

2016

# Town of Dover-Foxcroft Annual Report 2016

Dover-Foxcroft, Me.

Follow this and additional works at: <https://digitalcommons.library.umaine.edu/towndocs>

---

## Repository Citation

Dover-Foxcroft, Me., "Town of Dover-Foxcroft Annual Report 2016" (2016). *Maine Town Documents*. 6692.  
<https://digitalcommons.library.umaine.edu/towndocs/6692>

This Report is brought to you for free and open access by DigitalCommons@UMaine. It has been accepted for inclusion in Maine Town Documents by an authorized administrator of DigitalCommons@UMaine. For more information, please contact [um.library.technical.services@maine.edu](mailto:um.library.technical.services@maine.edu).

# TOWN OF DOVER-FOXCROFT

## ANNUAL TOWN REPORT



**Chief Dennis A. Dyer**

*Thank You for 45 years of dedicated service in law enforcement*

**FISCAL YEAR 2015-2016**

48 Morton Avenue Suite A Dover-Foxcroft ME 04426 [www.dover-foxcroft.org](http://www.dover-foxcroft.org)



# DEDICATION

## CHIEF DENNIS A. DYER



The Town of Dover-Foxcroft and its citizens would like to take this opportunity to show our extreme appreciation to Police Chief Dennis A. Dyer. We congratulate Chief Dyer on his retirement after 45 years in law enforcement and thank him for the 42 years he served us all here in the Town of Dover-Foxcroft. Dennis and his wife Deborah moved to Dover-Foxcroft and raised their family of daughters, Melissa, Dennett, Danielle and Darcy. Dennis was hired by the Town of Dover-Foxcroft on September 7, 1972 as a patrolman. In 1975, he was hired by the Division of Special Investigations with the Maine State Police as an undercover agent often using means of disguise in order to infiltrate and become a member of organized crime. He also assisted the United States Secret Service in protection of Presidential V.I.P.'s. The Dexter Police Department hired Dennis in August 21, 1976 as sergeant where he served until June 21, 1979. The Town had the good fortune to once again have the future Chief in its employ on September 21, 1979, this time as sergeant at the Dover-Foxcroft Police Department. Dennis A. Dyer was sworn into office as Chief of Police for the Town of Dover-Foxcroft on April 28, 1985 and served beside Chief G. Herbert Green, until Chief Green's retirement on May 10, 1985. In the mid 80's Chief Dyer was rarely seen without his K-9 best friend Butch. In 1987 Chief Dyer was nominated and awarded the Chief of the Year Award. He was the first Police Chief in the nation to become involved in the BABES program (Beginning Alcohol and Addictions Basic Education Studies) in 1987 and continued his involvement in the D.A.R.E program (Drug Abuse Resistance Education) to promote awareness and education and to help those in need. Dennis has had numerous trainings and certifications including the highly coveted – The Maine Police Chief and Sheriff Executive Certificate. It is in deep gratitude and sincere appreciation that we dedicate our Town Report to Chief Dennis A. Dyer.

***From the Town of Dover-Foxcroft Board of Selectmen,  
Town Manager, Town Officers, Town Employees,  
and Dover-Foxcroft citizens,  
it has been a privilege to work together with you while serving our  
town and community with professionalism and dedication.***

**We all wish you a very happy and enjoyable retirement.**

**You Deserve It!!**

## TABLE OF CONTENTS

<b>Dedication — Chief Dennis A. Dyer</b>	2
<b>Municipal/Legislative Reports</b>	
BOARD OF SELECTMEN	4
TOWN MANAGER	5
MUNICIPAL OFFICERS AND COMMITTEES	6-7
STATE REPRESENTATIVE	8
STATE SENATOR	9
STATE OF MAINE GOVERNOR	10
CONGRESS OF THE UNITED STATES	11
UNITED STATES SENATE	12-14
<b>Dover-Foxcroft Town Office Reports</b>	
DOVER-FOXCROFT MUNICIPAL OFFICE	15
SERVICES AND OPTIONS FOR THE PUBLIC	16
MOTOR VEHICLE	17
INLAND FISHERIES AND WILDLIFE/DOG LICENSES/VITAL RECORDS	18-19
FY COMPARISONS/MOSES/VITAL RECORDS/VOTER REGISTRATIONS/MISC.	20
<b>Town of Dover-Foxcroft Department Reports</b>	
ASSESSING AGENT/TAX RELIEF	21-22
CODE ENFORCEMENT OFFICER	23-24
PLANNING BOARD / PLUMBING INSPECTOR	25
FIRE DEPARTMENT	26-27
POLICE DEPARTMENT	28-32
PUBLIC WORKS DEPARTMENT	33
SOLID WASTE DEPARTMENT	34
WASTEWATER TREATMENT PLANT	35-37
<b>Community Reports</b>	
MAYO REGIONAL HOSPITAL	38-39
PISCATAQUIS COUNTY ECONOMIC DEVELOPMENT COUNCIL	40
THOMPSON FREE LIBRARY	41
<b>Independent Auditor's Report</b>	
REPORT ON FINANCIAL STATEMENTS	42-100
AUDIT-TABLE OF CONTENTS	43
<b>Cemetery Lot Conveyance</b>	
ADDITIONS TO CEMETERY TRUST FUND/CEMETERY LOCATIONS	101
<b>Real Estate and Sewer Billing</b>	
TAXES RECEIVABLE	102-104
PERSONAL PROPERTY/ABATEMENTS/SUPPLEMENTS	104
TAX LIENS RECEIVABLE/TAX ACQUIRED PROPERTY	105
WASTEWATER RECEIVABLES/LIENS/TAX ACQUIRED/ABATEMENTS	106-109
<b>Informational</b>	
TOWN OF DOVER-FOXCROFT WEBSITE/MUNICIPAL CALENDAR OF EVENTS	110
IN REMEMBRANCE	111
CENTRAL HALL PROJECT	112-113
SHIRETOWN-HOMECOMING CELEBRATION	114-115
MUNICIPAL ELECTION SCHEDULE	116
<b>Town Budget 2015-2016</b>	
PROPOSED BUDGET AND HISTORY	117
BUDGET ADVISORY COMMITTEE	118
PROJECTED TAX COMMITMENT	119
WARRANT	120-124
<b>Municipal Services Directory</b>	125

E1 (Photos in this Town Report contributed by Dover-Foxcroft Police Department, Town Office Employees, Chris Maas)

## BOARD OF SELECTMEN

### Chairman's Report

As Chairman of the Board of Selectmen in 2015-2016 I am pleased to provide the following report.

Roads continued to be a major concern for the town both in terms of paved roads and gravel. Public works has rebuilt many miles of gravel roads over the past few years and the voters recognized at the town meeting this year that the town needed to do more in terms of maintaining its paved roads. The town has put together a 10 year plan for our paved roads and completed a significant amount of work on paved roads in 2016. The town will continue to work on gravel road construction and repair as it always has. We view this work as a very important investment in our community so that we can attract new residents, new businesses and jobs.

There are a lot of things happening in terms of municipal solid waste disposal. The town's contract with Penobscot Energy Recovery Corporation (PERC) located in Orrington ends in 2018. Dover-Foxcroft took the step along with many other towns and remained a member of the Municipal Review Committee (MRC). The Town has been a member of the MRC since the 1990's as it was formed to oversee and be an advocate for its member communities in terms of their contracts with PERC. Dover-Foxcroft along with other MRC members will utilize the disposal facility being developed by the MRC after the PERC contracts end in 2018. This facility is being built in the Hampden industrial park and will bring better pricing and more stability for solid waste disposal over the long term. Its location in Hampden will also be favorable in terms of transportation costs.

The statewide building code (MUBEC) continues to be a concern for the community. Towns with a population larger than 4,000 are required by law to enforce MUBEC and towns with smaller populations are not required to enforce it. Given the population of Piscataquis County and in this region, Dover-Foxcroft is the only town within 40 miles that is required to enforce MUBEC. This puts Dover-Foxcroft at a disadvantage when a building or project can be located in a neighboring town with less cost and fewer regulations than can be done in Dover-Foxcroft. In early 2016 the legislature considered a bill that would have raised this threshold to a population of 5,000. This proposal received a tie vote in the House and thus failed by lack of a majority. I'd like to thank our legislative delegation for making the effort to make this change in the law that would have benefited Dover-Foxcroft residents and businesses.

I'd like to acknowledge that our long time Chief of Police Dennis Dyer will retire in 2017. Chief Dyer has been very dedicated to our community over his 42 year career in Dover-Foxcroft and as a member of the Board of Selectmen, I've appreciated the chance to work with him.

In closing I'd like to recognize the town employees, volunteers and those on the various boards and committees that do the work of the town. We are fortunate to have so many people working so hard for the betterment of our community.

Respectfully Submitted,

Elwood Edgerly  
Chairman, Dover-Foxcroft Board of Selectmen

## TOWN MANAGER'S REPORT

Fiscal Year July 1, 2015 through June 30, 2016

Fiscal Year 2015-2016 marked the year the town got back on a schedule for maintaining its paved roads. The annual town meeting referendum in June approved and funded the first year of a 10 year pavement management plan. The town allocated \$400,000 to begin the work of preserving 14.5 critical miles of pavement nearing the point where preservation measures aren't effective and the roads would require a more costly rehabilitation or reconstruction. As the town moved into the 2016 paving season, pricing for pavement was less than expected which allowed the town to improve treatment from a 3/4 inch to a 1 1/4 treatment and increase the miles that were treated from 4.55 to 5.7 miles. Looking ahead to 2017, the town is again hoping that the price of pavement will allow for some additional miles and for some higher cost treatment options than what was initially proposed.

The pavement management plan highlighted a significant cost savings for the town if it would begin this work in 2016 at \$400,000 per year instead of deferring this work another five years and then trying to do all the miles from 2021-2025. The cost of the work would be much higher in the later years because of the worsening condition of the roads. The plan revealed that starting in 2016 would require a total of \$4,000,000 vs. waiting five years and facing a cost of \$5,570,000 for treating the same miles of pavement. Beginning this work in 2016 represents \$1,570,000 in long term savings for the community.

This year the town completed the update of the comprehensive plan and submitted it to the State. Shortly after the first of the new fiscal year the State approved the updated plan and the town moved forward for a vote in November on the new plan. With the passage of the new plan in November, the town moved forward with its effort to update its land use ordinance so that this ordinance is consistent with the Comprehensive Plan. This process will take more than 12 months and a vote on the new land use ordinance is expected in June 2018.

This fiscal year ended with the formation of a Charter Commission tasked with reviewing and proposing revisions to the current town charter. The commission expects to do its work on a schedule to allow revisions to the charter to be voted upon at the town's next annual town meeting in June 2017.

Affordable high speed internet access continues to be a priority for this region as a way to attract and retain both small and large businesses. The Piscataquis County Economic Development Council was awarded a grant to do a county wide assessment as to the most cost effective public investments in terms of broadband infrastructure. This assessment will be the first step in being able to compete for funding that would build some of this infrastructure in this region to make us more competitive in terms of attracting businesses and jobs. It will also improve the ability for our residents to have the connectivity they need for higher education, employment, home business opportunities etc., as well as our school age children K-12 having access to broadband for learning at home not just at school.

I'd like to recognize all the town employees, elected officials, residents and volunteers who are responsible for making all the great things possible that we are able to do in our community. I would especially like to recognize Chief of Police Dennis Dyer who announced that in 2017 he will retire after 42 years in Dover-Foxcroft, 45 years in law enforcement. Chief Dyer and his dedicated service to our community will certainly be missed.

