage	0.00%	0.00%	0.00%
Employee			
Amount	\$82,491	\$82,104	\$83,023
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, 2014 for employees covered by this plan was \$48,413.

**Town of Dover-Foxcroft, Maine
Notes to Basic Financial Statements
June 30, 2014**

NOTE 13. DEFINED BENEFIT PENSION PLAN (CONTINUED)

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		
	6/30/14	6/30/13	6/30/12
Employer			
Amount	\$ 3,113	\$ 1,930	\$ 2,257
Percentage	6.43%	5.22%	6.46%
Employee			
Amount	\$ 3,147	\$ 2,407	\$ 2,353
Percentage	6.50%	6.50%	6.50%

NOTE 14. COMMITMENTS

At June 30, 2014, the Town was committed to remaining sewer construction contracts totaling approximately \$350,287.

NOTE 15. 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.

**Town of Dover-Foxcroft, Maine
Notes to Basic Financial Statements
June 30, 2014**

NOTE 16. 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, 2014, the Town's proportionate interest was 1.2106%. For the year ended June 30, 2014, the Town paid \$176,987 in tipping fees to PERC. At June 30, 2014, \$4,027 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 17. RELATED PARTY TRANSACTIONS AND PAYABLES

During the year ending June 30, 2014 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, 2014 were \$85,587, with \$79,816 related to expenditures of federal awards. At June 30, 2014, no amounts were owed to Edgerly Plumbing for services provided.

NOTE 18. 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.

NOTE 19. RESTATEMENT AND RECLASSIFICATION OF FUND BALANCE AND NET POSITION

The Town reclassified \$2,583 from permanent fund beginning restricted fund balance to nonspendable fund balance, and reclassified \$390,072 from private purpose trust fund beginning nonexpendable net position to expendable restricted net position. These changes had no net effect on total fund balance or net position reported, so these changes are not reflected on the basic financial statements. The effects of the reclassification are reported on Schedules 1 and 3. This change better reflects the Town's allocation of these trust funds based on the application of UPMIFA, the Town's spending policies, and the spending policies of Maine Community Foundation, which holds a significant portion of the Town's trust funds.

NOTE 20. SUBSEQUENT EVENTS

After June 30, 2014, the Town received notification regarding an IOUAL credit held by the Maine PERS on behalf of the Town in the amount of 418,758. Management of the Town determined that since this amount was not known at June 30, 2014, and felt that the amount was somewhat contingent on decisions made outside the Town, it would be improper to record this amount as a receivable as of June 30, 2014.

Exhibit 1

Town of Dover-Foxcroft, Maine
Budget and Actual (with Variances)
General Fund
For the year ended June 30, 2014

	Budgeted Amounts			Actual	Variance with Final Budget - Positive (Negative)
	Original*	Changes**	Final*		
REVENUES					
Property taxes	\$ 5,289,593	\$ -	\$ 5,289,593	\$ 5,257,214	\$ (32,379)
Estate and miscellaneous taxes	615,200	-	615,200	655,777	40,577
Interest and fee costs	43,000	-	43,000	43,368	368
Licenses, permits and fees	43,105	-	43,105	42,012	(1,093)
Intergovernmental	532,931	-	532,931	554,898	21,967
Charges for services	318,910	25,703	344,613	399,578	54,965
Recycling credits	53,900	-	53,900	52,328	(1,572)
Contributions	-	-	-	22,124	22,124
Interest earnings	3,500	-	3,500	2,851	(649)
Payment in lieu of taxes	24,900	-	24,900	26,900	2,000
Miscellaneous	1,000	-	1,000	5,600	4,600
Total revenues	6,826,039	25,703	6,851,742	7,062,650	110,908
EXPENDITURES					
Current					
General government	1,091,265	(4,620)	1,086,645	1,070,735	15,910
Protection					
Police and lights	459,590	-	459,590	445,823	13,767
Hydrant rental	214,430	-	214,430	214,429	1
Fire department	142,645	-	142,645	142,157	488
Public works	725,990	25,703	751,693	754,067	(2,474)
Solid waste	462,450	-	462,450	457,330	5,120
Welfare	47,695	-	47,695	42,276	5,419
Culture and recreation	119,146	-	119,146	100,774	18,372
Cemetery	89,090	-	89,090	79,476	9,614
Contingency and abatement	15,000	-	15,000	12,571	2,429
Library	160,360	-	160,360	160,360	-
Tax increment financing	102,530	-	102,530	102,530	-
County tax	403,097	-	403,097	403,097	-
Education	2,545,865	-	2,545,865	2,545,865	-
Debt service					
Principal	124,563	4,138	128,701	128,701	-
Interest and other charges	36,087	482	36,569	32,528	4,041
Capital outlay	780,590	-	780,590	540,958	239,622
Total expenditures	7,520,293	25,703	7,545,996	7,233,687	312,309
Excess (deficiency) of revenues over expenditures	(694,254)	-	(694,254)	(171,037)	423,217
OTHER FINANCING SOURCES (USES)					
Use of carryover unassigned fund balances	245,000	-	245,000	-	(245,000)
Use of carryover assigned fund balances	533,356	-	533,356	-	(533,356)
Overlay	(192,102)	-	(192,102)	-	192,102
Debt proceeds	-	-	-	182,000	182,000
Transfers in	8,000	-	8,000	14,240	6,240
Transfers out	-	-	-	(20,440)	(20,440)
Total other financing sources and uses	594,254	-	594,254	175,800	(418,454)
SPECIAL ITEM					
Proceeds from sale of capital assets	-	-	-	25,000	25,000
Net change in fund balances	\$ -	\$ -	\$ -	29,763	\$ 29,763
FUND BALANCES - BEGINNING				1,306,217	
FUND BALANCES - ENDING				\$ 1,335,980	

* Includes designated carryforward accounts

**Changes made for additional revenues per commitment and capital leases

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, 2014

	Permanent Fund		Special Revenue Fund	
	Special Funds	Cemetery Funds	Babson Student Loan and Town Fund	Totals
PRINCIPAL (AND FUNDS FUNCTIONING AS PRINCIPAL)				
Revenue				
Capital gains and principal additions	\$ -	\$ -	\$ -	\$ -
Operating transfers in (out)	-	3,250	-	3,250
Total revenue	-	3,250	-	3,250
Fund balance, beginning	142,654	371,729	-	514,383
Reclassification	27,514	(24,951)	-	2,563
Fund balance, beginning, restated	170,168	346,778	-	516,946
Fund balance, ending	170,168	360,028	-	520,196
RESTRICTED				
Revenues				
Investment income	26,425	53,501	22,453	102,379
Expenditures	(871)	(3,199)	(1,339)	(5,209)
Operating transfers in (out)	-	(14,240)	-	(14,240)
Excess of revenue and other financing sources over expenditures and other financing uses	25,754	36,062	21,114	82,930
Fund balance, beginning	61,862	-	156,223	217,885
Reclassification	(27,514)	24,951	-	(2,563)
Fund balance, beginning, restated	34,148	24,951	156,223	215,322
Fund balance, ending	59,902	81,013	177,337	298,252
TOTAL PRINCIPAL AND RESTRICTED FUND BALANCE, ENDING	\$ 230,070	\$ 411,041	\$ 177,337	\$ 818,448

Schedule 2

Town of Dover-Foxcroft, Maine
Schedule of Permanent Fund and Special Revenue Fund Trust Balances
June 30, 2014

	<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>\$ 350,028</u>	<u>\$ 61,013</u>	<u>\$ 411,041</u>
Special Funds			
Funds held by Town of Dover-Foxcroft in Maine Community Foundation			
Victor L. and Laura A. Warren Scholastic Fund	12,584	3,411	15,995
Henry N. Spaulding Funds	22,826	6,185	29,011
Ministerial and School Fund	14,758	4,002	18,760
Funds held by the American Funds			
Gray Fire department Fund	120,000	31,304	151,304
Other assets			
Receivable	<u>-</u>	<u>15,000</u>	<u>15,000</u>
Total special trust funds	<u>170,168</u>	<u>59,802</u>	<u>230,070</u>
Total permanent funds	<u>\$ 520,196</u>	<u>\$ 120,915</u>	<u>\$ 641,111</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>\$ 177,337</u>	<u>\$ 177,337</u>

Schedule 3

Town of Dover-Foxcroft, Maine
Combining Schedule of Changes in Net Position
Private Purpose Trust Funds
For the Year ended June 30, 2014

	Mayo Memorial Hospital	Thompson Free Library	Special Funds	Totals
PRINCIPAL (AND FUNDS FUNCTIONING AS PRINCIPAL)				
Revenue				
Capital gains and principal additions	\$ -	\$ -	\$ -	\$ -
Operating transfers in (out)	-	-	-	-
Total revenue (loss)	-	-	-	-
Net position, beginning	402,045	848,869	375,431	1,624,345
Reclassification	(218,658)	(226,421)	55,007	(390,072)
Net position, beginning, restated	183,387	620,448	430,438	1,234,273
Net position, ending	183,387	620,448	430,438	1,234,273
RESTRICTED				
Revenues				
Investment income	\$ 60,749	130,660	66,612	258,021
Expenditures	(5,810)	(12,142)	(3,970)	(21,922)
Operating transfers in (out)	(7,671)	(38,651)	(13,630)	(57,952)
Excess (deficiency) of revenue and other financing sources over expendi- tures and other financing uses	47,268	81,867	49,012	178,147
Net position, beginning	2,742	41,322	91,714	135,778
Reclassification	218,768	226,310	(55,007)	390,072
Net position, beginning, restated	221,511	267,632	36,707	525,850
Net position, ending	268,779	349,499	85,719	703,997
TOTAL PRINCIPAL AND RESTRICTED NET POSITION, ENDING	\$ 452,166	\$ 969,947	\$ 516,157	\$ 1,938,270

Schedule 4

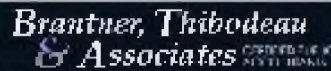
Town of Dover-Foxcroft, Maine
Schedule of Private Purpose Trust Funds Balances
June 30, 2014

