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TOWN OF DOVER-FOXCROFT

ANNUAL TOWN REPORT

DOVER-FOXCROFT WAS NAMED

"2015 COMMUNITY OF THE YEAR"

BY EASTERN MAINE DEVELOPMENT CORPORATION

The Town of Dover-Foxcroft was recently presented with EMDC's 2015 Community of the Year honor during a ceremony at the Bangor Hilton Garden Inn.
(From left are Selectman Scott Taylor, Janet Sawyer of the PCEDC, PCEDC Executive Director Christopher Winstead, Selectman Jane Conroy, Piscataquis Chamber of Commerce Vice President Will Wedge, EMDC Board Chair Mark Woodward, Town Manager Jack Clukey, County Manager and past EMDC Board Chair Tom Lizotte and Piscataquis Chamber of Commerce Executive Director Denise Buzzelli)

DOVER-FOXCROFT WAS ONE OF 7 CHAMPIONS

IN ECONOMIC & COMMUNITY DEVELOPMENT

FISCAL YEAR 2014-2015

48 Morton Avenue Suite A Dover-Foxcroft ME 04426 www.dover-foxcroft.org

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Jonathan Arnold, President/CEO
Arnold Development Corporation

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Phil Pastore, GLOBEcoMaine

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VOLUNTEERING IN OUR COMMUNITY

THANK YOU CHRIS MAAS

The citizens of Dover-Foxcroft have had the pleasure of getting to know Christopher Maas for the past several years since he and his wife Karen moved to Dover-Foxcroft. They reside in the former home of Dr. Linus Stitham, and was originally the Barrows House. He became involved in the Dover-Foxcroft Historical Society, working with members to preserve and protect artifacts of the Town of Dover-Foxcroft. While volunteering for the Society, he seemed to learn a great deal about our town in a short amount of time. Some say that Chris Maas knows more history of the Town of Dover-Foxcroft than residents who have lived here all their lives. He helped to publish a Self Guided 1900's Walking Tour of Dover and Foxcroft titled *Mostly Main Street* complete with a town map, extensive history and photos. He has spent countless hours on many historical projects such as vintage photo slideshows at Center Theatre and society meetings, as well as participating in Town fundraisers like 'So You Think You Know Dover-Foxcroft' for the Dover-Foxcroft Downtowners; Shiretown Homecoming Events; Kiwanis Events; and many Events at Central Hall in an attempt to protect a historical Dover-Foxcroft building.

There are many projects where Chris has volunteered his time and expertise instruction to our employees, including Excel/Word demonstrations; Sewer billing software conversion; Cemetery Search Index software installation and data entry; Town Report document layout and website upload; Cable Channel set up; Town Budget Process; Budget Committee Chair. He has assisted the Board of Selectmen, Town Manager, Town Clerk, Treasurer and all office employees in any way he can.

Chris also finds time to volunteer for area historical societies performing Past Perfect software presentations, works with Libraries across the State installing software programs, and assists at Charlotte White Center as a volunteer and a valued employee.

Chris may spend most of his "extra" time on what must be his favorite volunteer project – 'Saving Central Hall'. He was instrumental along with a nostalgic group of people who became 'Friends of Central Hall' in 2010, and proceeded to hold fundraiser events at the building and continue to sell memorial bricks in the effort to help save and restore the building. Chris became the Project Coordinator of Maine Highlands Senior Center/The Commons at Central Hall, and has organized frequent tours showing the progress. He assists the Board of Directors in the ongoing Capital Campaign to continue raising funds needed to open the Center.

We all ***Thank you*** Chris for all you have done and continue to do for our town.

If anyone is interested in history of the Town of Dover-Foxcroft, just ask Chris Maas.

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(Photos in this Town Report contributed by Chris Maas, Jack Clukey, Dave Johnston, Phil Pastore, Lauraine Piquette, Tom Gerrish, EMDC)
(2E)

BOARD OF SELECTMEN

Chairman's Report

I am pleased to have had the privilege of serving as Chairman of the Board of Selectmen in 2014-2015.

The past year has been very exciting for Dover-Foxcroft with the completion of the mill project as well as other projects. The mill project has certainly been a milestone for our town as we have worked toward making this redevelopment possible for several years. The town has been very fortunate to have Jonathan Arnold and Arnold Development Group leading this project andcreating space for people to live and work in our downtown. In addition to the mill project, several businesses invested in retail and housing projects in 2015, and it has certainly created a feeling of optimism in our community as we see businesses make long term investments in our local economy.

As always, the Public Works crew has been busy working on gravel roads. Each year the town works through the summer to address roads that either have not been built with proper drainage and fabric or on roads that have certain sections where fabric needs to be replaced. The town maintains nearly 50 miles of gravel roads during both winter and summer and there is always plenty to do to keep them graded and repaired each year along with the other winter and summer maintenance. The town is fortunate to have its own gravel pit as a source of road gravel and winter sand. Being able to utilize our own sand and gravel has been a huge cost savings over the years.

One of the most important issues and biggest challenges over the past few years and will continue to be over the next several years, is the backlog of work necessary on our paved roads. This backlog coupled with the tripling of asphalt prices over the last decade has made it a difficult challenge to take care of our roads. In 2015 the town hired an engineer to assess each of our paved roads and recommend a plan where we are performing the most timely and cost effective maintenance possible on our roads. We know that every $1 we can invest in preventative treatments will allow the town to avoid spending $6-$10 in road rehabilitation or reconstruction costs in the future. Funding for the cost of preventative treatment is difficult, but delaying this work and instead trying to fund road rehab and reconstruction in the following years will be next to impossible. The Board of Selectmen see this as a critical issue and will place funding for paved roads in front of the voters in 2016 as part of the annual budget. This will allow the town to make the investments in our roads that will help our residents and businesses by improving our roads, and will avoid more costly road reconstruction and save tax dollars over the long term.

In closing I'd like to say once again how happy I am to serve on the Dover-Foxcroft Board of Selectmen. Even though we have challenges we have great opportunities to do things in our community that will continue to attract new residents and jobs. It's great to work with so many dedicated people both on the Board of Selectmen, town employees, and volunteers who are all committed to serving our residents and businesses and working toward a great future for our community.

Respectfully Submitted,

Elwood Edgerly
Chairman, Dover-Foxcroft Board of Selectmen

TOWN MANAGER'S REPORT

Fiscal Year July 1, 2014 through June 30, 2015.

Fiscal year 2014-2015 was highlighted by the completion of the mill redevelopment project. This project in many ways began immediately after Moosehead closed in 2007 as the former owners put a lot of time and effort into redevelopment options. The current developer began planning this project in 2010 and after five years residents and businesses are occupying the former mill building. In August 2015 as tenants and businesses were moving into the space, a ribbon cutting was held with several hundred people in attendance to celebrate the opening of the café as well as this milestone the community has reached. I wrote about the progress of the mill project last year and described it as transformational. This project gives the downtown new enthusiasm and energy as a place where people can live, work, and gather to enjoy our downtown area. There is no better way to describe the concept of downtown revitalization than the redevelopment of a former industrial site into housing business offices and retail space. This is the type of project that will contribute to our community and local economy for many years.

The mill redevelopment project along with many other successful projects in 2015 led to the Town of Dover-Foxcroft being recognized by Eastern Maine Development Corporation as its 2015 Community of the Year. This recognition was due to Dover-Foxcroft being a community that encourages business and community development. Aside from the mill redevelopment project, 2015 was a year that our community benefitted from several investments including Dunkin Donuts, the Family Dollar, Foxcroft Academy, Dover True Value, Rowell's Garage, North View Apartments and others. More so than being recognized by EMDC, it's very special to see that we have a community where people want to live, raise their kids, and make investments in their future.

This year the town has been working on the second phase of the update of the 2007 Comprehensive Plan. This is a planning document that is the basis for our land use regulations and is intended to guide our future development and policy decisions. We need to take a look at this plan periodically to make sure that the town has the appropriate regulations in place so that businesses can locate and invest here, and that residential areas are identified and will remain residential areas so that property values can be protected. The Comprehensive Plan is very much a blueprint for the future development of the town and it is expected to be presented to the voters in November.

In 2015 a lot happened in the State Legislature that affected Dover-Foxcroft. One important decision involved the State budget. The initial State budget proposal would have cut the amount of revenue the town received from the State through its revenue sharing program from approximately $230,000 to $0. This would have shifted additional taxes to property tax payers and increased the mil rate by three quarters of a mil. After much testimony on this shift to property tax payers, the Legislature kept funding at its current levels. The unfortunate part of the legislative session is that the Legislature took steps to make the current levels more permanent. The revenue sharing program is enacted by law and was put in place in the early 70's. It was meant to give relief to property tax payers for the cost of local services that benefit the State not just the local residents. In 2008 this provided $560,000 in property tax relief. The Legislature has trimmed this to less than half of the 2008 level and in turn have shifted costs to property tax payers. If the State had kept this program unchanged since 2008 property taxes would now be over one mil lower.

Some other major legislative items involve municipal broadband. Maine's economy has always been built upon and depended upon a healthy transportation system to support business. The concept of municipal broadband applies to the transportation of information and data. This will be an economic driver in the State of Maine and in our region for decades to come. The Legislature has recognized the importance of making sure that all areas of the state, especially rural area like ours have access to affordable service and speed to allow us to compete for businesses anywhere in the world. The State budget has allowed for grants to help communities assess how it can most benefit from various high speed technology for broadband and it will look at additional grants in the future to help with implementation.

One initiative that would have had a direct effect on Dover-Foxcroft was the attempt to make changes to Maine's Uniform Building and Energy Code. Currently communities like Dover-Foxcroft with a population greater than 4,000 people must enforce this code. Communities with fewer than 4,000 are not required to enforce it. This is a statewide law. Senator Davis and Representative Higgins presented various versions of a bill that would have made the MUBEC code either not apply at all or make it a local option for Dover-Foxcroft. If there is to be a building code in effect and enforced in Dover-Foxcroft it should be put in place by Dover-Foxcroft voters not the State Legislature. Ultimately this initiative failed by a tie vote in the House. I would like to commend our representatives for their effort in leaving no stone unturned to try and find the necessary votes to make MUBEC a matter for Dover-Foxcroft voters to decide.

On a more successful note, there was legislation that made a renewable energy program available to the Mayo Mill Project. The town was given an opportunity and succeeded in accessing the State's renewable energy pilot program that has provided very important incentives for our developer to invest in the restart of the hydro facility and in solar power generation at Mayo Mill.

Of the many other things that are important to mention as we look back on 2015 none is more important than the condition of our roads and the need to address this issue. The town made some significant improvements to some of its gravel roads in 2015 including the Landfill Road. The Board of Selectmen is committed to having a road improvement plan in place and presented to the voters in 2016. We know that this work will only get more costly if we don't get started now. The Board of Selectmen is looking forward to having this discussion and presenting an opportunity for the voters to make meaningful improvements to our paved roads annually beginning in 2016.

It's great to see so many amazing things happen in our community over the past couple of years. Community development doesn't just happen randomly. It is a result of people that care about the community who are willing to put their time, energy and talent to work to make a difference. I'd like to thank all the town employees, elected officials, and volunteers who do so much over so many countless hours to bring about so many great things in our community. Even as small as something may seem, every little bit makes a difference and gives us the vision and energy to move our community forward. Thank you!

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 2018	Scott A. Taylor	Term Expires 2018
Jane K. Conroy	Term Expires 2016	W. Ernie Thomas	Term Expires 2017
Gail D'Agostino	Term Expires 2016		

CLERK

Lisa A. Niles	Term Expires 2016
Sheila M. Bragg, Deputy	Term Expires 2016

TREASURER

David A. Johnson	Term Expires 2016

HAD #4 BOARD OF DIRECTORS

George Barton, Chair	Term Expires 2017
Barbara Austin	Term Expires 2018
Chris Clukey	Term Expires 2016

EXECUTIVE COMMITTEE THOMPSON FREE LIBRARY

Amy Fagan-Cannon	Term Expires 2016

RSU No 68 BOARD OF DIRECTORS

Jennifer Chase, Vice Chair	Term Expires 2016	Joel Pratt	Term Expires 2018
Blake Smith	Term Expires 2018	Tim Smith	Term Expires 2017
Marc Poulin	Term Expires 2016		

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
Brett Marshall	Plumbing Inspector
Connie Sands	Building Inspector
Connie Sands	Health Officer
Connie Sands	Code Enforcement Officer
David Iverson	Deputy Code Enforcement Officer

EMERGENCY MANAGEMENT SERVICES DIRECTOR

Dennis A. Dyer	Term Expires 2016

TREE WARDEN
Thomas Riitano

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 Jr.
Joseph "Jay" Hallet	Gary Sudsbury Jr.	Jeremy Wintle	David Richards
Roger Swedberg	Jonathan Roebuck	Adam LePrevost	Chad Perkins
Manuel Veara	Ryan Warner	Warren Ackerman	Ryan Richardson
Lisa Kingsbury	Adam Smith	Nicholas Clukey	Stephen Garib
Christopher Reardon, Ptl., Administrator, Assist. 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	Gary Niles Jr.	Term Expires 2018
Thomas Sands	Term Expires 2018	Scott Wellman	Term Expires 2016
Timothy Robinson	Term Expires 2018	Lisa Laser	Term Expires 2016
Sandra Spear	Term Expires 2017		

BOARD OF APPEALS

Patricia Johnson	Term Expires 2018	Kasey Fair	Term Expires 2016
Paul Matulis	Term Expires 2017	Kurt Baird	Term Expires 2016

BUDGET ADVISORY COMMITTEE

James Annis	Term Expires 2018	Erin Callaway	Term Expires 2017
Chris Maas	Term Expires 2018	Erin Cabot	Term Expires 2016
Kathleen Thibault	Term Expires 2018	Deborah Davis	Term Expires 2016
Kimberly Cavanagh	Term Expires 2017	Marc Poulin	Term Expires 2016
Sean LeTarte	Term Expires 2017	Racquel Bozzelli	Term Expires 2016

COMPREHENSIVE PLANNING COMMITTEE

Stephen Grammont, Chair	Sean Malone
Louise Ringle, Vice Chair	Paul Matulis
Jeff Dale	George McKay
Lisa Laser	Gwen Hilton, Consultant
Chris Maas	

PINE CREST BOARD OF DIRECTORS

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

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

January 2016

Dear Friends & Neighbors:

This past year, the Legislature has been contentious and divisive. The dynamics between the Governor, Senate, and House of Representatives has, at times, resulted in gridlock. In this environment, I have collaborated with members of both parties to promote the best interests of Dover-Foxcroft and Piscataquis County.

The budget, which I supported, protected municipal revenue sharing and increased funding to support our local schools. The expansion of the homestead exemption to reduce property taxes, my top priority in the financial plan, will be increased to $20,000 over the next two years. A modest reduction in the income tax and an increased tax reduction for veterans were additional key components.

As a member of the Energy, Utilities, and Technology Committee, I sponsored successful legislation that removed a 30% tax on high-speed Internet and created a vehicle for municipal broadband planning grants. This will assist communities in evaluating their broadband status while also developing a plan for the future.

It remains my belief that expanding broadband capacity in Piscataquis County is the key to unlocking opportunities for job creation, increasing educational access, utilizing telemedicine, and providing in-home healthcare for seniors. As such, I will carry on in my efforts to promote this agenda in Augusta.

The opportunity to serve you is appreciated, and I look forward to continuing our work together at the local level. If I may be of assistance, feel free to contact me by e-mail at normehiggins@gmail.com or by phone at 343-1068.

Sincerely,

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

127th Legislature
Senate of Maine
Senate District 4

Senator Paul T. Davis
3 State House Station
Augusta, ME 04333-0003
Office (207) 287-1505
Home (207) 876-4047
Cell (207) 343-0258
sendavis@myottmail.com

Dear Friends and Neighbors:

I am so grateful and thankful that you've selected me to represent you in the Maine Senate. I am honored that you've put your trust in me and I will continue to work tirelessly for the betterment of our community, as well as for the entire great State of Maine. Please let me provide you with a recap of the first session of the 127th Legislature which ended in July 2015.

We passed a biennial budget that ensured that more Maine families received a tax cut - even more than did in the previous "largest tax cut in Maine history" in 2011. This year's budget also stopped taxes on military pensions, so those who have sacrificed for our country can feel welcomed and at home in our state. We also restructured portions of our welfare system, increased funding for nursing homes, and put far more funding towards eliminating waitlists for services for brain-injured and intellectually disabled Mainers.

I'm really looking forward to watching how the significant changes we've already made will better the everyday lives of Mainers. I wanted to serve in Augusta in order to have an impact on the direction of our region and our state. Passing vital legislation (and, sometimes, stopping bad legislation) has remained one of my top priorities.

As you know, more changes are necessary. This year, during the second session of the legislature, we need to make progress towards addressing the cost of energy in this state. There are a number of bills that have been proposed that would change the way our state's energy system works, and I look forward to working hard on legislation that would lower your energy costs. I also believe that working to provide support to areas hard-hit by recent mill closings should be a focus of the 2016 session. Fighting the war on drugs here in Maine will also be a top priority for lawmakers. Several bills have been proposed that will aid officers in combating the drug epidemic.

You have my humble and sincere thanks for allowing me to represent you in Augusta. Please feel free to contact me at 207-287-1505 or at sendavis@myottmail.com if you have comments or questions, or if you would like assistance in navigating our state's bureaucracy.

Sincerely,

Paul T. Davis
State Senator

*Fax: (207) 287-1527 * TTY (207) 287-1583 * Message Service 1-800-423-6900 * Web Site: legislature.maine.gov/senate*

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

Paul R. LePage
GOVERNOR

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. Some are pushing to raise the minimum wage, but I want Mainers to earn a maximum wage. Reducing the income tax is the biggest and most immediate pay raise for all hard-working Mainers.

Not only does an income tax cut put more money back in your pockets, but it will also attract businesses that can offer good-paying careers to keep our young people here in Maine. It shows the nation that we are serious about wanting people and businesses to come—and stay—in Maine.

Another of my priorities is to lower the cost of student debt in Maine. If young people are struggling with too much student debt, they are unable to afford homes or vehicles. We are now offering programs to help them lower their debt, stay in Maine, begin their careers and start families.

To provide good-paying jobs for our young people, we must also work hard to reduce our energy costs. High energy costs are a major factor in driving out manufacturers, mills and other businesses that need low-cost electricity. I am committed to lowering the cost of energy, not only to attract job creators, but also to allow Maine people to heat and power their homes affordably and effectively.

And finally, we are making progress to address the drug pandemic in our state. It is my most important duty to keep the Maine people safe. While education, treatment and prevention efforts are important, we must get the dealers off the streets. I am pleased the Legislature has finally agreed to fund my proposal for more drug agents to stem the supply of deadly opiates flowing into our communities, but our law enforcement agencies are still understaffed. We must do more.

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

PHONE: (207) 287-3531 (Voice)

FAX: (207) 287-1034

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BANGOR, ME 04401

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LEWISTON, ME 04240

PRESQUE OFFICE
4-15 MAIN ST.
PRESQUE ISLE, ME 04769

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

Dear Friends,

This past year—my first as your Congressman in the U.S. House of Representatives—I am proud to have supported Maine families, local businesses and communities by working hard with Republicans and Democrats to promote policies that will preserve and create jobs and lower energy costs. I have worked to ensure our Veterans and active military members have the services they have earned and deserve, protected the individual rights and liberties they have fought for, and strengthened our national security to keep Americans safe and free.

I have fought tooth and nail to protect and create jobs for Maine. I stood up against the Washington political establishment, including Congressional leadership, to oppose granting fast-track authority to the President, a policy that allows him to facilitate massive international trade agreements that are unfair to American businesses, especially those in Maine. I am also extremely proud to have led the charge in successfully ending unfair and job-killing Canadian subsidies and to win a major victory for Maine by pushing into law a provision that will continue the FDA's use of paper inserts, efforts that combined to preserve hundreds of traditional Maine papermaking jobs.

As a proud member of the Military Veterans Caucus, I have been fighting for our Veterans by supporting several bills to increase funding for Veterans' health programs and hold the VA accountable. I also am proud to have introduced my own bill—the Helping Our Rural Veterans Receive Health Care Act— to give our rural Veterans easier access to their earned health care services by letting local hospitals care for them instead of VA centers far from home. I extend my thanks to all who have served.

In this first year, I also had one of my own bills signed into law. My critical and bipartisan Child Support Assistance Act will help children and their families receive legally due support in a timelier manner from delinquent parents. My District offices also helped hundreds of Maine families resolve issues with federal agencies and get the answers, benefits and services they deserved.

There is much more work to be done. Our Great State and Nation face many critical challenges. Please know that I am working hard, every day, to serve you and that I will continue to work here at home and in Washington for our families, local businesses and communities.

If you ever have any concerns or if I can provide assistance, please contact my Congressional Offices in Bangor (942-0583), Lewiston (784-0768), Presque Isle (764-1968) and Washington, DC (202-225-6306), or visit my website at poliquin.house.gov. It is an honor to represent you and our fellow Mainers in Congress.

Best wishes,

Bruce Poliquin

Bruce Poliquin
Member of Congress

ANGUS S. KING, JR.
MAINE

133 HART SENATE OFFICE BUILDING
(202) 224-5344
Website: http://www.King.Senate.gov

United States Senate
WASHINGTON, DC 20510

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

Dear Friends of Dover-Foxcroft:

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

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

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

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

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

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

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

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

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

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

Sincerely,

Angus S. King, Jr.
United States Senator

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4 Gabriel Drive, Suite FI
Augusta, ME 04330
(207) 622-8292

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Dear Friends:

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

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

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

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

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

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

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

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

I appreciate the opportunity to serve Piscataquis County and Maine in the United States Senate. If ever I can be of assistance to you, please contact my Bangor state office, (207) 945-0417, or visit my website at www.collins.senate .gov. May 2016 be a good year for you, your family, your community, and our state.

Sincerely,

Susan M Collins

Susan M. Collins
United States Senator

DOVER-FOXCROFT MUNICIPAL OFFICE

Each day we do our best to consider the needs and concerns of the tax payer and to provide excellent customer service by continued improvement of cross training, keeping up to date with knowledge of technology, and always striving to be a public friendly place to serve you.

This past year we wished the best of luck in their future endeavors to Casey Provost, Assistant Clerk, and to Christy Lancaster, Code Office Assistant. We thank them both for their fine service to our office.

If you have been in the office lately, you may have been greeted by Anita Allard recently appointed as Assistant Clerk. Ms. Allard comes to us with an A.A.S. Degree in Business Management from EMCC and we are so happy to have her serving in the front office with us.

We welcome David Iverson, newly appointed as the Town's first ever Deputy Code Enforcement Officer. Mr. Iverson is a Veteran of the United States Air Force. We are grateful for his service to our Country and now to our community. Mr. Iverson is already proving to be a tremendous addition to the Code Enforcement Office.

The Annual Town Meeting and Election of Municipal officers will be held on Tuesday, June 14, 2016, at the Municipal Building Gymnasium on Morton Avenue. The meeting will open at 7:45 AM with the election of Moderator. Voting will begin at 8:00 AM and the polls will remain open until 8:00 PM. The following municipal official positions will be on the ballot:

For Selectman, Assessor, Overseer of the Poor	2 positions/3 year term
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, and vote at elections. The Board of Selectmen meet on the second and fourth Mondays of each month (summer schedule varies). Boards 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 Webber Ace Hardware, Mountains Market, US Post Office, 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. The following is a record of recent voter turnout:

VOTING AND ELECTIONS

Election Date	Type of Election	Total Voters (approx.)
November 4, 2014	Gen & State of Maine Referendum Special Town Meeting Referendum Fireworks Ordinance, Traffic Incident Ordinance	1929
April 25, 2015	Annual Town Meeting to Confirm Warrant Articles for June Referendum	56
June 9, 2015	Municipal & Referendum Election RSU #68 Budget Validation Referendum	203
June 15, 2015	Special Town Meeting Snow Groomer	21

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. Please stop by, give us a call, or use the feedback form on our website at www.dover-foxcroft.org.

Sincerely, The Staff Members of the Dover-Foxcroft Town Office

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.

Services available at the office and online include tax and assessing information, vital records, genealogy, voter registration, cemetery information, motor vehicle registrations (Rapid Renewal), fish & wildlife registrations, recreational vehicle registrations, dog licensing, code enforcement, building permits, ordinance information, notary services. Most services are available online.

The Town has a Selectmen/Town Manager/Town Meeting form of Government. The Selectmen hold meetings on the second and fourth Mondays of the month, unless otherwise posted. Most meetings are held at the Morton Avenue Municipal Building at 6:30 p.m. in the meeting room. Agendas and minutes are posted on our website.

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, at 9:00 AM to affirm warrant articles. Those articles are then voted at the Municipal Referendum Election on the second Tuesday in June. Polls are open from 8am to 8 pm and are located at the Municipal Building Gymnasium. Town reports are available during the week before the election.

Real Estate Taxes and Home Owner Information

Tax Billing: Tax bills are sent to the owners of record as of April 1st by State law. If you buy property after that date, the bill will be sent 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 owner. Taxes are payable in two installments usually due mid-to-end of September, and mid-to-end of February. Exact due dates will be noted on bill.

Sewer Billing

If you live within the sewer district you will be assessed a sewer bill. The sewer bill is based on water usage and is broken into two parts. The base sewer services charge is $89.65 for 0 to 1,200 cf per quarter and an excess rate of $9.37 per 100 cf above 1,200 cf per quarter. A flat rate of $89.65 is charged to customers with unmetered service. These fees are determined by the town budget and are voted on at the June election. Sewer bills are sent quarterly. The 1st and 2nd quarter due date is at the end of January and the 3rd and 4th quarter due date is at the end of June. Exact due dates are noted on bill.