Respectfully Submitted

Jack J. Clukey  
Town Manager

# TOWN OF DOVER-FOXCROFT MUNICIPAL OFFICERS

## 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 2019	W. Emie Thomas	Term Expires 2017
Gail D'Agostino	Term Expires 2019		

## CLERK

Lisa A. Niles	Term Expires 2017
Sheila M. Bragg, Deputy	Term Expires 2017

## TREASURER

David A. Johnson	Term Expires 2017
------------------	-------------------

## HAD #4 BOARD OF DIRECTORS

George Barton, Chair	Term Expires 2017
Barbara Austin	Term Expires 2018
Chris Clukey	Term Expires 2019

## EXECUTIVE COMMITTEE THOMPSON FREE LIBRARY

Amy Fagan-Cannon	Term Expires 2017
------------------	-------------------

## RSU No 68 BOARD OF DIRECTORS

Jennifer Chase, Vice Chair	Term Expires 2019	Joel Pratt	Term Expires 2018
Blake Smith	Term Expires 2018	Tim Smith	Term Expires 2017
Marc Poulin	Term Expires 2019		

## 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 2017
----------------	-------------------

## TREE WARDEN

Thomas Riitano

## FOREST FIRE WARDEN

Joseph Guyotte

## ANIMAL CONTROL OFFICER

Joseph Guyotte  
Gary Sudsbury, Sr. Deputy

## TOWN OF DOVER-FOXCROFT MUNICIPAL OFFICERS

### CONSTABLES

Dennis A. Dyer, Chief	Scott Arno, Lt. Det.	Todd Lyford, Sgt.	David Henderson Jr.
Joseph "Jay" Hallett	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., Admin. Asst., 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 2019	Gary Niles Jr.	Term Expires 2018
Thomas Sands	Term Expires 2018	Scott Wellman	Term Expires 2019
Timothy Robinson	Term Expires 2018	Lisa Laser	Term Expires 2019
Sandra Spear	Term Expires 2017		

### BOARD OF APPEALS

Patricia Johnson	Term Expires 2018	Kasey Fair	Term Expires 2019
Paul Matulis	Term Expires 2017	Kurt Baird	Term Expires 2019

### BUDGET ADVISORY COMMITTEE

James Annis	Term Expires 2018	Erin Callaway	Term Expires 2017
Chris Maas	Term Expires 2018	Erin Cabot	Term Expires 2019
Kathleen Thibault	Term Expires 2018	Deborah Davis	Term Expires 2019
Kimberly Cavanagh	Term Expires 2017	Marc Poulin	Term Expires 2019
Sean LeTarte	Term Expires 2017	Racquel Bozzelli	Term Expires 2019

### 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 2017

Dear Friends &amp; Neighbors:

Our county and communities continue to face significant challenges, as we are experiencing the effects of an on-going, 20-year decline in our population. The 25-54 age cohort dropped 26% this decade alone. Furthermore, student enrollment in Piscataquis County has lost over 1,000 students in the past 20 years, while our senior population continues to expand, leaving healthcare services strained.

**Jobs and the Economy** – The forest products industry is a key foundation in sustaining and creating jobs. As a member of the Commission to Study the Economic, Environmental, and Energy Benefits of the Maine Biomass Industry, along with my appointment to the Agriculture, Conservation, and Forestry Committee, I have been given the opportunity to be an influential advocate for matters involving agriculture and forestry.

**Broadband/Technology** – It is an honor to be working as part of a bi-partisan coalition that is backing a \$10 million bond for broadband development in rural Maine. Currently, the County-wide broadband planning process will lay the foundation for accessing funds from the bond.

**Education** – The proposed State budget challenges our current funding practices. As a long-time educator, having experienced the impact of school funding on rural schools, it is important that our interests are heard. Rest assured, I plan to maintain an open dialogue with leaders from both parties in order to ensure equitable resources for our young people.

**Drug Epidemic** – In partnership with the Maine Medical Association and the Prevention and Harm Reduction Task Force, legislation has been submitted to fund a model prevention program for the State in Piscataquis County. It will create a collaboration of schools, healthcare providers, law enforcement, and community action groups.

**Seniors/Health Care** – The aging tour conducted by Maine's previous Speaker of the House clearly identified challenges in our region. As such, I am coordinating with telemedicine officials, in conjunction with the broadband initiative, to create expanded access to in-home healthcare monitoring.

Thank you for allowing me to be your voice Augusta. I look forward to responsibly "cooperating" with my fellow lawmakers to create a promising future.

Sincerely,

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

Norman E. Higgins  
State Representative

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



**Senator Paul T. Davis, Sr.**  
3 State House Station  
Augusta, ME 04333-0003  
(207) 287-1505

Dear Friends and Neighbors:

Let me begin by thanking you for the honor of serving you in the Maine Senate. I am humbled that you have put your trust in me to represent your interests and can assure you I will continue to work tirelessly on your behalf. Please let me provide you with a recap of the 127<sup>th</sup> Legislature, as well as my hopes for the upcoming 128<sup>th</sup> Legislature, which convenes in December.

Last year, we continued the work of reforming our state's welfare system and achieved the long sought-after goal of banning the purchase of alcohol, tobacco and lottery tickets with welfare benefits. While there is more work to be done in reforming our welfare system, I believe these efforts will help to deter such abuse of the system and help ensure that benefits are going to those who truly need them.

Another accomplishment of the last session was the passage of tax relief for commercial agriculture, aquaculture, and wood harvesting businesses that employ so many of our fellow Mainers. We were also successful in conforming Maine's tax code to the federal code, making permanent tax cuts meant to stimulate job creation in Maine.

I was pleased to have played a part supporting tax relief efforts in my previous term, and am hopeful we can build on that momentum to enact further relief during the coming session. It is clear that we must continue to do all we can to attract more jobs to our state and you have my promise to continue advocating for proposals which will expand economic opportunity for all Mainers.

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

Sincerely,

A handwritten signature in cursive script that reads "Paul T. Davis Sr.".

Paul T. Davis, Sr.  
State Senator, District 4



Paul R. LePage

GOVERNOR

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

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 continues to be the reduction and eventual elimination of the income tax. Raising the minimum wage is not the path out of poverty; I want Mainers to earn a career 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. It shows the nation that we are serious about wanting people and businesses to come—and stay—in Maine.

Unfortunately, voters approved a referendum question to raise the income tax to 10.15% on successful Maine households and small businesses. Enacting the second highest income tax rate in the country shows the nation we are eager to punish people for being successful. It will drive them out of our state and make it even more difficult to attract much-needed doctors, dentists, scientists, engineers and other professionals to Maine. They can live in neighboring New Hampshire, which takes no income tax from their paychecks. Even worse, there is no guarantee the extra revenue from this tax will go to fund education, as proponents promised.

As successful people leave Maine, state and municipal government will lose the significant amount they pay in property, sales and incomes taxes. This will put even more upward pressure on local property taxes. Municipalities will have to get more creative to provide local services without increasing property taxes. Reforming the tree growth program, collecting property taxes on land in conservation or preservation programs, charging a payment in lieu of taxes on state land that is taken off the property tax rolls and having non-profit organizations pay a two-percent tax on their net revenues are all ways for municipalities to increase revenues.

Such bold measures would take strong leadership and commitment from local officials and residents. 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](http://www.maine.gov/governor).

Sincerely,

Paul R. LePage  
Governor



PRINTED ON RECYCLED PAPER

TTY USERS CALL 711

[www.maine.gov](http://www.maine.gov)

BRUCE POLIQUIN  
2ND DISTRICT, MAINE

426 CANNON HOUSE OFFICE BUILDING  
WASHINGTON, DC 20515  
(202) 225-6306

**Congress of the United States**  
**House of Representatives**  
**Washington, DC 20515-1902**

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

Dear Friends,

One of the greatest honors of my life is serving as your representative in Congress. This past year, we won some major victories for Maine families, communities, Veterans and local job creators, but there is still more work to be done. Since day one in Congress, I've worked with everyone regardless of party—Republicans, Democrats and Independents—to get the job done for Maine.

My number one priority is creating and protecting jobs. One of my main focuses this last Congress has been on helping secure 900 shoe manufacturing jobs in Maine at New Balance. For years, Maine politicians have worked unsuccessfully to get legislation through in Congress to require the Department of Defense (DOD) to adhere to the Berry Amendment, a provision which requires the DOD to use American-made products for new recruits whenever possible. New Balance is one of the few companies that continues to hire American workers and produce footwear here in the U.S.

I am absolutely thrilled that, after a months-long and hard fought effort, we finally had this monumental language officially signed into law this past year. This is a huge accomplishment, and I'm not going to let up an inch until it is fully implemented to secure the 900 Maine jobs at Skowhegan, Norway and Norridgewock.

In Congress, I have also been a steadfast opponent of bad and unfair trade deals, namely the Trans-Pacific Partnership (TPP), which have the potential to hurt jobs and local businesses in Maine. That's why I voted, twice, against "fast track" trade authority, or trade promotion authority, despite pressure from powerful Washington special interest groups and leaders of my own party. I don't work for any one party—I work for you, the people of Maine.

I am also extremely proud of the services that our Congressional office has been able to provide to help hundreds of Mainers in the past two years. Whether it is a Veteran experiencing issues at the VA or a citizen needing assistance with a case at the IRS, my staff is available to help. I encourage anyone who is experiencing problems with a government agency, including our Veterans when dealing with the VA, to contact one of my Congressional offices in Maine—Bangor (942-0583), Lewiston (784-0768), Presque Isle (764-1968)—or visit my website at [Poliquin.House.Gov](http://Poliquin.House.Gov).

There is much more work to be done. Our Great State of Maine and our 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. It is an honor to represent you and our fellow Mainers in Congress.

Best wishes,



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,

Since being sworn into the Senate in 2013, I have made it my mission to address at the federal level the most important issues facing our great state. Working closely with my colleagues in the Maine Congressional Delegation, we've been able to successfully secure a number of legislative victories that support our state's economy, our rich traditions, and the hardworking people I am proud to represent.

In an increasingly polarized Congress, my goal as an Independent is to put partisanship aside, build consensus and further common-sense solutions to address the needs of the American people. To this end, I have co-founded the Former Governors Caucus, a group of former state executives who are frustrated with legislative gridlock and eager to find bipartisan solutions. And as always, I aim to bridge the partisan divide by hosting barbeque dinners in Washington with colleagues ranging from Ted Cruz to Elizabeth Warren. If you know a person's children, then you see them as a mother or father and not a rival vote, and working to further personal dialogue and build relationships can lay the foundation for successful legislation.

One of the accomplishments of which I am most proud is the legislative victory that protects our college students and their families from an expensive hike in student loan interest rates. In 2013, as students faced a significant spike in interest rates that would have taken thousands of dollars out of their pockets, I brought together colleagues from across the political spectrum to broker compromise legislation called the Bipartisan Student Loan Certainty Act. Thanks to this bill, students will save \$50 billion over the next 10 years by lowering their interest rates, which means that a student in Maine will now save between \$3,000 and \$6,000 over the life of their loan.

Being an Independent in the Senate has allowed me to make calls and vote on policies that are best for Maine, but it has also made it possible to play key roles in finding simple solutions and legislative fixes that make good commonsense to both parties. Of course, much of what we do in the Senate doesn't happen on the Senate floor, or even in committee. Instead, it involves working across all levels of government to ensure the State of Maine receives attention and support from the federal government.

Take, for example, the opioid and heroin epidemic devastating communities across our state. While Congress has passed legislative solutions aimed at expanding access to medical treatment, I've also pressed for other changes that can be accomplished more quickly and make a more immediate difference in Maine. For example, I successfully urged the U.S. Department of Health and Human Services to increase the number of patients to whom a doctor can provide medication-assisted treatment, and in 2015 brought the Director of the Office of National Drug Control Policy to Brewer to meet directly with Mainers and hear their stories. I've also engaged law enforcement – including the Drug Enforcement Agency – to crack down on the production of opioids and work to limit their diversion. Together, Senator Collins and I helped pass the Northern Border Security Review Act to combat drug and human trafficking along our border with Canada.

While the opioid epidemic is certainly our biggest public health crisis, job loss in Maine is still our number one economic problem and that's why we need to focus on bringing good paying jobs back to Maine and protecting the ones we still have. As a member of the Armed Services Committee, I teamed up with Senator Collins and Representative Poliquin to successfully secure a provision in the defense bill that can help domestic shoe manufacturers like New Balance. The three of us also worked together with the Department of Commerce to establish an Economic Development Assessment Team, known as an EDAT, to assist Maine's forest industry in the wake of several mill closures. We have an incredible spirit of innovation and ingenuity in Maine and I believe finding ways to invest in that spirit will reignite Maine's forest products sector and our economy. Part of our economic path forward must also include expanding access to high-speed broadband, which can help connect our businesses and communities to information and economic opportunities.