	Principal	Restricted	Total
Mayo Memorial Hospital Fund			
Funds held by Town of Dover-Foxcroft in			
Maine Community Foundation			
Mayo Memorial trust	\$ 167,165	\$ 52,233	\$ 219,398
Funds held in trust by Bank of America			
Theodora Gray	<u>16,222</u>	<u>216,546</u>	<u>232,768</u>
Total Mayo Memorial Hospital Fund	<u>183,387</u>	<u>268,779</u>	<u>452,166</u>
Thompson Free Library			
Funds held by Town of Dover-Foxcroft in			
Maine Community Foundation			
Eugene S. FAVOR	27,208	4,754	31,960
Frank E. Guemsey	13,384	2,336	15,720
E.A. Thompson	11,322	1,874	13,296
Eva Gilman	5,924	1,031	6,955
Barbara Goodwin	11,749	2,042	13,791
Dudley C. Goodwin	10,881	1,870	12,551
Dorothy F. Greenlaw	10,147	1,765	11,912
Goodwin charitable trust	167,560	29,673	197,233
Sanford	5,009	877	5,886
Gellerson	2,136	366	2,502
Funds held in trust by Bank of America			
Theodora Gray	16,222	215,645	231,867
Funds held in trust by Bank of America			
Marion Morrison	<u>338,108</u>	<u>87,166</u>	<u>425,274</u>
Total Thompson Free Library Trust Fund	<u>620,448</u>	<u>349,499</u>	<u>969,947</u>
Special Funds			
Funds held by Town of Dover-Foxcroft in			
Maine Community Foundation			
Victor L. and Laura A. Warren Home Fund	268,084	47,136	315,220
Ruby Williams	66,982	13,253	80,235
Ambulance Fund	8,763	2,374	11,137
Guy M. Buck - Education Fund	4,710	739	5,449
Flora Mayo - Rent subsidy	70,799	19,190	89,989
Mary E. Page Fund	10,222	2,772	12,994
Lawrence - Peabody - Museum	878	235	1,113
Other assets			
Checking	<u>-</u>	<u>20</u>	<u>20</u>
Total special trust funds	<u>430,438</u>	<u>85,719</u>	<u>516,157</u>
Total funds	<u>\$ 1,234,273</u>	<u>\$ 703,997</u>	<u>\$ 1,938,270</u>

Schedule 5

Town of Dover-Foxcroft, Maine
Taxes Receivable, Tax Liens, and Tax Acquired Property
General Fund
June 30, 2014

Taxes receivable	
2014	\$ 242,247
2013 and prior	<u>1,887</u>
Total taxes receivable	<u>244,114</u>
Tax liens and tax acquired property	
2013	103,909
2012 and prior	2,755
Tax acquired	<u>35,942</u>
Total tax liens	<u>142,606</u>
Total taxes receivable, and tax liens	386,720
Less allowance for uncollectibles and writeoffs	<u>(5,000)</u>
Total	<u>\$ 381,720</u>



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 Email: bt@btacpa.com

**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 the 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, each major fund, and the aggregate remaining fund information of Town of Dover-Foxcroft, Maine as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise Town of Dover-Foxcroft, Maine's basic financial statements and have issued our report thereon dated March 9, 2015.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered 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 Town of Dover-Foxcroft, Maine's internal control. Accordingly, we do not express an opinion on the effectiveness of 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, described in the accompanying schedule of findings and questioned costs that we consider to be a significant deficiency, #2014-001.

Board of Selectmen

Page 2

Compliance and Other Matters

As part of obtaining reasonable assurance about whether 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 Town of Dover-Foxcroft, Maine, in a separate letter dated March 9, 2015.

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

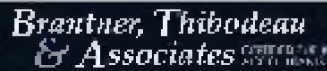
Town of Dover-Foxcroft, Maine's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit Town of Dover-Foxcroft, Maine's response, and accordingly, we express no opinion on it.

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.

Baxter Whibodian & Associates

March 9, 2015



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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 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 Town of Dover-Foxcroft, Maine's major federal programs for the year ended June 30, 2014. 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 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 Town of Dover-Foxcroft, Maine's compliance.

Opinion on Each Major Federal Program

In our opinion, 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, 2014.

Report on Internal Control Over Compliance

Board of Selectmen
Page 2

Management of 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 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 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.

Brantley Thibodeau & Associates

March 2, 2015

Town of Dover-Foxcroft
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

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			
Gluster			
Water and Waste Disposal Systems for Rural Communities	10.760	unknown	<u>\$ 904,064</u>
<i>U.S. Department of Health and Human Services/ Center for Disease Control</i>			
Passed through Maine Development Foundation			
Community Transformation Grants	93.737	unknown	<u>22,879</u>
<i>U.S. Environmental Protection Agency</i>			
Brownfields Assessment and Cleanup Cooperative Agreement	66.818	BIF-96130601	<u>17,936</u>
<i>U.S. Department of Transportation</i>			
Passed through the State Bureau of Highway Safety			
State And Community Highway Safety	20.600	AL13-033	<u>14,750</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	131,309
Community Development Block Grants	14.228	015-19A-Z108-01-6331	59,935
Community Development Block Grants	14.228	014-19A-1054-01-058701	56,972
Community Development Block Grants	14.228	015-19A-0587-012-6331	53
Community Development Block Grants	14.228	015-19A-0587-012-6331	210
			<u>248,479</u>
<i>U.S. Department of Justice</i>			
Direct			
ARRA - Public Safety Partnership and Community Policing Grant	16.710	2009-RK-WX-0424	42,521
Edward Byrne Memorial Justice Assistance Grant Program	16.738	PIS-01-12/PIS-01-13	<u>10,116</u>
			<u>52,637</u>
<i>U.S. Northern Border Regional Commission</i>			
Direct			
Northern Border Regional Development	90.601	NBRC-13-G-ME-00001	<u>18,989</u>
Total expenditures of federal awards			<u>\$ 1,279,734</u>

Town of Dover-Foxcroft, Maine
Notes to Schedule of Expenditures of Federal Awards
Year ended June 30, 2014

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, 2014. The reporting entity is defined in the Notes to the Basic Financial Statements of 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 \$248,889 in funds to subrecipients in the form of Community Block Development Grant projects.

ADDITIONS TO CEMETERY TRUST FUND

PERPETUAL CARE		
YEAR ENDING - JUNE 30, 2014		
NAME	CEMETERY/LOT	AMOUNT
DAVID M BRUMM	PINE GROVE ANNEX LOT 95A, Space 5	\$250.00
FLORA M SANDS	EAST DOVER ANNEX LOT 9, Space 1	\$250.00
CONSTANCE M & R SCOTT CARPENTER	OAKES POND – SECTION B Lot 100, Space 3	\$250.00
JAMES R & JEANENE L LACASCE	SOUTH DOVER ANNEX BLOCK 14, Spaces 1-8	\$2,000.00
WAYNE W. EVANS, Sr.	DOVER – POOLE YARD Lot 138, Spaces 3&4	\$500.00
		\$3,250.00

TOWN OF DOVER-FOXCROFT CEMETERIES

NAME OF CEMETERY

LOCATION

DOVER

VAUGHN ROAD

EAST DOVER

EAST DOVER ROAD

SOUTH DOVER

BANGOR ROAD

BOSS

ANDERSON ROAD

FOXCROFT CENTER/STEADMAN'S

FOXCROFT CENTER

GRAY

WEST MAIN STREET

LEE

LEE CEMETERY RD

PARSON'S LANDING

PARSON'S LANDING RD

PINE GROVE/BRANN'S MILLS

NOTCH/FRENCH ROAD

RURAL GROVE

WEST MAIN STREET

MCALLISTER

DEXTER ROAD

TAXES RECEIVABLE 2013-2014 - JUNE 30, 2014

ACCT	NAME	TAX	ACCT	NAME	TAX	ACCT	NAME	TAX
262	*ADAMS WARREN & PATRICIA	299.29	1488	*FADLEY DANA M	625.11	2060	MAIHOS JAMES C	3247.60
396	*ADAMS WARREN & PATRICIA	170.32	963	FAIRBROTHER MARY JANE HEIRS OF	1051.94	3261	*MALOON ARCHIE W JR	1,068.71
1169	*ADAMS WARREN & PATRICIA	121.78	2050	FINLEY DAVID L	402.42	2101	*MANN KEITH & JESSE	796.02
729	ADDINGTON ERIK R	2882.25	2167	FINLEY DAVID L	1,650.28	968	*MARSHALL PETER & ANN	561.27
3011	ADKINS JOANNE E	2638.68	1119	FLINT JOSEPH S	1,650.28	411	*MC CAR WASH	2,949.32
1671	*AMES CATHERINE E	1586.74	1808	FOSTER CURTIS & KERI	1726.17	74	MCBRIDE REBECCA E	1,253.15
2625	BARNETT JERRY	307.11	754	*FRYE ALICE	251.51	2373	*MCCHESNEY GORDON	449.26
2765	*BATCHELDER PHILIP R	568.78	986	GLADSTONE PHILIP A & LAUREN A	1,943.27	684	*MCCORMACK GAIL A	1074.04
2590	*BATEY JOSH & ASHLEY	128.64	2494	*GRANT BURGESS & KATHRYN	983.10	535	*MCEACHERN DIANA MARIE	692.79
2672	*BELL JOHN & DEBORA	734.24	2740	*GRANT BURGESS & KATHRYN	1470.25	1469	MEADE MARGARET	2,398.63
2066	BERRYMAN CHARLES G	1,809.13	1583	GRANT CHRISTOPHER	633.64	3051	*MEADE MARGARET	256.58
417	BICKFORD CARL & JENNIFER L	351.23	2673	*GRANT MYRA	767.78	1080	MERCHANT CLARENCE J II	1,223.15
1412	BICKFORD CARL I	1606.15	3157	*GREEN CRAIG	128.84	2006	MERRILL MARK & JOAN	711.30
1195	*BILLINGTON LILLIAN	1291.98	607	GREGORY KENNETH M & KATHLEEN	1,009.58	508	MILLETTE JOSEPH G	225.92
911	BISHOP DANIEL J	1378.47	1717	*GURSCHICK WALTER	446.54	2487	MILLETTE JOSEPH G	1925.61
1480	BISHOP DANIEL J	135.91	1991	*HALEY CONSTRUCTION INC	222.35	1168	MILNE ALISON	2031.52
387	*BLANCHARD CAROL ANN	484.49	742	*HALL DANIEL R SR	473.02	1797	MILNE ALISON	243.57
738	*BLETHEN CAROL	278.71	3134	HALL LAUREEN	607.16	924	*MIRISOLA ROBERT	391.54
639	*BONSEY IRENE	654.81	2953	*HARMON SANDRA	1,641.66	2430	MITCHELL WILLIAM &	2,892.84
1852	*BOONE LISA A	1161.71	1404	HARRINGTON JESSICA	792.48	247	*MITCHELL, WILLIAM A	1,258.45
1563	BRADISH JOSEPH ET AL	436.31	2885	*HARTFORD ROBERT & EARLENE	2,933.43	8	MOORE ALAN	882.50
1653	BRAWN FREDERICK D & NINA G	924.86	915	*HAZLETT HERBERT	1044.88	2073	MOORE RICKY A	1627.33
3278	BRYANT MARK	105.90	1266	*HAZLETT HERBERT	4,015.38	2076	MOORE RICKY A	30.01
2330	*BURHOE BLAINE H JR.	2119.77	2959	HENDERSON RAYMOND D	1655.50	3044	MOORE RICKY A	834.84
3018	*BURHOE PATRICIA	1067.83	1394	HENDERSON RAYMOND D & MARY	1408.47	1187	*MORRISON MIA L	895.83
2385	CADIEUX VIRGINIA	1,572.62	1128	HERETAKIS ENTERPRISES	1267.27	2489	*MORSE SUZANNE E	788.94
1763	*CHAMBERS JAMES & LORI	1603.35	1143	*HOLDEN JENNIFER L	693.64	2600	NALLY DANIEL J	1311.40
2688	CHASE HENRY F IV & JAYME M	1,346.70	104	HURD DANIEL O	713.06	2304	*NELSON DAVID P	169.38
2426	COLE DANIEL & MICHELE	1,945.03	141	HURD DANIEL O	254.16	642	*NICKERSON AUSTIN EST.	910.94
150	CORBIN SHARON PEIRCE	2,389.81	304	HURD DANIEL O	4,108.92	2165	*NICKERSON JOHN & BELDEN A	886.03
3272	COTE DONALD N JR & KAREN L	698.94	2388	HURD DANIEL O	353.00	693	*NICKERSON JOHN C	211.80
3170	COWING EARL T	1,249.62	2292	HURD DANIEL O JR	2,059.76	979	*NICKERSON JOHN C	111.20
1417	CROCKETT ROY F & SANDRA J	2,791.55	611	HUTCHINSON EUGENE W	2,066.82	4	*NIELD GREGORY SCOTT & DORC	9.49
844	CURRIER CAROL A	1,212.32	1700	HUUSKONEN NYRIK T	2,038.57	2652	OLSZEWSKI ROBERT JR	1,233.73
1046	DEFORD FREDERICK M	1,111.95	1265	JAMESON LAURALYN BUIE	402.24	229	PAUL MICHAEL HEIRS OF	957.67
261	*DELOGE RICKEY	215.33	2031	KENDALL MICHAEL S & SHELLEY F	563.04	2179	PERKINS ROXANNE	1251.39
1012	*DESMARAIS SCOTT P & NICOLE H	413.01	3085	KERWIN KAREN MARIE	1,447.30	967	*PFORTE KIMBERLY T	187.23
718	*DGB JR INC	3604.13	578	*KIMBALL ARTHUR A HEIRS OF	1987.39	149	*PHILBRICK DANIEL J	1660.87
1695	DOORE ELAINE HEIRS OF	624.81	1462	KLIESCH JAMES RONALD	1,927.38	576	PIRES JOHN JR	397.13
2811	DOORE ELAINE HEIRS OF	566.56	2379	*LABELLE KATHY S COLBRY	905.45	1925	*POLYCOMP TRUST CO CUSTODI	1,486.13
2834	DOORE ELAINE HEIRS OF	547.15	382	*LAROCHE ANGELA	891.32	1850	*POTTER EVERETT & DOREENE	1691.83
306	*DORNAN CHARLOTTE L HEIRS OF	1,163.14	1082	*LAROCHE ANGELA	22.06	1900	*POULIN NORMAN A	861.32
1631	DOW NORA	1217.85	1188	*LAROCHE ANGELA	21.18	1476	PROVOST STEPHEN P	2204.48
1612	*DOW RANDALL E	150.03	1371	*LAVERY CARISSA F	372.42	1981	*QU MICHAEL & YUE LAN	1,267.35
3367	*DOW SPENCER J	1087.24	2627	*LAVERY CARISSA F	187.09	1403	RAYMOND CATHY	1613.21
415	DULAC MICHAEL & KRISTIN C	1563.79	1055	LEE RICHARD C & BEVERLEE ANN	2758.70	2182	*RHINO PROPERTY DEVELOPMEI	1,288.45
991	*DYER DIRK C	661.88	2976	*LEIGHTON DAVID & DIANE	1,291.98	2725	RICHARDS JONATHAN L	1311.40
926	*EDGERLY DAVID	176.50	1847	*LONG GRAHAM A & MICHELLE E	2193.90	2183	ROANE CASANDRA & SANDRA	893.09
424	*EDGERLY JUDITH M	192.11	73	*LOVEJOY PHILIP R	606.27	79	ROBINSON ENTERPRISES, LLC	880.73
264	ELDREDGE JOHN E SR	224.16	696	*LUNDGREN CONRAD H	1468.48	272	ROBINSON ENTERPRISES, LLC	6,911.74
2245	*ENGSTROM STEVEN F	328.29	2261	*LUNDGREN CONRAD H	383.01	430	ROBINSON PETER & GALE	4,029.50
1414	EWER MICHAEL J & BILLIE-JO C/O	1,143.72	2175	*LYTLE RONNIE LEE II & TINA M	45.89	341	ROGERS JEANNE L	1825.01
2901	EWER MICHAEL J & BILLIE-JO C/O	1,048.41	1303	*MAHAN WARREN C & ERICA A	454.47	328	*ROLFE FERRYL T	543.14