OPTIONS FOR THE PUBLIC

Many online services available through our web site: www.dover-foxcroft.org including:

- **Online Motor Vehicle Renewals / Vanity Plate orders**
- **Online Fish and Wildlife Licenses**
- **Online Recreational Vehicle Re-Registrations- Including Boats**
- **Land Use Permit Application/Sign Permit Application/Demolition Permit Application**
- **Most ordinances are online**
- **Assessing lists: alpha listing, book & page, map & lot, valuations, taxes**
- **Board of Selectmen, Planning Board, Advisory Board Agendas & Minutes**
- **Computers available at the Thompson Free Library for 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**

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 **447** renewals completed on-line in the Fiscal Year 2014-15 averaging **37** 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 note 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	FY10-11	FY11-12	FY12-13	FY13-14	FY14-15		FY10-11	FY11-12	FY12-13	FY13-14	FY14-15
Antique Auto	23	36	38	42	46	Trailer-non-excise	477	478	413	410	454
Combination	1	1	1	1	1	Tractor/Special Mobile	1	5	2	2	2
Gold Star	0	0	0	1	0	Coach-Emergency	2	2	2	2	2
Wabanaki	0	0	0	1	0	Farm	17	17	19	19	19
Lobster	30	24	19	16	19	Truck Camper	0	0	0	0	0
Black Bear	32	28	20	21	22	Motorcycle	129	137	169	137	145
Breast Cancer	57	58	71	87	76	Moped	16	13	11	12	19
Conservation	117	111	90	99	91	Street Rod	1	2	2	0	0
University	8	9	8	7	9	Special Equipment	8	2	9	3	6
Agriculture	41	43	49	36	37	Bus	1	2	4	2	2
Sportsman	47	47	57	57	55	Titles	336	315	322	294	375
Troop Support	15	15	12	13	11	Initial Plates	161	151	148	144	161
Disabled	16	19	18	19	20	Lost Plates	30	35	29	28	56
Disabled Veteran	1	1	7	10	10	Duplicate Stickers	92	98	75	87	116
Veteran	90	90	91	103	36	Duplicate Registrations	51	34	35	30	33
Purple Heart	2	1	2	1	1	Transfers	266	227	223	200	243
Animal Welfare	0	18	12	19	20	Boosters	21	18	18	8	17
Firefighter	14	1	2	10	3	Transit	20	29	30	29	32
Motor Home	9	11	12	11	9	Sales Tax Paid	475	377	367	355	429
Municipal	13	9	0	4	0	Sales Tax-no fee	108	137	100	134	123
Passenger	2328	2776	2185	2585	2256						
Commercial	319	342	320	329	355	On-Line Rapid Renewals	415	408	407	433	447
Conservation Com	2	4	4	4	0						
Trailer-excise	59	40	68	49	58	**TOTALS**	**5851**	**6171**	**5471**	**5854**	**5816**

INLAND FISHERIES AND WILDLIFE

We have been using the State of Maine **"MOSES"** (**M**aine **O**nline **S**portsman's **E**lectronic **S**ystem) 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 2015 were available by October 15, 2014. Effective February 1st of each year, the State mandated late fee for 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!

Maine.gov

FISCAL YEAR COMPARISONS

Inland Fisheries & Wildlife/Vital Records/Miscellaneous

	FY2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015
MOSES - Maine Online Sportsman's Electronic System				
Inland Fisheries and Wildlife Licenses-MOSES	311	237	218	260
Inland Fisheries and Wildlife Lic.-MOSES-Non Res.	16	9	14	00
Lifetime/Over 70 Licenses	7	12	10	8
Recreational Vehicle Registrations - MOSES				
Boat Renewals	387	356	376	366
Online Boat Registrations	60	65	60	72
Non Resident Milfoil Stickers	11	9	6	13
Snowmobile Renewals	232	302	315	307
Snowmobile Registrations- Non Resident	7	33	40	41
ATV Renewals	218	187	211	217
ATV Non-Resident Registrations	18	21	28	55
Vital Records/Miscellaneous				
Births Recorded	141	126	86	111
Deaths Recorded *(only if place of Death is Dover-Foxcroft)	126	73*	67*	141
Marriages Recorded	40	31	33	29
Disposition of Human Remains Permits	150	146	117	164
Cemetery Lot Conveyance Deeds	8	3	5	5
Pole Permits	0	3	1	2
Landfill - Temporary Permits	164	94	159	140
Auto Graveyard Permits	2	2	2	2
Miscellaneous Licenses				
Liquor Licenses	5	5	7	8
Dog Licenses	411	392	477	525
Online Dog Licenses	58	70	64	63
Kennel Licenses	3	2	2	1
Elections				
Annual Town Meeting to Affirm Warrant Articles	1	1	1	1
Municipal Candidate & Referendum Election	1	1	1	1
RSU 68 Budget Validation Referendum	1	1	1	1
County Budget Referendum	1	1	1	1
State General/Primary/Referendum Elections	1	2	2	1
Special Town Meetings	2	2	1	2
Voter Registrations				
Registered Republicans	1118	1098	1068	1033
Registered Democrats	822	808	766	746
Registered Green Party	99	104	98	100
Unenrolled Registered Voters	900	937	920	922

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 2015 (Fiscal Year July 1, 2015 to June 30, 2016) the taxable valuation of the town was $302,018,000. The tax rate was $18.60 per thousand. The amount raised from taxation was $5,617,534.80. Of this amount, $2,579,074 was for schools and $424,114 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 will increase from $10,000 to $15,000 starting Fiscal Year 2016-2017. If you already receive this exemption it shows 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. In 2015, there were 1004 property owners who received the homestead exemption. 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 2015 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 2016 as well. We will be reviewing recent sales prior to the commitment of taxes in 2016 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 tenth 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 O8fficer, works on our tax assessment records, and is assisted by David Iverson. We look forward to continuing our work, with help of Connie and David, 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 quality for a $4,000 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 filed 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

Land Use Permits

There were 124 Land Use Permits issued in the past fiscal year. Below is a breakdown of various types of permits issued for the fiscal year. Some permits were issued for more than one project:

New Homes	1	Farm Stand	2
Mobile Homes	3	Barns	3
Garages	9	Home Occupations	2
Porches	2	Decks	4
Interior Renovations	6	Camp Additions	1
Sunroom	1	Demolitions	21
Home Additions	9	Chickens/Residential Zone	3
Breezeway/Mudroom	1	Greenhouse	1
Sheds	19	Signs	21
Commercial Buildings	6	Wind Mill	1

Of the aforementioned Land Use Permits issued; 9 were in Shoreland Zoning and 6 were within the floodplain requiring Floodplain Permits to be issued.

2014-2015	
Planning Board	**Member Since:**
Cindy Johnson	1997
Sandra Spear	2014
Frederick Muehl	2009
Glen Villane	2009
Chris Maas	2013
Andrew Caruso	2013
Thomas Sands-chairman	2009

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.

2014-2015	
Board of Appeals	**Member Since:**
Patricia Johnson	1994
Kurt Baird	2004
Tom Bruce	2013
Kasey Fair	2014
Vacant	

The Board of Appeals meets as needed to hear requests for variances or administrative appeals. This year there were two appeals filed. One request for a lot size variance in order to place a second mobile home on the lot. This one was denied. The second was a request from Dover-True Value to demolish an apartment building in order to place a warehouse. The new building would be further from the road but still would not meet the setback requirement. This variance was approved with conditions. 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

Greetings to the Selectmen and the Citizens of the Town of Dover-Foxcroft:

The following is a list of the items reviewed by the Planning Board for the 2014-2015 fiscal year

Site Plan Reviews:

- Prestige Worldwide Corporation – for a commercial kitchen/catering
- Bears Den Motel, Restaurant and Tavern for a new 2 story cabin
- Dunkin Donuts
- New location for Family Dollar
- Dover True Value for a warehouse
- Animal care and breeding facility
- Equipment storage facility for Black Stream Development
- Humanities wing addition at Foxcroft Academy, 975 West Main Street
- Amendment to Family Dollar Site Plan for dumpster pad, West Main Street

Greatest Practical Extent Determinations:

- 135 Larrabbee Farm Road

Sign Permit Requests

- Dunkin Donuts for a secondary sign

Other items included an amendment to the Shoreland Zoning Ordinance to include language to the ordinance to reflect changes to the Resource Protection zones voted on last year and changes to the expansion of a non-conforming structure.

Respectfully submitted:

Glen Villane

Planning Board Chairman

LOCAL SEALER OF WEIGHTS AND MEASURES

This job has been done through the State of Maine Department of Agriculture (DOA), as an independent contractor, and requires all Local Sealers to be appointed and sworn in at every town office every year.

Late in the year 2013 a bill was passed by the State Legislators, which had an attachment added to it at the last minute, stating that Towns no longer have authority to appoint people to State jobs.

On April 20th, all Local Sealers across the state received registered letters from the office of the State of Maine Assistant Attorney General, stating that we are no longer authorized to do any Weights and Measures work, and must stop immediately.

The DOA does not have enough full time employees to test all the fuel pumps and scales tested each year by local sealers, as well as doing the work of their normal year, and at last report due to a State hiring freeze, cannot hire any new full time employees to do this work.

So this means diesel meters, gasoline pump meters, store scales and taxi cab meters, having a low priority, will not be tested every year as in the past. There is currently no law stating these have to be tested yearly. The DOA said they will try to get these tested every two years, but with only eight state full time sealers, this will likely be more than two years.

All pump owners will still have to pay for this service every year. Many Local Sealers have contacted area State Legislators to try and get this bill reversed, but as of today's date, as far as I know, little or nothing has been done by them.

If anyone has a concern that a scale or pump did not dispense the amount that you think it should have, you will now have to call the State (DOA) Quality Assurance and Regulation at 287-7587 who will then, send a person to check out the complaint.

Respectfully Submitted,

Tim Briggs
Local Sealer
717-7295

PLUMBING INSPECTOR'S REPORT

Internal Permits issued – 37

Internal Permits approved – 35

Subsurface Permits issued – 8

Subsurface Permits approved – 8

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.

This past year the taxpayers and the fire department bought a 1993 ladder tower out of Michigan to replace our 1979 ladder truck. The new truck has a pump and water tank of 300 gallons. It should last our department for 15 years or more.

We again applied for a fire grant to buy a new washer and dryer for our fire gear to maintain federal standards for clean turnout gear.

Our department is holding its own as firefighters come and go for family reasons. It's hard for anyone to volunteer with the number of hours expected of them as a firefighter, with jobs, families and home lives over the fire department. I can't say enough good for the men and women we have in this department who give so much to this town's fire department and citizens.

Fire prevention is ongoing in the school system with our department visiting all classes K-4 and most preschools and day care centers.

We are always busy helping out at community functions; cooking 210 lbs. of bacon for the Annual Maple Breakfast, Annual River Race, Piscataquis Valley Fair duty, putting up banners for upcoming events, and about anything else that needs doing.

Our department responded to 162 calls this past year, everything from fires to E.M.S calls helping Mayo Hospital, and everything fire departments do.

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 over 30 years as Chief and I am very proud of our department. To the men and women who serve our town as firefighters - 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

DOVER-FOXCROFT FIRE DEPARTMENT INCIDENTS 2014-2015			
Vehicle Accidents/Fires	16	Appliance/Furnace Malfunction	6
Mutual Aid Calls	19	Rescue	2
Emergency Alarm Activation	26	Tree on wires	11
Medical Assist (Life) First Responder	30	Flooded basement	6
Structure Fire	16	Grass/woods	4
Chimney Fire	9	Misc. calls (public service)	10
Hazmat Response	7		
		TOTAL CALLS	**162**

FIRE DEPARTMENT

DOVER-FOXCROFT FIRE DEPARTMENT ROLL CALL - 2015				
OFFICERS				
Joseph R Guyotte	Fire Chief	FF1		
Rick Pembroke	Deputy Chief	FF1/Treasurer		
Jerry Rollins	Asst. Chief	FF1/HAZ MAT Tech		
Eric Berce	Captain	FF2/EMT		
John Guyotte	Captain	FF2		
Brian Gaudet	Lieutenant	FF1		
Dennis Stewart	Lieutenant	FF1		
Ryan Taylor	Lieutenant	FF2/EMT		
Gary Sudsbury, Sr.	Safety Officer			
David Henderson	Safety Officer			
Mark Young	Secretary	FF1		
Holly Guyotte	Dispatch			
Francis Sevene	Dispatch			
FIREFIGHTERS			**RESERVE'S**	
Todd Daigle		ENG	Dan Bishop	
Matt Branco		FF1/ENG/EMT	Clyne Labree	
Josh Colson		EMT	Ralph Lewis	
Jason Durgin			Brian Mullis	EMT
Rob Durgin			Tim Perkins	
Kasey Fair				
Terry Grant			**JV'S**	
Steve LeClair			Jacob Diamond	
Craig Melia				
Mike Nelson		FF1		
Andrew Peterson		FF2/EMT/HAZ		
Chad Raymond				
Heather Riethmuller		FF2		
William Riethmuller		FF2		
Ben Fagan		FF2		
Jenn Rollins		EMT		
Ryan London		FF1		
Sammy Towner				
Shawn Stone				
Henry Obrey				

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. Jay Hallett
Ptl. David Henderson
Office Manager/Ptl. Chris Reardon

To the Citizens of Dover-Foxcroft,

2015 was another good year of safe living for residents of Dover-Foxcroft - we saw our crime rate drop.

This is due to ongoing proactive strategies of the Police Department. Our overall strategy is to take a *proactive* approach to crime prevention and education. To do this our patrolmen and officers partner with residents and businesses to first educate about potential problems in our community. Then second, your patrolmen and officers maintain open and close communication with you to foresee any warning signs. Of course there are always unforeseen incidences that your patrolmen respond to quickly. Next time you see a patrolman be sure to thank them; they are the tireless force that keeps you safe. Also, a big thanks to the citizens that played a part in our community crime prevention.

Some notable events at the police department are:

PACO: Our hard working K-9 dog has been certified on drug recognition and is busy working to get drugs off our streets. Paco continues to do search and rescue and has assisted in manhunts in our area and with other law enforcement agencies. Paco was the recipient of a bullet proof vest donation from a 9 year old girl. Thank You!

We said goodbye to some of our patrolmen this year while replacing them with qualified additions to our community. Gary Sudsbury, Jr. and Thomas Kirlin have moved on to other obligations preventing them from serving as patrol officers. Ben Gaudet our Drug Enforcement Agent moved on to become a Lieutenant at Dixfield.

We also applied for and were awarded grants for special OUI and Seatbelt Patrols. We continue to keep our streets safe!

As part of this letter/report I submit a host of statistics. You, as members of our community, are not statistics nor, can we boil down the safety of our community to a set of numbers. It is the unseen and unsung work of our patrolman and officers partnering with you the community that will continue to keep our families safe! Thank you for your efforts one and all.

Submitted Respectfully

Chief Dennis Dyer

POLICE ARREST/SUMMONS - 01/01/2015 – 12/31/2015			
Charge	Total	Charge	Total
RAPE BY FORCE	1	MC/SNOW/ATV COMPLAINTS	1
ASSAULT-OTHER DANGEROUS WEAPON	1	DOMESTIC ASSAULT-UCR REPORTABLE	4
ASSAULT-STRONG ARM-HANDS, FISTS, ETC.	7	MENTAL PERSON	1
ASSAULT-OTHER-NOT AGGRAVATED	3	SERVE PAPERS-ALL OTHER	1
ASSAULT-OFFICER-OTHER-NOT AGGRAV.	1	SERVE PAPERS-SUBPOENA	1
BURGLARY-FORCIBLE ENTRY-NON RES DAY	2	ARREST ON WARRANT	24
LARCENY-ALL OTHER	4	VIOLATION OF CONDITION OF RELEASE (BAIL)	4
AUTO THEFT-AUTOMOBILE-RECOVER HERE	1	VIOLATION OF PAROLE/PROBATION	1
ARSON-INDUSTRIAL	2	ANIMAL COMLAINT-DOG	2
BAD CHECK	1	OPER UNREGISTERED M/V(CHANGED 9501)	6
VANDALISM	2	OPER W/EXP LIC 90 DAYS OR LESS	6
SEX OFFENSES (OTHER)	1	FAIL TO SHOW PROOF OF LIABILITY INSURANCE	12
DRUGS-SALE/MFG-SYNTHETIC	1	OPERATING W/O VALID CURRENT INSP STICKER	18
DRUGS-POSSESSION-MARIJUANA	5	INADEQUATE EXHAUST	1
DRUGS-POSSESSION-SYNTHETIC	1	FAIL TO STOP FOR SCHOOL BUS W/FLASH LIGHT	1
DRUGS-POSSESSION-PARAPHERNALIA	3	FAIL TO STOP FOR FLASHING RED LIGHT	15
DRUGS-POSSESSION-OTHER	1	OPER OVER POSTED SPEED LIMIT	28
CHILD ABUSE	1	OPER OVER POSTED LIMIT 30+	3
DRIVING UNDER THE INFLUENCE	14	IMPRUDENT SPEED	1
LIQUOR LAWS	13	ADULT/CHILD SEATBELT/SAFETY SEAT VIOL	10
DISORDERLY CONDUCT	1	OPER AFTER LIC SUSPENDED	21
ALL OTHER OFFENSES	4	FT GIVE NOTICE OF ACC BY QUICKEST MEANS	2
CRIMINAL THREATENING	4	LEAVING THE SCENE OF AN ACCIDENT	2
CRIMINAL TRESPASS	1	OPER AFTER LIC SUSPENDED	7
VIOLATION OF PROTECTION ORDER	4	DRIVING TO ENDANGER	1
HARASSMENT	4	OPER W/O CURR & VALID CERT OF INSPECTION	6
PARKING VIOLATIONS	1	OPER UNREG M/V	1
M/V COMPL(N/S)	1	FAILURE TO PRODUCE CERT OF REGISTRATION	1
WARNED FOR SPEED	2	DISPLAYING EXPIRED REG PLATES	1
ACCIDENT HIT & RUN	3	OPER M/V W/O LIC	2
ASSIST AGENCY L/E	3	FAIL TO STOP FOR RED LIGHT	1
ASSIST RESCUE/AMBULANCE	1	**TOTAL ARREST/SUMMONS**	**279**

POLICE INCIDENTS - 01/01/2015 – 12/31/2015			
TOTAL	TYPE	TOTAL	TYPE
3	ABANDONED VEHICLE	1	CHILD ABUSE
8	ACCIDENT-PERSONAL INJURY	19	CIVIL COMPLAINT
35	ACCIDENT CAR/DEER/BEAR/TURKEY	54	CONCEALED WEAPONS PERMIT ISSUED
8	ACCIDENT HIT & RUN	5	CRIMINAL THREATENING
49	ACCIDENT NON-REPORTABLE	24	CRIMINAL TRESPASS
45	ACCIDENT REPORTABLE	1	CRUELTY TO ANIMALS
10	ADULT/CHILD SEATBELT/SAFETY SEAT VIOL	1	CURFEW VIOLATIONS
16	ALL OTHER OFFENSES	1	DEATH NOTICE
11	ANIMAL COMPLAINT-DOG	2	DELIVER MSG.
17	ANIMAL COMPLAINT-OTHER	31	DISORDERLY CONDUCT
19	ARREST ON WARRANT	1	DISPLAYING EXPIRED REG PLATES
1	ARSON-INDUSTRIAL	9	DOMESTIC ASSAULT-UCR REPORTABLE
1	ASK FOR FIELD 1	1	DRIVING TO ENDAGER
1	ASSAULT(ARREST)-NOT AGGRAVATEC	14	DRIVING UNDER THE INFLUENCE
6	ASSULT-OTHER-NOT AGGRAVATED	5	DRUGS-POSSESSION-MARIJUANA
1	ASSAULT-OTHER-DANGEROUS WEAPON	3	DRUGS-POSSESSION-OTHER
7	ASSAULT-STRONG ARM-HANDS, FISTS, ETC	1	DRUGS-POSSESSION-SYNTHETIC
60	ASSIST AGENCY L/E	1	DRUGS-SALE/MFG-MARIJUANA
22	ASSIST AGENCY-OTHER	1	DRUGS-SALE/MFG-SYNTHETIC
3	ASSIST D.O.T.	8	DRUNKENNESS
18	ASSIST FIRE DEPARTMENT	4	ESCORT
27	ASSIST MOTORIST	4	FAIL TO SHOW PROOF OF LIABILITY INSURANCE
24	ASSIST RESCUE/AMBULANCE	2	FAIL TO STOP FOR FLASHING RED LIGHT
1	ATTEMPT TO LOCATE	3	FAIL TO STOP FOR RED LIGHT
2	ATTEMPTED SUICIDE	2	FAIL TO STOP FOR SCHOOL BUS W/FLASH LIGHT
1	AUTO THEFT-AUTOMOBILE	1	FAIL TO YIELD RIGHT OF WAY
1	AUTO THEFT-AUTOMOBILE-RECOVERED HER	1	FAILURE TO PRODUCE CERT OF REGISTRATION
3	BAD CHECK	29	FAMILY DISPUTE
29	BUILDING CHECK	2	FIREWORKS COMPLAINT
1	BURGLARY-ATTEMPTED F/E-NON RES UNKN	1	FOLLOWING TO CLOSE FIRE TRUCK PASSED V
3	BURGLARY-FORCIBLE ENTRY-NON RES UNK	17	FRAUD
1	BURGLARY-FORCIBLE ENTRY-RES NIGHT	1	FURNACE LIGHTS
4	BURGLARY-FORCIBLE ENTRY-RES UNKNOWN	46	HARASSMENT
1	BURGLARY-NO FORCE-NON RES NIGHT	4	HOUSE WATCH
3	BURGLARY-NO FORCE-RES DAY	2	IMPRUDENT SPEED
1	BURGLARY-NO FORCE-RES NIGHT	1	INADEQUATE PLATE LIGHT
5	BURGLARY-NO FORCE-RES UNKNOWN	1	INADEQUATE TAIL LIGHT
48	BUSINESS ALARM	33	INFORMATION

POLICE INCIDENTS - 01/01/2015 – 12/31/2015			
TOTAL	TYPE	TOTAL	TYPE
4	INTERVIEW	10	PARKING VIOLATIONS
1	INTERVIEW-INFORMANT	7	PERSONS FIGHTING
8	INTERVIEW-SUSPECT	1	POSSESSION OF FIREARM BY A FELON
12	INTERVIEW-VICTIM	2	PROWLER
17	INTERVIEW-WITNESS	120	PUBLIC ASSIST
4	JUVENILE RUNAWAY	1	RAPE BY FORCE
43	LARCENY-ALL OTHER	1	RECOVERED PROPERTY
1	LARCENY-AUTO PARTS/ACCESSORIES	6	REGISTERED SEXUAL OFFENDER
1	LARCENY-BICYCLES	18	RESIDENTIAL ALARM
9	LARCENY-FROM BUILDINGS	1	S.O.R. 90 DAY UPDATE
8	LARCENY-FROM MOTOR VEHICLES	14	SERVE PAPERS-ALL OTHER
1	LARCENY-POCKET PICKING	16	SERE PAPERS-PROT FROM ABUSE
1	LIFELINE MED ALERT	6	SERVE PAPERS-PROT FROM HARASSMENT
5	LIQUOR LAWS	33	SERVE PAPERS-SUBPOENA
4	LITTERING (NOT FROM M/V)-CIVIL	6	SEX OFFENSES (OTHER)
3	LITTERING FROM M/V	5	SHOTS FIRED
12	LOST/FOUND	1	STOLEN PROPERTY-RECV., POSSN., BUYING
5	LOUD PARTY	1	SUICIDE
128	M/V COMPL(N/S)	62	SUSPICIOUS PERSON
8	MC/SNOW/ATV COMPLAINTS	32	SUSPICIOUS VEHICLE
65	MENTAL PERSON	1	TIRE MARKING
56	MISC	2	UNNEC NOISE BRAKE/ACCELERATION
9	MISSING PERSON	1	VAGRANCY
7	OBSTRUCTION OF PUBLIC WAY	29	VANDALISM
1	OFFENSES AGAINST FAMILY AND CHILDREN	1	VIOLATION OF CONDITION OF RELEASE (BAIL)
8	OPEN DOOR/WINDOW	1	VIOLATION OF PAROLE/PROBATION
23	OPER AFTER LIC SUSPENDED	12	VIOLATION OF PROTECTION ORDER
2	OPER M/V W/O LIC	54	WARNED FOR EXP/NO INSP STICKER
2	OPER OVER POSTED LIMIT 30+	16	WARNED FOR FT STOP @SIGN/FLASH RED LIGHT
30	OPER OVER POSTED SPEED LIMIT	3	WARNED FOR FTP EVID OF INSURANCE
1	OPER UNREG M/V	2	WARNED FOR IMPROPER PASSING
6	OPER UNREGISTERED M/V(CHANGED 9501)	19	WARNED FOR REGISTRATION VIOLATION
3	OPER W/EXP LIC 90 DAYS OR MORE	15	WARNED FOR SEAT BELT VIOL
6	OPER W/O CURR & VALID CERT OF INSPECTION	240	WARNED FOR SPEED
1	OPER W/O HEADLIGHTS	3	WARNED FOR UNEC NOISE/ACCELERATION
1	OPERATE M/V WHILE CONSUMING INTOX LIQ	17	WARNED TRAFFIC VIOLATION-ALL OTHER
18	OPERATING W/O VALID CURRENT INSP STICKER	60	WARNED/SAFETY DEFECT (TIRES, LIGHTS, ETC)
		2166	**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. Merle Gilbert was hired in December to fill a vacancy.