As a member of the Senate Armed Services and Intelligence Committees, I work to keep Maine and our nation safe. Part of that important work means continuing to work for funding for the construction of Navy ships that will be used to protect American interests across the globe. We all know that "Bath Built is Best Built," which is why I've fought to authorize funding for Navy ships built at BIW. The best way to preserve peace is by deterring war through unassailable strength, and to do that we must support our shipbuilders and our brave service members and invest in our military. I strive to meet this solemn responsibly every day as a member of these committees, which is why I hardly ever miss a hearing and take great care in overseeing the agencies sworn to keep us safe. Armed Services Chairman John McCain called me "one of the most serious and hard-working members" of the Committee, and that's a humbling compliment from a true American hero.

As always, please call or write me with thoughts or concerns with matters currently before Congress, or if you need assistance navigating a federal agency. As a public servant, it is critical to me to listen and learn from you, which is why staying connected with people from all over our beautiful state remains a top priority for my work in the Senate. Please call my toll-free line at 1-800-432-1599 or one my offices: Augusta: (207)622-8292, Bangor: (207)945-8000, Presque Isle (207)764-5124, Scarborough (207)883-1588, or Washington, D.C. (202)224-5344. You can also write me on our website at [www.king.senate.gov/contact](http://www.king.senate.gov/contact). It is an honor and a privilege serving the people of Maine in the Senate, and I look forward to working with you in our search for a more perfect Union.

Sincerely,



Angus S. King, Jr.  
United States Senator

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

PRESQUE ISLE  
169 Academy Street, Suite A  
Presque Isle, ME 04769  
(207) 764-5124

SCARBOROUGH  
383 US Route 1, Suite 1C  
Scarborough, ME 04074  
(207) 883-1588

In Maine call toll free 1-800-432-1599  
Printed on Recycled Paper

SUSAN M. COLLINS  
MAINE

413 DIRKSEN SENATE OFFICE BUILDING  
WASHINGTON, DC 20510-1904  
(202) 224-2523  
(202) 224-2683 (FAX)

United States Senate  
WASHINGTON, DC 20510-1904

COMMITTEES:  
SPECIAL COMMITTEE  
ON AGING,  
RANKING MEMBER  
APPROPRIATIONS  
SELECT COMMITTEE  
ON INTELLIGENCE

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.

Growing our economy by encouraging job creation remains a top priority. The tax relief bill enacted during this last Congress contains provisions I authored to provide small businesses with the certainty that they need to invest, grow, and, most important, hire new workers. The 2017 National Defense Authorization Act includes a provision the Maine delegation worked together to champion requiring that military recruits be provided with athletic footwear made in America, as is required for other equipment and uniform items whenever possible. This is a great victory for our troops and for the 900 skilled workers at New Balance factories here in Maine.

Maine's contributions to our national security stretch from Kittery to Limestone. As a senior member of the Appropriations Committee, I successfully advocated for critical funding for projects at the Portsmouth Naval Shipyard and \$1 billion towards the construction of an additional ship that will likely be built at Bath Iron Works. This funding will strengthen the Navy and our national security, and the additional destroyer will help meet the Navy's goal of a 355-ship fleet.

Maine's growing population of older individuals creates many challenges. That's why, as Chairman of the Senate Aging Committee, my top three priorities are fighting fraud and financial abuse directed at our nation's seniors, increasing investments in biomedical research, and improving retirement security.

The Aging Committee's toll-free hotline (1-855-303-9470) makes it easier for senior citizens to report suspected fraud and receive assistance. Last May, a call to the hotline helped lead to the arrest of a national crime ring targeting seniors, and in June I worked to secure the humanitarian release of a Maine senior who had been imprisoned in Spain after being victimized by an international drug smuggling scam.

The Aging Committee also released an extensive report detailing the findings of our bipartisan investigation into the abrupt and dramatic price increases for prescription drugs whose patents expired long ago.

I advocated strongly for the \$2 billion increase in funding for the National Institutes of Health to advance research on such diseases as diabetes and Alzheimer's. I also championed and authored portions of the 21st Century Cures Act that will further support biomedical innovation and make significant reforms to our mental health system.

The Senate also took steps in the past year to combat the nation's heroin and opioid epidemic by passing the Comprehensive Addiction and Recovery Act (CARA), which I was proud to cosponsor. CARA is a monumental step forward in our effort to address the devastating addiction crisis affecting countless families and communities across the country and right here in Maine.

A Maine value that always guides me is our unsurpassed work ethic. In December 2016, I cast my 6,236<sup>11</sup> consecutive vote, continuing my record of never missing a roll-call vote since my Senate service began in 1997.

I appreciate the opportunity to serve Dover-Foxcroft and Maine in the United States Senate. If ever I can be of assistance to you, please contact my Bangor state office at (207) 945-0417 or visit my website at [www.collins.senate.gov](http://www.collins.senate.gov). May 2017 be a good year for you, your family, your community, and our state.

Sincerely,



Susan M. Collins  
United States Senator

## MUNICIPAL OFFICE REPORT

The Annual Town Meeting and Election of Municipal officers will be held on Tuesday, June 13, 2017, at the Municipal Building Gymnasium on Morton Avenue. The meeting will open at 7:45 AM with the election of Moderator. Voting will begin at 8:00 AM and the polls will remain open until 8:00 PM. The following municipal official positions will be on the ballot:

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

The public is encouraged to attend meetings, and participate during open session. Board of Selectmen meetings are held on the second and fourth Mondays of each month (summer schedule varies). Meetings and agendas are posted in the lobby and on our website, [www.dover-foxcroft.org](http://www.dover-foxcroft.org). Special town meetings and elections are posted on our website, CATV public service Channel 5 or Channel 121-111, and notices posted at Webber Ace Hardware, Mountains Market, US Post Office, and on the town office lobby bulletin board. You may register to vote at the town office, you may also register to vote at the polls on Election Day. The following is a Record of Elections for Fiscal Year July 1, 2015 – June 30, 2016 :

<u>Election Date</u>	<u>Type of Election</u>	<u>Total Voters (approx.)</u>
November 3, 2015	State of Maine Referendum Special Town Meeting Referendum	630
April 30, 2016	Annual Town Meeting to Confirm Warrant Articles for June Referendum	60
June 14, 2016	Municipal & Referendum Election Piscataquis County Offices RSU #68 Budget Validation Referendum	418

In other news, on June 29<sup>th</sup>, during a ceremony at her home, joined with her family, we had the honor of presenting Beryl Dow, who had recently turned 99, with the Boston Post Cane.



*Observer photo/Stuart Hedstrom, The Piscataquis Observer*

Also, here in the office we dress down on Fridays to donate to local charities. We want to thank you for joining in our fund raising efforts. Over the past year we have donated to the Kiwanis Christmas Program, Pine Tree Hospice, Dover-Foxcroft Area Food Cupboard, Eastern Area Agency on Aging, Community Cafe, Autism Society of Maine, American Legion Post 129, EAAA Furry Friends Food Bank, and Penquis Smart Starts for Students.

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](http://www.dover-foxcroft.org).

Sincerely, 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](http://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. Please check our website [www.dover-foxcroft.org](http://www.dover-foxcroft.org) for more information.

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. Board 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 last 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 1<sup>st</sup> by State law. If you buy property after that date, the bill will be sent to the recorded owner as of April 1<sup>st</sup>. Therefore, you may not receive a bill until the following year. However, taxes are still due and it is the responsibility of the new owner to obtain tax information from the town 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 your 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 1<sup>st</sup> and 2<sup>nd</sup> quarter due date is at the end of January and the 3<sup>rd</sup> and 4<sup>th</sup> quarter due date is at the end of June. Exact due dates will be noted on your bill.

### OPTIONS FOR THE PUBLIC

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

- Online Motor Vehicle Renewals / Vanity Plate orders
- Online Fish and Wildlife Licenses
- Online Recreational Vehicle Re-Registrations- Including Boats
- Building Permit applications
- Most ordinances are online
- Assessing lists: alpha listing, book & page, map & lot, valuations, taxes
- Board of Selectmen, Planning Board, Advisory Board Agendas & Minutes
- Computers available at the Thompson Free Library for those residents without computer access

## 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 **375** renewals completed on-line in the Fiscal Year 2015-16 averaging **31** renewals per month. This service is available year round 24 hours a day, 7 days a week, for your convenience. You may access this website at [www.dover-foxcroft.org](http://www.dover-foxcroft.org) or [www.sosonline.org](http://www.sosonline.org). To complete your renewal online,

you will need your yellow registration form, insurance card and current mileage. Payments for online registrations may be made by either credit card or checking account.

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

Please 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	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16		FY11-12	FY12-13	FY13-14	FY14-15	FY15-16
Antique Auto	36	38	42	46	50	Trailer-non-excise	478	413	410	454	417
Combination	1	1	1	1	2	Tractor/Special Mobile	5	2	2	2	3
Gold Star	0	0	1	0	1	Coach-Emergency	2	2	2	2	2
Wabanaki	0	0	1	0	1	Farm	17	19	19	19	20
Lobster	24	19	16	19	19	Truck Camper	0	0	0	0	0
Black Bear	28	20	21	22	26	Motorcycle	137	169	137	145	126
Breast Cancer	58	71	87	76	84	Moped	13	11	12	19	15
Conservation	111	90	99	91	89	Street Rod	2	2	0	0	0
University	9	8	7	9	10	Special Equipment	2	9	3	6	4
Agriculture	43	49	36	37	38	Bus	2	4	2	2	3
Sportsman	47	57	57	55	61	Titles	315	322	294	375	383
Troop Support	15	12	13	11	8	Initial Plates	151	148	144	161	156
Disabled	19	18	19	20	8	Lost Plates	35	29	28	56	19
Disabled Veteran	1	7	10	10	2	Duplicate Stickers	98	75	87	116	101
Veteran	90	91	103	36	105	Duplicate Registrations	34	35	30	33	44
Purple Heart	1	2	1	1	1	Transfers	227	223	200	243	256
Animal Welfare	18	12	19	20	15	Boosters	18	18	8	17	20
Firefighter	1	2	10	3	14	Transit	29	30	29	32	34
Motor Home	11	12	11	9	12	Sales Tax Paid	377	367	355	429	442
Passenger Truck	na	na	na	na	37	Sales Tax-no fee	137	100	134	123	111
Passenger	2776	2185	2585	2256	2054						
Commercial	342	320	329	355	332	On-Line Rapid Renewals	408	407	433	447	375
Conservation Com	4	4	4	0	5						
Trailer-excise	40	68	49	58	64	TOTALS	6171	5471	5854	5816	5569

## INLAND FISHERIES AND WILDLIFE



We have been using the State of Maine “**MOSES**” (Maine Online Sportsman’s Electronic System) for Hunting and Fishing Licenses since October of 2005 and it has served us well. We have been processing Boat, Snowmobile and ATV Registrations using this same system since January 2, 2008. This online registration system provides our residents with permanent registrations directly from the State and bypasses the need for temporary stickers and registrations. Since May 2009 boat re-registrations have been done online also. Residents are encouraged to go to the State’s website, [www.maine.gov](http://www.maine.gov) and follow the links to “online services” to purchase their registrations and licenses from the convenience of their home. We now register Non-Resident Snowmobiles, sell Non-Resident Hunting & Fishing Licenses and Non-Resident milfoil stickers for boats. If you have 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 2017 were available by October 15, 2016. Effective February 1<sup>st</sup> 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 1<sup>st</sup> to October 15<sup>th</sup>.