TAXES RECEIVABLE 2013-2014 - JUNE 30, 2014

ACCT	NAME	TAX	ACCT	NAME	TAX	ACCT	NAME	TAX
988	*ROSE CAROL	500.00	1142	SMITH PATRICIA	238.27	96	*THREE MOONS FARM LLC	1090.77
3007	*SAGE SHARI	567.07	2011	SNAPP ALICIA	1,607.92	2997	*THREE MOONS FARM LLC	1646.75
1705	*SALLEY RUTH A	252.14	323	SNIDE JENNETTE M & BRETT J	197.68	277	WATERMAN GENE A	737.77
243	SANTIFORT WILLIAM W & MELAN	942.51	1979	SPACK JOHN A	4,114.22	3041	*WEBB DAVID & JACQUELINE A	519.57
1585	SANTIFORT WILLIAM W & MELAN	211.80	471	SPAULDING FREDERICK & DIANA	444.78	743	WEBBER JONATHAN LEE	818.96
1460	*SAUNDERS VALERIE J	268.81	2082	*STARBIRD DANNEL H & DERREL C	3,141.70	2847	WEBBER JONATHAN LEE	1842.66
1849	SEBEC ENTERPRISES INC	2622.79	1074	*STEPHEN RONALD	720.12	2986	WEBBER JONATHAN LEE	158.85
1286	SEGERSON JOHN D	331.82	2272	*STEVENS ANN	529.51	2255	WEST CRISTALINE &	914.27
83	*SEGERSON THOMAS W & MARCI	1,422.59	3076	*STEVENS GARY L SR & ROSELAND I	633.64	295	*WEST HARTLEY E & ROBERTAJ	1,138.43
519	*SHAPLEIGH STEVEN M	391.83	1719	STEVENS OLIVE HEIRS OF	1242.56	2192	*WEST PATRICIA	1389.87
554	SHAPLEIGH STEVEN M	171.21	2392	STOCKLEY KEITH I	430.66	2178	*WESTMAN BRIAN NYE	3,078.16
1447	SHAPLEIGH STEVEN M	175.24	1929	*STOCKLEY KIRT E	201.21	2319	*WESTMAN BRIAN NYE	3388.80
895	*SKOMARS JEFF	531.27	2896	*STOCKLEY KIRT E	200.33	2586	*WHITE JERE C	3662.38
981	SKOMARS JEFF	240.04	156	STUART MARY HEIRS OF	2331.57	1523	WILHITE MARVIN SCOTT	884.27
1090	SKOMARS JEFF	305.34	828	TAYLOR NANCY	1249.62	1595	*WILLIAMS DOROTHY	622.16
1641	*SKOMARS JEFF	150.03	3262	TETLOW, BARRY &	494.17	1031	*ZMIJAK THEODORE M & LISA	1089.00
3328	*SLAMAJOSHUA J	356.53	1343	*THIBODEAU FRANCIS D & MARSH.	1740.29			
2222	SMALL JEFFERY W & LISA M	238.27	98	THOMAS CHRISTOPHER &	70.51			238628.03
3054	SMITH DEREK T & SUSAN L	1636.16	3112	*THOMAS KATHY	1039.59		Prepayment Balance adjustments	989.58
1502	SMITH FLOYD HEIRS OF	1104.89	22	*THREE MOONS FARM LLC	665.41		TOTAL Real Estate Tax 2013-2014	237638.45

PERSONAL PROPERTY 2013-2014 - JUNE 30, 2014

ACCT	NAME	TAX	ACCT	NAME	TAX	ACCT	NAME	TAX
308	*ADE, ROBERT	264.75	136	*DGB JR INC	23.99	60	SPACK, JOHN A.	247.10
309	*ADE, ROBERT	105.90	106	*GREYHAWK LEASING, LLC	3.55	47	*WEBBER HARDWARE INC	1053.71
206	*BEARS DEN RESTAURANT	284.16	37	HERETAKIS ENTERPRISES	247.10	243	*WILHITE MARVIN SCOTT	70.60
138	*BIGELOW TRAVEL	15.26	311	J. D. RAYMOND TRANSPORT	1323.75		Total Pers. Property Tax 2013-2014	4608.85
225	*CIT TECHNICAL FINANCE LLC	165.91	166	*MCCAR WASH	240.04		Total Real Estate 2013-2014	237638.45
49	CIT TECHNOLOGY FINANCING SER	303.58	55	*PAT'S DAIRY LAND	88.25			
151	*CRISPELL GREGORY CO, INC.	47.65	195	SHIRETOWN PIZZA	123.55		TOTAL Taxes Rec. 2013-2014	242247.30

PERSONAL PROPERTY 2010-2013- JUNE 30, 2014**TAX LIENS REC. 2010-2012 - 6/30/2014**

ACCT	NAME	TAX	ACCT	NAME	TAX	ACCT	NAME	TAX
37	HERETAKIS ENTERPRISES	910.60	166	*MCCAR WASH	228.09	1502	SMITH FLOYD HEIRS OF (2010,11,12)	2755.03
55	*PAT'S DAIRY LAND	305.80						
195	SHIRETOWN PIZZA	422.40						
	Total Pers. Property 2010-2013	1866.89		Total Tax Liens Rec. 2010-2012				2755.03