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

A. Screened 3,175 yards of sand & screened 8,919 yards of gravel
B. Replaced fabric and graveled one section of the following:
   Norton Hill Road
   Parson's Landing Road
   Holmes Road
C. Graveled a section of Merrill's Mills Road and Board Eddy Road
D. Replaced pipe & drain on Depot Street
E. Repaired metal storage at Landfill
F. Spring clean-up; cleaned streets; replaced street signs

I'd like to take this opportunity to express my gratitude to the crew. The cooperation and hard work of the crew makes my job a little less difficult. Thank you all.

Respectfully Submitted,

Geoff Chambers
Public Works Supervisor

SOLID WASTE

For the period 1 Jul 2014 through 30 Jun 2015 the Dover-Foxcroft Regional Recycling Center received, processed, shipped, and sold the following materials:

11 Tons of Sorted Office Paper
63 Tons of Old Newsprint
198.08 Tons of Corrugated Cardboard
18.04 Tons of Assorted Food Grade Plastics
36.4 Tons of Mixed Paperboard
12.3 Tons of Aluminum/Steel Cans
117 Tons of Appliances & other Scrap Metals

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

560 Tons of Construction Debris Chips
400 Tons of Brush Chips (Reused at Energy Recovery Plants)
22 Tons of Wood Ash
20 Tons of CRT's (Computer monitors and TV's all Recycled)
1.27 Tons of Old Printers (Recycled)
.75 Ton of Computer Towers (Recycled)
.03 Ton of Laptops (Recycled)
1.60 Ton of Mixed Electronics (Recycled)
30 Boxes of Fluorescent Lamps (Recycled)
36 Tons of Sheetrock

We landfilled at our demolition site over 200 tons of bulky waste (furniture, shingles, bathroom fixtures, and large plastic items). Recyclable material market prices fluctuated during this period.

We now participate in the Maine Residential Lamp Recycling Program. All shipping materials and transportation are free. Make sure you participate in our free monthly $100 gift certificate give away each time you recycle at the facility. We still need more residents to recycle, so stop recycle and enter our drawing.

Respectfully Submitted,

Joseph Sands

Director, Solid Waste and Recycling

WASTEWATER TREATMENT PLANT

To the Citizens of Dover-Foxcroft:

June 2014 – July 2015 was the 24th year of operation.

This year this facility received and treated 89.42 million gallons of wastewater, 116.9 tons of organic waste, 126.0 tons of total suspended solids with overall treatment efficiency of 96%.

Description of Collection System

The Town of Dover-Foxcroft currently maintains a centralized wastewater collection system consisting of approximately 20.7 miles (109,218 linear feet) of gravity sewer mains and force mains, three wastewater pump stations and 537 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.

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).

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 2014-2015, I am happy to report that there were no call 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 lines on your property, but also can cause blockage and service problems in the public sewer system and pump stations.

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

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

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

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

Every home and business has a sewer connection to the public sewer system. This connection runs from the home or business to the sewer main where it is connected to the public sewer system. This on-site sewer line is the responsibility of the home or business owner to keep clear so there are no back-ups of wastewater into the home or business. Save yourself and your sewer utility from costly repairs and/or replacement bills. Do not flush the listed items; place them in the trash, not the toilet.

Treatment Plant

The Dover-Foxcroft Wastewater Treatment Facility is looking and operating well for starting our 25th 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 149.2 cubic feet of grit and 53.9 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 2,469.3 cubic feet of grit and 684.6 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. In 2015, we drained and cleaned out lagoon #2 sludge again and also performed a sludge profile of lagoon #1and #3. All three lagoons are at 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.

Town of Dover-Foxcroft Wastewater Treatment Facility
2014-2015 Annual Performance

	FLOW	pH		Biochemical Oxygen Demand		Total Suspended Solids		Avg 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	30	334	64	0.20
July '14	0.09	7.4	7.7	11	13	16	16	24	0.06
August '14	0.20	7.2	7.3	8.2	15	8.5	15	3	0.05
September '14	0.18	7.2	7.3	4.5	8.9	5.8	11	12	0.02
October '14	0.49	7.3	7.4	5.5	22	3.8	15	NT	NT
November '14	0.00								
December '14	0.42	7.4	7.6	6.3	23	4.4	16	NT	NT
January '15	0.32	7.3	7.4	6.5	18	6.3	17	NT	NT
February '15	0.17	7.2	7.4	7.2	10	6.3	8.6	NT	NT
March '15	0.18	7.1	7.4	9.2	13	6.2	8.7	NT	NT
April '15	0.51	7.5	7.8	14	59	11	49	NT	NT
May '15	0.20	7.5	7.9	24	52	16	40	20	NT
June '15	0.15	7.5	7.8	12	13	8.0	8.0	27	NT

NT - NOT TESTED

Respectfully Submitted,

William J. Littlefield
Wastewater Director

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 had a very exciting year in 2015. The highlight of Pine Crest's year was the completion of the Mill Redevelopment Project as Pine Crest was a partner to the town in this project. The Mill Redevelopment project was finished in 2015 and is hope to retail space, office space and 22 residential apartments. Pine Crest was able to facilitate this project through its status as a not for profit economic development organization for the community.

In addition to the Mill project, Pine Crest saw some positive developments at the business park in 2015. While the Creative Apparel operations curtailed in March of 2014, Creative apparel relinquished their lease on the building as of June 30th of 2015. The town was successful in negotiating a lease of the building with Puritain Medical Products of Guilford Maine for a period of two years. The town is encouraged that the building is occupied and being utilized in a way that could lead to future job creation at the park.

Pine Crest Development Corporation is nearing its 20th anniversary. The Corporation was formed in 1996, was established primarily as a corporation to oversee the Business Park constructed in 1999. Pine Crest Business park consists of approximately 60 acres with 12 surveyed and pre-permitted lots varying in size from 1.5 AC to 6.5 AC. Lots are served with water, sewer, three phase power and opportunities for high speed telecommunications. In 2010 PCDC expanded its mission to include economic development within the Town of Dover-Foxcroft and partnered with the town on the Mill Redevelopment Project.

Pine Crest Development Corporation is a corporation of 30 or so members led by an 11 member Board of Directors. PCDC typically meets 3-4 times a year and as needed to conduct the business of the park. PCDC is always looking for people interested in promoting economic development within the town to serve as members of the Corporation. Anyone wishing to get more information about how they might become involved with PCDC please contact President Steve Grammont, Vice President Jack Clukey or any of the members of the PCDC Board of Directors.

PCDC is looking forward to another successful year in 2016 as it looks for ways to continue promoting the business park and to assist with the Mill Project and other projects within the town to promote economic development and jobs.

Respectfully Submitted,

Dennis Lyford, Secretary

Mayo Regional Hospital HIGHLIGHTS

2015 Annual Report from HAD 4

Mayo Regional Hospital's year in 2015 has been one of many accomplishments that have brought new providers and services to the community as well as a strengthened financial position for the hospital. It has also been a year of challenges related to changes in the health care environment initiated by the Affordable Care Act and Healthcare Reform.

New Program

In August, Mayo Regional Hospital opened its first Podiatry program. James R. Johnson, Jr, DPM joined the Medical Staff, having completed his residency at Bellevue Hospital in NYC. Dr. Johnson specializes in surgical podiatry and wound care. We are very excited to watch this new program grow.

- James R. Johnson, Jr, DPM

NEW PROVIDERS

- James R. Johnson, Jr, DPM
- Jean Hamlin, MD
- Samuel Hunkler, MD
- Nicole Kane, NP
- Kathleen Thibault, DO
- Susan Luthein, MD
- Sarah Mabulis, FNP
- Eric Semmel, PA-C
- Peter Plasse, MD
- Kyrsten Sutton, MD

(NP: Nurse Practitioner; PA-C: Physician Assistant)

KEY STATISTICS FOR 2015

- Admissions, Acute = 1,072 Swing = 99
- Average Daily Census = 11
- Births = 90
- Surgical Procedures = 1,311
- Radiology exams = 20,448
- Lab tests = 132,100
- ER visits = 11,456
- PT visits = 18,500
- OT visits = 8,377
- CardiopulmonaryTreatments = 13,020
- Physician office visits = 45,192
- Ambulance Runs = 4,090
- Psychiatry & Counseling comb = 7,315

Mayo Regional Hospital

Together, We're Better.

Financial Improvements
After three years of operating losses, Mayo Regional Hospital's new leadership team tackled a financial improvement plan which was an intense evaluation of expenses and revenues, in order to stop the financial losses and move in a positive direction. Programs like an Early Exit Incentive Program, Medicare Revenue enhancements and a new workforce productivity program assisted in Mayo having a small $142,000 operating margin in FY 2015. We hope to continue those improvements in 2016.

Community Care Partnership of Maine (CCPM)
Mayo Regional Hospital has joined its first Accountable Care Organization (ACO). ACOs were implemented in the Affordable Care Act, also widely known as Obamacare. ACOs are intended to help to better manage the health of populations to improve health outcomes and lower healthcare costs by keeping people well. Mayo's primary care providers are participating in the ACO with five other hospitals and nine Federally Qualified Health Centers in the first statewide ACO network.

Strategic Planning
In October, Mayo Regional Hospital's Board of Trustees, Medical Staff and Senior Leadership participated in a Strategic Planning Retreat. The goal of the educational retreat was to become better advised about the trend of hospitals affiliating with others, and to receive guidance in making decisions about possible future affiliations. Recognizing that the healthcare environment is changing rapidly, Mayo is being proactive. No partner has been selected at this time.

Mayo was recognized this year with several awards

- We were named one of the top **10 cleanest hospitals** in the country based upon our HCHAPS scores for 2013.
- Mayo received the **SHAPE award** from the Maine Department of Labor for meeting standards and goals in improving employee safety.
- We were named a **Top Hospital** by the National Organization of Offices of Rural Health for Excellence in Patient Experience.
- Mayo was named **Most Improved Hospital** by its workers compensation company, Synernet, for improved employee injury rates.
- In August, we were surveyed by the Centers for Medicare Services for our Medicare recertification survey which is done every three years. We passed with few improvements needed.

For questions or further information please contact: **Marie Vienneau, President & CEO: 564-4251**

Piscataquis County Economic Development Council

WHO WE ARE

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

OUR MISSION

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

VISION

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

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

PCEDC will continue to build a prosperous future of Piscataquis County for everyone by growing our population, ensuring a viable future for our youth, providing opportunities for lifelong learning and employment, promoting tourism and recreation, 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
Expand access to broadband throughout Piscataquis County

Respectfully submitted,

PCEDC 2016 Executive Committee: Tom Goulette (President), Tom Lizotte (Vice-President), Linda Gilbert (Treasurer), Theresa Mudgett (Secretary), Sue Mackey Andrews, Jim Annis (*ex officio*), Angela Arno, Jerry Brown, Lucas Butler, Denise Buzzelli, Jack Clukey, James Macomber, Scott Moulton, Thelma Reagan, Paul Stearns, Christopher Winstead (Executive Director).

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

THOMPSON FREE LIBRARY

Thompson Free Library –Town Report 2014-2015

The Thompson Free Library continues to grow and change to meet the needs of the community. The collection has over 35,000 books, 671 audio books, 2,731 movies, 130 music CDs, and 49 subscriptions to magazines and newspapers. As a member of the Maine Downloadable Library patrons have access to 7,514 e-books and 4,863 audio books. The library's 4,588 patrons borrowed over 44,000 items locally, 408 books through interlibrary loan, and 2,003 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, 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.

Working with Cornerstones of Science and STEM we are offering science opportunities to area children. The library hosted another star party with our telescope at Sebec Lake. We have 2 new microscopes as part of the Cornerstone grant. Story hour is on Thursday mornings. Summer programs included a puppet show, a mime, a magician, and a cartoonist. Chewonki did a wonderful program with live owls. The Friends of the Thompson Free Library and a Community Foundation Rose and Samuel Rudman Grant helped pay for programs. The library offers programs to promote lifelong learning. The James Brown lecture Series hosted Professor David Haus who spoke about radio reformers in the late 1920's and early 1030's. Wesley McNair returned to talk about his new book. Geri Vistein "Dog Song" program was about coyotes. The knitting group and book club continue to thrive. Library staff is happy to provide computer, e-readers and smart phone help.

Faxing and copying services are available. Tax forms are provided and the library continues to print basic forms unavailable from the government. Outreach programs include visits to daycares, local schools, Hibbard's Nursing Home, and Pleasant Meadows. The sidewalk and front stairs were replaced.

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; Northeast Publishing for our subscription to the Piscataquis Observer; Christopher Maas and Nancy Grant for their work with the Evergreen Consortium; Nancy Grant, Clare Thomas, Park Pino and Jasper for the book sales; and the many people who have donated time, money, periodical subscriptions, books, DVDs and audio books to the library. 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, Tom Lyford and Dave Lockwood. Executive Committee: Deborah Davis, Phyllis Lyford, Nancy Grant, Amy Fagan-Cannon, John Haggerty, Jefferson Prestridge, and Pam Weatherbee.

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS

TOWN OF DOVER-FOXCROFT
For the Year Ended June 30, 2015

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.

The Mill at Dover-Foxcroft
http://www.dfmill.com

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Brautner, Thibodeau & Associates

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

Independent Auditor's Report

Board of Selectmen
Town of Dover-Foxcroft, Maine

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Town of Dover-Foxcroft, Maine, as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the Schedules of Pension Amounts by Employer reported by the State of Maine Public Employees Retirement System, which provides information used to calculate the amounts recognized in the financial statements of the Town of Dover-Foxcroft, Maine as deferred outflows and deferred inflows related to pensions, net pension liability, pension expense, and pension revenue of governmental activities. Those schedules were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Town of Dover-Foxcroft, Maine, is based solely on the report of the other auditors and certain other procedures related to the allocation percentage and the amounts allocated to the Town of Dover-Foxcroft, Maine based on the allocation percentage. 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.

Board of Selectmen
Page 2

Opinions

In our opinion, based on our audit and the report of other auditors, 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, 2015 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Change in Accounting Principle

As discussed in Note 1 to the financial statements, in the year ended June 30, 2015, the Town adopted new accounting guidance, Statement of Governmental Accounting Standards (GASB Statement) No. 68, Accounting and Financial Reporting for Pensions and GASB Statement No. 71, Pension Transition for Contributions Made Subsequent to the Measurement Date. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and pension information on pages 6 through 14 and pages 50 through 54 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquires of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquires, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Dover-Foxcroft, Maine's basic financial statements. The 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.

Braxton Associates

February 19, 2016

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, 2015. 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 950 of its nearly 1,900 year round housing units with municipal water and sewer service. The sewer service is provided by the town sewer department and users are assessed by cubic ft. of water usage. The water service is provided by the Dover-Foxcroft Water District and the water users are charged on a similar basis.

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

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, 2015 was $2,639,222.
- The Town's governmental activities net position increased by a total of $1,049,755. A restatement of net pension liability and related deferred outflows of resources of ($246,381) occurred to better reflect the town's potential future liability and a restatement of ($12,500) occurred for the correction of an error.
- The Town's general fund's fund balance increased by $592,713, from $1,335,980 at June 30, 2014 to $1,916,193 at June 30, 2015, after a restatement of ($12,500). 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 26-49.

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 50.

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 and deferred outflows of resources exceeded liabilities and deferred inflows of resources by $18,145,849 as of June 30, 2015.

Net Position for the Period Ending June 30, 2015 and 2014

The current year's government-wide financial statements are compared with prior year as follows:

	Governmental Activities		Business-type Activities		Total	
	2015	2014	2015	2014	2015	2014
Current and other assets	$3,636,308	$2,894,754	$ 948,598	$ 905,726	$ 4,584,906	$ 3,800,480
Capital assets, net	3,504,301	3,479,998	15,516,624	15,426,165	19,020,925	18,906,163
Total Assets	7,140,609	6,374,752	16,465,222	16,331,891	23,605,831	22,706,643
Deferred outflows of resources	61,382	-	-	-	61,382	-
Current liabilities	200,991	332,380	103,281	99,061	304,272	431,441
Noncurrent liabilities	937,908	929,888	4,097,486	4,329,608	5,035,394	5,259,496
Total Liabilities	1,138,899	1,262,268	4,200,767	4,428,669	5,339,666	5,690,937
Deferred inflows of resources	181,698	21,964	-	-	181,698	21,964
Net Position						
Net investment in capital assets	2,714,914	2,550,110	11,419,138	11,096,557	14,134,052	13,646,667
Restricted, nonexpendable	401,946	516,596	-	-	401,946	516,596
Restricted, expendable	810,825	457,038	-	-	810,825	457,038
Unrestricted	1,953,709	1,566,776	845,317	806,665	2,799,026	2,373,441
Total Net Position	$5,881,394	$5,090,520	$12,264,455	$11,903,222	$18,145,849	$16,993,742

	Component Unit	
	2015	2014
Current and other assets	$ 731,974	$ 775,788
Capital assets	775,131	764,974
Total assets	1,516,358	1,540,762
Deferred outflows of resources	13,799	-
Current and other liabilities	$ 4,373	$ 7,134
Noncurrent liabilities	14,626	-
Total liabilities	18,999	7,134
Deferred outflows of resources	15,534	-
Net position		
Investment in capital assets	775,131	764,974
Restricted	398,957	406,038
Unrestricted	321,536	362,616
Total Net Position	$1,495,624	$1,533,628

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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 $203,608 in its governmental activities and added fixed assets of $231,322 for the year ended June 30, 2015.

The following table presents a summary of revenues and expenses for the fiscal year ended June 30, 2015 and 2014.

	Governmental Activities		Business-type Activities		Component Unit	
	2015	2014	2015	2014	2015	2014
REVENUES						
Program Revenues:						
Charges for services and other	$ 300,970	$ 396,146	$ 709,668	$ 714,364	$ 7,047	$ 7,050
Operating grants and contributions	1,425,103	1,120,673	-	-	199,361	207,567
Capital grants and contributions	64,873	249,250	334,365	904,065	-	-
General Revenues:						
Property Taxes	5,463,243	5,290,177	-	-	-	-
Excise and miscellaneous taxes	684,359	655,777	-	-	-	-
Grants and contributions not restricted to specific purpose	381,312	380,863	-	-	-	-
Unrestricted investment income	13,851	2,851	4,581	2,762	(5,313)	31,066
Interest and lien costs	45,963	43,368	-	-	-	-
Miscellaneous	55,149	51,452	-	-	-	-
Total Revenues	$8,434,823	$8,190,357	$ 1,048,634	$ 1,621,231	$ 201,095	$ 245,683
EXPENSES						
General government	$1,125,824	$1,056,947	$ -	$ -	$ -	$ -
Protection	886,958	847,957	-	-	-	-
Health and human services	26,420	42,276	-	-	-	-
Public works	636,386	641,745	-	-	-	-
Solid waste	485,807	459,736	-	-		
Culture and recreation	114,892	106,834	-	-	221,871	195,943
Education	2,508,595	2,545,865	-	-	-	-
County tax	406,040	403,097	-	-	-	-
Cemetery	95,125	83,516	-	-	-	-
Library	158,595	160,360	-	-		
Contingency	21,748	12,571	-	-	-	-
Cemetery and other trusts	10,250	5,209	-	-	-	-
Tax incremental financing	94,601	102,530	-	-	-	-
Special grants and contributions	690,997	968,883	-	-	-	-
Interest on long-term debt	34,925	32,528	85,059	102,168	-	-
Capital outlay	108,806	76,779	-	-	-	-
Other sewer fund expenses	-	-	602,342	636,104	-	-
Total expenses	$7,805,969	$7,746,833	$ 687,401	$ 738,272	$ 221,871	$ 195,943
Excess(deficiency) before contributions to permanent fund principal, special items, and transfers	628,854	443,524	361,233	882,959	(20,776)	49,740
Contributions to permanent funds	1,750	3,250	-	-	-	-
Special item – sale of assets	21,271	25,000	-	-	-	-
Special item – RUAL credits	387,880	-	-	-	-	-
Special item – proceeds from donated assets	10,000	20,000	-	-	-	-
Change in net position	1,049,755	491,774	361,233	882,959	(20,776)	49,740
Net position, beginning of year	5,090,520	4,598,746	11,903,222	11,020,263	1,533,628	1,483,888
Restatement of net position	(258,881)	-	-	-	(17,228)	-
Net position, beginning of year, restated	4,831,639	4,598,746	11,903,222	11,020,263	1,516,400	1,483,888
Net position, end of year	$5,881,394	$5,090,520	$12,264,455	$11,903,222	$1,495,624	$1,533,628

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

Governmental Activities

For the year ended June 30, 2015, the Town's net position for governmental activities increased by $1,049,755.

Expenses of governmental activities include depreciation expense of $203,808. 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, 2015 totaled $8,643,877. Of this amount, $8,147,802 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, 2015, the Town's net position from business-type activities increased by $361,233.

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.

The focus of the Town's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Town's financing requirements. As the Town completed the year, its governmental funds reported a combined fund balance of $3,096,464, $851,425 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 $5,443,539. Excise taxes and other taxes accounted for $684,359 in total revenue.

Total governmental fund expenditures for the year were $7,963,834 and are broken down as follows:

General government	$ 1,111,792
Protection	825,925
Welfare	26,420
Public works	765,082
Solid waste	470,623
Culture and recreation	102,175
Education	2,508,595
County tax	406,040
Cemetery	91,147
Contingency and abatements	21,748
Library	158,595
Trust fund fees and expenses	10,250
Tax incremental financing	94,601
Grant program expenses	935,665
Principal	153,830
Interest and other charges	34,925
Capital outlay	246,421
Total Governmental Funds Expenditures	$ 7,963,834

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The Town paid $246,421 in governmental capital outlays appropriations during the year. A portion of this was capitalized and is reflected in the $231,322 total added to fixed assets as of June 30, 2015.

Capital Asset and Debt Administration

Capital Assets

	Balance 6/30/14	Additions/ Completions	Retirement/ Restatement	Balance 6/30/15
Governmental Activities				
Land	$ 394,830	$ -	$ -	$ 394,830
Construction in Progress	-	-	-	-
Infrastructure- roads	428,854	26,695	-	455,549
Buildings and Improvements	1,978,786	7,825	-	1,986,611
Equipment, furniture and fixtures	1,471,796	97,002	(96,146)	1,472,652
Vehicles	2,297,470	99,800	(74,990)	2,322,280
Total capital assets	6,571,736	231,322	(171,136)	6,631,922
Less accumulated depreciation	(3,091,738)	(203,608)	167,725	(3,127,621)
Total capital assets, net	$ 3,479,998	$ 27,714	$ (3,411)	$ 3,504,301
Business-Type Activities				
Land	$ 124,171	$ -	$ -	$ 124,171
Construction in progress	3,943,157	335,592	-	4,278,749
Buildings and Improvements	4,008,951	-	-	4,008,951
Equipment, furniture and vehicles	1,264,040	-	-	1,264,040
Infrastructure	11,085,163	-	-	11,085,163
Total capital assets	20,425,482	335,592		20,761,074
Less accumulated Depreciation	(4,745,626)	(245,133)	-	(5,244,450)
Total capital assets, net	$15,426,165	$ 90,459	$ -	$15,516,624

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, 2015 is as follows:

	Beginning Balance	Additions	Principal Payments	Ending Balance	Total Interest Paid
Governmental Activities					
Bonds and notes payable	$ 738,322	$ -	$ (126,456)	$ 611,866	$ 27,778
Capital lease obligations	191,566	19,678	(33,723)	177,521	7,147
Net pension liability	279,841	-	(131,320)	148,521	N/A
Total governmental activities	1,209,729	19,678	(291,499)	937,908	34,925
Business-Type Activities					
Bonds and notes payable	4,329,608	795,238	(1,027,359)	4,097,486	$ 85,059
Total	$5,259,496	$ 814,916	$(1,318,858)	$5,035,394	$ 119,984

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, 2015.

During the year, actual revenues exceeded budgeted revenues by $97,494. Most of this variance resulted from under budgeted excise tax revenues, sales of salt and sand, and contributions.

Budgeted expenditures were higher than actual expenditures by $559,218 with the utilization of designated carry-forward balances.

The major budget variances for the year ended June 30, 2015 were as follows:

1. Excise and other miscellaneous tax revenues $75,289 over budget due to increases in excise tax collections.
2. Charges for services revenues $12,986 under budget and contributions revenue $19,228 over budget due to additional unbudgeted amounts.
3. Capital outlay expenditures $473,916 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.

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

after 20th town share of revenue 100%

REQUEST FOR INFORMATION

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

Statement 1

Town of Dover-Foxcroft, Maine
Statement of Net Position
June 30, 2015

	Governmental Activities	Business-type Activities	Total	Component Unit-Thompson Free Library
ASSETS				
Cash and cash equivalents	$ 1,964,981	$ 652,934	$ 2,617,915	$ 347,417
Investments	127,988	-	127,988	384,557
Beneficial interest in assets held by others	645,928	-	645,928	-
Taxes receivable, net	397,047	-	397,047	-
Other receivables	22,000	154,856	176,856	-
Notes receivable	10,000	-	10,000	-
Internal balances	(71,545)	71,545	-	-
Due from other governmental agencies	539,909	69,263	609,172	-
Capital assets not being depreciated	334,830	4,462,920	4,797,750	-
Capital assets being depreciated, net of accumulated depreciation	3,109,471	11,113,704	14,223,175	775,131
Total assets	7,140,609	16,465,222	23,605,831	1,516,358
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflows related to pensions	61,382	-	61,382	13,799
LIABILITIES				
Accounts payable, deposits payable, and accrued expenses	64,817	81,824	146,641	4,373
Due to other governments	20,529	-	20,529	-
Grant revenues received in advance	115,645	-	115,645	-
Accrued interest payable	-	21,457	21,457	-
Long-term liabilities				
Due within one year				
Bonds and notes payable	128,570	284,505	413,075	-
Capital lease payable	27,760	-	27,760	-
Due in more than one year				
Bonds and notes payable	483,296	3,812,981	4,296,277	-
Capital leases payable	149,761	-	149,761	-
Net pension liability	148,521	-	148,521	14,626
Total liabilities	1,138,899	4,200,767	5,339,666	18,999
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows related to pensions	157,739	-	157,739	15,534
Prepaid taxes	23,959	-	23,959	-
Total deferred inflows of resources	181,698	-	181,698	15,534
NET POSITION				
Net investment in capital assets	2,714,914	11,419,138	14,134,052	775,131
Restricted, non-expendable for				
Permanent fund principal	401,946	-	401,946	-
Restricted, expendable for				
Permanent fund income	68,424	-	68,424	-
Tax incremental financing project	32,500	-	32,500	-
Special revenue grants and contributions	709,901	-	709,901	-
Library endowments	-	-	-	398,957
Unrestricted	1,953,709	845,317	2,799,026	321,536
Total net position	$ 5,881,394	$ 12,264,455	$ 18,145,849	$ 1,495,624

See accompanying notes to basic financial statements.