Department of Agriculture, Conservation & Forestry  
**Division of Animal and Plant Health**

## VITAL RECORDS

It has been another busy year in the training and issuing of vital records and using the State of Maine's online request system which has now begun to roll out marriage licenses and certified copies from the electronic system. Please be aware that we are not allowed to take telephone requests to 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. We also require 30 minutes for you to fill out your paperwork, transfer it to your license, proofread and complete the transaction, so please take this into account when coming in to obtain a marriage license. We also reserve the right to ask you to come back another day if you should come into the office less than 30 minutes before we close. You can find more information about requesting vital records online at our website [www.dover-foxcroft.org](http://www.dover-foxcroft.org) or by visiting [www.maine.gov](http://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 license may also be rejected by the State if all boxes are not filled in completely, so please pay attention to this to prevent any unnecessary delays in obtaining a legal document for your records. 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**

	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016
<b>MOSES - Maine Online Sportsman's Electronic System</b>				
Inland Fisheries and Wildlife Licenses-MOSES	237	218	260	204
Inland Fisheries and Wildlife Lic.-MOSES-Non Res.	9	14	00	12
Lifetime/Over 70 Licenses	12	10	8	7
<b>Recreational Vehicle Registrations - MOSES</b>				
Boat Renewals	356	376	366	370
Online Boat Registrations	65	60	72	64
Non Resident Milfoil Stickers	9	6	13	10
Snowmobile Renewals	302	315	307	246
Snowmobile Registrations- Non Resident	33	40	41	15
ATV Renewals	187	211	217	232
ATV Non-Resident Registrations	21	28	55	35
<b>Vital Records/Miscellaneous</b>				
Births Recorded	126	86	111	140
Deaths Recorded *(only if place of Death is Dover-Foxcroft)	73*	67*	141	118
Marriages Recorded	31	33	29	28
Disposition of Human Remains Permits	146	117	164	184
Cemetery Lot Conveyance Deeds	3	5	5	5
Pole Permits	3	1	2	2
Landfill - Temporary Permits	94	159	140	136
Auto Graveyard Permits	2	2	2	2
<b>Miscellaneous Licenses</b>				
Liquor Licenses	5	7	8	8
Dog Licenses	392	477	525	330
Online Dog Licenses	70	64	63	60
Kennel Licenses	2	2	1	1
<b>Elections</b>				
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	2	2	1	1
Special Town Meetings	2	1	2	1
<b>Voter Registrations</b>				
Registered Republicans	1098	1068	1033	1031
Registered Democrats	808	766	746	748
Registered Green Party	104	98	100	1014
Unenrolled Registered Voters	937	920	922	905



## 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 2016 (Fiscal Year July 1, 2016 to June 30, 2017) the taxable valuation of the town was \$303,078,400. The tax rate was \$20.25 per thousand. The amount raised from taxation was \$6,137,337.60. Of this amount \$2,720,387.05 was for schools and \$432,501 for Piscataquis County.

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

We remind homeowners that if you have not already applied, you may qualify for a Homestead Exemption. Homeowners who have owned a home in Maine for at least one year and are a resident of Maine can qualify for this exemption. Applications are available at the town office and need to be submitted on or before April 1. At 100% of value, this exemption is \$15,000. If you already receive this exemption it shows up as a \$15,000 exemption on your tax bill. There is no need to re-apply for this exemption every year as long as you reside in the same home. If you move from one residence to another within town, it would be a good idea to contact the Assessor's Office or reapply for the exemption just to make sure that your homestead exemption is transferred to your new home. New homeowners in town need to apply by April 1. 984 property owners received the homestead exemption in 2016. 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 2016 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 2017, as well. We will be reviewing recent sales prior to the commitment of taxes in 2017 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 eleventh year of contracting Assessing Agent services to Dover-Foxcroft. I have been assisted by Alan Gove, a key member of my staff, who has worked on a regular basis in town. We have enjoyed working for the town and meeting many property owners.

Connie Sands, in addition to working as code enforcement officer, works on our tax assessment records, and earns our thanks for this. We look forward to continuing our work, with help of Connie and the Town Office staff. Their hard work and professionalism is appreciated.

Respectfully Submitted,

William Van Tuinen  
Assessing Agent

**TAX RELIEF/CURRENT USE TAX****Exemptions**

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

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

**Veterans Exemption:** A Maine resident who is age 62 or older and has served in a recognized war period or a veteran who is receiving 100% disability from the United States government as a veteran. This is a \$6000 exemption. For certain veterans requiring specially adapted housing due to disability this exemption is \$50,000.

**Blind:** A Maine resident who is legally blind may qualify for a \$4,000.00 exemption. Applications are available at the town office or can be downloaded from <http://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](http://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](http://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](http://www.maine.gov/revenue) or call 207-626-8475. Although this is a state, not a local program, we have information available at the town office.

**Current Use**

The following **Current Use Programs** provide for a reduced valuation on undeveloped land. They also provide for penalties if the use of the land is changed. So, applicants should carefully consider the benefits and disadvantages. Applications for these programs need to be made by April 1 of the first year for which classification is requested. Applications and Bulletins explaining the programs are available at the town office or can be downloaded from <http://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 177 Land Use Permits issued in the past fiscal year. Below is a breakdown of the permits issued for the fiscal year.

Modular Homes	2	Change of Use	2
Mobile Homes	4	Structural Repair	5
Mobile Home Lots	3	Barns	4
Garages	17	Home Occupations	2
Porches	8	Decks/Steps	10
Interior Renovations	14	Camp Additions	1
Bunkhouse	1	Demolitions	34
Home Additions	7	Chickens/Residential Zone	7
Breezeway/Mudroom	0	Land Use	16
Sheds	13	Signs	17
Commercial Buildings	5	Gazebo	1
Camps	3	Canopy	1

Of the aforementioned Land Use permits issued; 14 were in Shoreland Zoning and 8 were within the floodplain, requiring additional permits to be issued.

<b>2015-2016</b>	
<b>Planning Board</b>	<b>Member Since:</b>
Lisa Laser	2015
Gary Niles	2015
Glen Villane – chairman	2009
Chris Maas	2013
Scott Wellman	2015
Thomas Sands	2009
Sandra Spear	2014

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

2015-2016	
Board of Appeals	Member Since:
Patricia Johnson	1994
Kurt Baird	2004
Paul Matulis	2014
Kasey Fair	2014
Vacant	

The Board of Appeals meets as needed to hear requests for variances or administrative appeals. This year there were three appeals filed. A variance to exceed the maximum height of a camp restriction of 20' to 20.6' in order to put on a foundation. This was approved. An appeal of a decision that allowed the construction of a car wash by an abutter. This appeal was denied and the car wash was allowed. The last appeal was from Time Warner Cable to reduce the front setback variance to allow the construction of a communications hub. This was approved.

The Board of Appeals members are all volunteers too and I thank them as well for their time and dedication to the Town of Dover-Foxcroft. There is a vacancy on this board so if you want to become involved in town business this is a great way to get your foot in the door. Please contact me. No special training is involved.

Respectfully Submitted,

Connie Sands  
Code Enforcement Officer



## PLANNING BOARD

### 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 2015-2016 fiscal year

#### Site Plan Reviews:

- Kim Cavanagh, Esq. for a professional office - approved
- John Spack for an antique store - approved
- Brenda Schultz for a web based design business - approved
- Rowells Garage for a car wash - approved
- Arrow Tree Service for tree service & firewood sale lot - approved
- Donovan Bergeron for a pharmacy – approved

#### Greatest Practical Extent Determinations:

- 10 Bog Brook Road

#### Public Hearing

- Land Use Amendment to change allowance of 6 chickens to 12 chickens in the village and residential zone

#### Sign Permit Requests

- Foxbrook Variety for an electronic sign – approved

Also reviewed were some road alterations in a shoreland zone. A few members of the Planning Board also sat in on the Comprehensive Planning Committee and have done extensive work in updating our Comprehensive Plan. We thank you for all the extra work you put in and the reports you brought back to the Planning Board to keep us informed of the progress.

Respectfully Submitted,

Connie Sands for the Planning Board

---

## PLUMBING INSPECTOR

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 on duty for its citizens 24/7 and we try to do the best job possible no matter what the situation is, to protect and serve you the taxpayers of the town.



We like our job and train very hard to be the best volunteer department in the county. Our department is called for mutual aid to help our fellow firefighters in their time of need. We are known for having good volunteer firefighters. We wear Scott Air Paks lifesaving equipment that gives us the confidence to go in and put the fire out. We are always looking for young men and women who will join our ranks to serve you our customers.

Fire prevention is a yearly event in SAD#68 grades K-4. The students learn all aspects of fire prevention at home and in everyday life. We teach boys and girls in Monson, Sebec, Charleston and Bowerbank during Fire Prevention Week.

Our fundraisers consist of fire prevention letters in the fall, the Annual Boot Drive, food booth at the Piscataquis Valley Fair and we started the Annual Winter Ice Fishing Derby held on the first weekend in March at Sebec Lake. I would like to thank everyone for your support of the department's fundraising efforts throughout the year.

The Fireman's Museum at the fairgrounds is open during the four-day Piscataquis Valley Fair each year. We are always looking for old department pictures or equipment we could add as part of the department's history.

Many thanks to the officers, firefighters and their families who do so much for the town and department. We are one of the best for its size in the State of Maine.

Respectfully Submitted,

Joseph R Guyotte  
Fire Chief

DOVER-FOXCROFT FIRE DEPARTMENT INCIDENTS 2015-2016			
Public Service	23	Structure Fires	12
Motor Vehicle Accidents	19	Chimney Fires	2
Mutual Aid Calls	15	Appliance/Furnace Malfunction	2
Emergency Alarms Activation	16	Grass/Brush/Woods	7
Medical Assist	29	Vehicle Fires	4
		<b>TOTAL CALLS</b>	<b>129</b>

## TOWN WARDEN

The law of “No burning without a permit in hand” has saved the State and Towns a lot of unnecessary fire calls. Our policy of “No burning before 5 pm” with the exception of rainy days and when there’s snow on the ground (with a permit), is working.

**Anyone needing a burn permit can call any of the following Fire Wardens:**

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

Respectfully Submitted,

Joseph R. Guyotte  
Chief Fire Warden of Dover-Foxcroft

## FIRE DEPARTMENT

OFFICERS		FIREFIGHTERS
Joseph R Guyotte	Chief	Terry Grant
Rick Pembroke	Deputy Chief	Craig Melia
Jerry Rollins	Asst. Chief	Mike Nelson
Eric Berce	Captain	Chad Raymond
John Guyotte	Captain	Jenn London
Brian Gaudet	Lieutenant	Ryan London
Ryan Taylor	Lieutenant	Todd Daigle
Dennis Stewart	Lieutenant	Steve Leclair
Gary Sudsbury, Sr.	Safety Officer	Heather Reithmuller
Mark Young	Secretary	Bill Reithmuller
Holly Guyotte	Dispatch	Ben Fagan
Francis Sevene	Dispatch	Sammy Towner
Ralph Lewis	Houseman	Shawn Stone
<b>FIREFIGHTERS</b>		Henry Obrey
Matt Branco	Driver	Clyne Labree
Rob Durgin	Driver	Brian Mullis
Kasey Fair	Driver	Tim Perkins



## DOVER-FOXCROFT POLICE DEPARTMENT

182 East Main Street

Dover-Foxcroft, Maine 04426

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

[doverpd@doverfoxcroftpolice.com](mailto:doverpd@doverfoxcroftpolice.com)

[www.dover-foxcroft.org](http://www.dover-foxcroft.org)

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

**Ptl. Jay Hallett**  
**Ptl. David Henderson**  
**Admin. Asst./ACO/Ptl. Chris Reardon**

I have been reminiscing lately about my first days at Dover-Foxcroft Police Department. I was younger then – much younger. Forty years younger to be exact. I came to Dover-Foxcroft Police Department with great hopes, enthusiasm, and willingness to do the best job I could. My hopes were realized in working with this community. My enthusiasm has sustained and even grown through the years, and my willingness to be part of and belong to this community shall continue. Success and achievement can be measured in a number of ways, but the measurement that matters most comes from the people of this community who I have served over the years. I thank all of you who have supported me in my efforts to make Dover-Foxcroft a great community.