*Paid after June 30, 2014 and prior to printing of Town Report

TAX LIENS RECEIVABLE 2012-2013 - JUNE 30, 2014

ACCT NAME	LIEN	ACCT NAME	LIEN	ACCT NAME	LIEN
3011 *ADKINS JOANNE E	653.78	607 *GREGORY KENNETH M & KATHLEE	980.98	1476 *PROVOST STEPHEN P	2142.04
2625 BARNETT JERRY	308.70	3134 *HALL LAUREEN	430.53	2179 *QUINN DEAN S & ROXANNE SM	1094.06
2672 *BELL JOHN & DEBORA	713.44	1404 *HARRINGTON JESSICA	770.04	1403 *RAYMOND CATHY	1,567.51
2066 *BERRYMAN CHARLES G	1757.87	2885 *HARTFORD ROBERT & EARLENE	1039.26	2182 *RHINO PROPERTY DEV. LLC	1251.95
417 *BICKFORD CARL & JENNIFER L	341.29	1128 *HERETAKIS ENTERPRISES	1231.37	2183 *ROANE CASANDRA & SANDRA	829.36
1412 *BICKFORD CARL I	1,560.65	104 *HURD DANIEL O	1876.21	341 *ROGERS JEANNE L	1773.31
1195 *BILLINGTON LILLIAN	1251.72	141 *HURD DANIEL O	896.95	243 *SANTIFORT WILLIAM W & MEL	915.81
911 *BISHOP DANIEL J	1284.50	304 *HURD DANIEL O	4,688.81	1585 *SANTIFORT WILLIAM W & MEL	205.80
1480 *BISHOP DANIEL J	132.05	2388 *HURD DANIEL O	343.00	1849 *SEBEC ENTERPRISES INC	2,548.49
1653 *BRAWN FREDERICK D & NINA G	898.66	2292 *HURD DANIEL OJR	2001.40	1286 *SEGERSON JOHN D	322.42
3278 *BRYANT MARK	102.90	1700 *HUUSKONEN NYRIK T	1,980.82	554 *SHAPLEIGH STEVEN M	121.00
2330 *BURHOE BLAINE H JR.	2,059.71	1462 *KLIESCH JAMES RONALD	849.72	2222 *SMALL JEFFERY W & LISA M	231.52
3018 *BURHOE PATRICIA	198.23	2379 *LABELLE KATHY S COLBRY	888.37	3054 *SMITH DEREK T & SUSAN L	820.97
2385 *CADIEUX VIRGINIA	1189.58	1371 *LAVERY GERALD S & PAULINE M	79.42	1502 SMITH FLOYD HEIRS OF	1073.59
2688 *CHASE HENRY F IV & JAYME M	1308.54	2627 *LAVERY GERALD S & PAULINE M	181.79	1142 *SMITH PATRICIA	231.52
2426 *COLE DANIEL & MICHELE	1889.93	1055 *LEE RICHARD C & BEVERLEE ANN	2680.54	2011 *SNAPP ALICIA	1562.36
150 *CORBIN SHARON PEIRCE	2322.11	2976 *LEIGHTON DAVID & DIANE	334.78	323 *SNIDE JENNETTE M & BRETT J	192.08
3170 *COWING EARL T	1,214.22	1847 *LONG GRAHAM A & MICHELLE E	2131.75	1979 *SPACK JOHN A	3997.66
1046 *DEFORD FREDERICK M	524.77	2175 *LYTLE RONNIE LEE II & TINA M	44.59	471 *SPAULDING FREDERICK & DIAN	442.47
261 *DELOGE RICKEY	209.23	2060 *MAIHOS JAMES C	3155.60	1074 *STEPHEN RONALD	699.72
2811 *DOORE ELAINE HEIRS OF	557.38	2101 *MANN KEITH & JESSE	773.46	1719 *STEVENS OLIVE HEIRS OF	634.59
2834 *DOORE ELAINE HEIRS OF	531.65	411 *MC CAR WASH	2865.77	156 *STUART MARY HEIRS OF	513.54
306 *DORNAN CHARLOTTE L HEIRS OF	975.43	74 *MCBRIDE REBECCA E	766.60	1343 *THIBODEAU FRANCIS D & MAR	922.56
1631 *DOW NORA	1183.35	1469 *MEADE MARGARET	1,978.83	277 *WATERMAN GENE A	716.87
415 *DULAC MICHAEL & KRISTIN C	1690.99	1080 *MERCHANT CLARENCE J II	1,188.49	743 WEBBER JONATHAN LEE	397.02
1414 *EWER MICHAEL J & BILLIE-JO C/C	1111.32	2006 *MERRILL MARK & JOAN	691.15	2847 WEBBER JONATHAN LEE	895.23
2901 *EWER MICHAEL J & BILLIE-JO C/C	1018.71	508 *MILLETTE JOSEPH G	219.52	2986 WEBBER JONATHAN LEE	77.17
963 *FAIRBROTHER MARY JANE	850.64	2487 *MILLETTE JOSEPH G	1871.06	2255 *WEST CRISTALINE &	888.37
2050 FINLEY DAVID L	391.02	1168 MILNE ALISON	986.98	2586 *WHITE JERE C	3,558.62
2167 FINLEY DAVID L	1603.53	1797 MILNE ALISON	118.33	1031 *ZMIJAK THEODORE M & LISA	1058.16
1119 *FLINT JOSEPH S	568.64	2600 *NALLY DANIEL J	1,274.24		
986 *GLADSTONE PHILIP A & LAUREN	1,888.22	2652 *OLSZEWSKI ROBERT JR	609.90		
				TOTAL TAX LIENS REC JUNE 30, 2014	103908.79

TAX ACQUIRED PROPERTY - JUNE 30, 2014

ACCT NAME	TOTAL	ACCT NAME	TOTAL	ACCT NAME	TOTAL
1864 BOLTON PAULA C	1174.67	2233 *MERCHANT CLARENCE J II	1830.48	1572 *STONE DAVID & REBECCA	126.10
2645 BROWN JULIE A	636.84	2859 MILLER JOEL E & SHAWNAL	1440.74	2541 *STONE DAVID & REBECCA	233.49
1812 HALL CATHERINE HEIRS OF	272.78	1446 *NEAL MARY ELIZABETH	4756.84	294 *TENAN LARRY W & LISA A	635.32
2338 HALL CATHERINE HEIRS OF	2411.65	1079 *SAULMER ELLEN	6077.70	2224 WAKEFIELD ROBERT	4952.05
671 *HARVILLE THOMAS W	1305.01	1665 SEAVEY JONATHAN M & NANCY H	5761.30		
1732 HAYES MARY HEIRS OF	4106.52	980 *STONE DAVID & REBECCA	220.67		
*Paid after June 30, 2014 and prior to printing of Town Report				TOTAL TA PROPERTY JUNE 30, 2014	35942.16

ABATEMENTS 2013-2014

Acct	Name	Tax	Acct	Name	Tax	Acct	Name	Tax
RE3359	Family Worship Center	374.18	PP235	US Bank Corp	141.20	PP81	CN Brown	497.73
RE1634	Brian Goodwin	780.13	PP49	CIT Tech Finance	201.21	RE1025	CF Properties	451.80
RE2535	Brian Goodwin	176.50	PP111	CIT Communications Finance	97.07	RE1323	James Brown	333.50
RE136	Emma Barnes	24.71	RE415	Kristin Dulac	176.50	PP235	US Bankcorp	195.92
RE679	Royal & Deborah Taylor	47.66	RE846	Megan Dyer	176.50	RE2245	Craig & Carol Marden	700.70
RE2698	Worden & Glenda Smith	194.15	RE625	James & Christine Loring	529.50	Total Abatements June 30, 2014		5098.96

SUPPLEMENTS 2013-2014

Acct	Name	Tax	Acct	Name	Tax	Acct	Name	Tax
RE2023	Charles Fitzgerald	500.00	RE2698	J. Comber & L. Tapley	194.15	RE810	Judith Merck	500.00
PP225	CIT Finance, LLC	165.91	RE1883	Brookside Park LLC	224.16	Total Supplements June 30, 2014		1584.22



Monument Square – Mayo's Mill, Hale Block and water wagon

(Photo contributed by Dover-Foxcroft Historical Society)