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Statement 2

Town of Dover-Foxcroft, Maine
Statement of Activities
For the Year Ended June 30, 2015

Functions/Programs	Expenses	Program Revenue: Charges for Services	Program Revenue: Operating Grants and Contributions	Program Revenue: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position – Primary Government: Governmental Activities	Primary Government: Business-type Activities	Primary Government: Total	Component Unit- Thompson Free Library
Primary government								
Governmental activities								
General government	$ 1,125,624	$ 72,333	$ 60,621	$ -	$ (992,670)	$ -	$ (992,670)	
Protection								
Police and lights	490,638	12,648	-	-	(477,990)	-	(477,990)	
Hydrant rental	214,450	-	-	-	(214,450)	-	(214,450)	
Fire department	181,890	15,902	-	-	(165,988)	-	(165,988)	
Public works	836,388	21,948	124,642	-	(689,798)	-	(689,798)	
Solid Waste	485,807	122,302	49,009	-	(314,496)	-	(314,496)	
Welfare	26,420	-	3,092	-	(23,328)	-	(23,328)	
Culture and recreation	114,892	4,751	22,127	-	(88,014)	-	(88,014)	
Cemetery	95,125	2,900	-	-	(92,225)	-	(92,225)	
Contingency	21,748	-	-	-	(21,748)	-	(21,748)	
Library	158,595	-	-	-	(158,595)	-	(158,595)	
Tax increment financing	94,601	48,188	-	-	(46,413)	-	(46,413)	
County tax	408,040	-	-	-	(408,040)	-	(408,040)	
Education	2,508,595	-	-	-	(2,508,595)	-	(2,508,595)	
Special revenue grants and contributions	890,997	-	1,151,534	84,873	325,410	-	325,410	
Cemetery and other trusts	10,250	-	14,078	-	3,828	-	3,828	
Interest and other charges	34,925	-	-	-	(34,925)	-	(34,925)	
Capital outlay	108,808	-	-	-	(108,808)	-	(108,808)	
Total governmental activities	7,805,969	300,970	1,425,103	84,873	(6,015,023)	-	(6,015,023)	
Business-type activities								
Sewer fund	687,401	709,888	-	334,365	-	356,852	356,852	
Total primary government	$ 8,493,370	$ 1,010,858	$ 1,425,103	$ 399,238	(6,015,023)	356,852	(5,658,171)	
Component unit								
Thompson Free Library	$ 221,871	$ 7,047	$ 199,361	$ -				$ (15,463)
General revenues								
Taxes								
Property taxes, levied for general purposes					5,483,243	-	5,483,243	-
Excise taxes					684,359	-	684,359	-
Interest and lien costs					45,963	-	45,963	-
Grants and contributions not restricted to specific programs					381,312	-	381,312	-
Interest and investment earnings					13,851	4,581	18,432	(5,315)
Miscellaneous					55,149	-	55,149	-
Contributions to permanent fund principal					1,750	-	1,750	-
Special item - gain on sale of capital assets					21,271	-	21,271	-
Special item - proceeds from donated assets					10,000	-	10,000	-
Special item - refund of IUUAL credit					387,880	-	387,880	-
Total general revenues, contributions to permanent fund principal, and special items					7,084,778	4,581	7,089,359	(5,315)
Change in net position					1,049,755	361,233	1,410,988	(20,778)
NET POSITION - BEGINNING					5,090,520	11,903,222	16,993,742	1,533,628
Restatement of prior year carryover					(12,500)	-	(12,500)	-
Restatement for pension reporting					(246,381)	-	(246,381)	(17,228)
NET POSITION - BEGINNING, RESTATED					4,831,639	11,903,222	16,734,861	1,516,400
NET POSITION - ENDING					$ 5,881,394	$ 12,264,455	$ 18,145,849	$ 1,495,624

See accompanying notes to basic financial statements.

Statement 3

Town of Dover-Foxcroft, Maine
Balance Sheet
Governmental Funds
June 30, 2015

	General Fund	Special Revenue Fund	Nonmajor Governmental Fund - Permanent Fund	Total Governmental Funds
ASSETS				
Cash and cash equivalents	$ 1,964,975	$ 6	$ -	$ 1,964,981
Investments	-	127,968	-	127,968
Beneficial interest in assets held by others	-	175,558	470,370	645,928
Taxes receivable, net	397,047	-	-	397,047
Due from other funds	-	431,371	-	431,371
Interfund advances receivable	-	25,000	-	25,000
Receivable from other governments	479,698	60,211	-	539,909
Other receivables	22,000	-	-	22,000
Notes receivable	-	10,000	-	10,000
Total assets	$ 2,863,720	$ 830,134	$ 470,370	$ 4,164,224
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities				
Accounts payable	$ 50,315	$ 4,588	$ -	$ 54,903
Due to other funds	430,909	-	-	430,909
Payable to other governments	20,529	-	-	20,529
Unearned revenues	-	115,645	-	115,645
Other accrued expenses	1,612	-	-	1,612
Security deposits payable	8,302	-	-	8,302
Interfund advances payable	96,825	-	-	96,825
Total liabilities	608,492	120,233	-	728,725
Deferred inflows of resources				
Prepaid taxes	23,959	-	-	23,959
Unavailable property taxes	315,076	-	-	315,076
Total deferred inflows of resources	339,035	-	-	339,035
Fund balances				
Nonspendable for trust fund principal	-	-	401,946	401,946
Nonspendable for notes receivable	22,000	35,000	-	57,000
Restricted for				
Trust fund purposes	-	303,546	68,424	371,970
Tax incremental financing projects	32,500	-	-	32,500
Special revenue grants and contributions	-	371,355	-	371,355
Committed for debt service	49,587	-	-	49,587
Assigned for capital projects and other purposes	955,452	-	-	955,452
Unassigned	856,654	-	-	856,654
Total fund balances	1,916,193	709,901	470,370	3,096,464
Total liabilities, deferred inflows of resources and fund balances	$ 2,863,720	$ 830,134	$ 470,370	$ 4,164,224

See accompanying notes to the basic financial statements.

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Statement 3A

Town of Dover-Foxcroft, Maine
Reconciliation of the Governmental Fund's Balance Sheet
to the Statement of Net Position
June 30, 2015

Total fund balance, governmental funds	$ 3,096,464
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.	3,504,301
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	315,076
Certain deferred outflows of resources, deferred inflows of resources, and internal balances related to pensions are not reported in this fund financial statement, but are reported in the governmental activities of the Statement of Net Position.	
Internal balances related to pensions	(182)
Deferred outflows related to pensions	81,382
Deferred inflows related to pensions	(157,739)
Some liabilities, (such as Notes Payable, Capital Leases Payable, Bonds Payable, and Net Pension Liability), 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.	(937,908)
Net Position of Governmental Activities in the Statement of Net Position	$ 5,881,394

See accompanying notes to the basic financial statements.

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Statement 4

Town of Dover-Foxcroft, Maine
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2016

	General Fund	Special Revenue Fund	Nonmajor Governmental Fund - Permanent Fund	Total Governmental Funds
REVENUES				
Property taxes	$ 5,443,539	$ -	$ -	$ 5,443,539
Excise and miscellaneous taxes	684,359	-	-	684,359
Interest and lien costs	45,963	-	-	45,963
Licenses, permits and fees	41,289	-	-	41,289
Intergovernmental	546,822	1,215,144	-	1,761,966
Charges for services	306,456	-	-	306,456
Recycling credits	49,009	-	-	49,009
Contributions	19,228	-	1,750	20,978
Investment and interest earnings	13,851	5,593	2,595	22,039
Unrealized, realized gains (losses) on investments	-	(4,278)	10,169	5,891
Payment in lieu of taxes	26,900	-	-	26,900
Miscellaneous	7,214	1,264	-	8,478
Total revenues	7,184,630	1,217,723	14,514	8,416,867
EXPENDITURES				
Current				
General government	1,111,792	-	-	1,111,792
Protection				
Police and lights	468,971	-	-	468,971
Hydrant rental	214,430	-	-	214,430
Fire department	142,524	-	-	142,524
Public works	765,082	-	-	765,082
Solid waste	470,623	-	-	470,623
Welfare	26,420	-	-	26,420
Culture and recreation	102,175	-	-	102,175
Cemetery	91,147	-	-	91,147
Contingency and abatements	21,748	-	-	21,748
Library	158,595	-	-	158,595
Tax increment financing	94,601	-	-	94,601
County tax	406,040	-	-	406,040
Education	2,508,595	-	-	2,508,595
Grant program expenses	-	935,665	-	935,665
Trust fund fees and donations	-	6,409	3,841	10,250
Debt service				
Principal	153,830	-	-	153,830
Interest and other charges	34,925	-	-	34,925
Capital outlay	246,421	-	-	246,421
Total expenditures	7,017,919	942,074	3,841	7,963,834
Excess of revenues over expenditures	166,711	275,649	10,673	453,033
OTHER FINANCING SOURCES (USES)				
Lease proceeds	19,678	-	-	19,678
Transfers in	15,110	-	-	15,110
Transfers out	-	-	(15,110)	(15,110)
Total other financing sources and uses	34,788	-	(15,110)	19,678
SPECIAL ITEMS				
Refund of MUNI credit	387,880	-	-	387,880
Proceeds from sale of capital assets	3,334	-	-	3,334
Total special items	391,214	-	-	391,214
Net change in fund balances	592,713	275,649	(4,437)	863,925
FUND BALANCES - BEGINNING	1,335,980	267,948	641,111	2,245,039
Restate prior year carryover	(12,500)	-	-	(12,500)
Reclass trust funds	-	166,304	(166,304)	-
FUND BALANCES - BEGINNING, RESTATED	1,323,480	434,252	474,807	2,232,539
FUND BALANCES - ENDING	$ 1,916,193	$ 709,901	$ 470,370	$ 3,096,464

See accompanying notes to the basic financial statements.

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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, 2015

Net change in fund balances - total governmental funds:	$	863,925
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		216,322
Depreciation expense		(203,608)
Governmental funds report the entire net sales price (proceeds) or loss from sale of an asset as revenue because it provides current financial resources. In contrast, the Statement of Activities reports only the gain on the sale of the assets. Thus, the change in net position differs from the change in fund balance by the cost of the asset sold.		17,938
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.		19,705
Some deferred outflows of resources, deferred inflows of resources, and internal balances related to pensions reported in the statement of activities do not require the use of current financial resources and these are not reported in governmental funds:		
Internal balances related to pensions		(182)
Deferred outflows related to pensions		29,471
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 and lease 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		(19,678)
Principal repaid		153,830
Some expenses reported in the statement of activities do not require the use of current financial resources and these are not reported as expenditures in governmental funds:		
Net pension expense		(27,968)
Change in net position of governmental activities	$	1,049,755

See accompanying notes to the basic financial statements.

Statement 5

Town of Dover-Foxcroft, Maine
Statement of Net Position
Proprietary Fund
June 30, 2015

	Enterprise Fund Sewer Fund
ASSETS	
Current assets	
Cash and cash equivalents	$ 652,934
Accounts receivable, net	154,856
Due from governmental activities	182
Interfund advances receivable - current	17,956
Receivables from other governments	69,263
Total current assets	895,191
Non-current assets	
Interfund advances receivable	53,869
Land and improvements	124,171
Infrastructure	11,085,163
Construction in progress	4,278,749
Buildings	4,008,951
Equipment, vehicles and furniture	1,264,040
Less accumulated depreciation	(5,244,450)
Total non-current assets	15,570,493
Total assets	16,465,684
LIABILITIES	
Current liabilities	
Accounts payable	81,824
Accrued interest payable	21,457
Due to other funds	462
Bonds and notes payable	284,505
Total current liabilities	388,248
Noncurrent liabilities	
Bonds and notes payable	3,812,981
Total liabilities	4,201,229
NET POSITION	
Net investment in capital assets	11,419,138
Unrestricted	845,317
Total net position	$ 12,264,455

See accompanying notes to basic financial statements.

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Statement 6

Town of Dover-Foxcroft, Maine
Statement of Revenues, Expenses and Changes in Fund Net Position
Proprietary Fund
For the Year Ended June 30, 2015

	Enterprise Fund	
	Sewer Fund	
REVENUES		
Charges for services	$	696,985
Interest and lien charges		12,703
Total operating revenues		709,688
OPERATING EXPENSES		
Administration		264,465
Sanitary sewer maintenance		5,260
Pump station maintenance		8,465
Plant maintenance and equipment		78,353
Depreciation		245,133
Total operating expenses		601,676
Operating income		108,012
NON-OPERATING REVENUES (EXPENSES)		
Interest and investment revenue		4,581
Capital grants and contributions		334,365
Interest expense		(85,059)
Capital outlay		(848)
Pension expense		(3,381)
Change in pension related deferred outflows		3,563
Total net non-operating revenues		253,221
Change in net position		361,233
TOTAL NET POSITION - BEGINNING		11,903,222
TOTAL NET POSITION - ENDING	$	12,264,455

See accompanying notes to basic financial statements.

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Statement 7

Town of Dover-Foxcroft, Maine
Statement of Cash Flows - Proprietary Fund
For the Year ended June 30, 2015

	Enterprise Fund Sewer Fund
CASH FLOWS FROM OPERATING ACTIVITIES	
Received from user charges	$ 697,187
Interest and lien charges	12,703
Payments to suppliers for goods and services	(143,423)
Payments for administrative services	(264,465)
Net cash provided by operating activities	302,002
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Capital expenditures	(317,868)
Interest payments	(93,858)
Proceeds from loan repayments	17,956
Proceeds from grants	316,796
Bond and note payments	(232,122)
Net cash used by capital and related financing activities	(309,096)
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest income	4,581
NET DECREASE IN CASH AND CASH EQUIVALENTS	(2,513)
CASH AND CASH EQUIVALENTS, BEGINNING	855,447
CASH AND CASH EQUIVALENTS, ENDING	$ 852,934
Reconciliation of operating income to net cash provided by operating activities	
Operating income	$ 108,012
Adjustments to reconcile net income to net cash provided by operating activities	
Depreciation	245,133
(Increase) decrease in the following assets	
Accounts receivable	201
Increase (decrease) in the following liabilities	
Accounts payable	(5,553)
Due to other funds	(45,791)
Total adjustments to income	193,990
Net cash provided by operating activities	$ 302,002

See accompanying notes to basic financial statements.

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Statement 8

Town of Dover-Foxcroft, Maine
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2015

	Private Purpose Trust Funds
ASSETS	
Cash and cash equivalents	$ 21,307
Investments	837,892
Beneficial interest in assets held by others	1,041,211
Total assets	1,900,410
NET POSITION	
Nonexpendable principal held in trust for benefits and other purposes	1,201,829
Expendable income held in trust for benefits and other purposes	698,581
Total net position	$ 1,900,410

See accompanying notes to basic financial statements.

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Statement 9

Town of Dover-Foxcroft, Maine
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended June 30, 2015

	Private Purpose Trust Funds
ADDITIONS	
Investment earnings	
Net increase in fair value of investments	$ 6,140
Interest	19,524
Contributions	10,822
Total additions	36,486
DEDUCTIONS	
Distributions and fees	74,346
Change in net position	(37,860)
NET POSITION - BEGINNING	1,938,270
NET POSITION - ENDING	$ 1,900,410

See accompanying notes to basic financial statements.

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Town of Dover-Foxcroft, Maine
Notes to Basic Financial Statements
June 30, 2015

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, 2015

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.

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.

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.

Town of Dover-Foxcroft, Maine
Notes to Basic Financial Statements
June 30, 2015

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. BASIC FINANCIAL STATEMENTS – FUND FINANCIAL STATEMENTS (CONTINUED)

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, 2015

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, 2015

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, general obligation bonds, and net pension liability.

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, 2015

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. FINANCIAL STATEMENT AMOUNTS (CONTINUED)

6. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Participating Local Districts (PLD) Plan and additions to/deductions from the PLD Plan's fiduciary net position have been determined on the same basis as they are reported by the PLD Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

7. 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.

8. 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.

9. 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.

Town of Dover-Foxcroft, Maine
Notes to Basic Financial Statements
June 30, 2015

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. FINANCIAL STATEMENT AMOUNTS (CONTINUED)

9. Governmental Fund Balances (Continued)

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

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

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

10. Revenue Recognition – Property Taxes

Property taxes were levied on assessed values of April 1, 2014, and were due in two installments of 50% on September 26, 2014 and 50% on February 27, 2015. 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, 2015, and during the first sixty days of the next fiscal year are recognized as revenue in 2015. 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	$286,866,700
Personal property	12,594,500
	$299,461,200
Tax rate (per $1,000)	18.25
Commitment	$ 5,465,167
Less collections and abatements	5,206,768
Receivable at June 30, 2015	$ 258,399
Collection rate	95.3%

Town of Dover-Foxcroft, Maine
Notes to Basic Financial Statements
June 30, 2015

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. FINANCIAL STATEMENT AMOUNTS (CONTINUED)

11. New Governmental Accounting Standards

During the year ended June 30, 2015, the Town implemented 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.

During the year ended June 30, 2015, the Town implemented GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*. This statement provides guidance on the reporting of pension contributions made between the time of the measurement of the government's net pension obligation, and the end of the government's fiscal reporting year.

12. Recent Accounting Pronouncements

In February 2015, the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 72, *Fair Value Measurement and Application*. This statement improves accounting and financial reporting by state and local governments by enhancing comparability of financial statements among governments and providing information to financial statement users about the impact of fair value measurements on a government's financial position. The statement is effective for periods beginning after June 15, 2015. 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, 2015, the Town reported deposits of $2,986,639 with bank balances of $3,222,199. Of the Town's total bank balance of $3,222,199, $2,537,845 was exposed to custodial credit risk. Of the exposed amount, $2,000,000 was collateralized by underlying securities held by the related bank, which were not in the Town's name, and $537,845 was uncollateralized.

Deposits have been reported as follows:

Reported in governmental funds	$1,964,981
Reported in proprietary funds	652,934
Reported in fiduciary funds	21,307
Reported in component unit	347,417
Total deposits	$2,986,639

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.

Town of Dover-Foxcroft, Maine
Notes to Basic Financial Statements
June 30, 2015

NOTE 2. DEPOSITS AND INVESTMENTS (CONTINUED)

Investments (Continued)

The Town's investments at June 30, 2015 are as follows:

Open end mutual funds	$ 1,290,575
Fixed rate capital securities	10,292
Corporate bonds	31,671
Preferred stock	17,899
Total investments	$ 1,350,437

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 $1,350,437 in investments which are invested in mutual funds, corporate bonds, preferred stocks, and fixed rate securities, are not exposed to custodial credit risk as the investments are in the Town's or the Town's component unit's name, as applicable.

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.

	Due in less than one year	Due in 1-5 years	Due in more than five years
Fixed rate capital securities	$ -	$ -	$ 10,292
Corporate bonds	-	31,671	-
Total	$ -	$ 31,671	$ 10,292

Investments have been reported as follows:

Reported in governmental funds	$ 127,988
Reported in fiduciary funds	837,892
Reported in component unit	384,557
Total investments	$1,350,437

Town of Dover-Foxcroft, Maine
Notes to Basic Financial Statements
June 30, 2015

NOTE 3. CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2015, was as follows:

	Balance 6/30/14	Additions/ Completions	Retirements/ Dispositions	Balance 6/30/15
Governmental Activities				
Capital assets not being depreciated				
Land	$ 394,830	$ -	$ -	$ 394,830
Capital assets being depreciated				
Infrastructure	428,854	26,695	-	455,549
Buildings and improvements	1,579,336	7,825	-	1,587,161
Land improvements	399,450	-	-	399,450
Equipment and furniture	1,471,796	97,002	(96,146)	1,472,652
Vehicles	2,297,470	99,800	(74,990)	2,322,280
Total capital assets being depreciated	6,176,906	231,322	(171,136)	6,237,092
Less accumulated depreciation for				
Infrastructure	(100,185)	(21,389)	-	(121,574)
Buildings and improvements	(212,860)	(37,351)	-	(250,211)
Land improvements	(1,331)	(7,989)	-	(9,320)
Equipment and furniture	(1,279,025)	(75,568)	92,735	(1,261,858)
Vehicles	(1,498,337)	(61,311)	74,990	(1,484,657)
Total accumulated depreciation	(3,091,738)	(203,608)	167,725	(3,127,621)
Total capital assets, being depreciated net	3,085,168	27,714	(3,411)	3,109,471
Governmental activities capital assets, net	$ 3,479,998	$ 27,714	$ (3,411)	$ 3,504,301
Business-type activities				
Capital assets not being depreciated				
Land	$ 124,171	$ -	$ -	$ 124,171
Construction in progress	3,943,157	335,592	-	4,278,749
Total	4,067,328	335,592	-	4,402,920
Capital assets being depreciated				
Infrastructure	11,085,163	-	-	11,085,163
Buildings and improvements	4,008,951	-	-	4,008,951
Equipment, vehicles and furniture	1,264,040	-	-	1,264,040
Total capital assets being depreciated	16,358,154	-	-	16,358,154
Less accumulated depreciation for				
Infrastructure	(2,443,560)	(144,054)	-	(2,587,614)
Buildings and improvements	(1,411,755)	(82,024)	-	(1,493,779)
Equipment, vehicles and furniture	(1,144,002)	(19,055)	-	(1,163,057)
Total accumulated depreciation	(4,999,317)	(245,133)	-	(5,244,450)
Total capital assets, being depreciated net	11,358,837	(245,133)	-	11,113,704
Business-type activities capital assets, net	$15,426,165	$ 90,459	$ -	$15,516,624

Town of Dover-Foxcroft, Maine
Notes to Basic Financial Statements
June 30, 2015

NOTE 3. CAPITAL ASSETS (CONTINUED)

	Balance 6/30/14	Additions/ Completions	Retirements/ Dispositions	Balance 6/30/15
Component Unit				
Capital assets being depreciated				
Buildings and improvements	$ 1,314,777	$ 32,014	$ -	$ 1,346,791
Less accumulated depreciation for				
Buildings and improvements	(549,803)	(21,857)	-	(571,660)
Component unit capital assets, net	$ 764,974	$ 10,157	$ -	$ 775,131

Depreciation expense for the year ended June 30, 2015, was charged as direct expense to programs as follows:

Governmental activities	
General government	$ 14,492
Police	22,034
Fire	38,965
Public works	84,663
Solid waste	25,697
Recreation	12,717
Cemetery	4,040
Total depreciation expense – Governmental activities	$ 203,608
Business-type activities	
Sewer fund	$ 246,132
Component Unit	
Thompson Free Library	$ 21,857

Town of Dover-Foxcroft, Maine
Notes to Basic Financial Statements
June 30, 2015

NOTE 4. LONG-TERM LIABILITIES

The following is a summary of long-term liabilities for the year ended June 30, 2015:

	Balance June 30, 2014, restated	Increases	Decreases	Balance June 30, 2015	Portion due within one year
Governmental Fund Liabilities					
General Obligation Bonds					
Maine Municipal Bond Bank					
General obligation bond dated October 25, 2001, due 2017. Interest ranges 3.25-5.125% with annual principal and semiannual interest payments	$ 127,072	$ -	$ (40,206)	$ 86,866	$ 42,320
General obligation bond dated October 27, 2005, due 2016. Interest ranges 3.70%-3.90% with annual principal and semiannual interest payments	80,000	-	(40,000)	40,000	40,000
General obligation bond dated May 25, 2009 due 2026. Interest ranges 2.15%-5.35% with annual principal and semiannual interest payments	276,250	-	(21,250)	255,000	21,250
General obligation bond dated May 25, 2009, due 2027. Interest ranges 2.2%-5.30% with annual principal and semiannual interest payments	195,000	-	(15,000)	180,000	15,000
Camden National Bank					
3.80% general obligation bond dated May 14, 2011, due May 14, 2020 with annual principal and interest payments	60,000	-	(10,000)	50,000	10,000
Total general obligation bonds	738,322	-	(126,456)	611,866	128,570
Capital Leases	191,566	19,678	(33,723)	177,521	27,760
Net Pension Liability	279,841	-	(131,320)	148,521	N/A
Total governmental long-term liabilities	1,209,729	19,678	(291,499)	937,908	156,330

Town of Dover-Foxcroft, Maine
Notes to Basic Financial Statements
June 30, 2015

NOTE 4. LONG-TERM LIABILITIES (CONTINUED)

	Balance June 30, 2014, restated	Increases	Decreases	Balance June 30, 2015	Portion due within one year
Proprietary Fund Liabilities					
General Obligation Bonds					
Rural Development					
4.25% general obligation sewer bonds dated November 19, 2009, due 2039	$ 784,279	$ -	$ (784,279)	$ -	$ -
2.50% general obligation sewer bonds dated February 16, 2011, due 2039	1,376,864	-	(40,313)	1,336,551	41,321
2.00% general obligation sewer bonds dated May 10, 2012, due 2040	283,644	-	(8,424)	275,220	8,593
Maine Municipal Bond Bank					
2.25% general obligation revolving loan dated November 13, 2003, due 2024	132,392	-	(12,301)	120,091	12,499
1.71% general obligation sewer bonds dated November 13, 2003, due 2019	633,741	-	(125,009)	508,732	126,364
1.00% general obligation sewer bonds dated September 14, 2012, due 2032	1,118,687	-	(57,033)	1,061,654	57,603
0.44% general obligation sewer bonds dated August 6, 2014, due 2034	-	795,238	-	795,238	39,125
Total proprietary general obligation bonds	4,329,608	795,238	(1,027,359)	4,097,486	284,505
Total governmental fund and proprietary fund long-term liabilities	$ 5,259,496	$ 814,916	$(1,318,858)	$ 5,035,394	$ 440,835
Component Unit Liabilities					
Net Pension Liability	$ 20,524	$ -	$ (5,898)	$ 14,626	$ N/A

Town of Dover-Foxcroft, Maine
Notes to Basic Financial Statements
June 30, 2015

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 Principal	General Obligations Interest	Proprietary Obligations Principal	Proprietary Obligations Interest	Total
2016	$ 128,570	$ 25,234	$ 284,505	$ 62,460	$ 500,769
2017	90,796	20,058	288,072	58,860	457,786
2018	48,250	16,657	291,739	55,156	409,802
2019	46,250	14,405	290,092	51,342	402,089
2020	46,250	12,213	167,037	48,246	273,746
2021-2025	181,250	32,294	855,952	205,102	1,274,598
2026-2030	72,500	1,905	858,080	145,263	1,077,728
2031-2035	-	-	714,573	84,081	798,654
2036-2040	-	-	347,458	21,814	369,270
	$ 611,866	$ 122,678	$ 4,097,488	$ 732,324	$ 5,584,352

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, 2015, 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.