I have also enjoyed having my family here in Dover-Foxcroft and raising my children as part of the community. The varied and hectic schedule of a law enforcement officer, at times, took me away from my family. Through it all they stood by, often with a shaking head or with a knowing grin. At this point I realize and look forward to focusing on my family, grandchildren, and great grandchildren.

To this end, I have resigned my Office as Chief of Police and am serving as interim in support of the town's efforts to name my successor as Police Chief.

In my last year as Chief, I find crimes to continue and are held in check in our community. Our burglaries number only 12 this year, while violent crimes number a mere 10. Our town is safe from drugs with only eight incidences. I am most proud of the non-crime related assistance we give to our community citizens – 352 incidences directly with our townsfolk assisting and ensuring their welfare.

One of the greatest strengths of this community is that Dover-Foxcroft together with the Police Department has experienced change and has adapted over their years of existence and experience together. I can't predict the future of the Dover-Foxcroft Police Department. That prediction and future planning falls to the incoming Chief of Police. I, as a citizen (that sounds like a good title for me) will support the incoming Chief of Police as I know you all will.

I shall be ever grateful for the support each and every one of you has given me over the years. I also thank all those who have served before me, and my officers past and present, for the great work they have done over the past years.

Sincerely and with great gratitude,

Dennis Dyer  
Chief of Police

<b>POLICE ARRESTS/SUMMONS 07/01/2015 - 06/30/2016</b>			
<b>Charge</b>	<b>Total</b>	<b>Charge</b>	<b>Total</b>
ACCIDENT - HIT & RUN	2	FAILURE TO PRODUCE CERT OF REGISTRATION	1
ACCIDENT - PERSONAL INJURY	1	FAILURE TO REPORT ACCIDENT	2
ACCIDENT - PROPERTY DAMAGE	1	FAILURE TO STOP FOR RED LIGHT	16
ADULT/CHILD SEATBELT/SEAT VIOLATION	1	FAMILY FIGHT	1
ALCOHOL OFFENSE	3	FRAUD	3
ALL OTHER OFFENSES	2	HARRASSMENT	3
ANIMAL PROBLEM	1	INADEQUATE EXHAUST	1
ARREST ON WARRANT	22	LARCENY - ALL OTHER	2
ARSON - INDUSTRIAL	2	LARCENY - PROPERTY, BUILDING	1
ASSAULT - OFFICER - OTHER - NOT AGGRV	1	LEAVING THE SCENE OF AN ACCIDENT	1
ASSAULT - OTHER - NOT AGGRAVATED	1	LIQUOR LAWS	8
ASSAULT - STRONG ARM - HANDS, FIST ETC	6	MC/SNOW/ATV COMPLAINTS	1
ASSIST AGENCY LAW ENFORCEMENT	2	MOTOR VEHICLE COMPLAINTS	1
ASSIST RESCUE/AMBULANCE	1	OBSTRUCTING JUSTICE	3
ASSUALT, SIMPLE	6	OPERATING AFTER SUSPENDED LICENSE	11
AUTO THEFT - RECOVERED HERE	1	OPERATING M/V W/O LICENSE	1
BAD CHECK	4	OPERATING UNREGISTER VEHICLE	2
BURGLARY- FORCIBLE ENTRY - NON RES DAY	2	OPERATING W/EXPIRED INSPECTION	6
CHILD ABUSE	1	OPERATING W/EXPIRED LICENSE <90 DAYS	7
CRIMINAL MISCHIEF	2	PARKING VIOLATIONS	1
DISORDERLY CONDUCT	1	PERSON WANTED OUT	1
DOMESTIC ASSAULT - UCR REPORTABLE	3	SERVE PAPERS - ALL OTHER	1
DRIVING TO ENDANGER	1	SERVE PAPERS - SUBPOENA	1
DRIVING UNDER THE INFLUENCE	16	SPEEDING <30 OVER	11
DRUGS - POSSESSION - MARIJUANA	3	SPEEDING 30+	3
DRUGS - POSSESSION - OTHER	3	SUSPICIOUS PERSON/CIRCUMSTANCES	1
DRUGS - POSSESSION - PARAPHERNALIA	2	THREATENING	6
DRUGS - POSSESSION - SYNTHETIC	1	TRAFFIC OFFENSES	26
DRUGS - SALE/MANUFACTURE - COCAINE	1	TRESPASSING	1
DRUGS - SALE/MANUFACTURE - MARIJUANA	1	VANDALISM	1
DRUGS - SALE/MANUFACTURE - OTHER	1	VIOLATION OF CONDITION OF RELEASE (BAIL)	9
ERRATIC VEHICLE OPERATION	1	VIOLATION OF PROTECTION ORDER	2
FAIL TO SHOW PROOF OF INSURANCE	5	WELFARE CHECK	1
		<b>TOTAL ARREST/SUMMONS</b>	<b>237</b>

POLICE INCIDENTS - 07/01/2015 - 06/30/2016			
TYPE	TOTAL	TYPE	TOTAL
ABANDONED VEHICLE	3	DEATH NOTICE	1
ACCIDENT - CRUISER	1	DELIVER MESSAGE	2
ACCIDENT - PERSONAL INJURY	10	DESIGNATED PATROL	3
ACCIDENT - PROPERTY DAMAGE	60	DISORDERLY CONDUCT	30
ACCIDENT CAR/DEER/BEAR/TURKEY	24	DOMESTIC ASSAULT - UC REPORTABLE	6
ACCIDENT HIT & RUN	7	DRIVING TO ENDANGER	1
ACCIDENT NON-REPORTABLE	33	DRIVING UNDER THE INFLUENCE	18
ACCIDENT REPORTABLE	19	DRUGS - POSSESSION PARAPHENALIA	2
ADMIN DELIVERY	15	DRUGS - POSSESSION - MARIJUANA	5
ADULT/CHILD SEATBELT/SEAT VIOL.	2	DRUGS - POSSESSION - OTHER	5
AGENCY ASSIST	65	DRUGS - SALE/MFG - COCAINE	1
ALARM	33	DRUGS - SALE/MFG - MARIJUANA	2
ALCOHOL OFFENSE	6	DRUGS - SALE/MFG - OTHER	1
ALL OTHER OFFENSES	14	DRUGS - SALE/MFG - SYNTHETIC	1
ANIMAL COMPLAINT - DOG	7	DRUNKENNESS	6
ANIMAL COMPLAINT - OTHER	22	EMOTIONAL/BEHAVIOR PROBLEM	5
ARREST ON WARRANT	11	ERRATIC VEHICLE OPERATION	49
ARSON - INDUSTRIAL	1	ESCORT	5
ASSAULT - OTHER - NOT AGGRAVATED	6	FAIL TO SHOW PROOF OF INSURANCE	7
ASSAULT - SIMPLE	11	FAIL TO STOP FOR FLASHING RED LIGHT	2
ASSAULT - STRONG ARM - HANDS, FIST, ETC.	5	FAIL TO STOP FOR RED LIGHT	3
ASSAULT (ARREST) - NOT AGGRAV.	1	FAIL TO YIELD RIGHT OF WAY	1
ASSIST AGENCY - LAW ENFORCEMENT	29	FAILURE TO NOTIFY NAME/ADDRESS CHANGE REG	1
ASSIST AGENCY - OTHER	12	FAILURE TO SHOW REGISTRATION	1
ASSIST D.O.T.	2	FALSE PLATES	1
ASSIST FIRE DEPARTMENT	8	FAMILY DISPUTE/FIGHT	24
ASSIST MOTORIST	11	FIREWORKS COMPLAINT	2
ASSIST RESCUE/AMBULANCE	35	FRAUD	15
ATTEMPT TO LOCATE	4	HARASSMENT	55
AUTO THEFT - AUTO RECOVERED	1	INFORMATION	17
AUTO THEFT -AUTOMOBILE	1	INSURANCE IN EFFECT	2
BAD CHECK	3	INTERVIEW	2
BAIL SEARCH	5	INTERVIEW - SUSPECT	4
BURGLARY - ATTEMPTED F/E - NON RES UNKN	1	INTERVIEW - VICTIM	12
BURGLARY - FORCIBLE ENTRY - NON RES UNK	3	INTERVIEW - WITNESS	8
BURGLARY - FORCIBLE ENTRY - RES UNKNOW	5	JUVENILE PROBLEM	8
BURGLARY - NO FORCE - RES DAY	2	JUVENILE RUNAWAY	1
BURGLARY - NO FORCE - RES NIGHT	1	LARCENY - ALL OTHER	38
BURGLARY - NO FORCE - RES UNKNOWN	3	LARCENY - FROM BUILDINGS	10
BURGLARY - UNLAWFUL ENTRANCE - RES	1	LARCENY - FROM MOTOR VEHICLES	3
BUSINESS ALARM	30	LARCENY - POCKET PICKING	2
CHILD ABUSE/NEGLECT	1	LARCENY - SHOPLIFTING	2
CITIZEN ASSIST	38	LIQUOR LAWS	2
CIVIL MATTER/COMPLAINT	41	LITTERING (NOT FROM M/V)	4
CONCEALED WEAPONS PERMIT ISSUED	27	LITTERING FROM M/V	2
COURT SERVICE	17	LOST/FOUND	27
CRIMINAL MISCHIEF	11	M/V COMPLAINTS	63
CRIMINAL THREATENING	4	MC/SNOW/ATV COMPLAINTS	11
CRIMINAL TRESPASS	21	MENTAL PERSON	37
CRUELTY TO ANIMALS	1	MISCELLANEOUS	19
CURFEW VIOLATIONS	1	MISSING PERSON	8
CUSTODIAL INTERFERENCE	1	NOISE COMPLAINT	18
DEAD BODY	5	OAS-FTPF	2

POLICE INCIDENTS - 07/01/2015 - 06/30/2016			
TYPE	TOTAL	TYPE	TOTAL
OBSTRUCTION OF JUSTICE	3	SUICIDE ATTEMPT	3
OBSTRUCTION OF PUBLIC WAY	4	SUICIDE THREAT	8
OFFENSES AGAINST FAMILY & CHILDREN	1	SUSPICIOUS PERSON	84
OFFICIAL MISCONDUCT	1	SUSPICIOUS VEHICLE	12
OPERATING AFTER SUSPENDED LICENSE	10	THREATENING	13
OPERATING M/V W/O LICENSE	2	TIRE MARKING	1
OPERATING UNREGISTERED VEHICLE	1	TRAFFIC HAZARD	17
OPERATING W/EXPIRE LICENSE >90 DAYS	2	TRAFFIC OFFENSE	51
OPERATING W/O CURRENT/VALID INSPECTION	19	TRAINING	6
OPERATION OF DEFECTIVE VEHICLE	1	UNNECESSARY NOISE	1
OVERTIME DETAIL	2	UNSECURE PREMISES	5
PARKING IN HANDICAP SPACE	1	UTILITY PROBLEM	10
PARKING VIOLATIONS	11	VAGRANCY	1
PASSING ON THE RIGHT WHEN PROHIBITED	1	VANDALISM	22
PASSING STOPPED SCHOOL BUS	1	VEHICLE ASSIST - BATTERY	1
PERSON WANTED OUT	8	VEHICLE ASSIST - LOCKOUT	8
PERSONS FIGHTING	7	VEHICLE ASSIST - MISCELLANEOUS	3
POLICE INFORMATION	37	VEHICLE ASSIST - TIRE	4
PORNOGRAPHY PROBLEM	2	VEHICLE SERIAL NUMBER INSPECTION	6
PROPERTY CHECK	45	VIOLATION OF PROTECTION ORDER	7
PROPERTY DAMAGE - NON VANDALISM	1	VIOLATION OF RELEASE (BAIL)	10
PROPERTY WATCH	5	WARNED FAIL TO OBEY TRAFF CONTROL DEVICE	1
PUBLIC ASSIST	65	WARNED FAILURE TO YIELD	1
PUBLIC SERVICE	5	WARNED FAILURE TO YIELD EMERGENCY VEHICLE	1
PUBLIC SERVICE - PERSONAL SAFETY	1	WARNED FOR EXP/NO INSPECTION	41
RAPE BY FORCE	1	WARNED FOR FAILURE TO DISPLAY PLATES	2
RECORDS CHECK FOR AFT PAPERWORK	2	WARNED FOR FAILURE TO STOP	14
RECOVERED PROPERTY	3	WARNED FOR FICTICIOUS VEHICLE CERT	1
RED LIGHT VIOLATIONS	1	WARNED FOR FOLLOWING TOO CLOSELY	1
REGISTERED SEXUAL OFFENDER	5	WARNED FOR INADEQ HEADLIGHT M/C	1
REGISTRATION VIOLATION <150 DAYS	2	WARNED FOR INTERFERER W/DRIVER VIEW/CONTROL	1
REGISTRATION VIOLATION >150 DAYS	1	WARNED FOR NO PROOF OF INSURANCE	5
RESIDENTIAL ALARM	11	WARNED FOR OPERATING W/O LIGHTS	6
S.O.R. 90 DAY UPDATE	1	WARNED FOR REGISTRATION VIOL <150 DAYS	15
SERVE PAPERS - ALL OTHER	8	WARNED FOR REGISTRATION VIOL >150 DAYS	1
SERVE PAPERS - PROTECTION FROM ABUSE	8	WARNED FOR SEAT BELT VIOLATION	5
SERVE PAPERS - PROTECTION FROM HARASS	3	WARNED FOR SPEED >30 MPH	1
SERVE PAPERS - SUBPOENA	24	WARNED FOR SPEED 1-29 OVER	198
SEX OFFENDER REGISTRATION VIOLATION	1	WARNED FOR UNEC NOISE/ACCELERATION	1
SEX OFFENSES (OTHER)	5	WARNED TRAFFIC VIOL - ALL OTHER	12
SHOTS FIRED	3	WARNED/SAFETY DEFECT (TIRES, LIGHTS ETC.)	50
SPEEDING 1-29 OVER	23	WARRANT ARREST	13
SPEEDING 30+	1	WEAPON PROBLEM	1
STOLEN PROPERTY - RECV/POSS/BUY	1	WELFARE CHECK	75
SUICIDE	1	<b>TOALS</b>	<b>2299</b>