WASTEWATER RECEIVABLES AS OF JUNE 30, 2014

UT Acct #	NAME	Amount	UT Acct #	NAME	Amount	UT Acct #	NAME	Amount
3	*Advent Church	179.83	259	*Heritakis Enterprises	512.83	536	*Hockenberry, Gayle & Horl	257.75
9	*Allen, Gregory & Susan	205.33	263	*Center Theatre Inc	208.15	537	*McAllister, Joseph G	113.45
12	*Ames, Catherine E	358.60	267	*Seelen, Timothy A & Linda L	461.48	538	*Brown II, Robert B	179.30
26	*Brown, Michael L	160.05	268	*Libby, Cary R & Terri M	270.07	545	McGill, Gloria J Heirs of	358.50
30	Warner, Daniel T	364.22	282	*Hutchinson, Brett A & Kelly J	467.38	556	*Maine General Investment I	89.65
35	*Bryand, Susan B	89.65	285	*Engstrom, Martha A	275.04	557	West, Cristaline & Dunbar, Jr	358.60
38	*Merchant, Mary A	89.65	290	*Andrade, Mark A	113.92	559	*Merchant, Jeffrey S	179.30
41	*Holmes, Matthew	119.73	291	*Fairbrother, Mary Jane Heirs of	260.94	567	*Arno, Jody Lynn	632.58
49	*Berce, Carlton & Liane	89.65	294	*Perry, Gloria	179.30	574	*Michaud, Joseph & Carol	486.41
51	*Ellery, Judith R	671.92	296	Finley, David L	358.60	589	*Seavey, Jonathan M & Tarc	898.31
56	Raymond, Cathy	1,030.71	303	*Flanders, Paul & Tami	369.04	590	*Seavey, Jonathan M & Tarc	491.75
58	*Bigelow Travel	244.61	304	*Flewelling, Lawrence & Mary	386.84	591	*Seavey, Jonathan M & Tarc	990.61
60	*Billington, Lillian	908.81	305	*Gilbert, Richard J & Judith A	328.44	603	*Philbrook, Raymond G	223.34
64	*Colley, James R & Melanie L	146.24	306	Doore, Elaine Heirs of	358.60	607	*Yell, Donald L & Alice	179.30
66	Atkinson, Barbara	1,168.36	307	*Rayfield, William T & Audra M	408.84	610	*Richardson, Betty	554.74
74	Schmand, Rory Heirs of	358.60	310	*Kerr, Jessica L	94.80	613	*Sage, Shari	300.83
79	*Lytle, Ronnie Lee II & Tina M	972.44	311	*Cole, Jerry H & Debra C	514.67	616	*Nicholas, Louis F Jr	131.81
82	*Bonsey, Irene	203.85	318	*Dankert, Ryan M & Stephanie I	268.05	620	*Young, Joshua A & Megan	196.22
85	*Boone, Lisa A	280.97	323	*Flaherty, David H & Dianne	493.94	623	*Northern Waste Manageme	89.65
89	*Philbrook, Cindy L	37.90	327	*Dave's World Inc	117.57	639	*Lovley Properties LLC	89.65
92	Provost, Stephen P	1,226.26	330	*Smith, Jean M	358.60	645	*Pare, Ethel I	213.85
93	*Fair, Kasey & Preble Amy	179.30	332	*Gilbert, Richard & Judith	739.29	648	Chase, Henry F IV & Jayme	358.60
94	*Chukey, Christopher R	149.66	339	*O'Brien, Berry M & Hillary	200.87	650	*Bacon, John D Jr & St. Joh	91.81
95	*Chukey, Christopher R	158.86	353	*Grant, Burgess & Kathryn	364.78	651	*Marden, Craig A & Carol I	312.17
98	Brawn, Frederick D & Nina G	928.20	354	*Grant, Terry L Jr & Brenda K	193.14	655	*Grant, Burgess & Kathryn	360.47
113	*Dexter, Beth Heirs of	179.96	355	*Caswell, Bryan K & Debra S	179.30	660	*Nelson, David	213.86
114	*Simpson, Katie M	125.54	366	*Hall, Donald Heirs of	980.40	665	*VVRIC Investmants LLC	269.65
116	Corbin, Sharon Pierce	530.08	370	*Henderson, Michael J & Alyssa	714.96	670	*McEachern, Diana Marie	149.45
120	*Taggett, Craig & Katrina D	188.22	371	*Marsh, Scott & Christina L	411.24	672	*MacDonald, Warren F Jr &	194.83
124	Levensalor, Adam	878.26	372	Richards, Wendy Jo	553.71	673	*Ruksznis, Sheila	358.60
129	*Campbell, Madeline Heirs of	312.97	373	Harrington, Jessica	358.60	675	*Malloy, Denise C	89.65
131	*Piquette, Craig S	268.95	377	*Bruce, Thomas & Rhonda	182.02	681	*Porter, Dale & Ardis	289.32
132	*Carolyn, Michael & Elizabeth	179.30	381	*Seavey, Jonathan M & Nancy I	1.74	687	*Priest, Jacqueline & Barry	90.45
133	*Blethen, Carol	90.30	401	*Pingree, John E & Rachel S	89.65	691	*Prouty, Edgar C Jr, Sherna	90.30
136	Makowski, Joel B & Theresa A	424.29	403	*Stephens Jr, Nelson G & Beth M	718.34	693	*Prouty, Edgar C Jr	474.88
137	*Caruso, Peter & Donna	179.30	409	*Wellington Thomas D & Ami	692.68	694	*Prouty, Edgar C Jr	397.54
138	*Reardon, Christopher	105.72	411	*Gaudreault, Eric & Bergeron, V	179.30	696	*Seiders, Floyd A & Linda E	385.30
139	*Central Maine Power	159.74	413	Hanson, Brian & Jasmane	390.22	697	*Qiu, Michael & Yue Lan	75.48
142	*Chadwick, Fred & Anita	201.85	417	*Jackson, Phoebe	119.30	700	Raymond, Camille Heirs of	552.11
144	*Johnson, Nicole M	179.30	420	*Stevenson, Gail R	179.30	707	Hume, James B	280.22
146	*Lovejoy, Stephen D & Jamie L	650.76	422	*Snow, Shelly L	120.48	708	*Mulherin, Alvin D & Hilda /	89.65
157	*Chase, Connie N	89.65	424	*Johnson, Randall	268.90	710	*Weidner, William T & Lesli	89.65
162	*Church, Kevin D & Michelle M	631.83	427	*Dever, Merlin G & Marjorie D	283.28	711	*Johnson, Jason A & Kimbei	99.96
164	*Clark, John W & Lisa J	1.00	432	Bishop, Daniel J	839.56	712	Richards, Jonathan L	467.10
166	*Blay, Jane S	191.48	433	*Jankunas, Robert M & Karen E	155.52	713	*Richards, Jonathan L	737.52
170	Cotta, Chad	618.00	434	*Hannaford Bros Co	3,316.66	716	*Richardson, Betty	129.30
173	*Tirrell, John Paul	218.39	436	Kelly, Brian & Kelly	475.45	717	*Richardson, Mark & Annett	268.95
177	*Cole, Jerry H & Debra C	119.45	438	*Keniston, Robert & Raelene	162.71	720	*LaCrosse, Toddie J	224.20
178	*McChesney, Gordon	431.73	445	*Batchelder, Jennifer L	865.94	722	*Rideout, Dean A & Roxann	182.20
185	*Conroy, Jane K & Edward F	123.10	447	*Kimball, Arthur A Heirs of	358.60	723	Huskonen, Nyrik T & Linda	1,273.50
191	*Ellis, Shane F & Emily E	295.30	449	*Knaut, Paul A Heirs of	147.09	725	*Riverview Apartments	305.35
192	*Westman, Brian Nye	4,078.78	453	Kirkpatrick, Rhonda L	1,412.83	726	*Riverview Apartments	434.00
193	*Westman, Brian Nye	629.67	457	*Laffin, Blaise & Jacquelyn L	231.86	727	*Riverview Apartments	280.14
194	*Leighton, Shawn E	357.29	458	*Lamson, Marnie M	268.95	728	*Riverview Apartments	122.63
195	*LaRouche, Angela & Lewis, Cl	89.65	463	Seavey, Jonathan M & Nancy H	266.15	729	*Riverview Apartments	344.61
196	*Dow, Gail S	203.46	467	*Lary, Martha A	89.65	730	*Riverview Apartments	121.04
203	*Fadley, Dana M	89.65	473	*Leighton, David & Diane	788.12	731	*Riverview Apartments	140.72
204	Sheppard, William S & Toni H	438.11	474	*Leighton, Patrick & Judith	144.75	732	*Riverview Apartments	202.28
206	*Crandall, Alston	89.65	482	*Warstler, Brandon J	179.30	741	*Runnels, Charles A	358.52
208	*Crispell, Gregory W	89.65	483	*Marshall, Mark & Lucielie	776.39	749	*Lewis, Linus & Karrie	280.21
211	*Crockett, Larry & Nancy	89.65	486	*Seubert, Gary & Regina	89.65	751	Rogers, Jeanne L	358.60
214	*Currier, Carol A	361.88	488	*Libby, Keith & Lisa	178.48	753	Lytle, Ronnie L II	1,587.75
215	Lerbach, Deborah E & Daniel L	179.08	494	*Long, Graham A & Michelle E	425.88	758	*Emery, Teresa L	402.13
217	Stewart, Michael J & Christine A	339.45	497	*Lovell, Philip & Nancy	114.73	760	*Moore, Laurie A	598.09
239	Federal Home Loan Mortgage C	358.60	500	*Garceau, Evalynn	358.60	763	*Vinal, Abby E & Kenneth V	580.38
241	*Morell, Sarah	273.00	508	Weidner, Erika	879.67	777	*Wesley, Christopher H & C	89.65
246	*Detremont, Carl E	358.60	512	*Gallagher, Timothy B & Britney	400.06	779	*Hasting, Guy & Jennifer	358.60
247	Doore, Elaine Heirs of	358.60	523	*Sharrow, Daniel D & Knack, L	183.05	782	*Philbrick, Daniel S & Barra	358.60
250	Doore, Elaine Heirs of	3,926.60	524	*Marden, Craig	576.87	787	*Arno, Toby S	20.33
254	*Doore, Merle Et Als	100.10	527	*Anthony, Mark	776.68	790	*Shapleigh, Steven M	285.77
257	*Doman, Charlotte L Estate of	358.60	528	*Marshall, Andrew E III & Bren	159.60	793	*Pleninger, Melodie L	131.35

WASTEWATER RECEIVABLES AS OF JUNE 30, 2014 continued					
UT Acct #	NAME	Amount	UT Acct #	NAME	Amount
796	*Sherman, Barbara	432.74	882	Webber, Jonathan Lee	659.98
803	*Twitchell, David R	177.55	888	*Perry, Gloria R	179.30
809	*Hodge, Stephen J	179.30	896	*Robinson Enterprises LLC	268.19
810	Snide, Jennette M & Brett J	362.35	897	*Webber, Elva	127.99
816	Spack, John A	1,187.29	899	Smith, Derek T & Susan L	748.38
826	*Stevens, Jeffrey	268.95	902	*Drew, Harry Allen II & Debra	358.60
834	*Moore, Billie Jo	95.02	910	*Sands, Seth T & Darcy D	175.78
837	*Fair, Marsha R	135.66	913	*Goodine, Todd & Christine	420.06
839	Taylor, Nancy	261.51	916	Perkins, Timothy	1,408.48
840	*Raynes, Matthew & Mallett, Jul	129.94	918	*Cameron, Alan L	268.95
844	Brayall, Jacqueline	318.52	922	*Belote, Travis L & Kristen L	334.00
845	*Thomas, Stephen D	89.65	926	*YMCA	7,678.31
846	*Cates, Kenneth G	79.30	933	*Philbrick, Walter	89.65
850	Kliesch, James Ronald	398.52	943	*Westman, Brian Nye	1,090.30
851	*Toby, Victor	179.30	952	*Getchell, Judith S	268.95
857	Gladstone, Philip A & Lauren E	696.85	963	Doore, Elaine Life Estate	358.60
859	*Rhino Property Development LJ	358.60	966	EH Pooled 712 LP	179.30
865	*Hanna, Brian R	179.30	971	*Bruce, Thomas M	320.82
867	Veno, John T & Marie	395.33	973	*Adkins, Joanne E	281.81
869	*Araujo, Susan D	423.67	979	*Nadeau, Steven A & Angel A	301.58
874	*Levensalor, Allen & Jessica A	478.93	983	*Richardson, Mark A	89.65
876	*Urquhart, Lynette M	185.86	989	*Mallett, Melissa M & Duane R	96.86
			Total Receivables 6/30/14		110,516.02
			Adjustments		1,476.75
			Receivables 6/30/14		109,039.27
*Paid after June 30, 2014 and prior to printing of Town Report					

WASTEWATER LIENS AS OF JUNE 30, 2014								
UT Acct #	NAME	Amount	UT Acct #	NAME	Amount	UT Acct #	NAME	Amount
30	*Warner, Daniel T	292.37	330	*Smith, Jean M	399.83	723	*Huuskonen, Nyrík T & Lind	747.28
56	*Raymond, Cathy	177.42	353	*Grant, Burgess & Kathryn	358.60	751	*Rogers, Jeanne L	358.60
60	*Billington, Lillian	629.87	373	*Harrington, Jessica	358.60	753	*Lytle, Ronnie L II	1,278.73
66	*Atkinson, Barbara	826.08	432	*Bishop, Daniel J	402.87	779	*Hasting, Guy & Jennifer	358.24
92	*Provost, Stephen P	1,140.19	436	*Kelly, Brian & Kelly	322.45	810	*Snide, Jenette M & Brett J	425.13
116	*Corbin, Sharon Pierce	147.74	447	*Kimball, Arthur A Heirs of	358.60	816	*Spack, John A	1,111.94
124	*Levensalor, Adam	890.72	453	*Kirkpatrick, Rhonda L	961.10	844	Brayall, Jacqueline	329.77
136	*Makowski, Joel B & Theresa A	446.03	473	*Leighton, David & Diane	46.16	857	*Gladstone, Philip A & Laure	619.74
239	*Berce, Eric D & Mary Ann	191.29	494	*Long, Graham A & Michelle E	602.59	859	*Rhino Property Developmer	358.60
247	*Doore, Elaine Heirs of	89.65	500	*Garceau, Evalynn	358.60	867	*Veno, John T & Marie	373.31
250	Doore, Elaine	1,332.14	508	*Weidner, Erika	100.00	899	*Smith, Derek T & Susan L	641.73
257	*Dorman, Charlotte L Estate of	179.44	557	*West, Cristaline & Dunbar, Jos	358.60	963	*Doore, Elaine Life Estate	358.60
259	*Heritakis Enterprises	358.60	648	*Chase, Henry F IV & Jayme M	383.90	1030	*McCar Wash	1,015.56
267	*Seeken, Timothy A & Linda L	912.65	655	*Grant, Burgess & Kathryn	358.60	9013	*Huuskonen, Nyrík T	358.60
296	Finley, David L	268.95	712	*Richards, Jonathan L	514.14			
306	*Doore, Elaine	363.29	713	*Richards, Jonathan L	882.38			
						Total Liens 6/30/14		23,349.28
*Paid after June 30, 2014 and prior to printing of Town Report								