Capital leases payable

The Town is the lessee of a photocopier and a fire truck under capital leases expiring in 2020 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, 2015, the Town had recorded $19,678 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, 2015 is $14,910.

Minimum future lease payments under capital leases as of June 30, 2015 are:

2016	$ 34,359
2017	34,359
2018	34,359
2019	34,359
2020	33,259
2021	29,995
	200,649
Less amount representing interest	(23,128)
Present value of minimum lease payments	$ 177,521

Town of Dover-Foxcroft, Maine
Notes to Basic Financial Statements
June 30, 2015

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, 2015, arising from these transactions and interfund transfers were as follows:

	Due from Other Funds	Due to Other Funds	Transfers In	Transfers Out
General fund	$ -	$ 527,734	$ 15,110	$ -
Special revenue fund	456,371	-	-	-
Nonmajor funds - Permanent fund	-	-	-	15,110
Sewer proprietary fund	71,825	462	-	-
	$ 528,196	$ 528,196	$ 34,630	$ 34,630

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 $15,110 is a transfer from permanent fund endowments to the general fund for use in cemetery operations.

The $71,825 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 four 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, 2015:

	Governmental Activities	Business-type Activities
Capital assets	$ 6,631,922	$ 20,761,074
Accumulated depreciation	(3,127,621)	(5,244,450)
Related bonds payable	(611,866)	(4,097,486)
Related capital leases payable	(177,521)	-
Total balance	$ 2,714,914	$ 11,419,138

Town of Dover-Foxcroft, Maine
Notes to Basic Financial Statements
June 30, 2015

NOTE 7. FUND BALANCE – SPECIAL REVENUE FUND - RESTRICTED

At June 30, 2015 the Town maintained restricted fund balances in its special revenue fund for grants and contributions for the following programs:

Walmart donation	$ 123
Maine Highlands Senior Center	297,522
Bike Maine grant	1,123
Dredging	44,432
Wellness grant	123
Balloon festival	447
Senior network	1,544
Downtown revitalization	414
Library consortium	850
Land use	3,545
Community & Economic development grants	2,187
Wood sales & sludge removal	19,045
	$ 371,355

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

At June 30, 2015, the Town maintained nonspendable and restricted fund balances in its permanent fund for the following purposes:

	Non-spendable	Restricted
School	$ 27,342	$ 8,068
Town purposes	22,826	6,732
Cemetery	351,778	53,624
	$ 401,946	$ 68,424

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

At June 30, 2015, 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	$ 416,087	$ 77,480
Historical society	878	257
Mayo ambulance	8,763	2,584
Mayo hospital	167,165	281,451
Scholarships	4,710	642
Thompson Free Library	604,226	336,147
Other Town purposes	-	20
	$ 1,201,829	$ 698,581

Town of Dover-Foxcroft, Maine
Notes to Basic Financial Statements
June 30, 2015

NOTE 10. FUND BALANCE – GENERAL FUND - ASSIGNED

At June 30, 2015 the Town maintained assigned fund balances for capital projects and other purposes as follows:

Homecoming	$ 33,061
Unemployment	8,307
Health insurance co-pay	31,844
Emergency preparedness	5,986
Fire equipment	17,454
Fire station and donations	2,573
Community policing	2,340
Promotion grant match	9,450
Aerial photos	7,429
Greeley Landing	1,596
Public works equipment	37,369
Public works building	20,915
Office machines	50,749
Recreation facilities	25,183
Promotion and development	8,200
Cable infrastructure	4,006
Police building	16,083
Police equipment	40,681
Police drug enforcement	8,277
Solid waste equipment	57,864
Solid waste facilities	11,513
Cemetery equipment	22,997
Cemetery facilities	3,847
Central hall	22,589
Morton Ave building	17,133
Road improvement	62,864
Paving	10,000
Gravel pit stumpage sales	15,794
Airport stumpage sales	11,638
Future retirement costs	397,880
	$ 956,452

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 $1,687,139 in the year ended June 30, 2015. Of this amount, $645,928 is reported in governmental funds and $1,041,211 is reported in fiduciary funds.

Town of Dover-Foxcroft, Maine
Notes to Basic Financial Statements
June 30, 2015

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

Maine Public Employees Retirement System – Town and Thompson Free Library

Eligible employees participate in the Maine Public Employees Retirement System's Participating Local District (PLD) Plan. The PLD plan is a multiple-employer cost sharing defined benefit plan. Eligible employers (districts) are defined in Maine statute. The Maine Public Employees Retirement System (MainePERS) provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. The authority to establish and amend benefit provisions rests with the state legislature. The MainePERS issues a publicly available financial report that includes financial statements and required supplementary information for the PLD plan. That report may be obtained by calling 1-800-451-9800.

PLD Plan – Contributions

Participating employees are required to contribute 7.0% 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. The contribution requirements of plan members and the Town are established by and may be amended by the State legislature. The Town had covered payroll of $1,028,138 and the Thompson Free Library component unit (Library) had covered payroll of $68,967 for the year ended June 30, 2015.

	Year ended 6/30/15		Year ended 6/30/14		Year ended 6/30/13	
	Amount	Percentage	Amount	Percentage	Amount	Percentage
Town						
Employer	$ -	0.00%	$ -	0.00%	$ -	0.00%
Employee	71,970	7.00	62,491	6.50	62,104	6.50
Component Unit - Thompson Free Library						
Employer	$ 5,380	7.80%	$ 3,295	6.50%	$ 1,962	5.30%
Employee	4,828	7.00	3,295	6.50	2,407	6.50

Town of Dover-Foxcroft, Maine
Notes to Basic Financial Statements
June 30, 2015

NOTE 13. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Net Pension Liability

The collective net pension liability measured as of June 30, 2014 was as follows:

	PLD Plan
Plan collective total pension liability	$ 2,465,934,744
Less plan net position	(2,157,675,486)
PLD Plan collective net pension liability	$ 308,259,258

At June 30, 2015, the Town reported a liability for its proportionate share of the net pension liability. The amount recognized by the Town as its proportionate share of the net pension liability was $148,521.

The net pension liability for the Town was measured as of June 30, 2014, and the total collective pension liability used to calculate the net pension liability was determined by actuarial valuations as of that date. The Town's proportionate share percentage of the collective net pension liability for the PLD Plan was 0.096517%, allocated based on adjusted contributions to the plan for the year ended June 30, 2014. This percentage was 0.090781% at the prior measurement date of June 30, 2013.

At June 30, 2015, the Library reported a liability for its proportionate share of the net pension liability. The amount recognized by the Library as its proportionate share of the net pension liability was $14,626.

The net pension liability for the Library was measured as of June 30, 2014, and the total collective pension liability used to calculate the net pension liability was determined by actuarial valuations as of that date. The Library's proportionate share percentage of the collective net pension liability for the PLD Plan was 0.009505%, allocated based on adjusted contributions to the plan for the year ended June 30, 2014. This percentage was 0.008858% at the prior measurement date of June 30, 2013.

Pension Expense and Revenue

For the year ended June 30, 2015, the Town recognized pension expense of $27,968 related to the PLD Plan, made up of the Town's proportionate share of plan pension expense $24,124, and net amortization of deferred amounts from changes in proportion and differences between employer contributions and proportionate share of contributions $3,844.

For the year ended June 30, 2015, the Library recognized pension expense of $4,513 related to the PLD Plan, made up of the Library's proportionate share of plan pension expense $2,376, and net amortization of deferred amounts from changes in proportion and differences between employer contributions and proportionate share of contributions $2,137.

Town of Dover-Foxcroft, Maine
Notes to Basic Financial Statements
June 30, 2015

NOTE 13. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Deferred Outflows and Inflows of Resources

For the year ended June 30, 2015, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	PLD Plan – Town		PLD Plan - Library	
	Deferred Outflows	Deferred Inflows	Deferred Outflows	Deferred Inflows
Differences between expected and actual experience	$ 18,650	$ -	$ 1,837	$ -
Changes of assumptions	-	-	-	-
Net difference between projected and actual investment earnings on pension plan investments	-	157,739	-	15,534
Changes in proportion and differences between employer contributions and proportionate share of contributions	13,261	-	6,582	-
Employer's contributions to plan subsequent to measurement date of collective net pension liability	29,471	-	5,380	-
Total	$ 61,382	$ 157,739	$ 13,799	$ 15,534

$29,471 reported as deferred outflows related to pensions resulting from Town contributions and $5,380 from Library contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2016. Other amounts reported as deferred inflows and outflows will be recognized as pension expense as follows:

Year ended June 30	PLD Plan Town	PLD Plan Library
2016	$ (28,797)	$ (1,077)
2017	(28,797)	(1,077)
2018	(28,800)	(1,077)
2019	(39,434)	(3,884)
	$ (125,828)	$ (7,115)

Actuarial Assumptions

Actuarial Cost Method

The Entry Age Normal actuarial funding method is used to determine costs. Under this funding method, the total employer contribution rate consists of two elements, the normal cost rate and the unfunded actuarial liability (UAL) rate.

Town of Dover-Foxcroft, Maine
Notes to Basic Financial Statements
June 30, 2015

NOTE 13. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Actuarial Assumptions (Continued)

The individual entry age normal method is used to determine liabilities. Under the individual entry age normal method, a normal cost rate is calculated for each employee. This rate is determined by taking the value, as of age at entry into the plan, of the member's projected future benefits, and dividing it by the value, also as of the member's entry age, of his expected future salary. The normal cost for each employee is the product of his pay and his normal cost rate. The normal cost for the group is the sum of the normal costs for all members.

Experience gains and losses, i.e., decreases or increases in liabilities and/or in assets when actual experience differs from the actuarial assumptions, affect the unfunded actuarial accrued liability.

Asset Valuation Method

The actuarial valuation employs a technique for determining the actuarial value of assets which dampens the swing in the market value. The specific technique adopted in this valuation recognizes in a given year one-third of the investment return that is different from the actuarial assumption for investment return.

Amortization

The net pension liability of the PLD Consolidated Plan is amortized on an open basis over a period of fifteen years.

Significant actuarial assumptions employed by the actuary for funding purposes as of June 30, 2014 and June 30, 2013 are as follows:

Investment Rate of Return – For PLD Plan, 7.25% per annum, compounded annually.

Salary Increases, Merit and Inflation – Members of the consolidated plan for PLDs, 3.5% to 9.5% per year.

Mortality Rates – For active members and non-disabled retirees of the PLD plan, the RP2000 Tables projected forward to 2015 using Scale AA are used; for active members and non-disabled retirees of the teachers' plan, the ages are set back two years; for all recipients of disability benefits, the Revenue Ruling 96-7 Disabled Mortality Table for Males and Females is used.

Cost of Living Benefit Increases –3.12% for participating local districts.

Town of Dover-Foxcroft, Maine
Notes to Basic Financial Statements
June 30, 2015

NOTE 13. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Actuarial Assumptions (Continued)

Expected Rate of Return on Plan Assets

The long-term expected rate of return on pension plan assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major class of assets. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2014 are summarized in the following table.

Asset Class	Target Allocation	Long-term Expected Real Rate of Return
U.S Equities	20%	5.2%
Non-U.S. Equities	20%	5.5%
Private Equity	10%	7.6%
Real Assets:		
Real Estate	10%	3.7%
Infrastructure	10%	4.0%
Hard Assets	5%	4.8%
Fixed Income	25%	0.0%

Changes in Assumptions

Differences due to changes in assumptions about future economic or demographic factors or other inputs were recognized in pension expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. There were no changes in assumptions for the PLD Consolidated Plan.

Discount Rate

The discount rate used to measure the collective total pension liability was 7.25% for the PLD Plan. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer and non-employer entity contributions will be made at contractually required rates, actuarially determined. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Town of Dover-Foxcroft, Maine
Notes to Basic Financial Statements
June 30, 2015

NOTE 13. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Discount Rate (Continued)

Discount Rate Sensitivity

The following table shows how the collective net pension liability/(asset) as of June 30, 2014 would change if the discount rate used was one percentage point lower or one percentage point higher than the current rate. The current rate is 7.25% for the PLD Consolidated Plan.

	1% Decrease	Current Discount Rate	1% Increase
PLD Plan	480,063,871	117,261,765	(118,767,041)

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in a separately issued MainePERS financial report that includes financial statements and required supplementary information for the PLD plan. That report may be obtained by calling 1-800-451-9800.

NOTE 14. 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 15. COMMITMENTS

At June 30, 2015, the Town was committed to remaining sewer construction contracts totaling approximately $14,695.

NOTE 16. CONTINGENCIES

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

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

Town of Dover-Foxcroft, Maine
Notes to Basic Financial Statements
June 30, 2015

NOTE 17. JOINT VENTURE

Penobscot Energy Recovery Company

Under terms of a waste disposal agreement, the Town has guaranteed a certain amount of tons of acceptable waste per year to be hauled from Dover-Foxcroft to PERC at the agreed upon tipping fee, which changes quarterly. The Town is one of many members of a waste pool. Should the Town not deliver the guaranteed tonnage, and the waste pool did not cover the shortage, the Town could be billed for the shortfall. Additionally, the Town is a member of a Municipal Review Committee (MRC) participating in, among other things, prepayment of PERC debt in exchange for limited partnership interests in the entity. At June 30, 2015, the Town's proportionate interest was 1.2159%. For the year ended June 30, 2015, the Town paid $183,742 in tipping fees to PERC. At June 30, 2015, $4,947 was owed to PERC for outstanding tipping fees and membership dues. The MRC issues its own financial statements which can be found on its website at www.mrcmaine.org.

NOTE 18. RELATED PARTY TRANSACTIONS AND PAYABLES

During the year ending June 30, 2015 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, 2015 were $37,955, with $28,693 related to expenditures of federal awards. At June 30, 2015, no amounts were owed to Edgerly Plumbing for services provided.

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

The Town reclassified $166,304 from permanent fund beginning fund balance to special revenue fund balance, and reclassified $32,444 from private purpose trust fund beginning nonexpendable net position to expendable restricted net position. The $32,444 change had no net effect on total net position reported, so the change is not reflected on the basic financial statements. The effects of the reclassifications are reported on Schedules 1 and 3. This change better reflects the fund types of these funds based on the trust agreements. The Town also restated its beginning fund balance in the general fund by ($12,500) for the correction of an error recorded in a prior year.

During the year ended June 30, 2015, the Town and its component unit implemented GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*. These statements improve 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. As a result of implementing these new principles, the Town restated its beginning net position on the government-wide statements by ($246,381), to record net pension liability of ($279,841) and deferred outflows of $33,460 and the Thompson Free Library restated its beginning net position on the government-wide statements by ($17,228), to record net pension liability of ($20,524) and deferred outflows of $3,296.

Exhibit 1

Town of Dover-Foxcroft, Maine
Budget and Actual (with Variances)
General Fund
For the year ended June 30, 2015

	Budgeted Amounts			Actual	Variance with Final Budget - Positive (Negative)
	Original*	Changes**	Final*		
REVENUES					
Property taxes	$ 5,466,167	$ -	$ 5,466,167	$ 5,443,539	$ (22,628)
Excise and miscellaneous taxes	609,070	-	609,070	684,359	75,289
Interest and lien costs	44,500	-	44,500	45,963	1,463
Licenses, permits and fees	43,725	-	43,725	41,289	(2,436)
Intergovernmental	522,232	-	522,232	546,822	24,590
Charges for services	299,525	19,917	319,442	306,456	(12,986)
Recycling credits	50,600	-	50,600	49,009	(1,591)
Contributions	-	-	-	19,228	19,228
Interest earnings	3,500	-	3,500	13,851	10,351
Payment in lieu of taxes	26,900	-	26,900	26,900	-
Miscellaneous	1,000	-	1,000	7,214	6,214
Total revenues	7,067,219	19,917	7,087,136	7,184,630	97,494
EXPENDITURES					
Current					
General government	1,141,060	(4,566)	1,136,494	1,111,792	24,702
Protection					
Police and lights	485,880	-	485,880	468,971	16,909
Hydrant rental	214,430	-	214,430	214,430	-
Fire department	144,510	-	144,510	142,524	1,986
Public works	750,700	19,917	770,617	765,082	5,535
Solid waste	470,970	-	470,970	470,623	347
Welfare	49,880	-	49,880	26,420	23,460
Culture and recreation	121,227	-	121,227	102,175	19,052
Cemetery	91,190	-	91,190	91,147	43
Contingency and abatements	15,000	-	15,000	21,748	(6,748)
Library	158,595	-	158,595	158,595	-
Tax increment financing	94,601	-	94,601	94,601	-
County tax	406,040	-	406,040	406,040	-
Education	2,508,595	-	2,508,595	2,508,595	-
Debt service					
Principal	126,456	27,374	153,830	153,830	-
Interest and other charges	27,794	7,147	34,941	34,925	16
Capital outlay	750,292	(29,955)	720,337	246,421	473,916
Total expenditures	7,557,220	19,917	7,577,137	7,017,919	559,218
Excess (deficiency) of revenues over expenditures	(490,001)	-	(490,001)	166,711	656,712
OTHER FINANCING SOURCES (USES)					
Use of carryover unassigned fund balances	200,000	-	200,000	-	(200,000)
Use of carryover assigned fund balances	479,634	-	479,634	-	(479,634)
Overlay	(201,633)	-	(201,633)	-	201,633
Lease proceeds	-	-	-	19,678	19,678
Transfers in	12,000	-	12,000	15,110	3,110
Total other financing sources and uses	490,001	-	490,001	34,788	(455,213)
SPECIAL ITEM					
Refund of SULAE credit	-	-	-	387,880	387,880
Proceeds from sale of capital assets	-	-	-	3,334	3,334
Total special items	-	-	-	391,214	391,214
Net change in fund balances	$ -	$ -	$ -	592,713	$ 592,713
FUND BALANCES - BEGINNING				1,335,980	
Restate prior period carryover				(12,500)	
FUND BALANCES - BEGINNING, RESTATED				1,323,480	
FUND BALANCES - ENDING				$ 1,916,193	

* Includes designated carryforward accounts
**Changes made for additional revenues per commitment and capital leases

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Exhibit 2

Town of Dover-Foxcroft, Maine
Schedule of the Town's Proportionate Share of the Net Pension Liability
Participating Local Districts Plan
Last 10 Fiscal Years*
For the years ended June 30,

	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
Town's proportion of the net pension liability	0.096517%	0.090781%								
Town's proportionate share of the net pension liability	$ 148,521	$ 279,841								
Town's covered-employee payroll	$ 961,394	$ 955,445								
Town's proportionate share of the net pension liability as a percentage of its covered-employee payroll	15.45%	29.29%								
Plan fiduciary net position as a percentage of the total pension liability	94.10%	87.50%								

* The amounts presented for each fiscal year available were determined as of June 30 of the previous year

Exhibit 3

Town of Dover-Foxcroft, Maine
Schedule of Town Contributions
Participating Local Districts Plan
Last 10 Fiscal Years*
For the years ended June 30,

	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
Contractually required contribution	$ 62,491	$ 50,639								
Contributions in relation to the contractually required contribution	(62,491)	(50,639)								
Contribution deficiency (excess)	$ -	$ -								
Town's covered-employee payroll	$ 961,394	$ 955,445								
Contributions as a percentage of covered-employee payroll	6.50%	5.30%								

* The amounts presented for each fiscal year available were determined as of June 30 of the previous year

Exhibit 4

Town of Dover-Foxcroft, Maine
Schedule of the Thompson Free Library Component Unit's Proportionate Share of the Net Pension Liability
Participating Local Districts Plan
Last 10 Fiscal Years*
For the years ended June 30,

	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
Library's proportion of the net pension liability	0.009505%	0.006658%								
Library's proportionate share of the net pension liability	$ 14,626	$ 20,524								
Library's covered-employee payroll	$ 50,689	$ 37,026								
Library's proportionate share of the net pension liability as a percentage of its covered-employee payroll	28.85%	55.43%								
Plan fiduciary net position as a percentage of the total pension liability	94.10%	87.50%								

* The amounts presented for each fiscal year available were determined as of June 30 of the previous year

Exhibit 5

Town of Dover-Foxcroft, Maine
Schedule of Thompson Free Library Component Unit Contributions
Participating Local Districts Plan
Last 10 Fiscal Years*
For the years ended June 30,

	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
Contractually required contribution	$ 3,295	$ 1,962								
Contributions in relation to the contractually required contribution	(3,295)	(1,962)								
Contribution deficiency (excess)	$ -	$ -								
Library's covered-employee payroll	$ 50,689	$ 37,026								
Contributions as a percentage of covered-employee payroll	6.50%	5.30%								

* The amounts presented for each fiscal year available were determined as of June 30 of the previous year

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, 2015

	Permanent Fund		Special Revenue Fund		
	Special Funds	Cemetery Funds	Gray Fire Trust Fund	Babson Student Loan and Town Fund	Totals
PRINCIPAL (AND FUNDS FUNCTIONING AS PRINCIPAL)					
Revenue					
Capital gains and principal additions	$ -	$ -	$ -	$ -	$ -
Operating transfers in (out)	-	1,750	-	-	1,750
Total revenue	-	1,750	-	-	1,750
Fund balance, beginning	170,168	350,028	-	-	520,196
Reclassification	(120,000)	-	-	-	(120,000)
Fund balance, beginning, restated	50,168	350,028	-	-	400,196
Fund balance, ending	50,168	351,778	-	-	401,946
RESTRICTED					
Revenues					
Investment income	1,717	11,047	(3,310)	4,625	14,079
Expenditures	(515)	(3,326)	(6)	(1,404)	(5,251)
Operating transfers in (out)	-	(15,110)	-	(5,000)	(20,110)
Excess of revenue and other financing sources over expenditures and other financing uses	1,202	(7,389)	(3,316)	(1,779)	(11,282)
Fund balance, beginning	59,902	61,013	-	177,337	298,252
Reclassification	(46,304)	-	166,304	-	120,000
Fund balance, beginning, restated	13,598	61,013	166,304	177,337	418,252
Fund balance, ending	14,800	53,624	162,988	175,558	406,970
TOTAL PRINCIPAL AND RESTRICTED FUND BALANCE, ENDING	$ 64,968	$ 405,402	$ 162,988	$ 175,558	$ 808,916

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Schedule 2

Town of Dover-Foxcroft, Maine
Schedule of Permanent Fund and Special Revenue Fund Trust Balances
June 30, 2015

	Principal	Restricted	Total
PERMANENT FUNDS			
Cemetery funds			
Funds held by Town of Dover-Foxcroft in Maine Community Foundation	$ 351,778	$ 53,624	$ 405,402
Special Funds			
Funds held by Town of Dover-Foxcroft in Maine Community Foundation			
Victor L. and Laura A. Warren Scholastic Fund	12,584	3,712	16,296
Henry N. Spaulding Funds	22,826	6,732	29,558
Ministerial and School Fund	14,758	4,356	19,114
Total special trust funds	50,168	14,800	64,968
Total permanent funds	$ 401,946	$ 68,424	$ 470,370
SPECIAL REVENUE FUNDS			
Special Funds			
Funds held by Town of Dover-Foxcroft in Maine Community Foundation			
George J. Babson - Loan Fund	$ -	$ 175,558	$ 175,558
Funds held by the American Funds			
Gray Fire department Fund	-	127,988	127,988
Other assets			
Receivable	-	35,000	35,000
Total special trust funds	-	338,546	338,546
Total special revenue funds	$ -	$ 338,546	$ 338,546

Schedule 3

Town of Dover-Foxcroft, Maine
Combining Schedule of Changes in Net Position
Private Purpose Trust Funds
For the Year ended June 30, 2015