## 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.

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

- A. Replaced fabric, gravel and ditching to the following roads:

Notch Road, Frost Road, Merrills Mills Road, Parsons Landing Road,  
Shaw Road, Shaw Road/Sangerville Line, Orchard Road, Holmes Road.

- B. Replaced gravel, ditch and culvert on Grove Street.

- C. The following roads are closed to winter maintenance; however all had the plow turn around repaired. The roads include:

Hewett Road, Klamavicz Road, Lee Cemetery Road.

- D. The following roads had new pavement applied:

Range Road, Bear Hill Road, Park Street, Lincoln Street, Essex Street,  
Parking Lot at Congo Church, Road from Moosehead lot.  
Also repaired and paved sections of High Street and Oliver Hill Road.

I'd like to thank my crew for their hard work and dedication to the town throughout the year. The work we do is necessary to maintain travel and safety throughout the town. Without the efforts of my crew, my job would be a lot more difficult.

Respectfully Submitted,

Geoff Chambers  
Public Works Supervisor



## SOLID WASTE

For the period 1 Jul 2015 through 30 Jun 2016 the Dover-Foxcroft Regional Recycling Center received, processed, shipped, and sold the following materials:

10 Tons of Sorted Office Paper  
 61 Tons of Old Newsprint  
 224 Tons of Corrugated Cardboard  
 12.87 Tons of Assorted Food Grade Plastics  
 15.46 Tons of Mixed Paperboard (non corrugated)  
 24 Tons of Aluminum/Steel Cans  
 200 Tons of Appliances & other Scrap Metals



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

468 Tons of Construction Debris Chips  
 400 Tons of Brush Chips  
 43 Tons of Wood Ash  
 19.71 Tons of CRT's (Computer monitors and TV's)  
 2 Tons of Old Printers  
 1.5 Tons of Computer Towers  
 .12 Ton of Laptops  
 2.5 Tons of Mixed Electronics  
 50 Boxes of Fluorescent Lamps  
 60 Tons of Sheetrock Material

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

We landfilled at our demolition site over 200 tons of bulky waste (furniture, shingles, bathroom fixtures, and large plastic/fiberglass items). Recyclable material market prices fluctuated during this period, but are receiving revenue for all materials except glass which we landfill.

We now participate in the Maine Architectural Paint Recovery Program (Paint Care). This program started in Oct. 2015 in Maine. Manufacturers selling paint in or into Maine must operate a program to manage leftover paint. Paint must be in original container, original label that can be read, sealed/not leaking. Program products : Latex, acrylic, water-based, alkyd, oil based, enamel, deck coating, floor paints, primers, sealers, under coaters, stains, shellacs, lacquers, varnishes, urethanes, waterproofing, metal coating, rust preventatives, and field and lawn paints are excepted at no charge. There is still a charge for some paints, adhesives, glues, and tars that the program does not except.

Respectfully Submitted,

Joseph Sands  
 Director, Solid Waste and Recycling

## WASTEWATER TREATMENT PLANT

To the Citizens of Dover-Foxcroft:

July 2015 – June 2016 was the 25th year of operation.

This year this facility received and treated 89.79 million gallons of wastewater, 93.4 tons of organic waste, 93.2 tons of total suspended solids with overall treatment efficiency of 95%.

### *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.

### *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.

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.

This year, we started a formal, proactive system wide maintenance program. This plan was mandated by State of Maine Department of Environmental Protection and entails having a written collection system maintenance program. Simply put, the written program stipulates what we have for a collections system and how we plan on keeping it maintained.

This year, cleaned 5.4 (26%) miles of sewer lines, inspected 270 (50%) manholes and responded to 29 sewer service calls.

### ***Treatment Plant***

The Dover-Foxcroft Wastewater Treatment Facility is looking and operating well for starting our 26th 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 103.6 cubic feet of grit and 66.2 cubic feet of screenings this year. Removing these solids from the waste stream positively impacts the aerated lagoon treatment system. The pretreatment process has removed 2,572.9 cubic feet of grit and 750.8 cubic feet of screening to date.

Sludge removal & dewatering system was put on line in 2007. We removed the sludge that accumulated in lagoon #2 in 2008 & 2015, lagoon #3 in 2009 & 2016 and a large portion of lagoon 1 in 2010 and 2011. 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 '15	0.16	7.2	7.6	9	8	15	13	7	0.04
August '15	0.16	7.0	7.4	8	10	32	42	4	0.03
September '15	0.17	7.2	7.4	7	10	16	24	19	NT
October '15	0.35	7.1	7.4	10	36	6	19	NT	NT
November '15	0.08	7.2	7.5	5	4	7	5.1	NT	NT
December '15	0.34	7.4	7.5	7	21	9	24	NT	NT
January '16	0.34	7.2	7.4	9	25	6	18	NT	NT
February '16	0.38	7.1	7.3	9	26	7	20	NT	NT
March '16	0.52	7.0	7.2	13	56	8	35	NT	NT
April '16	0.38	7.0	7.3	23	55	24	58	NT	NT
May '16	ND								
June '16	0.17	7.0	7.1	13	21	9.7	15	4	0.03

NT - NOT TESTED

ND - DO DISCHARGE

Respectfully Submitted,

William J. Littlefield

Wastewater Director



# Mayo Regional Hospital

## HIGHLIGHTS

### 2016 Annual Report from HAD 4

September 30 ended another year of progress here at **Mayo Regional Hospital**. We have made changes in many areas to improve the care our patient's receive. If I could describe our year with only two words, they would be **Safety and Access**.

Patient Safety is always a priority, especially in healthcare. But this year we have been particularly proud of the strides we have made in embedding a safety culture in our organization. Patient Safety is the first item discussed at every meeting, at every level of the organization, including the Board and Medical Staff.

We have instituted Patient Safety Huddles, every Monday, Wednesday and Friday mornings. These huddles are a place for Department Leaders and Supervisors to report potential safety concerns to the CEO or Patient Safety Officer in real time so that action plans can be put in place and resources properly allocated.

Kyrsten Sutton, MD  
OB/GYN



#### NEW PROVIDERS 2017

- **Randhir Francis, MD**  
Orthopedics
- **William Rice, MD**  
Orthopedics
- **John Daggett, MD**  
Internal Medicine
- **Kristen Wagner, MD**  
Family Practice/OB/C-section
- **Norman Henthorn, PA-C**  
Emergency

#### KEY STATISTICS FOR 2016

- **Admissions** = 1,270
- **Total Patient Days** = 4,692
- **Births** = 137
- **Average Daily Census** = 12.7
- **Surgeries** = 1,287
- **Radiology** = 20,619
- **Labs** = 124,794
- **PT/OT Visits** = 27,475
- **Physician Office Visits** = 49,441
- **ED Visits** = 11,523
- **Ambulance** = 3,825
- **Employees** = 395

**Mayo**   
Regional Hospital  
*Together, We're Better.*

We survey the safety culture each year and have seen slow and steady improvements over the past two years. This means employees feel they have the support of management to bring safety concerns to our attention and we will follow through to correct them.

We have also invested in resources for staff and patient safety. One major change this year is the addition of a Security Guard position at night. We contract with Securitas for this service and it is to assist the staff with building security as well as with aggressive or potentially violent patients. This has been well received.

One of the biggest investments we are making to improve patient safety is our construction project. The project will re-locate the SCU rooms to the Medical Surgical Unit, therefore giving those nurse's more peer resources. It will also re-locate the Oncology infusion unit to the second floor of the hospital, giving those patients immediate access to back-up nursing care, an MD and the pharmacist. The projects will be complete by May and will represent a \$2.2 million investment.

Access to care is another major focus of our Board and Leadership team. We have made some great strides this year.

All of our primary care sites have added open access (same day) visits. So if you wake up in the morning and don't feel well, you should be able to get an appointment that day, and avoid going to the ER.

Our psychiatry and counseling center has added more nurses and nurse practitioners. This is in a conscious effort to allow them to see more patients and greatly reduce the wait times for psychiatric care.

Our Business office has created a new Financial Assistance Policy. This is well advertised throughout the hospital and is designed to efficiently help those who need assistance in paying for the healthcare. Last year Mayo assisted the region by approximate \$3million in free services.

**Mayo Regional Hospital** continues to recruit providers that best meet specific community needs. The following new providers will join our team in 2017 to further enhance access to healthcare in our region.

**Randhir Francis, MD** - Orthopedics

**William Rice, MD** - Orthopedics

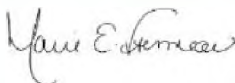
**John Daggett, MD** - Internal Medicine

**Kristen Wagner, MD** - Family Practice/OB/G-section

**Norman Henthorn, PA-C** - Emergency

And we continue to recruit!

Just a brief update on what is happening at Mayo. *Partnering for healthier communities, one person at a time.*



**Marie Vienneau BSN, FACHE**

*In 2016, Mayo Regional Hospital was named a Top Hospital for the first time. Widely acknowledged as one of the most prestigious distinctions a hospital can receive in the U.S., the recognition showcases Mayo Regional Hospital's commitment to patient safety and quality.*

*The selection of Top Hospitals is based on the results of the 2016 Leapfrog Hospital Survey. Performance across many areas of hospital care is considered in establishing the qualifications for the award, including infection rates, maternity care, and a hospital's ability to prevent medication errors.*



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



## Piscataquis County Economic Development Council

### 2017 Report

#### **WHO WE ARE**

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

#### **OUR MISSION**

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

#### **VISION**

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

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

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

#### **PCEDC Goals for 2014-2017:**

1. Develop and promote a creative and diverse economy;
2. Encourage entrepreneurs while strengthening existing businesses;
3. Modernize our infrastructure, both civic and tourism;
4. Increase lifelong educational and cultural opportunities;
5. Engage our communities in economic development by facilitating collaboration and partnerships; and
6. Continue work on Broadband Initiatives through the Assessment Grant Process.