WASTEWATER TAX ACQUIRED and ABATEMENTS AS OF JUNE 30, 2014								
TAX ACQUIRED			ABATEMENTS					
UT Acct #	NAME	Amount	UT Acct #	NAME	Amount	UT Acct #	NAME	Amount
251	Bolon, Paula C	1,006.91	884	Macomber, Scott & Brenda	46.67	750	Spear, Sandra	81.89
345	Miller, Joel E & Shawna L	3,357.32	523	Sharrow, Daniel & Lori	39.35	888	Perry, Gloria	251.40
384	Hayes, Mary A Heirs of	1,425.20	944	Earley, Robert & Connie	802.25	270	HAD #4	571.76
462	Seavey, Jonathan M & Nancy H	10,634.78	808	Meyer, Parris	359.81	788	Williams, Cullen & Sheryl	131.93
646	*Harville, Thomas	1,578.15	27	Nelson, Bonnie L	301.90	138	Reardon, Christopher	71.68
774	Brown, Julie	1,330.20						
841	*Tenan, Larry W & Lisa A	2,370.07				Total Abatements 7/1/13-6/30/14		2,658.64
946	*Merchant, Clarence J II	921.00						
Total Tax Acquired 6/30/14		22,623.63						

TOWN WEBSITE/MUNICIPAL CALENDAR OF EVENTS

Dover-Foxcroft, Maine 04426

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

Search

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Shiretown of Piscataquis County

**Office Hours:****Mon., Thurs., Fri. 7:30 AM - 4:00 PM****Tues. Closed****Wed. 7:30 AM - 6:00 PM**[Consumer Confidence Report 2014](#)

Calendar of Events

June 2015						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
31	1	2 Office Closed	3	4	5	6
7	8	9 Election Day Office Closed	10	11	12	13
14 Flex Day	15 Board of Selectmen Meeting	16 Office Closed	17	18	19	20
21	22	23 Office Closed	24	25	26	27 Whoopee Pie Festival
28	29	30 Office Closed-Last Day of Fiscal Year	1	2	3	4

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Dover-Foxcroft](#)

Meeting Notices

Dover-Foxcroft Shiretown
Homecoming

This is the official website of the Town of Dover-Foxcroft

IN REMEMBRANCE

Fiscal Year 2013-2014

Kathleen Babski	Carlton Bailey	Charles Bakka	Vera Bean
Geraldine Boardway	Anita Bridge	Joseph Brown	Timothy Burt
Clarence Campbell	Irene Carleton	Richard Carr	Norris Chadbourne
Curtis Chase	Vaughn Coburn	Frances Conley	Janet Cunningham
James Curtis	Priscilla Decker	Herbert Edgerly	Rebecca Engdahl
Hoyt Fairbrother	Marion Farrenkopt	Edith Flint	Joey Fogg
Barbara Glover	Bonnie Goggin	Althea Goulette	Harold Henderson
Paul Herrick	John Higgins	Lurene Houston	Edna Hunt
William Irwin	Tracy Kasprzak	Guy Kelley	Pamela Knapp
Geneva LaFountain	Wilbur Landry	Mary Libby	Robert Littlefield
Stephen Mace	Lewis Marks	Everett Mason	Elsie Mayo
Richard Mayo	Virginia McCarthy	Judith Merck	Dorothy Moore
Eunice Mountain	Violet Murch	Elva Murphy	Katherine Osgood
Gladys Patten	Maria Perez	Karl Peterson	Priscilla Phinney
Drusilla Pierce	Dennis Portzline	Robert Ralston	Bruce Randall
William Reed	Alice Richardson	Denice Robertson	Roberta Robinson
Jean Rollins	Elaine Russell	Richard Scanlon	Martha Schwarz
Robert Shapleigh	Doreen Shaw	Carole Shelton	Alice Shepardson
Beverly Smith	Dennis Smith	Ivan Smith	Paul Spencer
Mary Strawn	Edwin Stromberg	Dwight Strout	Mary Sullivan
Charles Tapley	Robert Terrill	Malcolm Tidd	Ellen Trafton
Bertha Turner	Doris Wambolt	S. Melba Warren	Shirley Warren
Emma Watson	Ellen Weeks	Clifton Woodman	Laurie Word

THE CENTRAL HALL PROJECT



is a collaborative effort between the Town, the Dover-Foxcroft Historical Society, the Charlotte White Center and the Maine Highlands Senior Center. Together we expect 1) to build a medical model adult day service center (*The Highlands ADSC*) supporting frail, dependent older adults and their family caregivers thus promoting both populations to

live fuller, healthier lives; 2) to develop a vibrant senior center (*Senior Network*) engaging community older adults in activities which maintain health, personal value and social connections, and using technology to link regional services and programs; and 3) to modernize an event center (*The Commons*) to support community vitality.

Through the end of 2014, we have made significant progress on the Central Hall project. Much work has been done on the construction on the building. All of the hazardous materials have been removed from the building. A new roof has been installed, the 1892 addition (the rear 14 feet) has been almost completely reconstructed, including new foundations and new roof. We have added a new 12 foot addition to the North side of the building. This will be used for fire exits, restrooms, kitchens for both the Adult Day Service Center and the upstairs hall and an elevator. Finally, we have installed rough electric wiring and replaced almost all of the windows in the building.

In 2015, we hope to install insulation throughout the building, install drywall throughout the building, restore utilities and prepare the upstairs hall for at least some activities.

As important as the physical construction, we have made great strides in building the organizational structure to finish the project and sustain the activities for the future. We have formally organized a 501(c)3 corporation called “The Maine Highlands Senior Center”. Dr. Fernow is the president, Dennis Lyford is the Secretary, Chris Maas is the Treasurer and the remaining board members consist of Dr. Swett, Cheryl (Stitham) White, Sylvia Dean, Noelle Merrill (Executive Director of Eastern Area Agency on Aging), Julie Mallett (Legal Services for the Elderly), Dr. Elizabeth Dennis, a physician with Mayo Regional Hospital, and Nancy Glidden, CFO of Mayo Regional Hospital (who brings strong financial management expertise and experience to the project).

To date, we have collected approximately \$1,140,000 towards an ultimate goal of approximately \$1,700,000 to renovate the building and to open all of its programs. This includes contributions from over 300 donors to support the project and a recent grant of \$300,000 from the NextGen Foundation. As of January 2015, we are applying for an additional \$600,000 in grants. Other fund raising activities are on-going. Given adequacy of funds, we hope to complete the renovations and open the programs in early 2017.

Respectfully Submitted,

Chris Maas

Maine Highlands Senior Center www.mainehighlandsseniorcenter.org
 Dover-Foxcroft Historical Society www.dover-foxcroft-historical-society.org



THE CENTRAL HALL PROJECT

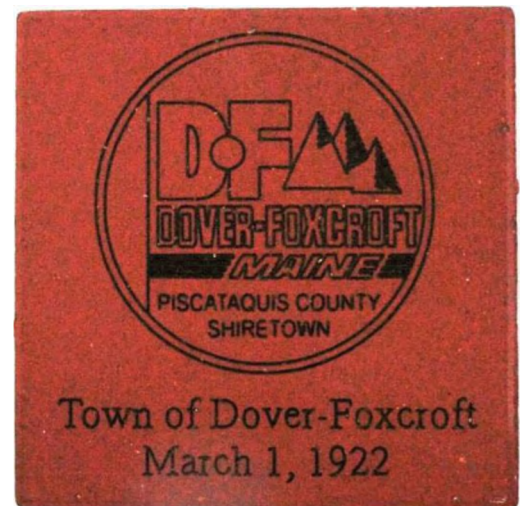
***THANK YOU to the following people, businesses and organizations
for brick purchases in support of the Central Hall Project:***

A E Robinson, 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 Sugarhouse, Brenda Ruksznis, Brian Thibeau & Shannon Bonsey, Bruce & Nancy Grant, Carlson & Carolyn Williams, Central Grange #121, Cheryl & Bob White, Cheyanne Baird & Family of Rory Schmand, Chris Maas, Cindy & Brian Woodworth, Class of 1958 (Betty Ellis, Joan Garniss, Bob Moore, Lorna Carroll, Bob Moore in memory of Larry Cookson, Rosalie Doore Dow), Class of 1961 (Last Class to graduate from Central Hall) Class of 1962 (Phil Mitchell, Barb Moore, Sue and Bill Babash), Dave's World, Delma Dority, Dot Varholak, Dr. David & Ellen McDermott Family, Dr. Kathleen Thibault, Dr. Kevin Chasse, Elizabeth Adams, Dover-Foxcroft Congregational Church, East Dover Grange #236, Elwood Edgerly, Ethel Hersey, Eunice Mountain, FOCH Committee - In Honor of Lou Stevens, Fox Brook Variety, GFWC/Miosac Club-Dover-Foxcroft, Glen and Diane Villane, Harlan & Phyllis Spaulding, Janet Sawyer & Dwain Allen, Janice Dore, Jean Hitchcock, Jim and Mary Annis, John & Juanita Cushing, John Wiles & Family, Judith Ward Marshall & Family for P.E. Ward & Company, Judy & Paul Raymond, Judith & Stephen Sternal, Kathy Jolin, Kevin Stitham, Kitty King Wells, Len & Win Kupreance, Lorna Carroll and Deanna, Maine State Grange, Marcia B. Ellery, Mark Stitham, Martha Rollins, Matthew Sawyer, Mildred Brooks, 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, Shannon & Doug Rhoda, Sheila Chaplin, Sherry & Jim French, Skip and Peggy Hanson, Skip & Cindy MacDonald, Jr., Sons of Union Veterans of the Civil War-Daniel Chaplin Camp#3, South Dover Grange #251, Steinke & Caruso Dental Care, Susan Stitham, The Carrigg Family, The Eastern Gazette, The Fred & Hattie Washburn Family, The Stitham Family, The Duke & Tella Woodworth Family, Thompson Free Library, Tim Green, Tim & Susan Burleigh, Valley Grange #144, Wellington Grange #333, Will's Shop 'n Save.

**BRICK DISPLAYS and applications are available:
DOVER-FOXCROFT HISTORICAL SOCIETY
DOVER-FOXCROFT TOWN OFFICE
BOB'S SUGAR HOUSE**

**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
barb@mainemaplesyrup.com or call (207)717-3338**



THANK YOU FOR YOUR CONTINUED SUPPORT

www.mainehighlandsseniorcenter.org

Follow us on Facebook – SAVING CENTRAL HALL

DOVER-FOXCROFT SHIRETOWN HOMECOMING CELEBRATION

Saturday, August 1, 2015

Afternoon and Evening Activities

BEACH PARTY AND FIREWORKS

Municipal Beach - Greeley's Landing, Dover-Foxcroft

CONCESSIONS

Kiwanis Club of Dover-Foxcroft /Aktion Club of Mid-Maine

FIREWORKS

Central Maine Pyrotechnics

INFORMATION BOOTH

Sebec Lake Association

Other Homecoming Day Activities (to be announced)

The Homecoming Committee voted that the next parade they will organize will be in 2017 to commemorate the Town of Dover-Foxcroft's 95th birthday, then subsequently they intend to do a parade every five years thereafter to coincide with the 100th birthday, 105th birthday, etc. The opportunity is open for other organizations to become involved and bring new ideas and excitement to the annual Homecoming event. To become involved, attend a meeting or contact a committee member. Meetings are posted on the town website and the Homecoming Facebook page. Join us in the effort as we continue to make this a special day each year in our community.