	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	183,387	620,448	430,438	1,234,273
Reclassification	(16,222)	(16,222)	-	(32,444)
Net position, beginning, restated	167,165	604,226	430,438	1,201,829
Net position, ending	167,165	604,226	430,438	1,201,829
RESTRICTED				
Revenues				
Investment income	$ 5,549	6,488	13,627	25,664
Contributions	-	10,822	-	10,822
Expenditures	(4,378)	(9,330)	(4,138)	(17,846)
Operating transfers in (out)	(3,845)	(38,430)	(14,225)	(56,500)
Excess (deficiency) of revenue and other financing sources over expenditures and other financing uses	(2,674)	(30,450)	(4,736)	(37,860)
Net position, beginning	268,779	349,499	85,719	703,997
Reclassification	16,222	16,222	-	32,444
Net position, beginning, restated	285,001	365,721	85,719	736,441
Net position, ending	282,327	335,271	80,983	698,581
TOTAL PRINCIPAL AND RESTRICTED NET POSITION, ENDING	$ 449,492	$ 939,497	$ 511,421	$ 1,900,410

Schedule 4

Town of Dover-Foxcroft, Maine
Schedule of Private Purpose Trust Funds Balances
June 30, 2015

	Principal	Restricted	Total
Mayo Memorial Hospital Fund			
Funds held by Town of Dover-Foxcroft in Maine Community Foundation			
Mayo Memorial trust	$ 167,165	$ 56,365	$ 223,530
Funds held in trust by Bank of America			
Theodora Gray	-	225,086	225,086
Total Mayo Memorial Hospital Fund	167,165	281,451	448,616
Thompson Free Library			
Funds held by Town of Dover-Foxcroft in Maine Community Foundation			
Eugene S. Favor	27,206	4,173	31,379
Frank E. Guernsey	13,384	2,049	15,433
E.A. Thompson	11,322	1,733	13,055
Eva Gilman	5,924	901	6,825
Barbara Goodwin	11,749	1,790	13,539
Dudley C. Goodwin	10,681	1,635	12,316
Dorothy F. Greenlaw	10,147	1,549	11,696
Goodwin charitable trust	167,560	26,242	193,802
Sanford	5,009	766	5,775
Gellerson	2,136	323	2,459
Funds held in trust by Bank of America			
Theodora Gray	-	227,035	227,035
Funds held in trust by Bank of America			
Marion Morrison	339,108	67,951	407,059
Total Thompson Free Library Trust Fund	604,226	336,147	940,373
Special Funds			
Funds held by Town of Dover-Foxcroft in Maine Community Foundation			
Victor L. and Laura A. Warren Home Fund	268,084	41,646	309,730
Ruby Williams	66,982	11,933	78,915
Ambulance Fund	8,763	2,584	11,347
Guy M. Buck - Education Fund	4,710	642	5,352
Flora Mayo - Rent subsidy	70,799	20,884	91,683
Mary E. Page Fund	10,222	3,017	13,239
Lawrence - Peabody - Museum	878	257	1,135
Other assets			
Checking	-	20	20
Total special trust funds	430,438	80,983	511,421
Total funds	$ 1,201,829	$ 698,581	$ 1,900,410

Schedule 5

Town of Dover-Foxcroft, Maine
Taxes Receivable, Tax Liens, and Tax Acquired Property
General Fund
June 30, 2015

Taxes receivable	
2015	$ 258,399
2014 and prior	3,578
Total taxes receivable	261,977
Tax liens and tax acquired property	
2014	94,939
2013 and prior	-
Tax acquired	45,131
Total tax liens and tax acquired property	140,070
Total taxes receivable, tax liens, and tax acquired property	402,047
Less allowance for uncollectibles and writeoffs	(5,000)
Total	$ 397,047

Brantner, Thibodeau & Associates CERTIFIED PUBLIC ACCOUNTANTS

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Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*

Board of Selectmen
Town of Dover-Foxcroft

We have audited, in accordance with 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, 2015, and the related notes to the financial statements, which collectively comprise the Town of Dover-Foxcroft, Maine's basic financial statements and have issued our report thereon dated February 19, 2016. Our report includes a reference to other auditors who audited the Schedules of Pension Amounts by Employer reported by the State of Maine Public Employees Retirement System, as described in our report on the Town of Dover-Foxcroft, Maine's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town of Dover-Foxcroft, Maine's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of Dover-Foxcroft, Maine's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Dover-Foxcroft, Maine's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. 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. #2015-001.

Board of Selectmen
Page 2

Compliance and Other Matters

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

We noted certain other matters that we reported to management of Town of Dover-Foxcroft, Maine, in a separate letter dated February 19, 2016.

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. Town of Dover-Foxcroft, Maine's response was not subjected to the auditing procedures applied in the audit of the financial statements 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.

Braxton Whitcomb & Associates

February 19, 2016

Brautner, Thibodeau & Associates CERTIFIED PUBLIC ACCOUNTANTS

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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 the Town of Dover-Foxcroft, Maine's major federal programs for the year ended June 30, 2015. 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 the Town of Dover-Foxcroft, Maine's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Town of Dover-Foxcroft, Maine's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination on the Town of Dover-Foxcroft, Maine's compliance.

Opinion on Each Major Federal Program

In our opinion, the Town of Dover-Foxcroft, Maine, complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2015.

Board of Selectmen
Page 2

Report on Internal Control Over Compliance

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

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

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

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

Brantner Whitcomb & Associates

February 19, 2016

Town of Dover-Foxcroft
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2015

Federal Grantor/Pass Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Disbursements/ Expenditures
U.S. Department of Agriculture			
Direct			
Cluster			
Water and Waste Disposal Systems for Rural Communities	10.760	unknown	$ 335,581
U.S. Department of Health and Human Services/ Center for Disease Control			
Passed through Maine Development Foundation			
Community Transformation Grants- small communities program	93.737	unknown	5,165
U.S. Department of Homeland Security			
Direct			
Assistance to Firefighters Grant	97.044	EMW-2013-FO-00992	44,669
U.S. Environmental Protection Agency			
Brownfields Assessment and Cleanup Cooperative Agreement	66.818	BF-96130601	3,069
U.S. Department of Transportation			
Passed through the State Bureau of Highway Safety			
State and Community Highway -Evidence Based Impaired Driving HVE	20.600	ID15-055	3,453
State and Community Highway - "Drive Sober, Maine!" Impaired Driving Project	20.600	AL14-070	3,551
State and Community Highway - "Buckle Up -No Excuses" Seatbelt Enforcement and Education Program	20.600	OP15-066	4,552
			11,556
U.S. Housing and Urban Development			
Passed through State Department of Economic and Community Development			
Community Development Block Grants	14.228	015-19A-0587-012-6331	29,948
Community Development Block Grants	14.228	015-19A-0587-012-6391	89,790
Community Development Block Grants	14.228	015-19A-0587-012-6321	508,000
			627,738
U.S. Department of Justice			
Direct			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	PB-01-12/PB-01-13	6,525
U.S. Northern Border Regional Commission			
Direct			
Northern Border Regional Development	90.601	NBRC-13-G-ME-00001	307
Total expenditures of federal awards			$ 1,035,103

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Town of Dover-Foxcroft, Maine
Notes to Schedule of Expenditures of Federal Awards
Year ended June 30, 2015

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, 2015. 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 $628,000 in funds to subrecipients in the form of Community Block Development Grant projects.

ADDITIONS TO CEMETERY TRUST FUND

PERPETUAL CARE - YEAR ENDING - JUNE 30, 2015		
NAME	CEMETERY/LOT	AMOUNT
EDWARD F & JANE K CONROY	DOVER CEMETERY–STEEVES YARD LOT 501, Spaces 5,6	$500.00
MIRIAM & GEORGE E EMMONS	EAST DOVER CEM. ANNEX LOT 4, Spaces 1 & 2	$500.00
RICHARD & ELLEN TUCKER	PINE GROVE – NEW SECTION Lot J, Space 6	$250.00
JOHN ANDRUS	DOVER CEMETERY POND SECTION B, Lot 101, Space 1	$250.00
MARY JANE MINCHER	RURAL GROVE CEM. NEW SECTION Lot 114B, Space 3	$250.00
	TOTAL	$1,750.00

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 2014-2015 - JUNE 30, 2015

ACCT	NAME	TAX	ACCT	NAME	TAX
729	*ADDINGTON ERIK R	2,980.23	1000	*GILBERT MERLE & MILLAGE	270.10
3011	*ADKINS JOANNE E	2,728.38	1489	*GILBERT MERLE & MILLAGE	306.60
2914	*ARNO TOBY S	488.18	986	GLADSTONE PHILIP A & LAUREN A	2009.32
2699	BADGER DAWN M	14.60	1583	GRANT CHRISTOPHER	655.17
2672	*BELL JOHN & DEBORA	846.52	607	*GREGORY KENNETH & KATHLEEN	1043.90
2066	BERRYMAN CHARLES G	1,407.07	3134	HALL LAUREEN	627.80
417	BICKFORD CARL & JENNIFER L	363.17	1093	*HAMILTON ASHLEY ANNE	299.19
1412	BICKFORD CARL I	1,660.75	2953	*HARMON SANDRA	845.60
1461	BICKMORE GLORIA	1,231.54	1404	HARRINGTON JESSICA	819.43
911	BISHOP DANIEL J	1,425.32	2885	*HARTFORD ROBERT & EARLENE	2848.61
1480	BISHOP DANIEL J	140.52	465	*HARTLEY, RICHARD L & NINA E	25.55
3103	*BISHOP DANIEL J	1,664.40	915	*HAZLETT HERBERT	1534.64
20	BLOCKLER LORRIE ANN	883.30	1266	*HAZLETT HERBERT	4144.18
2376	*BLOCKLER NATHAN R HEIRS OF	909.75	2231	*HAZLETT HERBERT	1142.25
1553	BOELENS CYNTHIA	2,684.58	2959	HENDERSON RAYMOND D	1925.37
3311	BONSEY GAYLE E	645.43	1394	*HENDERSON RAYMOND D & MARY	1456.35
1852	*BOONE LISA A	678.26	1128	HERETAKIS ENTERPRISES	1310.35
110	*BRAMMER JACQUELINE L	401.50	520	*HUME JAMES B	408.80
1653	BRAWN FREDERICK D & NINA G	956.30	104	HURD DANIEL O	759.20
3278	BRYANT MARK	109.50	141	HURD DANIEL O	275.58
2791	*BURNES ALAN J JR.	1,859.68	304	HURD DANIEL O	4254.08
2385	CADIEUX VIRGINIA	1,626.07	2388	HURD DANIEL O	365.00
3396	*CASWELL BRYAN K & DEBRA J	573.93	2292	HURD DANIEL O JR	2129.78
1422	*CHAMBERS DAVID & SHEILA	45.99	611	*HUTCHINSON EUGENE W	2137.07
1763	*CHAMBERS JAMES & LORI	1,666.23	1700	HUUSKONEN NYRIK T	2107.88
2688	CHASE HENRY F IV & JAYME M	1,392.48	147	*INTERNATIONAL TIMBER CORP	599.87
2837	*CODY, CATHERINE LIVING TRUST	500.00	1143	*IRELAND DAVID C & ROSE M	717.22
2426	*COLE DANIEL & MICHELE	2,011.15	1265	JAMESON LAURALYN BUIE	773.80
1648	*COLE THOMAS H & ANDREA LYNN	388.73	3408	*JONES, KENNETH R	257.32
150	*CORBIN SHARON PEIRCE	2,471.05	2031	*KENDALL MICHAEL S & SHELLEY F	582.17
3272	COTE DONALD N JR & KAREN L	722.70	3085	*KERWIN KAREN MARIE	2993.00
3170	COWING EARL T	1,292.10	1462	*KLIESCH JAMES RONALD	1992.90
1417	*CROCKETT ROY F & SANDRA J	2,907.23	1056	*LABELLE ROBERT	191.48
844	CURRIER CAROL A	1,487.10	1055	LEE RICHARD C & BEVERLEE ANN	2852.48
1046	*DEFORD FREDERICK M	675.25	2976	LEIGHTON DAVID & DIANE	360.30
2834	DOORE ELAINE HEIRS OF	565.75	2792	*LEVEILLE RICHARD F JR	370.58
306	*DORNAN CHARLOTTE L HEIRS OF	1,202.68	525	LIRANZO ROBERTO	1994.73
1631	DOW NORA	1,259.25	696	*LUNDGREN CONRAD H	1511.10
3367	*DOW SPENCER J	921.62	2261	*LUNDGREN CONRAD H	396.03
415	DULAC MICHAEL & KRISTIN C	1,616.95	978	*LUNGREN, CONRAD H	1558.55
991	DYER DIRK C	675.25	6	MAIHOS JAMES C	260.06
1682	*DYER JOHN A	109.50	2060	MAIHOS JAMES C	3358.00
51	EDGERLY HERBERT E JR	2,669.98	3261	*MALOON ARCHIE W JR	1907.71
1822	EDGERLY JASON	1,324.95	968	*MARSHALL PETER & ANN	574.88
1420	*EH POOLED 712 LP	1,303.05	74	MCBRIDE REBECCA E	1295.75
1414	EWER MICHAEL J & BILLIE-JO	1,182.60	684	*MCCORMACK GAIL A	3582.23
2901	EWER MICHAEL J & BILLIE-JO	1,084.05	2242	*McNEIL PAUL J & SUZANNE M	366.83
1488	*FADLEY DANA M	1,414.38	1469	MEADE MARGARET	2480.17
963	FAIRBROTHER MARY JANE HEIRS OF	905.20	1080	MERCHANT CLARENCE J II	1264.72
539	*FARRAR BRUCE A	155.13	2233	*MERCHANT CLARENCE J II	948.07
1507	*FARRAR BRUCE A	3,049.58	2006	MERRILL MARK & JOAN	735.47
1119	FLINT JOSEPH S HEIRS OF	1,695.43	488	*MERRILL PATRICIA M LIVING TR	15.51
1808	*FOSTER CURTIS & KERI	1,784.85	1473	*MERRILL PATRICIA M LIVING TR	741.86

TAXES RECEIVABLE 2014-2015 - JUNE 30, 2015

ACCT	NAME	TAX
974	*MERROW, EUGENE B & ANITA C	500.00
2003	*MEUCCI WILLIAM T FAM CAMP	4,031.43
315	*MICHAUD JOSHUA	943.52
508	MILLETTE JOSEPH G	233.60
2487	MILLETTE JOSEPH G	1,991.07
924	MIRISOLA ROBERT	59.62
2430	*MITCHELL WILLIAM A &	2,991.18
247	*MITCHELL, WILLIAM A	1,301.22
8	*MOORE ALAN	1,825.00
253	MOORE BARBARA J & ROBERT N	1,965.53
834	MOORE BARBARA J & ROBERT N	1,292.10
2073	MOORE RICKY A	1,682.65
2076	MOORE RICKY A	31.03
3044	MOORE RICKY A	863.22
2488	MORGAN DANIEL & KARON	421.58
307	MORGAN DANIEL D	571.22
2489	*MORSE SUZANNE E	329.80
2600	*NALLY DANIEL J	1,355.98
957	*NAROWSKI LESTER S ET UX	1,816.50
3187	O'BRIEN EDWARD P & MARY C	197.10
2652	OLSZEWSKI ROBERT JR	1,275.68
1073	*PEARL KENNETH J & KATHLEEN	317.55
2179	*PERKINS ROXANNE	832.20
967	*PFORTE KIMBERLY T	405.97
576	PIRES JOHN JR	406.98
1248	*PORTER DALE & ARDIS	883.30
1850	POTTER EVERETT & DOREENE	3,500.35
264	PRATT, TERI	231.77
1476	PROVOST STEPHEN P	2,279.42
1978	*PULLYARD THOMAS & HUDA	346.75
2340	*RAYMOND CAMILLE HEIRS OF	2,817.80
1403	RAYMOND CATHY	647.88
3096	REIER CHARLES & JAMIE	905.19
2725	RICHARDS JONATHAN L	1,355.98
222	RICHARDSON BETTY	368.65
558	RICHARDSON BETTY	51.10
770	RICHARDSON BETTY	1,188.07
1357	RICHARDSON BETTY	313.90
2194	*RISSER JAMES	367.95
2183	ROANE CASANDRA & SANDRA	923.45
822	*ROBBINS, DANIEL B & KAREN E	500.00
79	ROBINSON ENTERPRISES, LLC	910.68
272	ROBINSON ENTERPRISES, LLC	7,146.70
430	ROBINSON PETER & GALE	3,764.98
341	ROGERS JEANNE L	1,887.05
988	*ROSE CAROL	2,286.61
3007	SAGE SHARI	456.36
2002	SALISBURY HERBERT W & LINDA D	844.97
243	SANTIFORT WILLIAM W & MELANIE	974.55
1585	SANTIFORT WILLIAM W & MELANIE	219.00
649	*SAXTON WILLIAM	340.93
1849	*SEBEC ENTERPRISES INC	2,711.95
1286	SEGERSON JOHN D	343.10
554	*SHAPLEIGH STEVEN M	177.02
1447	*SHAPLEIGH STEVEN M	363.17
895	*SKOMARS JEFF	549.32
981	*SKOMARS JEFF	248.20
1090	*SKOMARS JEFF	315.72
1641	*SKOMARS JEFF	155.13
787	SMALL JEFFERY W & LISA M	761.03
2222	*SMALL JEFFERY W & LISA M	246.37
3054	SMITH DEREK T & SUSAN L	1691.78
1142	*SMITH PATRICIA	174.84
2011	*SNAPP ALICIA	1662.57
323	SNIDE JENNETTE M & BRETT J	204.40
1979	SPACK JOHN A	4254.08
2082	STARBIRD DANNEL H & DERREL C	2728.40
3021	*STEPHENS NELSON G JR & BETH M	181.58
3076	*STEVENS GARY L SR & ROSELAND	325.00
1719	*STEVENS OLIVE HEIRS OF	1195.77
2392	STOCKLEY KEITH I	706.28
156	*STUART MARY HEIRS OF	2410.82
1898	SULLIVAN EDWARD	427.05
828	TAYLOR NANCY	1292.10
3262	*TETLOW, BARRY &	938.05
753	*THE BOWLING ALLEY LLC	2184.52
1343	THIBODEAU FRANCIS D & MARSHA	1759.14
98	*THOMAS CHRISTOPHER &	138.70
1065	*THOMAS IRENE L	1772.48
3112	*THOMAS KATHY	1074.93
22	THREE MOONS FARM LLC	688.03
96	THREE MOONS FARM LLC	1127.85
1717	THREE MOONS FARM LLC	461.73
2997	THREE MOONS FARM LLC	1702.73
1630	*VILLONE CHRISTINE	830.37
2277	*WARNER DANIEL P	995.53
277	WATERMAN GENE A	520.13
2255	WEST CRISTALINE &	945.35
295	*WEST HARTLEY E & ROBERTA J	1177.13
2192	*WEST PATRICIA	2631.12
267	*WESTMAN BRIAN NYE	3783.23
789	*WESTMAN BRIAN NYE	1773.90
2178	*WESTMAN BRIAN NYE	3182.80
2319	*WESTMAN BRIAN NYE	3504.00
2908	*WESTMAN BRIAN NYE	251.85
1523	*WILHITE MARVIN SCOTT	914.33
3334	*WILLIAMS DOROTHY	100.37
1536	WORCESTER SCOTT C	73.00
1536	WORCESTER, SCOTT C	500.00

	252455.85
payment balance adjustments	812.70
Total Real Estate 2014-2015	253268.55

*Paid after June 30, 2015 and prior to printing Town Report

ACCT	NAME	TAX	ACCT	NAME	ACCT
308	*ADE, ROBERT	547.13	296	*MAILLOUX, SHANE & DANELLE	25.55
309	*ADE, ROBERT	218.85	36	*NUTTER MARK	161.22
222	*BOB'S SUGARHOUSE	494.58	104	*RIVERSIDE FLORIST	67.52
43	*FOXCROFT LAUNDRY	241.81	293	*SAGE, SHARI	27.38
208	*FOXCROFT PRINTERS	42.89	195	*SHIRETOWN PIZZA	133.23
172	*HARTFORD, EARLENE	27.38	60	SPACK, JOHN A	255.50
37	*HERETAKIS ENTERPRISES	255.50	47	*WEBBER HARDWARE INC	1080.40
26	*HURD DANIEL O	109.50	243	*WILHITE MARVIN SCOTT	73.00
311	*J. D. RAYMOND TRANSPORT	1368.75		Total Personal Property Tax	5130.19
				Total Real Estate Tax	253268.55
	*Paid after June 30, 2015 and prior to printing Town Report			**Total Taxes Receivable 2014-2015**	258398.74

PERSONAL PROPERTY 2010-2014

ACCT	NAME	TAX	ACCT	NAME	ACCT
49	CIT TECHNOLOGY FINANCING SERV	303.58	195	*SHIRETOWN PIZZA	545.95
37	*HERETAKIS ENTERPRISES	1157.70	60	SPACK, JOHN A.	247.10
311	*J. D. RAYMOND TRANSPORT	1323.75			
	*Paid after June 30, 2015 and prior to printing Town Report			**Total Personal Property Tax 2010-2014**	3578.08

ABATEMENTS 2014-2015

ACCT	NAME	TOTAL	ACCT	NAME	TOTAL
1991	HALEY CONSTRUCTION	222.35	2745	ROBERT HENDERSON	372.30
3299	JOSEPH SPRECHER	155.12	510	TOBY ARNO/SILAS AMES	34.67
2762	RAYMOND & SALLY LANDRY	149.65	2379	KATHY WELLS	113.15
3402	SCHEYDER ASSOC PROPERTIES LLC	250.02	2154	EVALYNN GARCEAU	346.75
1748	WILLIAM F JOHNSON	162.42	2224	ROBERT WAKEFIELD-PERS IN POSS.	335.80
1360	HOWARD ALTERMATT	308.42	578	ART KIMBALL HEIRS OF	1485.55
1386	LEBRA BERGERON	211.70	2428	MARK ANTHONY	547.50
3299	JOSEPH SPRECHER	10.95	2699	DAWN SEAVEY (BADGER)	147.82
3344	TED & SUSAN GRANT/GREG TASKER	259.15	1149	CAROLE BOOTHROYD	43.80
1002	TINA SCARBERRY & CINDY HUDSON	273.75	2996	LOVERCIA K LEE	273.75
2079	DIANE SURETTE	282.87	682	JULIE A HINSON	447.12
2859	SHAWNA MILLER-PERSON IN POSS.	142.35	2305	ELAINE LAW	1173.47
277	GENE WATERMAN	242.72	1396	KATHERINE DERBY HUNTER	60.22
				Total Abatements June 30, 2015	8053.37

SUPPLEMENTS 2014-2015

ACCT	NAME	TOTAL	ACCT	NAME	TOTAL
3402	HARTLEY RICHARD & NINA	25.55	974	MERROW EUGENE & ANITA	500.00
3010	BATCHELOR LINDA & ROBERT	343.10	822	ROBBINS DANIEL & KAREN	500.00
3408	JONES KENNETH	257.32	2837	CODY CATHERINE LIVING TRUST	500.00
1536	WORCESTER SCOTT	500.00		**Total Supplements June 30, 2015**	2625.97

TAX LIENS RECEIVABLES 2013-2014 – JUNE 30, 2015

ACCT	NAME	LIEN	ACCT	NAME	LIEN
729	*ADDINGTON ERIK R	2,882.25	2060	*MAIHOS JAMES C	3,247.60
3011	*ADKINS JOANNE E	840.79	74	*MCBRIDE REBECCA E	346.99
2066	*BERRYMAN CHARLES G	1,065.28	1469	*MEADE MARGARET	2,362.05
417	*BICKFORD CARL & JENNIFER L	351.23	1080	*MERCHANT CLARENCE J II	1,223.15
1412	*BICKFORD CARL I	1,461.57	2006	*MERRILL MARK & JOAN	711.30
911	*BISHOP DANIEL J	1,089.16	508	*MILLETTE JOSEPH G	225.92
1480	*BISHOP DANIEL J	135.91	2487	*MILLETTE JOSEPH G	1,925.61
1653	*BRAWN FREDERICK D & NINA G	924.86	2430	*MITCHELL WILLIAM &	44.60
3278	BRYANT MARK	105.90	8	*MOORE ALAN	882.50
2385	*CADIEUX VIRGINIA	1,572.62	2073	*MOORE RICKY A	257.86
2688	*CHASE HENRY F IV & JAYME M	1,346.70	2076	*MOORE RICKY A	30.01
2426	*COLE DANIEL & MICHELE	1,945.03	3044	*MOORE RICKY A	834.84
150	*CORBIN SHARON PEIRCE	2,389.81	2600	*NALLY DANIEL J	1,285.13
3170	*COWING EARL T	1,249.62	2179	*PERKINS ROXANNE	210.32
1417	*CROCKETT ROY F & SANDRA J	2,791.55	576	*PIRES JOHN JR	397.13
1046	*DEFORD FREDERICK M	1,111.95	1476	*PROVOST STEPHEN P	2,204.48
2834	*DOORE ELAINE HEIRS OF	547.15	1403	*RAYMOND CATHY	1,613.21
1631	*DOW NORA	1,217.85	2725	*RICHARDS JONATHAN L	1,311.40
415	*DULAC MICHAEL & KRISTIN C	1,563.79	2183	*ROANE CASANDRA & SANDRA	893.09
264	*ELDREDGE JOHN E SR	211.23	79	*ROBINSON ENTERPRISES, LLC	541.81
1414	*EWER MICHAEL J & BILLIE-JO,	1,143.72	272	*ROBINSON ENTERPRISES, LLC	3,948.25
2901	*EWER MICHAEL J & BILLIE-JO,	1,048.41	430	*ROBINSON PETER & GALE	4,029.50
963	*FAIRBROTHER MARY JANE HEIRS	992.81	341	*ROGERS JEANNE L	1,825.01
1808	*FOSTER CURTIS & KERI	47.16	243	*SANTIFORT WILLIAM & MELANIE	942.51
986	*GLADSTONE PHILIP A & LAUREN A	1,943.27	1585	*SANTIFORT WILLIAM & MELANIE	211.80
1583	*GRANT CHRISTOPHER	633.64	1849	*SEBEC ENTERPRISES INC	2,622.79
607	*GREGORY KENNETH M & KATHLEEN	1,009.58	554	*SHAPLEIGH STEVEN M	171.21
3134	*HALL LAUREEN	607.16	1447	*SHAPLEIGH STEVEN M	175.24
1404	*HARRINGTON JESSICA	792.48	981	*SKOMARS JEFF	240.04
2959	*HENDERSON RAYMOND D	1,490.44	1090	*SKOMARS JEFF	305.34
1394	*HENDERSON RAYMOND D & MARY L	1,408.47	2222	*SMALL JEFFERY W & LISA M	238.27
1128	*HERETAKIS ENTERPRISES	1,267.27	3054	*SMITH DEREK T & SUSAN L	1,636.16
104	*HURD DANIEL O	713.06	2011	*SNAPP ALICIA	1,592.23
141	*HURD DANIEL O	254.16	323	*SNIDE JENNETTE M & BRETT J	197.68
304	*HURD DANIEL O	4,108.92	1979	*SPACK JOHN A	4,114.22
2388	*HURD DANIEL O	353.00	2392	*STOCKLEY KEITH I	430.66
2292	*HURD DANIEL O JR	2,059.76	828	*TAYLOR NANCY	1,249.62
1265	*JAMESON LAURALYN BUIE	394.84	98	*THOMAS CHRISTOPHER &	70.51
2031	*KENDALL MICHAEL S & SHELLEY F	563.04	277	*WATERMAN GENE A	177.59
1462	*KLIESCH JAMES RONALD	19.14	2255	*WEST CRISTALINE &	914.27
1055	*LEE RICHARD C & BEVERLEE ANN	2,758.70	1523	*WILHITE MARVIN SCOTT	884.27
				Total Tax Liens Rec June 30, 2015	94,939.45