#### **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), Jim Annis (*ex officio*), Angela Arno, Denise Buzzelli, Jack Clukey, James Macomber, Scott Moulton, Thelma Reagan, Dan Rinard, Paul Stearns, Kathy White, Christopher Winstead (Executive Director).

## THOMPSON FREE LIBRARY

The Thompson Free Library collection has over 23,000 adult books, 10,000 children's books, 600 audio books, 2000 movies, 120 music CDs, and 45 subscriptions to magazines and newspapers. The library's more than 4000 registered patrons borrowed over 41,000 items locally, 336 books through interlibrary loan, and 1820 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 2014. The 1987 – 2014 papers have been digitized and 1987 – 2009 can be accessed on-line. Visit our website at [www.thompson.lib.me.us](http://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 high-speed internet and wireless capabilities. There are three public access desktops and 4 laptops at the library. Library patrons have access to many databases, including Ancestry.com for Libraries using Maine MARVEL. Learning Express has many on-line tutorials. Visit the library to learn more about these sources of information and learning.

The library offers programs that help to enrich the lives of community members. The library continues to work with Cornerstones of Science and STEM to offer science opportunities to area children. In addition to the telescope we have received two microscopes, and a 3D printer. Story hour is on Thursday mornings for children and on Friday for Charlotte White clients. Michelle traveled to read to the children at the Morton Avenue and the PRYMCA daycare. Summer programs included goats, clowns, jungle tales, Allagash tales, and information about wetlands. The Friends of the Thompson Free Library and a Maine Community Foundation Rose and Samuel Rudman Grant help pay for programs.

Our new Brown Bag Lunch Series has been very popular with programs ranging from finance to yoga to poetry. The Maine Humanities Council lead a five session "Let's Talk about it" Series titled "Civil War: Rebirth of a Nation." In March Hank Lunn presented "From Foe to Friend," his personal story of what the experience was like to have German soldiers working on his family farm in Aroostook County.

The library continues to provide computer, e-readers and smart phone help. Faxing and copying services are available. Tax forms are provided and the library will continue to print basic forms unavailable from the government. Outreach programs include visits to day care centers and local schools.

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, Northeast Publishing for our subscription to the Piscataquis Observer, Christopher Maas and Nancy Grant for their work with the Evergreen consortium, Nancy Grant, with help from Clare Thomas, Park Pino and Jasper for the book sales, and the many people who have donated time, money, periodical subscriptions, books, videos, DVDs and audio books to the library. Special thanks to Jefferson Prestridge for his work and care of the library yard.

Library Staff: Helen Fogler, Michelle Dyer-Fagan, Kim Brawn, Valerie Talmadge and Tom Lyford. Executive Committee: Deborah Davis, Phyllis Lyford, Nancy Grant, Amy Fagan-Cannon, Carolyn Clark, Tom Lizotte, and Jefferson Prestridge.

## 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.



## AUDIT – TABLE OF CONTENTS

	Statement	Page
Independent Auditor's Report		4-5
Required Supplementary Information		
Management's Discussion and Analysis		6-14
Basic Financial Statements		
Government-wide Financial Statements		
Statement of net position	1	15
Statement of activities	2	16
Fund Financial Statements		
Balance sheet - governmental funds	3	17
Reconciliation of the governmental funds balance sheet to the statement of net position	3A	18
Statement of revenues, expenditures and changes in fund balances - governmental funds	4	19
Reconciliation of the statement of revenues, expenditures, and changes in fund balances of governmental funds to the statement of activities	4A	20
Statement of net position - proprietary fund	5	21
Statements of revenues, expenses and changes in fund net position - proprietary fund	6	22
Statement of cash flows - proprietary fund	7	23
Statement of fiduciary net position – fiduciary funds	8	24
Statement of changes in fiduciary net position – fiduciary funds	9	25
Notes to basic financial statements		26-48
Required Supplementary Information	<b>Exhibit</b>	
Budget and actual (with variances) - general fund	1	49
Participating Local Districts Plan	2-5	50-53
Other Supplementary Information	<b>Schedule</b>	
Combining schedule of revenues, expenditures and changes in fund balances - permanent fund and special revenue fund trusts	1	54
Schedule of permanent fund and special revenue fund trust balances	2	55
Combining schedule of changes in net position - private purpose trust funds	3	56
Schedule of private purpose trust funds balances	4	57
Taxes receivable, tax liens and tax acquired property - general fund	5	58
Other Report		
Independent auditor's report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with <i>Governmental Auditing Standards</i>		59-60



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

## Independent Auditor's Report

Board of Selectmen  
Town of Dover-Foxcroft, Maine

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Town of Dover-Foxcroft, Maine, as of and for the year ended June 30, 2016, 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, 2016 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, 2016, the Town adopted new accounting guidance, Statement of Governmental Accounting Standards (GASB) No. 72, *Fair Value Measurement and Application*. 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 49 through 53 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 other supplementary information on Schedules 1 through 5 is the responsibility of management and was derived from and relates 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 are fairly stated in all material respects in relation to the basic financial statements as a whole.

*Barbara Whibedian & Associates*

February 16, 2017

**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, 2016. 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. 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, 2016 was \$2,792,698.
- The Town's governmental activities net position increased by a total of \$410,838.
- The Town's general fund's fund balance increased by \$293,543, from \$1,916,193 at June 30, 2015 to \$ 2,209,736 at June 30, 2016.

**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 26-48.

**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 49.

**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 \$18,496,969 as of June 30, 2016.

**Net Position for the Period Ending June 30, 2016 and 2015**

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

	Governmental Activities		Business-type Activities		Total	
	2016	2015	2016	2015	2016	2015
Current and other assets	\$3,863,144	\$3,636,308	\$ 806,218	\$ 948,598	\$ 4,669,362	\$ 4,584,906
Capital assets, net	3,697,964	3,504,301	15,242,965	15,516,624	18,940,929	19,020,925
Total Assets	<u>7,561,108</u>	<u>7,140,609</u>	<u>16,049,183</u>	<u>16,465,222</u>	<u>23,610,291</u>	<u>23,605,831</u>
Deferred outflows of resources	257,668	61,382	-	-	257,668	61,382
Current liabilities	274,893	200,991	31,282	103,281	304,953	304,272
Noncurrent liabilities	1,058,610	937,908	3,813,164	4,097,486	4,871,774	5,035,394
Total Liabilities	<u>1,333,503</u>	<u>1,138,899</u>	<u>3,844,446</u>	<u>4,200,767</u>	<u>5,176,727</u>	<u>5,339,666</u>
Deferred inflows of resources	193,041	181,698	-	-	193,041	181,698
Net Position						
Net investment in capital assets	2,968,371	2,714,914	11,429,801	11,419,138	14,398,172	14,134,052
Restricted, nonexpendable	404,096	401,946	-	-	404,096	401,946
Restricted, expendable	655,529	810,825	-	-	655,529	810,825
Unrestricted	2,264,236	1,953,709	774,936	845,317	3,039,172	2,799,026
Total Net Position	<u>\$6,292,232</u>	<u>\$5,881,394</u>	<u>\$12,204,737</u>	<u>\$12,264,455</u>	<u>\$18,498,191</u>	<u>\$18,145,849</u>

	Component Unit	
	2016	2015
Current and other assets	\$ 767,795	\$ 731,974
Capital assets	753,273	775,131
Total assets	<u>1,524,848</u>	<u>1,516,358</u>
Deferred outflows of resources	37,190	13,799
Current and other liabilities	\$ 2,937	\$ 4,373
Noncurrent liabilities	41,993	14,626
Total liabilities	<u>44,930</u>	<u>18,999</u>
Deferred outflows of resources	<u>21,526</u>	<u>15,534</u>
Net position		
Investment in capital assets	753,273	775,131
Restricted, non-expendable	388,031	398,957
Restricted, expendable	354,278	321,536
Total Net Position	<u>\$1,495,582</u>	<u>\$1,495,624</u>

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

As a result applying GASB 34, the Town recorded depreciation expense of \$212,013 in its governmental activities and added fixed assets of \$441,612 for the year ended June 30, 2016.

The following table presents a summary of revenues and expenses for the fiscal year ended June 30, 2016 and 2015.

	Governmental Activities		Business-type Activities		Component Unit	
	2016	2015	2016	2015	2016	2015
<b>REVENUES</b>						
<i>Program Revenues:</i>						
Charges for services and other	\$ 344,497	\$ 300,970	\$ 696,753	\$ 709,688	\$ 7,781	\$ 7,047
Operating grants and contributions	297,848	1,425,103	-	-	224,551	199,361
Capital grants and contributions	405,570	64,873	15,920	334,365	-	-
<i>General Revenues:</i>						
Property Taxes	5,611,884	5,463,243	-	-	-	-
Excise and miscellaneous taxes	750,127	684,359	-	-	-	-
Grants and contributions not restricted to specific purpose	389,233	381,312	-	-	-	-
Unrestricted investment income	26,735	13,851	6,691	4,581	11,046	(5,313)
Interest and lien costs	46,018	45,963	-	-	-	-
Miscellaneous	35,913	55,149	-	-	-	-
Total Revenues	<u>\$7,907,825</u>	<u>\$8,434,823</u>	<u>\$ 719,364</u>	<u>\$ 1,048,634</u>	<u>\$ 243,378</u>	<u>\$ 201,095</u>
<b>EXPENSES</b>						
General government	\$1,193,364	\$1,125,824	\$ -	\$ -	\$ -	\$ -
Protection	845,297	886,958	-	-	-	-
Public works	843,653	836,366	-	-	-	-
Solid waste	485,564	485,807	-	-	-	-
Health and human services	25,084	26,420	-	-	-	-
Culture and recreation	108,909	114,892	-	-	243,420	221,871
Cemetery	84,846	95,125	-	-	-	-
Contingency	22,585	21,748	-	-	-	-
Library	158,595	158,595	-	-	-	-
Tax incremental financing	110,800	94,601	-	-	-	-
County tax	424,114	406,040	-	-	-	-
Education	2,579,074	2,508,595	-	-	-	-
Special grants and contributions	572,873	890,997	-	-	-	-
Cemetery and other trusts	5,215	10,250	-	-	-	-
Interest on long-term debt	30,650	34,925	66,954	85,059	-	-
Capital outlay	20,587	108,806	-	-	-	-
Other sewer fund expenses	-	-	712,128	602,342	-	-
Total expenses	<u>\$7,512,010</u>	<u>\$7,805,969</u>	<u>\$ 779,082</u>	<u>\$ 687,401</u>	<u>\$ 243,420</u>	<u>\$ 221,871</u>
Excess(deficiency) before contributions to permanent fund principal, special items, and transfers	922,813	628,854	(59,718)	361,233	(42)	(20,776)
Contributions to permanent funds	2,150	1,750	-	-	-	-
Special item - sale of assets	12,873	21,271	-	-	-	-
Special item - JUAL credits	-	387,880	-	-	-	-
Special item - proceeds from donated assets	-	10,000	-	-	-	-
Change in net position	412,060	1,049,755	(59,718)	361,233	(42)	(20,776)
Net position, beginning of year	5,881,394	5,090,520	12,264,455	11,903,222	1,495,624	1,533,628
Restatement of net position	-	(258,881)	-	-	-	(17,228)
Net position, beginning of year, restated	<u>5,881,394</u>	<u>4,831,639</u>	<u>12,264,455</u>	<u>11,903,222</u>	<u>1,495,624</u>	<u>1,516,400</u>
Net position, end of year	<u>\$6,293,454</u>	<u>\$5,881,394</u>	<u>\$12,204,737</u>	<u>\$12,264,455</u>	<u>\$1,495,582</u>	<u>\$1,495,624</u>

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

#### Governmental Activities

For the year ended June 30, 2016, the Town's net position for governmental activities increased by \$410,838.

Expenses of governmental activities include depreciation expense of \$212,013. 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, 2016 totaled \$6,859,910. Of this amount, \$6,408,029 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, 2016, the Town's net position from business-type activities decreased by \$59,718.