2014 SHIRETOWN HOMECOMING SPONSORS

*Thank You to the following sponsors for continued support of our Homecoming Celebration!
The Celebration would not be possible without your assistance. What a wonderful way to showcase
our town and bring a weekend of festivities and fun to all who join us.*

Dover-Foxcroft Shiretown Homecoming Celebration Committee – 2014

DISTINGUISHED CORPORATE SPONSORS

AMB Signs, Foxcroft Academy, Plum Creek

CORPORATE SPONSORS

**Bob's Sugar House, French Construction, Pleasant River Lumber
Rowell's Garage Inc., Will's Shop 'n Save**

BUSINESS SPONSORS

**Bear's Den Motel Restaurant & Tavern, Camden National Bank, Central Maine Refrigeration,
Charlotte White Center, Cleaves Farm, Dr. David Frasz & Dr. Lesley Fernow, Dover Redemption,
Dr. Kevin Chasse, Essex Street Dental, Foss Portable Toilets, J.D. Raymond Transport Inc.,
Kurt Baird Construction, Lary Funeral Home, Maine Highlands Credit Union, Mike's Photography,
Nor'easter Restaurant, Northern Line Construction, Piscataquis Observer, Steinke & Caruso Dental Care,
The Eastern Gazette, World of Flags USA, WZLO Radio**

Special Thanks To Our Fireworks Donors

Distinguished Corporate Sponsors

AMB Signs, Central Maine Pyrotechnics, Sebec Lake Association

Corporate Sponsors

Merrill's Marina, Fred Wappler

Fantastic Fireworks Sponsors

**Kurt Adams, Affordable Housing of New England, Dr. Kevin Chasse, The Clark Family, Merrill Ann
Clukey, Derrill & Mary Jean Cowing, Doug & Lori Cummings, Bob & Linda Dow, Don & Leslie Dreves,
The Forbes Family at Rock Haven, Marion & Stanley Gaw, The Gronberg Family, Paul Grondine,
Hartt's Electric Services, Ken & Linda Hews, Kerry & Larry Jones, Charlie & Pat Kimball,
David & Laurie LaChance, Peter & Dina Lattanzi, Gary and Patricia LeVasseur, The Louriero Family,
Wayne & Mary Lyford, Maine Highlands Holdings LLC, Marty & MJ McKenzie, Cliff & Kathy Morrow,
The Patterson Family, Jason Perrin & Erin Carroll, Jeff Pitts, Marlene Pray, Bud & Kathy Prouty,
Lois Reynolds & Judy Marshall, Diana & Sam Shepherd, Scott Sonia, The Sprecher Family,
John & Marian Weston, Steve & Vickie Wilson, The Wyman Family.**

Friends of Fireworks

**Eric & Polly Anderson, Jim & Barb Austin, Amber & John Bartlett, C. Dennis Beaver, Herbert Berquist, Shirley Bradbury,
Camp Weasel North, Ann Chase, Ken & Sandi Clark, Michael & Mary Coggeshall, Ginny Coluni, Dave & Viv Criner,
Roger & Deborah Davis, Jay & Marilisa Dowling, Shirley & Francis Foss, Mary & Tom Frederick, Hal & Michele Gary,
The Glover Family, Joe & Cynthia Goula, Elizabeth Harvey, Peggy & Sam Hon, Kerry Israels, Leonard & Winnifred Kupreance,
Frank & Woody Krupp, Tom & Bonny Largay, John and Christine Lattanzi, Andrew & Melissa Leali, Bob & Karen Lewin,
Lyle Marelli, Floyd & Nathalie Marsh, Georgeann & Lee Millet, Steven & Donna Morgan, Lynne Coy-Ogan & Bob Ogan,
Terry Osgood, Jerry Packard & Tish Dutson, Marlborough Packard & Terry Finlay, Rick & Nancy Page,
Richard Parlee & Beverly Carsley, Bill & Lynette Rayfield, Steve & Vane Robinson, Charles & Sandi Sendzik, Marion Smith,
Nancy Soucy, Suzanne Stacy, Reinhold Wappler, Bill & Ruth Warren, Jeff & Lilly Weatherbee,
Pam Weatherbee & Laura Doore, Darrell & Edie Webb, Jackie Weymouth, Robert & Cheryl White, Pat & John Wiles,
Vic & Marie Woodbrey, Carole Young & Phillip Hakala.**

MUNICIPAL ELECTION SCHEDULE**TOWN OF DOVER-FOXCROFT****INCORPORATED 1922****Annual Town Meeting to Affirm Referendum Articles**

Saturday, April 25, 2015 at 9:00 AM

Municipal & Referendum Election

Tuesday, June 9, 2015

Election of Moderator - 7:45 AM

Polls are open from 8:00 AM – 8:00 PM

Special Town Meetings

Notice of Special Town Meetings are posted seven days in advance in the following locations: Municipal Building Lobby Bulletin Board, Mountains Market, United States Post Office, and Webber Ace Hardware.

A Person may register to vote on or before Election Day.

Polls are located at the Municipal Building Gymnasium-

48 Morton Avenue, Dover-Foxcroft, Maine 04426.

MUNICIPAL SERVICES DIRECTORY

Town Office, Town Manager	Mon, Thurs, Fri... 7:30am-4:00pm - Wed... 7:30am-6:00pm	564-3318
Motor Vehicle Registrations	Mon, Thurs, Fri... 7:30am-4:00pm - Wed... 7:30am-6:00pm	564-3318
Assessor's Office	Friday - 10:00am-4:00pm	564-3318
General Assistance	Mon & Thurs 8:00am-10:00am	564-3318
Code Enforcement Officer	Connie Sands - Mon, Wed, Fri - 8:00am-4:00pm	564-3318
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	Paul T Davis, Sr.	287-1505
State Address	3 State House Station, Augusta, ME 04333	287-1540
Home Address	36 Townhouse Road, Sangerville, ME 04479	876-4047 (Res.)
Toll-free telephone	Message Service	1-800-423-6900
e-mail	sendavis@myottmail.com	343-0258 (Cell)
State Representative	Norman Higgins	800-423-2900
State Address	House of Representatives, 2 State House Station Augusta, ME 04333-0002	287-4469(TTY) 287-1440(Voice)
Maine Legislative Web Site	www.maine.gov/legis/house	1-800-423-2900
State House E-Mail	Norman.Higgins@legislature.maine.gov	(Message Center)
Home Address	P.O. Box 594, Dover-Foxcroft, ME 04426	564-8214 (Res.)
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
Career Center	Penquis Higher Education Center, 50 Mayo Street	564-8196
Piscataquis Regional YMCA	Park Street	564-7111

PROPOSED BUDGET AND HISTORY

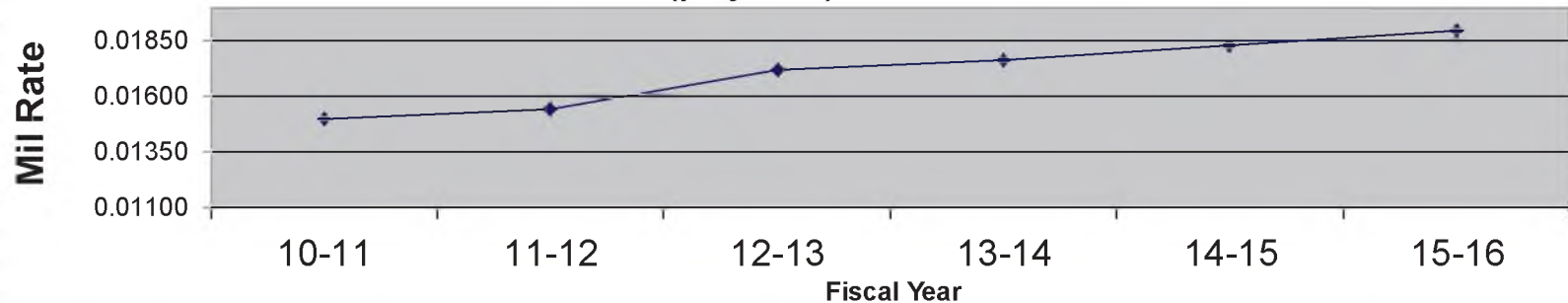
Fiscal Year 2013-2014

Tax Commitments FY 2011 - 2015. (FY 2015-2016 Projected)

April, 2015

	10-11	11-12	12-13	13-14	14-15	15-16	\$ difference	% chng
Appropriations	\$3,616,510.00	\$4,026,290.00	\$3,906,745.00	\$3,935,455.00	\$4,068,350.00	\$4,238,880.00	\$170,530.00	4.19%
Revenues	<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>\$1,814,052.08</u>	<u>\$1,936,285.00</u>	\$122,232.92	6.74%
Property tax	\$1,831,911.78	\$1,951,168.28	\$2,039,995.00	\$2,045,006.00	\$2,254,297.92	\$2,302,595.00	\$48,297.08	2.14%
TAX RATE COMPUTATION								
TIF AMOUNT	\$112,028.32	\$103,158.05	\$106,894.65	\$102,529.90	\$94,301.36	\$94,301.36	\$0.00	0.00%
Town	\$1,831,911.78	\$1,951,168.28	\$2,039,995.00	\$2,045,006.00	\$2,254,297.92	\$2,302,595.00	\$48,297.08	2.14%
Schools	\$2,222,456.90	\$2,183,987.65	\$2,386,169.05	\$2,545,864.63	\$2,508,595.05	\$2,653,594.75	\$144,999.70	5.78%
County	\$376,113.00	\$408,234.00	\$411,256.00	\$403,097.00	\$406,040.00	\$424,114.00	\$18,074.00	4.45%
Overlay	\$170,546.27	\$180,349.48	\$188,092.81	\$192,102.00	\$201,632.57	\$201,632.57	\$0.00	0.00%
Total Prop.Tax	\$4,713,056.27	\$4,826,897.46	\$5,132,407.51	\$5,288,599.53	\$5,464,866.90	\$5,676,237.68	\$211,370.78	3.87%
Net to Raise	\$4,713,056.27	\$4,826,897.46	\$5,132,407.51	\$5,288,599.53	\$5,464,866.90	\$5,676,237.68	\$211,370.78	3.87%
Town Valuation	\$315,254,600.00	\$313,434,900.00	\$299,270,700.00	\$299,636,800.00	\$299,461,200.00	\$299,461,200.00	\$0.00	0.00%
Mil Rate\$/1000	0.01495	0.01540	0.01715	0.01765	0.01825	0.01895	0.0007	3.87%
	<u>\$14.95/\$1,000</u>	<u>\$15.40/\$1,000</u>	<u>\$17.15/\$1000</u>	<u>\$17.65/\$1000</u>	<u>\$18.25/\$1000</u>	<u>\$18.95/\$1000</u>		

**Dover-Foxcroft Mil Rate FY 2010-2011 through FY 2015-2016
(projected)**



BUDGET ADVISORY COMMITTEE

The Budget Review Committee's Work on the FY 2015-2016 Town Budget

The Budget Committee met during the month of March to review and comment on the town's fiscal year 2015-2016 budget. We met on March 4th, March 12th, March 19th, March 26th and April 1. 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 useful discussions with all of the departments on their budgets. One of the best 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. We are paying closest attention to those agencies that serve the greatest number of local people.