*Paid after June 30, 2015 and prior to printing Town Report

TAX ACQUIRED PROPERTY

ACCT	NAME	TOTAL	ACCT	NAME	TOTAL
2625	*BARNETT JERRY	922.41	1168	MILNE ALISON	5119.07
1864	*BOLTON PAULA C	1351.69	1797	MILNE ALISON	613.75
2811	*DOORE ELAINE HEIRS OF	1146.91	1665	SEAVEY JONATHAN M & NANCY H	7841.80
2050	FINLEY DAVID L	1209.54	1502	*SMITH FLOYD HEIRS OF	6075.96
2167	FINLEY DAVID L	4960.19	2224	WAKEFIELD ROBERT	4154.74
1812	*HALL CATHERINE HEIRS OF	325.71	2847	WEBBER JONATHAN LEE	4643.19
2338	*HALL CATHERINE HEIRS OF	2913.52	2743	WEBBER JONATHAN LEE	2071.91
2859	MILLER SHAWNA L	1380.19	2986	WEBBER JONATHAN LEE	400.27
				Total Tax Acquired June 30, 2015	45,130.85

*Paid after June 30, 2015 and prior to printing Town Report

Wastewater Receivables - June 30, 2015					
ACCT	NAME	AMOUNT	ACCT	NAME	AMOUNT
2	*Scheyder Associates Properties, LLC	89.65	196	*Dow, Gail S	358.60
4	*Atwater, Rachelle	89.65	203	*Fadley, Dana M	89.65
6	*Durgin, Louis R Jr & Marie S	89.65	204	*Sheppard, William S & Toni H	914.90
9	*Allen, Gregory & Susan	341.38	206	*Crandall, Alston	89.65
26	*Brown, Michael L	170.24	214	*Currier, Carol A	358.60
30	*Warner, Daniel T	358.60	215	Lerback, Deborah E & Daniel L	358.60
41	*Holmes, Matthew	181.19	217	Stewart, Michael J & Christine A	469.26
49	*Berce, Carlton & Liane	89.65	220	*Lincoln Holdings LLC	89.65
51	*Ellery, Judith R	549.47	239	Kaja Holdings 2, LLC	358.60
56	Raymond, Cathy	1,133.02	241	*Morell, Sarah	191.67
57	Bickmore, Gloria	751.66	246	*Detremont, Carl E	179.30
58	Bigelow Travel	358.60	247	Doore, Elaine Heirs of	358.60
60	*Billington, Lillian	119.17	249	*Royal, Christopher	266.23
66	*Atkinson, Barbara	1,035.78	252	*Doore, Keith J	89.65
71	Blockler, Lorrie Ann	435.07	254	*Doore, Merle Et Als	109.05
72	Blockler, Lorrie Ann	179.30	255	*Lovejoy, Dennis P	179.30
73	*Blockler, Nathan R Heirs of	358.60	257	*Dornan, Charlotte L Heirs of	269.61
74	*Schmand, Rory Heirs of	358.60	259	*Heritakis Enterprises	851.46
79	*Lytle, Ronnie Lee II & Tina M	2,129.72	263	*Center Theatre Inc	152.72
87	*Campbell, Cathy	89.65	268	*Libby, Cary R & Terri M	268.95
92	Provost, Stephen P	744.93	279	*Eberbach, Richard & Linda	89.65
98	Brawn, Frederick D & Nina G	1,092.83	282	*Hutchinson, Brett A & Kelly J	479.76
113	*Dexter, Beth Heirs of	180.05	285	*Engstrom, Martha A	494.27
115	*Leveille, Richard F Jr	265.44	290	*Andrade, Mark A	107.69
116	*Reier, Jamie L	546.00	291	*Fairbrother, Mary Jane Heirs of, & J	386.65
120	*Taggett, Craig & Katrina D	199.28	294	*Perry, Gloria	179.30
123	*Butler, Allen & Sheila Clark	89.65	295	*Cranmer, Tracy	89.65
124	Levensalor, Adam	929.33	303	*Flanders, Paul & Tami	291.16
125	*Cabot, Benjamin	102.39	304	*Flewelling, Lawrence & Mary	441.75
133	*Blethen, Carol	107.17	305	*Gilbert, Richard J & Judith A	89.65
136	Makowski, Joel B & Theresa A	380.44	306	*Doore, Elaine Heirs of	371.81
142	*Chadwick, Fred & Anita	180.04	307	*Rayfield, William T & Audra M	387.17
143	*Lyford, Felice & Todd	89.65	308	*Emery, Sharon S	358.60
144	*Johnson, Nicole M	179.30	316	*Foxcroft Printing and Signs, LLC	1,107.70
154	*Dead River Company	89.65	323	*Flaherty, David H & Dianne	784.68
157	*Chase, Connie N	179.30	326	Morgan, Daniel & Karon	358.60
158	*Rock, Denise P	139.49	330	*Smith, Jean M	358.60
162	*Church, Kevin D & Michelle M	700.01	332	*Gilbert, Richard J & Judith A	511.19
166	*Blay, Jane S	212.00	335	*Kasprzak, James A	415.76
170	Cotta, Chad	513.58	354	*Grant, Terry L Jr & Brenda K	214.77
173	*Tirrell, John Paul	154.30	355	*Caswell, Bryan K & Debra S	268.95
178	*McChesney, Gordon	179.30	357	*Greenier, Mitchell W	272.81
188	*McLeish, Andrew Et Al	138.00	358	*Munzner, Charles H	89.65
191	*Ellis, Shane F & Emily E	179.30	370	*Henderson, Michael J & Alyssa	398.94
192	*Westman, Brian Nye	2,866.22	371	*Marsh, Scott & Christina L	838.97
193	*Westman, Brian Nye	748.95	372	Richards, Wendy Jo	489.70
195	*LaRouche, Angela & Lewis, Clark H	306.83	373	Harrington, Jessica	358.60

Wastewater Receivables - June 30, 2015

ACCT	NAME	AMOUNT	ACCT	NAME	AMOUNT
377	*Bruce, Thomas & Rhonda	358.60	578	*Milton, Yolanda A Heirs of	179.30
390	*Pierson, Marcus & Sheryl	89.65	583	*Moore, Barbara J & Robert N	402.08
396	*McKusick, Scott N	358.58	587	*Moore, Dorothy I Heirs of	268.95
401	*Pingree, John E & Rachel S	89.65	589	Seavey, Jonathan M & Tardy, Joshua	264.80
402	Scribner, Leisa	560.61	590	Seavey, Jonathan M & Tardy, Joshua	334.51
403	*Stephens Jr, Nelson G & Beth M	687.90	594	Morgan, Daniel D & Karon	560.90
404	*Sebec Enterprises, Inc	307.50	595	*Desmarais, Scott P & Nicole	254.45
406	*Foley, Jennifer L	148.49	603	*Philbrook, Raymond G	256.60
409	*Wellington, Thomas D & Ami	239.10	609	*Oakes, Nancy J	89.65
413	Hanson, Brian M & Jasmane A	612.89	610	*Richardson, Betty	1,196.75
422	*Snow, Shelly L	1.74	613	Sage, Shari	343.78
424	*Johnson, Randall	89.65	616	*Hosley, Robert G & Rebecca A	291.48
427	*Dever, Merlin G & Marjorie D	264.85	620	*Young, Joshua A & Megan E	361.79
432	Bishop, Daniel J	617.03	643	*Bryant, Patricia A & David C	89.65
434	*Hannaford Bros Co	491.52	646	Harville, Thomas	303.15
436	Kelly, Brian & Helen	478.81	648	Chase, Henry F IV & Jayme M	502.71
438	*Keniston, Robert & Raelene	140.67	650	*Bacon, John D Jr & St. John, Rhond	89.65
445	*Batchelder, Jennifer L	880.05	651	*Marden, Craig A & Carol L	325.08
450	*Mann, Earl & Maria R	131.07	660	*Nelson, David P	177.49
453	*Kirkpatrick, Rhonda L	1,316.68	663	*Perry, Mary	296.69
456	*Tibbetts, Heather M	487.44	665	*VRRIC Investmants LLC	1,066.07
457	*Laffin, Blaise & Jacqulyn L	295.58	673	*Ruksznis, Sheila	255.23
458	*Lamson, Marnie M	358.60	675	*Malloy, Denise C	268.95
473	*Leighton, David & Diane	549.39	681	*Porter, Dale & Ardis	510.30
474	*Leighton, Patrick & Judith	171.73	687	*Priest, Jacqueline & Barry	79.30
482	*Warstler, Brandon J	339.24	688	*DGB Jr Inc	371.25
483	*Marshall, Mark & Lucielie	245.49	694	*Prouty, Edgar C Jr	750.26
497	*Lovell, Philip & Nancy	93.68	695	*Provo, Roy & Karen	127.97
500	Garceau, Evalynn	358.60	696	*Seiders, Floyd A & Linda E	281.04
508	*Weidner, Erika	931.57	697	*Qiu, Miichael & Yue Lan	321.61
512	*Gallagher, Timothy B & Britney F	447.75	699	*Raymond, Bruce & Suzanne	174.54
524	*Marden, Craig	312.52	700	*Raymond, Camille Heirs of	358.60
527	*Anthony, Mark	123.19	704	*Rosell, Diane Marie	89.65
537	*McAllister, Joseph G	98.93	707	Hume, James B	358.60
538	*Brown II, Robert B	89.65	710	*Weidner, William T & Leslie J	398.73
542	*McDonald's Corporation	1,437.81	712	Richards, Jonathan L	358.60
544	*McGill, Anthony J	89.65	713	Richards, Jonathan L	636.24
545	*Wells Fargo Bank NA	4.65	716	*Richardson, Betty	155.64
554	*McKusick, Paul L Et Al	188.67	719	*Peacefield Associates	89.65
556	*Maine General Investment LLC	268.95	720	*LaCrosse, Toddie J	556.55
557	West, Cristaline & Dunbar, Joseph	358.60	723	Huuskonen, Nyrik T & Linda J	1,903.43
558	*Scott, Mara & Michael R	145.21	741	*Runnels, Charles A	374.15
565	*Merrill, Gerald E	89.65	744	*Robinson, Mark & Nancy	3.60
567	*Arno, Jody Lynn	267.19	749	*Lewis, Linus & Karrie	463.13
570	*The Bowling Alley LLC	89.65	750	*Spear, Sandra J	89.65
571	*The Bowling Alley LLC	89.65	751	Rogers, Jeanne L	358.60
574	*Michaud, Joseph & Carol	383.07	753	Lytle, Ronnie L II	3,067.84

Wastewater Receivables - June 30, 2015

ACCT	NAME	AMOUNT	ACCT	NAME	AMOUNT
754	*Hanners, Mary Ann	332.78	897	*Webber, Elva	119.54
758	*Emery, Teresa L	358.06	899	Smith, Derek T & Susan L	636.33
760	*Moore, Laurie A	184.64	909	*Sands, Seth T & Darcie W	370.85
764	*Russel, Daniel Alan	286.10	910	*Sands, Seth T & Darcy D	543.59
765	*Norsworthy, Loretta R	178.43	912	*Whitney, Robert & Lori	89.65
779	*Foley, Michael & Jennifer	89.54	913	*Goodine, Todd & Christine	452.41
781	Dimartino, Dorindo T	444.82	916	*Perkins, Timothy	1,674.05
782	*Philbrick, Daniel S & Barranco, Mari	358.60	918	*Cameron, Alan L	182.58
783	*Santi, Todd	179.30	919	*Marden, Carol L	89.65
787	*Arno, Toby S	89.65	922	*Belote, Travis L & Kristen L	520.17
790	*Shapleigh, Steven M	317.17	924	*McKusick, Paul L & Jody K	295.49
799	*Marshall, Ronald L & Lisa I	761.13	925	*Salisbury, Herbert W & Linda D	358.60
803	*Twitchell, David R	90.63	926	*YMCA	4,647.11
810	Snide, Jennette M & Brett J	358.60	927	*Young, Mark	90.27
816	Spack, John A	1,046.73	928	*Jameson, Lauralyn Buie	181.41
826	*Stevens, Jeffrey	268.95	931	*Morse, Judith Ann	310.86
827	*Stiffler, Annemarie	209.09	933	*Philbrick, Walter	80.17
829	*Gidman, Daniel R & Brigette G	249.95	943	*Westman, Brian Nye	1,328.10
835	*McCue, Edward J & Mary E	179.67	946	*Merchant, Clarence J II	358.60
837	*Fair, Marsha R	89.65	952	*Getchell, Judith S	89.65
839	Taylor, Nancy	378.56	966	*EH Pooled 712 LP	358.60
841	Tenan, Larry W & Lisa A	1,405.57	973	*Adkins, Joanne E	131.35
842	Word, Laurie A Heirs of	356.66	979	*Nadeau, Steven A & Angel A	200.76
844	saBrayall, Jacqueline	222.68	989	*Mallett, Melissa M & Duane R	109.70
845	*Thomas, Stephen D	89.65	1000	*Blockler, Nathan R Heirs of	251.63
850	*Kliesch, James Ronald	303.62	1025	Reier Properties LLC	179.30
857	Gladstone, Philip A & Lauren E	769.66	1052	*VVRIC Investmants LLC	835.30
859	*Spack, John A	89.65	1053	Blockler, Lorrie Ann	179.30
860	*Union Square LLC	441.47	1056	*Merrill, Derrick T	243.60
862	*United Baptist Church	217.64	9001	*Young, Robert & Emma	89.65
865	*Hanna, Brian R	89.65	9006	*Cochran, Stephen P & Cheryl L	358.60
867	Veno, John T & Marie	370.22	9007	Cox, Marianne T	358.60
869	*Araujo, Susan D	452.18	9018	*Mountain, Julie	89.65
874	*Levensalor, Allen & Jessica A	493.84	9021	*Powell, Alexander C Jr	89.65
876	*Urquhart, Lynette M	271.13	9030	*Waterhouse, Karly R & Stevens, Ro	179.05
883	*Reynolds, Lois W	106.83		Receivables	103,742.03
888	*Perry, Gloria R	246.20		Payment Balance Adjustments	(2,127.65)
894	*Webb, David & Jacqueline A	89.65		**Total Receivables June 30, 2015**	**101,614.38**

*Paid after June 30, 2015 and prior to printing of Town Report

Wastewater Liens - June 30, 2015

ACCT	NAME	AMOUNT	ACCT	NAME	AMOUNT
30	*Warner, Daniel T	364.22	508	*Weidner, Erika	823.99
56	*Raymond, Cathy	1,024.61	557	*West, Cristaline & Dunbar, Joseph	358.60
66	*Atkinson, Barbara	1,168.36	648	*Chase, Henry F IV & Jayme M	358.60
74	*Schmand, Rory Heirs of	358.60	700	*Raymond, Camille Heirs of	552.11
92	*Provost, Stephen P	1,226.26	707	*Hume, James B	280.22
98	*Brawn, Frederick D & Nina G	928.20	712	*Richards, Jonathan L	467.10
116	*Corbin, Sharon Pierce	530.08	723	*Huuskonen, Nyrik T & Linda J	1,273.50
124	*Levensalor, Adam	878.26	751	*Rogers, Jeanne L	358.60
136	*Makowski, Joel B & Theresa A	424.29	753	*Lytle, Ronnie L II	1,573.32
170	*Cotta, Chad	618.00	810	*Snide, Jennette M & Brett J	362.35
204	*Sheppard, William S & Toni H	438.11	816	*Spack, John A	1,187.29
215	*Lerback, Deborah E & Daniel L	179.08	839	*Taylor, Nancy	184.61
217	Stewart, Michael J & Christine A	339.45	844	Brayall, Jacqueline	285.50
239	*Federal Home Loans Mortgage Corp	238.03	857	*Gladstone, Philip A & Lauren E	696.85
247	*Doore, Elaine Heirs of	358.60	867	*Veno, John T & Marie	395.33
306	*Doore, Elaine Heirs of	358.60	899	*Smith, Derek T & Susan L	748.38
372	*Richards, Wendy Jo	553.71	916	*Perkins, Timothy	1,408.48
373	*Harrington, Jessica	358.60	966	*EH Pooled 712 LP	179.30
432	*Bishop, Daniel J	663.50	9007	*Cox, Marianne T	89.65
436	*Kelly, Brian & Helen	475.45			
453	*Kirkpatrick, Rhonda L	1,146.56		**Total Liens June 30, 2015**	**24,214.35**

*Paid after June 30, 2015 and prior to printing of Town Report

Wastewater Tax Acquired Property - June 30, 2015

ACCT	NAME	AMOUNT	ACCT	NAME	AMOUNT
250	*Doore, Elaine Heirs of	6,680.46	462	Seavey, Jonathan M & Nancy H	10,993.38
251	*Bolton, Paula C	1,006.91	882	Webber, Jonathan Lee	4,419.70
296	Finley, David L	986.15			
345	Miller, Shawna L	4,865.12		**Total Tax Acquired June 30,2015**	**28,951.72**

Wastewater Abatements 2014-2015

ACCT	NAME	AMOUNT	ACCT	NAME	AMOUNT
870	Violette, Beatrice	205.30	293	Farr, William & Lois	56.88
884	Macomber, Scott & Brenda	50.04	464	Smith, Daniel & Monique	1,136.19
523	Sharrow, Daniel D & Lori J	32.80	446	Cohen, Linda	400.01
938	Mayo Regional Hospital	89.65		**Total Abatements**	
889	Bragan, Robert J	179.15		**July 1, 2014-June 30, 2015**	**2,150.02**

TOWN WEBSITE/MUNICIPAL CALENDAR OF EVENTS

Dover-Foxcroft, Maine 04426

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

Search

Visit Dover-Foxcroft | Community Profile | Business/Healthcare Directory | Community Organizations

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- Town Departments
- Municipal Charter
- Comprehensive Plan
- Dover & Foxcroft Water District
- Contact your Legislators
- Employment/Volunteer

Shiretown of Piscataquis County

Dover-Foxcroft Water District Consumer Confidence Report 2015

Calendar of Events

June 2016

Sun	Mon	Tue	Wed	Thu	Fri	Sat
29	30 Memorial Day Office Closed	31	1	2	3	4
5	6	7 Office Closed	8	9	10	11
12	13	14 Election Day - Municipal Office Closed	15	16	17	18
19	20 Summer Begins Board of Selectmen Meeting	21 Office Closed	22	23	24	25 Maine Whoopie Pie Festival
26	27	28 Office Closed	29	30	1	2

< May Jul >

Read more...

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Dover-Foxcroft

2 WLBZ
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Agendas & Minutes

Annual Homecoming Celebration
Saturday, August 6, 2016
CONCESSIONS, ENTERTAINMENT and FIREWORKS
Municipal Beach - Greeley's Landing, Dover-Foxcroft

Piscataquis Valley Fair 1887 128th 2015

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

IN REMEMBRANCE

Fiscal Year 2014-2015

Winston Adkins
Wilma Andrews
Albert Ashford
Betty Barker
Madelyn Betts
Kathleen Bishop
Raymond Bishop
Linda Bowers
Alice Cannon
Stephen Carter
Leo Chadbourne
Ada Cobb
Gloria Collins
Geraldine Comeau
Kathlene Dickinson
Eliza Doore
Clifton Eddy
Arlene Farrar
Leonel Faucher
Caleb Fitzgerald
Kevin Gerrish
Robert Gerrish
Mary Hamilton
Herbert Hazlett
Keith Hodsdon
Carolyn Kelley
Brian Kelly
Paul King
Roberta Kittredge
Edna LaBrecque
Hope Lacourciere
Katherine Libby
Lorraine Lozier
Warren Mahan
Edna Marshall
Jane Merrill
Herman Miller
Matthew Moulen
Lawson Musick
Grace Nicholas
Harold O'Brien
Arthur Ogden
Robert Olszewski
Roberta Parsons
Harold Perkins
Elinor Perry
Wayne Phinney
Robert Racila
Shirley Richardson
Carol Ripley
Delia Robichaud
Alfred Robinson
Ada Rockwell
Elizabeth Ronco
James Salley
Minard Severance
Galen Shannon
James Shorey, Sr.
Arthur Sibert
Muriel Small
Raymond Smith, Jr.
Michael Soule
Floyd Stevens
James Stevens, Sr.
Theodore Tash
Andrew Taylor
Phyllis Weatherbee
Thelma West
Metella Woodworth
Norma Young

THE CENTRAL HALL PROJECT

Work on refurbishing Central Hall is progressing. We believe that we have sufficient funds to at least open the 2nd floor event center (albeit "bare bones"). Much work remains to be done to raise funds to finish the event center and to open the 1st floor.

Work is being directed by the Maine Highlands Senior Center, a Maine Corporation organized as a 501(c)3. Dr. Lesley Fernow is able assisted by a board of directors consisting of Dr. Swett, Nancy Glidden, Noelle Merrill, Meg Callaway, Cheryl White, Sylvia Dean and Chris Maas.

In the past year, we have almost completed work on the exterior of the building. We have completely insulated the building, put up drywall on the 2nd floor and some of the first floor. Rough electrical work has been done throughout the building. The new heating system is being installed.

In the coming few months we expect to reconnect the building to the town's water system, complete exterior work (front porch, grading and landscaping the front yard), install the elevator, complete work on the downstairs senior center. All of this should leave finishing work on the event center upstairs and implementation of the Adult Day Service Center on the 1st Floor.

Over 70% of the funds expended so far have been spent with local suppliers and contractors – including lumber, hardware, carpentry, heating, electrical, printing and signs and project management.

We extend a very special thank you to the Charleston Correctional Institution for all of the work they have done over the past year, especially installing over 1,000 sheets of 5/8 inch thick, 4x12 foot sheets of drywall, including "mudding" and painting. We really appreciate not just the work, but the excellent, cordial cooperation they have extended to the carpenters, electricians, project manager and everyone else involved in construction of the building.

We are always happy to discuss (and show) progress on the building.

If you have questions contact Chris Maas at any time (924-4553).