All of the department budgets are approximately flat. The total expenses represent an increase of just over 1% (the previous year's budget saw an increase of about 3% over 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 just over \$100,000, most of which unfortunately, is due to a reduction in revenue sharing).

Two serious concerns are manifested in this year's budget. First, of course, is the lack of funding for our 34 miles of paved roads. We were able to find funds to conduct a proper survey of the state of the roads. At least by budget time in 2016, we should have a better idea of the sorry state of our roads, and some sense of priorities for fixing them.

The other area of concern is the creeping disjunction between salaries paid to our employees and those on offer in other towns, the counties and places of employment in the community. We are increasingly uncompetitive. Loyalty and dedication only carries us so far.

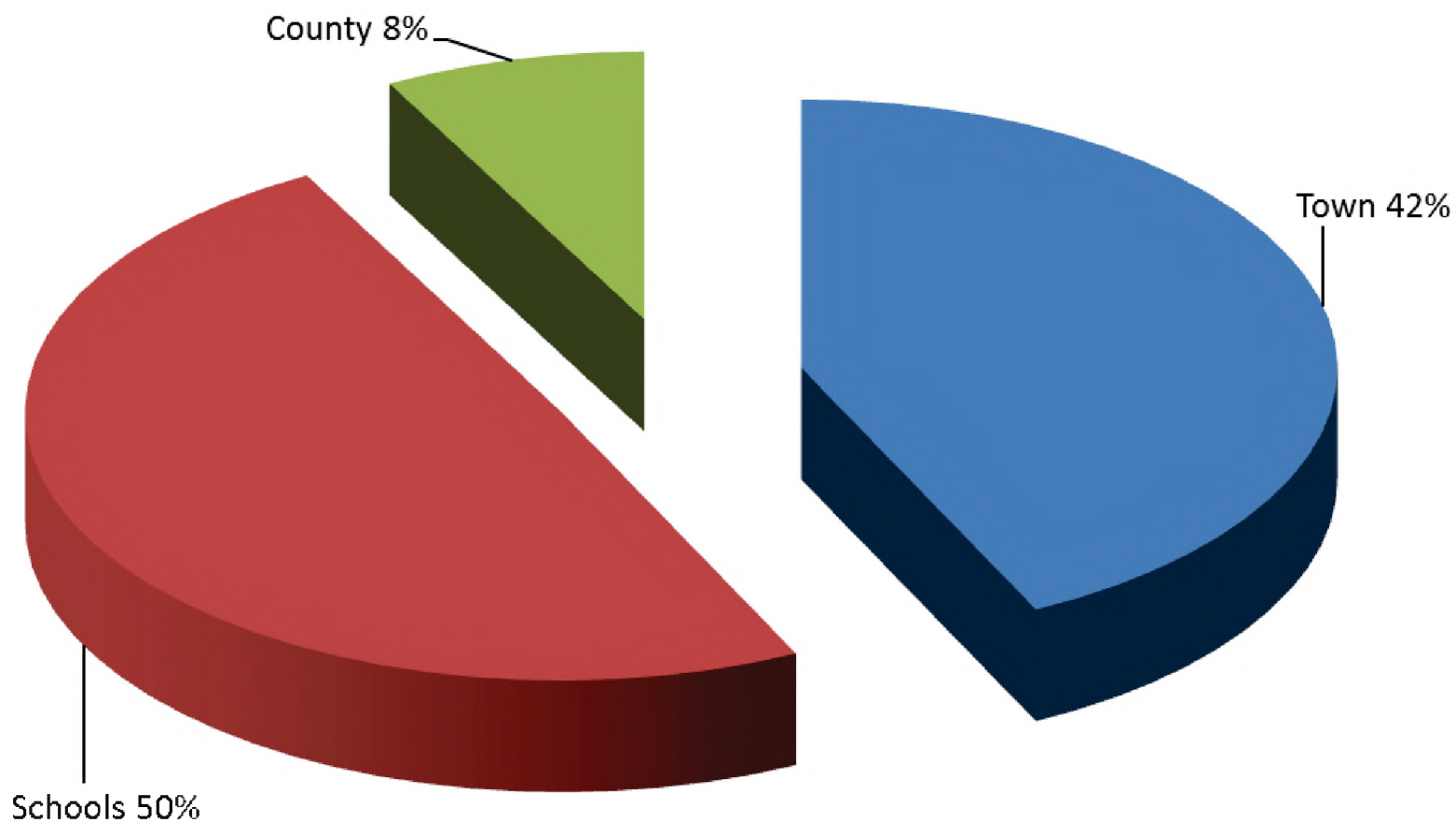
Another area of creeping concern is exposed by the town having to take over management of some pension funds. While minor in amount, and technical in nature, this does represent an increase in management time to the tax payers. The steady drip of increased work adds more burden to the town staff.

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, Erin Cabot, Brad Martin, Kathleen Thibault, Sean Letarte and vice-chair Jim Annis. It was truly an honor and a pleasure working with such a good group.

Chris Maas
Chair
Budget Advisory Committee

PROJECTED TAX COMMITMENT

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



WARRANT

**Town of Dover-Foxcroft
48 Morton Avenue Dover-Foxcroft Maine 04426
Annual Town Meeting Warrant
June 9, 2015**

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

GREETINGS:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of said Town of Dover-Foxcroft in said County and State qualified by law to vote in town affairs, to meet at the Dover-Foxcroft Municipal Building Gymnasium in said Town on Tuesday, the 9th day of June, A.D., 2015 at 7:45 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 \$1,716,285 and appropriate from surplus in the amount of \$220,000, for a total amount of \$1,936,285, 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 \$3,888,130, for Town Operations? (Revenue and surplus to be used to reduce the amount to be raised to fund this article \$1,804,390, net amount to be raised \$2,083,740.)

		Previous Year
General Government	\$ 1,228,965	\$ 1,141,060
Protection	\$ 469,795	\$ 485,880
Fire Department	\$ 144,720	\$ 144,510
Fire Hydrants	\$ 214,430	\$ 214,430
Public Works	\$ 789,845	\$ 750,700
Solid Waste	\$ 484,010	\$ 470,970
Welfare	\$ 44,060	\$ 41,880
Social Service	\$ 8,000	\$ 8,000

		Previous Year
Recreation Facilities	\$ 26,855	\$ 25,385
Recreation Programming	\$ 48,000	\$ 48,000
Cemetery	\$ 92,970	\$ 91,190
Contingency/Abatement	\$ 15,000	\$ 15,000
Promotion & Development	\$ 10,500	\$ 10,750
Thompson Free Library	\$ 158,595	\$ 158,595
Debt Repayment	\$ 152,385	\$ 154,250
TOTAL	\$ 3,888,130	\$ 3,760,600

Budget Advisory Committee Recommends
Board of Selectmen Recommends

ARTICLE 4

Shall the Town raise and appropriate the sum of \$178,750 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 \$160,555); and authorize the Board of Selectmen to expend funds as follows:

		Previous Year
Administration	\$ 6,250	\$ 6,250
Assessing	\$ 2,500	\$ 2,500
Police	\$ 25,000	\$ 25,000
Public Works	\$ 90,000	\$ 70,000
Solid Waste	\$ 10,000	\$ 10,000
Cemeteries	\$ 5,000	\$ 5,000
Fire	\$ 40,000	\$ 40,000
TOTAL	\$ 178,750	\$ 158,750

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:

		Previous Year
Police Station	\$ 5,700	\$ 5,700
Fire Station	\$ 5,000	\$ 5,000
Public Works	\$ 2,500	\$ 2,500
Cemetery/Maintenance	\$ 2,000	\$ 2,000
Solid Waste/Recycling	\$ 5,000	\$ 5,000

Recreation	\$ 8,800	\$ 8,800
Municipal Building	<u>\$ 20,000</u>	<u>\$ 20,000</u>
TOTAL	\$ 49,000	\$ 49,000

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 \$88,000) for capital improvements and maintenance of Town roads and bridges per Urban-Rural Initiative Public Law Title 23 Chapter 19 Subsection 1803-B, and; appropriate \$20,000 from Surplus not assessed and; raise an additional sum of \$15,000 for capital improvements and maintenance of Town Roads? Total expenditure \$123,000, net amount to be raised \$15,000.

		Previous Year
Local Road Improvements	\$ 123,000	\$100,000

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 \$747,785 to fund sewer operations, capital, and debt service?

		Previous Year
Sewer Department Revenue	\$747,785	\$741,030

Budget Advisory Committee Recommends
Board of Selectmen Recommends

ARTICLE 8

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 available in the Office of the Town Clerk, and will be available at the Town Meeting.

ARTICLE 9

Shall an Ordinance entitled “Town of Dover-Foxcroft Maine Ordinance to Protect Citizens of Dover-Foxcroft and Allow Billing for Certain Traffic Incidents Involving Non-Residents” be enacted?

Note: A true, attested copy of the proposed Ordinance, to Protect Citizens of Dover-Foxcroft and Allow Billing for Certain Traffic Incidents Involving Non-Residents, as certified by the Town Clerk, per 30-A MRSA, §3002(1) is posted with this warrant 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 3rd, and from 7:30 o'clock in the forenoon to 4:00 o'clock in the afternoon on the 4th, 5th, and 8th day of June, A.D., 2015 to receive applications of persons claiming a right to vote.

Given under our hands this 11th day of May, A.D., 2015.

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

Elwood E. Edgerly, Chairman

Cynthia Freeman Cyr, Vice Chairman

Gail D'Agostino

Jane K. Conroy

Stephen G. Grammont

Scott A. Taylor

W. Ernie Thomas



(New Electronic Sign – Foxcroft Academy, West Main Street)

RIVERFRONT REDEVELOPMENT PROJECT

THE VISION



DOVER-FOXCROFT MILL

**Offering quality housing.
Generating jobs through a
business center.
Serving as a social hub for the
community.
Providing guests a place to stay.**



**Enjoy the riverside trails and
close proximity to the shops on
Main Street.**

**Be cozy with new windows and
geothermal heating and cooling
that is powered by 100%
renewable energy.**

MIXED USE REDEVELOPMENT

**Now leasing loft apartments and
commercial office space with amazing
river views. Grow your business in a
space with gigabit internet, ample
parking and great visibility.**



**Dine on the patio overlooking the falls or
by the fireplace in the Main Street Café.**

**QUESTIONS? Check for updates on the
Project website at www.dfmill.com**