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 Herrick, Barbara B. & Lawrence Pray, Barry & Abby Thomas, Beth Engdahl, Betty Fowles, Bill & Julie Orton & Family, Bob & Janet Hall, Bob Lanpher, Bob MacNevin, Bob's Sugarhouse, Brenda Ruksznis, Brian Thibeau & Shannon Bonsey, Bruce & Nancy Grant, Carlson & Carolyn Williams, Central Grange #121, Cheryl & Bob White, Cheryl & David Breton, Cheryl Plummer Vigue, 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, Doretta Judkins Prior, Dot Varholak, Dr. David & Ellen McDermott Family, Dr. David Frasz, Dr. Kathleen Thibault, Dr. Kevin Chasse, Elizabeth Adams, Dover-Foxcroft Congregational Church, Dover-Foxcroft Shiretown Homecoming, Dover-Foxcroft Kiwanis Charities, E W Judkins, Inc., East Dover Grange #236, Edie Hussey, Elwood Edgerly, Ethel Hersey, Eunice Mountain, FA Basketball Penquis Champs – 1958-1961 (Susan Stitham) FOCH Committee - In Honor of Lou Stevens, Founders of Central Hall – 56 bricks (Chris Maas), Fox Brook Variety, GFWC/Miosac Club-Dover-Foxcroft, Glen and Diane Villane, Harlan & Phyllis Spaulding, Jane Grant, Janet Sawyer & Dwain Allen, Janice Dore, Jean Hitchcock, Jim and Mary Annis, John & Juanita Cushing, John Wiles & Family, Johnson Foundations, Inc., Joyce Dean, Judith Ward Marshall & Family for P.E. Ward & Company, Judy Gerrish, Judy & Paul Raymond, Judith & Stephen Sternal, Kandy Plummer Powell, Kathy Jolin, Kitty King Wells, Leone Wellington Adler, Len & Win Kupreance, Linda & Ken Hews, Lorna Carroll and Deanna, Louis Campbell, Louise Ringle, Lynette Rayfield, Maine Highland Federal Credit Union, Marcia B. Ellery, Matthew Sawyer, Mildred Brooks, Mildred T. Dunphey, MSGT Gary L Dow, Owen & Linda Pratt and Family, Peg Seneca, Pine Needle Christmas Club, Piscataquis Chamber of Commerce, Randy & Judy Bragdon, Richard Hanscom Jr., Rick Davis and Tanis Hatt and Families, Rick & Nancy Page, Robert T & Donna M Peterson, Roberta Fitzgerald, Ruth Varnum, Ryan Hews, S. E. Palmer DUV/CW, Sandra Frost Piatti, Shannen & Doug Rhoda, Sharmen Cohen, Sheila Chaplin, Sherry & Jim French, Sisters Forever (Helen Higgins, Barb Moore, Janet Speed, Patti Lyford, Rita Mountain, Yvonne Brown, Linda Boyd, Martha Lary, Phyllis Lyford, and Kathy Costigan), 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, Suzanne Stacy, Sylvia & David Dean, The Carrigg Family, The E W Judkins Family, The Eastern Gazette, The Fred & Hattie Washburn Family, The Piscataquis Observer, The Rusty Willette and Gail D'Agostino Family, The Stitham Family, The Duke & Tella Woodworth Family, Thompson Free Library, Tim Green, Tim & Susan Burleigh, Tom & Roxanna Gerrish, Town of Dover-Foxcroft, Valley Grange #144, Wallace Hewett, Walter & Janice Boomsma, 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

Bricks will be laid in the front entry to Central Hall in 2016.
For more information contact
Barbara Moore at bob@mainemaplesyrup.com
or call (207)717-3338

THANK YOU FOR YOUR CONTINUED SUPPORT

www.mainehighlandsseniorcenter.org

Like us on Facebook – SAVING CENTRAL HALL

DOVER-FOXCROFT SHIRETOWN HOMECOMING CELEBRATION

SATURDAY, August 6, 2016

Afternoon and Evening Activities

BEACH PARTY AND FIREWORKS

Municipal Beach - Greeley's Landing, Dover-Foxcroft

Concession Stand and Glow Toys

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

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 of Dover-Foxcroft 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.

Special Thanks To 2015 Homecoming Fireworks Donors

Corporate Sponsors

Bob's Sugarhouse, Carl & Vicki Brackett, Central Maine Pyrotechnics, Cleaves Farms, Dover-Foxcroft Fire Dept., Dover-Foxcroft Kiwanis, Fred Wappler, French Construction, Freyhoffer, Merrill's Marina, Nor'easter Restaurant, Piscataquis Observer, Plum Creek, Q106.5, Rowell's Garage Inc., Sebec Lake Association, The Eastern Gazette, Will's Shop 'n Save, WZLO

Sponsors

Bob & Lynne Ogan, Challa V. Reddy, Charles & Sandra Sendzik, Darrell & Edie Webb, Dennis Beaver, Dot Blanchard, Doretta Prior, Harold & Michele Gary, Hebert Family, John & Christine Lattanzi, Judith & David Marshall, Kathryn & John Pisano, Kathy Bourgoin, Linda & Walter Lougee, Lynette & William Rayfield, Mary & Thomas Frederick, Nathalee & Floyd Marsh, Robert & Cheryl White, Roberta Fitzgerald, Sharon & Michael Polyot, Stephen & Michelle Burgess, Tom & Bonny Largay, Tom & Doris Coy, Vanee & Stephen Robinson, Carole Young & Phillip Hakala, Joseph & Cynthia Goula, Lori & Jim Noble, Herbert Berqquist, Bonnie & Steve Gallupe, Tom & Shirley Bradbury, Derrill & Mary Jean Cowing, Tish Dutson & Jerry Packard, Bob & Janet Hall, Peggy & Sam Hon, Kerry Israels, Tim & Gloria Meucci, Steven & Donna Morgan, Bonnie Lee Nelson, John Osgood, George Reynolds, Bill & Sheila Savage, Kevin & Jane Stitham, Jean & Scott Van Steemburg, Pam Weatherbee, Edward Weidman, Anonymous, Paul Travers, Bill & Ruth Warren, Marilisa & Jay Dowling, Mary Lou Clark, Mountains Market Inc., Rick & Nancy Page, John & Patricia Wiles, Bill Carroll, Bob & Karen Lewin, Richard & Donne Carleton, Karen Pomeroy, Linda Gammon, Bud & Kathy Prouty, Forbes Family, Rock Haven LLC, Gronberg Family, Jeff & Lilly Weatherbee, Ken & Linda Hews, Kerry & Larry Jones, Lois Reynolds, Marcia Langston, Peter & Dina Lattanzi, Sam & Diana Shepherd, Scott & Linda Mountford, Vickie Wilson, World of Flags USA, Bob & Judy Carrigg, Clark Family, Dot & Jim Gustafson, Sandra Lamontagne, Timothy & Becky LeClair, McDermott Family, McElvain Family, Chasse Chiropractic, Pat & Charlie Kimball, Patterson Family Camp, Marlene Pray, Joan Fortin, Chet Randall, Dave & Viv Criner, Victor & Marie Woodbrey, David & Jody Nason, Shawn & Ann Rainsford, Brian Thibeau & Shannon Bonsey, Essex Street Dental, Andrew Rines, Ann Bitting, Bob & Lynda Dow, Don & Leslie Dreves, Cliff & Kathy Morrow, Steinke & Caruso Dental Care, Lary Funeral Home Inc., Mary & Wayne Lyford, John & Marian Weston, Kristen, Jane & Steve Loureiro, Jeff Pitts, Caitlin & Scott Sonia, Suzanne Stacy, Robert & Lorraine Higgins, Marilyn Febles, Lee & George Ann Millet, Foxcroft Printing and Signs, Walter & Sylvia Soule, Doug & Lori Cummings, Ellen Pride, Central Maine Refrigeration Corp., Donna Hathaway

MUNICIPAL ELECTION SCHEDULE

TOWN OF DOVER-FOXCROFT

INCORPORATED 1922

Municipal Election Schedule

Annual Open Town Meeting to Affirm Referendum Articles

Saturday, April 30, 2016 at 9:00 AM

Election of Moderator - 9:00 AM

Municipal & Referendum Election

Tuesday, June 14, 2016

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-

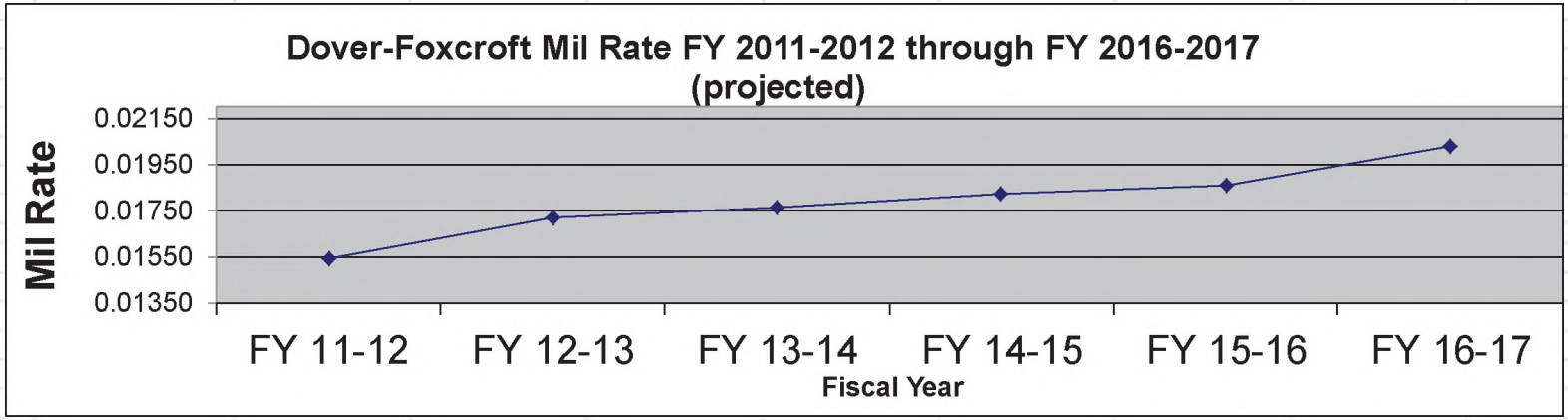
48 Morton Avenue, Dover-Foxcroft, Maine 04426.

PROPOSED BUDGET AND HISTORY

Tax Commitments FY 2012 - 2016, (FY 2016-2017 Projected)

May 2016

	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	$ difference	% chng
Appropriations	$4,026,290.00	$3,906,745.00	$3,935,455.00	$4,068,350.00	$4,238,880.00	$4,585,075.00	$346,195.00	8.17%
Revenues	$2.075.121.72	$1.866.750.00	$1.890.449.00	$1.814.052.08	$1.940.469.02	$1.924.710.00	-$15.759.02	-0.81%
Property Tax	$1,951,168.28	$2,039,995.00	$2,045,006.00	$2,254,297.92	$2,298,410.98	$2,660,365.00	$361,954.02	15.75%
TAX RATE COMPUTATION								
TIF AMOUNT	$103,158.05	$106,894.65	$102,529.90	$94,301.36	$110,600.18	$110,600.18	$0.00	0.00%
Town	$1,951,168.28	$2,039,995.00	$2,045,006.00	$2,254,297.92	$2,298,410.98	$2,660,365.00	$361,954.02	15.75%
Schools	$2,183,987.65	$2,386,169.05	$2,545,864.63	$2,508,595.05	$2,579,073.91	$2,722,293.00	$143,219.09	5.55%
County	$408,234.00	$411,256.00	$403,097.00	$406,040.00	$424,114.00	$432,501.00	$8,387.00	1.98%
Overlay	$180,349.48	$188,092.81	$192,102.00	$201,632.57	$205,335.73	$205,335.73	$0.00	0.00%
Total Prop.Tax	$4,826,897.46	$5,132,407.51	$5,288,599.53	$5,464,866.90	$5,617,534.80	$6,131,094.91	$513,560.11	9.14%
Net to Raise	$4,826,897.46	$5,132,407.51	$5,288,599.53	$5,464,866.90	$5,617,534.80	$6,131,094.91	$513,560.11	9.14%
Town Valuation	$313,434,900.00	$299,270,700.00	$299,636,800.00	$299,461,200.00	$302,018,000.00	$302,018,000.00	$0.00	0.00%
Mil Rate$/1000	0.01540	0.01715	0.01765	0.01825	**0.01860**	**0.02030**	0.00170	9.14%
	$15.40/$1.000	$17.15/$1000	$17.65/$1000	$18.25/$1000	**$18.60/$1000**	**$20.30/$1000**		



BUDGET ADVISORY COMMITTEE

The Budget Review Committee's Work on the FY 2016-2017 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 2nd, March 9th, March 17th, March 23rd and March 30th. 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 compensation programs for the public safety staff (police and fire). We recognize that we may be in a position to be non-competitive for salaries, especially for longer serving staff. We asked for some minor adjustments this year and we asked for a more detailed analysis of the overall compensation structure in those areas.

All of the department budgets are approximately flat. The total operations expenses represent an increase of just over 1%. We believe that the operations portion of the budget, while tight, is adequate to allow the town to continue to provide the relatively high level of services enjoyed by our citizens.

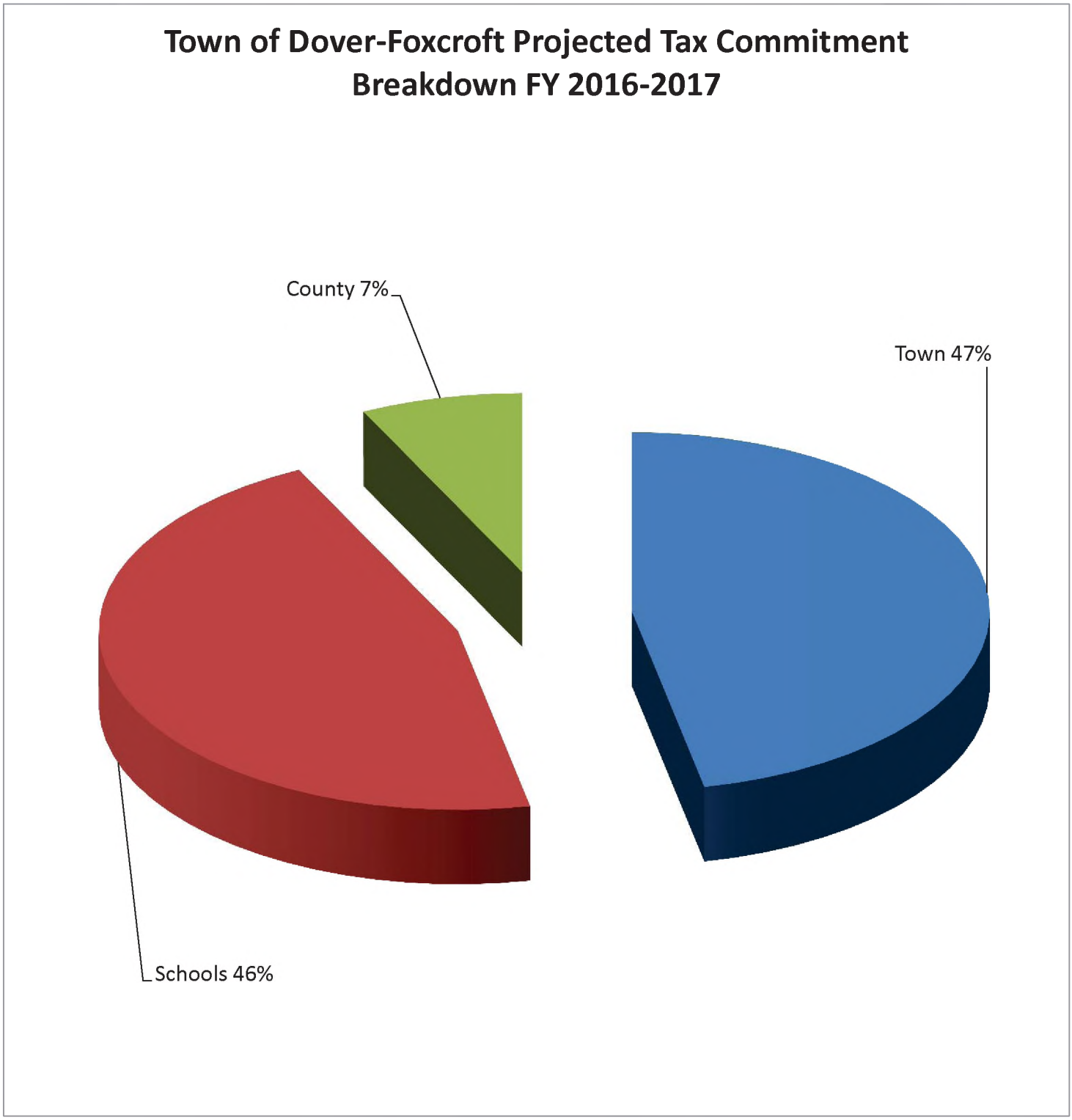
The biggest change we recommended was to the Capital Budget – from last year's $350 thousand to this year's $640 thousand. All of this 82% increase is occasioned by reserves for the 34 miles of paved roads. This causes us to exceed the LD1 cap by approximately $124 thousand.

Much of our time was spent on a discussion of the situation with our paved roads. An excellent study done by Gorrill Palmer discloses that we are in peril of having a substantial percentage of our roads "falling off the cliff" – that is, we would no longer able to maintain them by minor maintenance, but they would need complete reconstruction (at $300,000 per mile!). We currently receive about $100,000 per year from the state for road maintenance. The study confirms that need about $400,000 annually to keep the roads in decent repair. This represents approximately a one mil increase in our property tax base. However, as the report makes crystal clear, if we continue to do virtually nothing, in five years, we would need a **3 mil rate increase** to catch up. As much as we might complain about this now, we cannot leave this burden to our children.

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, Kathleen Thibault, Sean Letarte, Kim Cavanagh, Racquel Bozzelli, and Jim Annis. It was truly an honor working with such a good group.

Chris Maas
Chair
Budget Advisory Committee

PROJECTED TAX COMMITMENT



WARRANT

Town of Dover-Foxcroft
48 Morton Avenue Dover-Foxcroft Maine 04426
Annual Town Meeting Warrant
Tuesday, June 14, 2016

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 14th day of June, A.D., 2016 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 $1,712,770 and appropriate additional funds including funds from surplus in the amount of $211,940, for a total amount of $1,924,710, 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?

Board of Selectmen Recommends
Budget Advisory Committee Recommends

ARTICLE 3
Shall the Town raise and appropriate the sum of $3,946,075, for Town Operations? (Revenue and surplus to be used to reduce the amount to be raised to fund this article $1,812,615, net amount to be raised $2,133,460.)

		Previous Year
General Government	$ 1,278,305	$ 1,228,965
Protection	$ 469,795	$ 469,795
Fire Department	$ 150,290	$ 144,720
Fire Hydrants	$ 214,430	$ 214,430
Public Works	$ 823,005	$ 789,845
Solid Waste	$ 486,110	$ 484,010
Welfare	$ 43,750	$ 44,060
Social Service	$ 9,000	$ 8,000

		Previous Year
Recreation Facilities	$ 26,075	$ 26,855
Recreation Programming	$ 48,000	$ 48,000
Cemetery	$ 97,625	$ 92,970
Contingency/Abatement	$ 20,000	$ 15,000
Promotion & Development	$ 10,500	$ 10,500
Thompson Free Library	$ 159,750	$ 158,595
Debt Repayment	$ 109,440	$ 152,385
TOTAL	$ 3,946,075	$ 3,888,130

Board of Selectmen Recommends
Budget Advisory Committee Recommends

ARTICLE 4
Shall the Town raise and appropriate the sum of $180,500 to capital reserve to fund capital equipment? (Revenue to be used to reduce the amount to be raised to fund this article $16,395, net amount to be raised $164,105); and authorize the Board of Selectmen to expend funds as follows:

		Previous Year
Administration	$ 5,000	$ 6,250
Assessing	$ 3,000	$ 2,500
Police	$ 25,000	$ 25,000
Public Works	$ 90,000	$ 90,000
Solid Waste	$ 10,000	$ 10,000
Cemeteries	$ 7,500	$ 5,000
Fire	$ 40,000	$ 40,000
TOTAL	$ 180,500	$ 178,750

Board of Selectmen Recommends
Budget Advisory Committee Recommends

ARTICLE 5
Shall the Town raise and appropriate the sum of $58,500 to capital reserve to fund capital improvements to town buildings and facilities? (Revenue to be used to reduce the amount to be raised to fund this article $5,700, net amount to be raised $52,800); and authorize the Board of Selectmen to expend funds as follows:

		Previous Year
Police Station	$ 5,700	$ 5,700
Fire Station	$ 6,000	$ 5,000
Public Works	$ 5,000	$ 2,500
Cemetery/Maintenance	$ 3,000	$ 2,000
Solid Waste/Recycling	$ 5,000	$ 5,000

Recreation	$ 8,800	$ 8,800
Municipal Building	$ 25,000	$ 20,000
TOTAL	$ 58,500	$ 49,000

Board of Selectmen Recommends
Budget Advisory Committee Recommends

ARTICLE 6
Shall the Town appropriate all money received from the State of Maine (anticipated in the amount of $90,000) for capital improvements and maintenance of Town roads and bridges per Urban-Rural Initiative Public Law Title 23 Chapter 19 Subsection 1803-B, and; raise and appropriate $310,000 for capital improvements and maintenance for Town Roads? Total expenditure $400,000.

		Previous Year
Local Road Improvements	$400,000	$123,000

Note: Funding for this Article will require a Yes Vote on the next Article (Article 7).

Board of Selectmen Recommends
Budget Advisory Committee Recommends

ARTICLE 7
To see if the Town shall vote to increase the property tax levy limit (current limit of $2,536,850.74) established for the Town of Dover-Foxcroft by state law (LD1) in the event that the municipal budget approved under the preceding articles will result in a tax commitment greater than the property tax levy limit?

Board of Selectmen Recommends
Budget Advisory Committee Recommends

ARTICLE 8
Shall the Town of Dover-Foxcroft appropriate all sewer department revenue anticipated in the amount of $752,585 and reserve funds anticipated in the amount of $8,805 to fund sewer operations, debt repayment and capital? Total expenditure $761,390.

(Sewer fees are projected to remain unchanged at a base rate of $89.65 for usage at 0-1,200 cubic feet and $9.37 for usage in excess of 1,200 cubic feet.)

Sewer Department Operations, Debt Repayment and Capital

		Previous Year
Operations	$397,555	$383,880
Debt Repayment	$351,835	$351,905
Capital	$ 12,000	$ 12,000
TOTAL	$761,390	$747,785

Board of Selectmen Recommends
Budget Advisory Committee Recommends

ARTICLE 9
For the purpose of ensuring affordable, long-term, and environmentally sound disposal of municipal solid waste for the Town of Dover-Foxcroft, shall the following vote be adopted?

To see if the Town will vote:

(i) to authorize the Town to continue as a member of the Municipal Review Committee, Inc. ("MRC"), organized as a Maine nonprofit corporation and acting as a regional association pursuant to Title 13-B and Title 38 of the Maine Revised Statutes, as amended (and specifically Section 1304-B(5-A) of Title 38) for the purposes of managing and facilitating solid waste disposal;

(ii) to adopt, ratify and confirm the Restated Articles of Incorporation and the Restated Bylaws of the MRC in substantially the form on file with the Town Clerk at the Town Office;

(iii) to authorize the Town to execute and deliver a Municipal Joinder Agreement with the MRC in substantially the form on file with the Town Clerk at the Town Office (the "Municipal Joinder Agreement") pursuant to which the Town will become a Joining Member of the MRC (as defined therein) and deliver its municipal solid waste for disposal to a waste management facility being developed by Fiberight, LLC and/or its affiliates (collectively, "Fiberight") in Hampden, Maine, or other waste disposal facility;

(iv) to authorize the MRC to take certain actions on behalf of the Town as set forth in the Municipal Joinder Agreement; and

(v) to authorize a majority of the Selectmen or their duly authorized designee or designees as a representative of the Town to execute and deliver the Municipal Joinder Agreement on behalf of the Town and to execute and deliver on behalf of the Town in conjunction therewith such other documents and to take such further actions as they may deem necessary or appropriate in order to effect the transactions contemplated by the Municipal Joinder Agreement.

ARTICLE 10
To see if the Town shall vote to authorize the Board of Selectmen to sell, lease, or otherwise convey the Town's real property at 182 East Main Street (Police Station) according to terms and conditions the Board of Selectmen deem advisable and; To see if the Town shall vote to authorize the Board of Selectmen to appropriate the proceeds of said conveyance to be used for capital improvements to the Dover-Foxcroft Municipal Building?

Board of Selectmen Recommends
Budget Advisory Committee Recommends

ARTICLE 11
Shall a Charter Commission be established for the purpose of revising the Municipal Charter or establishing a new Municipal Charter?

ARTICLE 12
Shall the voters of the Town of Dover-Foxcroft adopt the amendment to the Land Use Ordinance, Section 5.1(B)(1) Keeping of Domesticated Chickens?

(Increase in the maximum number of chickens allowed per lot in Residential and Village Zones from 6 to 12.)

Note: A true, attested copy of the proposed amendments to the Land Use 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.

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 8th and 7:30 O'clock in the forenoon to 4:00 O'clock in the afternoon on the 9th, 10th, and 13th day of June, A.D., 2016 to receive applications of persons claiming a right to vote.

Given under our hands this 9th day of May, A.D., 2016.

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

Chamber of Commerce Annual Business of the Year Meeting
The Mill at Dover-Foxcroft

FA Alumni Band "The Mill Masquerade"
The Mill at Dover-Foxcroft

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	Call for an appointment	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	287-4469(TTY)
	Augusta, ME 04333-0002	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	No Phone
	American Legion Hall, Park Street	
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	564-3350
	Winter hours - Tue & Thur 10-8, Wed & Fri 10-5, Sat 10-2	
Health Officer	Connie Sands	564-3318
Career Center	Penquis Higher Education Center, 50 Mayo Street	564-8196
Piscataquis Regional YMCA	Park Street	564-7111

LET'S TALK NEW BUSINESS!

NORTHVIEW APARTMENTS

185 Summer Street

New apartment complex offering apartments for the elderly and disabled

BEARS DEN MOTEL, RESTAURANT AND TAVERN

73 North Street

Two Story Cabin Addition

ROWELL'S GARAGE

191 East Main Street

Rowell's Car Wash Addition

DOVER TRUE VALUE

69 East Main Street

Warehouse Addition

FOXCROFT ACADEMY

975 West Main Street

Humanities Wing Addition

MAINE HIGHLANDS SENIOR CENTER
THE COMMONS at CENTRAL HALL

152 East Main Street

The Highlands is a welcoming safe environment where frail or disabled older adults can spend their days in enjoyable and therapeutic activities, while families and caregivers can refresh and renew themselves away from caregiving responsibilities and can receive the support of skilled and compassionate staff.

The Highlands will serve 11 Penquis communities:
Abbot, Atkinson, Brownville, Charleston, Dexter, Dover-Foxcroft, Garland, Guilford, Milo, Sangerville, Sebec.
Contact: P.O. Box 693, Dover-Foxcroft, ME 04426 - 207-924-4553.

(CONTINUED FROM FRONT COVER)

THE MILL at Dover-Foxcroft
RIBBON CUTTING CEREMONY