#### **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 \$3,249,083, \$152,619 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 \$5,611,584. Excise taxes and other taxes accounted for \$750,127 in total revenue.

Total governmental fund expenditures for the year were \$7,894,465 and are broken down as follows:

General government	\$ 1,194,915
Protection	820,280
Public works	808,248
Solid waste	470,336
Welfare	25,084
Culture and recreation	97,122
Cemetery	80,303
Contingency and abatements	22,585
Library	158,595
Tax incremental financing	110,600
County tax	424,114
Education	2,579,074
Grant program expenses	572,873
Trust fund fees and expenses	5,215
Principal	182,205
Interest and other charges	30,650
Capital outlay	<u>312,266</u>
Total Governmental Funds Expenditures	<u>\$ 7,894,465</u>

The Town paid \$312,266 in governmental capital outlays appropriations during the year. A portion of this was capitalized and is reflected in the \$407,801 total added to capital assets as of June 30, 2016.

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

	<b>Balance 6/30/15</b>	<b>Additions/ Completions</b>	<b>Retirement/ Restatement</b>	<b>Balance 6/30/16</b>
<b>Governmental Activities</b>				
Land	\$ 394,830	\$ -	\$ -	\$ 394,830
Construction in Progress	-	-	-	-
Infrastructure- roads	455,549	21,700	-	477,249
Buildings and Improvements	1,986,611	36,372	(51,712)	1,971,271
Equipment, furniture and fixtures	1,472,652	275,960	(148,418)	1,600,194
Vehicles	<u>2,322,280</u>	<u>107,580</u>	<u>(245,269)</u>	<u>2,184,591</u>
Total capital assets	6,631,922	441,612	(445,399)	6,628,135
Less accumulated depreciation	<u>(3,127,621)</u>	<u>(212,013)</u>	<u>409,463</u>	<u>(2,930,171)</u>
Total capital assets, net	<u>\$ 3,504,301</u>	<u>\$ 229,599</u>	<u>\$ (35,936)</u>	<u>\$ 3,697,964</u>
<b>Business-Type Activities</b>				
Land	\$ 124,171	\$ -	\$ -	\$ 124,171
Construction in progress	4,278,749	14,719	(4,293,468)	-
Buildings and Improvements	4,008,951	-	-	4,008,951
Equipment, furniture and vehicles	1,264,040	47,115	(21,998)	1,289,157
Infrastructure	<u>11,085,163</u>	<u>4,293,468</u>	<u>-</u>	<u>15,378,631</u>
Total capital assets	20,761,074	4,355,302	(4,315,466)	20,800,910
Less accumulated Depreciation	<u>(5,244,450)</u>	<u>(335,493)</u>	<u>21,998</u>	<u>(5,557,945)</u>
Total capital assets, net	<u>\$15,516,624</u>	<u>\$ 4,019,809</u>	<u>\$ (4,293,468)</u>	<u>\$15,242,965</u>

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

**Debt Administration**

The Town's debt consists of several bonds, notes and capital leases. A summary of the Town's debt activity for the year ended June 30, 2016 is as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Principal Payments</u>	<u>Ending Balance</u>	<u>Total Interest Paid</u>
<b>Governmental Activities</b>					
Bonds and notes payable	\$ 611,866	\$ -	\$ (128,569)	\$ 483,297	\$ 23,812
Capital lease obligations	177,521	122,410	(53,635)	246,296	6,838
Net pension liability	<u>148,521</u>	<u>209,967</u>	<u>(29,471)</u>	<u>329,017</u>	<u>N/A</u>
Total governmental activities	<u>937,908</u>	<u>332,377</u>	<u>(211,675)</u>	<u>1,058,610</u>	<u>30,650</u>
<b>Business-Type Activities</b>					
Bonds and notes payable	<u>4,097,486</u>	<u>-</u>	<u>(284,322)</u>	<u>3,813,164</u>	<u>\$ 66,954</u>
Total	<u>\$5,035,394</u>	<u>\$ 332,377</u>	<u>\$(495,997)</u>	<u>\$4,871,774</u>	<u>\$ 97,604</u>

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

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

The following is a discussion of the general fund budgetary highlights during the fiscal year ended June 30, 2016.

During the year, actual revenues exceeded budgeted revenues by \$113,021. 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 \$673,443 with the utilization of designated carry-forward balances.

The major budget variances for the year ended June 30, 2016 were as follows:

1. Excise and other miscellaneous tax revenues \$118,127 over budget due to increases in excise tax collections.
2. Charges for services revenues \$26,937 over budget, intergovernmental revenues \$21,580 over budget, and contributions revenue \$8,492 over budget due to additional unbudgeted amounts.
3. Capital outlay expenditures \$566,514 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:

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

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

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

### **REQUEST FOR INFORMATION**

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

Statement 1

**Town of Dover-Foxcroft, Maine**  
**Statement of Net Position**  
**June 30, 2016**

	Primary Government			Component Unit-
	Governmental	Business-type	Total	Thompson Free Library
	Activities	Activities		
<b>ASSETS</b>				
Cash and cash equivalents	\$ 2,183,948	\$ 604,815	\$ 2,788,763	\$ 372,916
Investments	467,586	-	467,586	394,879
Beneficial interest in assets held by others	617,752	-	617,752	-
Taxes receivable, net	434,995	-	434,995	-
Other receivables	22,000	147,263	169,263	-
Notes receivable	47,000	-	47,000	-
Internal balances	(53,982)	53,982	-	-
Due from other governmental agencies	143,845	158	144,003	-
Capital assets not being depreciated	394,830	124,171	519,001	-
Capital assets being depreciated, net of accumulated depreciation	3,303,134	15,118,794	18,421,928	753,273
<b>Total assets</b>	<b>7,561,108</b>	<b>16,049,183</b>	<b>23,610,291</b>	<b>1,524,848</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred outflows related to pensions	257,668	-	257,668	37,190
<b>LIABILITIES</b>				
Accounts payable, deposits payable, and accrued expenses	139,484	10,451	149,935	2,937
Due to other governments	34,335	-	34,335	-
Unearned revenues	101,074	-	101,074	-
Accrued interest payable	-	20,831	20,831	-
Long-term liabilities				
Due within one year				
Bonds and notes payable	90,796	288,072	378,868	-
Capital lease payable	51,808	-	51,808	-
Due in more than one year				
Bonds and notes payable	392,501	3,525,092	3,917,593	-
Capital leases payable	194,488	-	194,488	-
Net pension liability	329,017	-	329,017	41,993
<b>Total liabilities</b>	<b>1,333,503</b>	<b>3,844,446</b>	<b>5,177,949</b>	<b>44,930</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred inflows related to pensions	168,661	-	168,661	21,526
Prepaid taxes	24,380	-	24,380	-
<b>Total deferred inflows of resources</b>	<b>193,041</b>	<b>-</b>	<b>193,041</b>	<b>21,526</b>
<b>NET POSITION</b>				
Net investment in capital assets	2,968,371	11,429,801	14,398,172	753,273
Restricted, non-expendable for				
Permanent fund principal	404,096	-	404,096	-
Library endowments principal	-	-	-	388,031
Restricted, expendable for				
Permanent fund income	42,020	-	42,020	-
Tax incremental financing project	20,278	-	20,278	-
Special revenue grants and contributions	593,231	-	593,231	-
Library endowments income	-	-	-	354,278
Unrestricted	2,264,236	774,936	3,039,172	-
<b>Total net position</b>	<b>\$ 6,292,232</b>	<b>\$ 12,204,737</b>	<b>\$ 18,496,969</b>	<b>\$ 1,495,582</b>

See accompanying notes to basic financial statements.

15

**Town of Dover-Foxcroft, Maine**  
**Statement of Activities**  
**For the Year Ended June 30, 2016**

Functions/Programs	Expenses	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions		Primary Government		Component Unit
						Governmental Activities	Business-type Activities	Thompson Free Library
<b>Primary government</b>								
Governmental activities								
General government	\$ 1,193,364	\$ 73,229	\$ 68,091	\$ -	\$ (1,052,044)	\$ -	\$ (1,052,044)	
Protection								
Police and lights	477,587	12,260	-	-	(465,327)	-	(465,327)	
Hydrant rental	214,430	-	-	-	(214,430)	-	(214,430)	
Fire department	153,280	13,076	-	-	(140,204)	-	(140,204)	
Public works	843,653	22,666	125,978	-	(695,009)	-	(695,009)	
Solid Waste	485,564	130,513	41,364	-	(313,687)	-	(313,687)	
Welfare	25,084	-	6,807	-	(18,277)	-	(18,277)	
Culture and recreation	109,909	4,107	10,303	-	(95,499)	-	(95,499)	
Cemetery	84,846	3,550	-	-	(81,296)	-	(81,296)	
Contingency	22,585	-	-	-	(22,585)	-	(22,585)	
Library	158,595	-	-	-	(158,595)	-	(158,595)	
Tax increment financing	110,600	85,096	-	-	(25,504)	-	(25,504)	
County tax	424,114	-	-	-	(424,114)	-	(424,114)	
Education	2,579,074	-	-	-	(2,579,074)	-	(2,579,074)	
Special revenue grants and contributions	572,873	-	52,011	405,570	(115,292)	-	(115,292)	
Cemetery and other trusts	5,215	-	(6,706)	-	(11,921)	-	(11,921)	
Interest and other charges	30,650	-	-	-	(30,650)	-	(30,650)	
Capital outlay	20,587	-	-	-	(20,587)	-	(20,587)	
Total governmental activities	7,512,010	344,497	297,848	405,570	(6,464,095)	-	(6,464,095)	
Business-type activities								
Sewer fund	779,082	696,753	-	15,920	-	(66,409)	(66,409)	
Total primary government	\$ 8,291,092	\$ 1,041,250	\$ 297,848	\$ 421,490	(6,464,095)	(66,409)	(6,530,504)	
<b>Component unit</b>								
Thompson Free Library	\$ 243,420	\$ 7,781	\$ 224,551	\$ -				\$ (11,088)
<b>General revenues</b>								
Taxes								
Property taxes, levied for general purposes						5,611,884	-	5,611,884
Excise taxes						750,127	-	750,127
Interest and lien costs						46,018	-	46,018
Grants and contributions not restricted to specific programs						389,233	-	389,233
Interest and investment earnings						26,735	6,681	33,426
Miscellaneous						35,913	-	35,913
Contributions to permanent fund principal						2,150	-	2,150
Special item - gain on sale of capital assets						12,873	-	12,873
Total general revenues, contributions to permanent fund principal, and special item						6,874,933	6,681	6,881,624
Change in net position						410,838	(59,718)	351,120
<b>NET POSITION - BEGINNING</b>						5,881,394	12,264,455	18,145,849
<b>NET POSITION - ENDING</b>						\$ 6,292,232	\$ 12,204,737	\$ 18,496,969
								\$ 1,495,582

See accompanying notes to basic financial statements.

## Statement 3

**Town of Dover-Foxcroft, Maine**  
**Balance Sheet**  
**Governmental Funds**  
**June 30, 2016**

	General Fund	Special Revenue Fund	Nonmajor Governmental Fund - Permanent Fund	Total Governmental Funds
<b>ASSETS</b>				
Cash and cash equivalents	\$ 2,183,942	\$ 6	\$ -	\$ 2,183,948
Investments	324,553	143,033	-	467,586
Beneficial interest in assets held by others	-	171,636	446,116	617,752
Taxes receivable, net	434,995	-	-	434,995
Due from other funds	-	301,972	-	301,972
Interfund advances receivable	-	17,500	-	17,500
Receivable from other governments	87,327	56,518	-	143,845
Other receivables	22,000	-	-	22,000
Notes receivable	42,000	5,000	-	47,000
<b>Total assets</b>	<b>\$ 3,094,817</b>	<b>\$ 695,665</b>	<b>\$ 446,116</b>	<b>\$ 4,236,598</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>				
<b>Liabilities</b>				
Accounts payable	\$ 130,797	\$ 1,360	\$ -	\$ 132,157
Due to other funds	301,497	-	-	301,497
Payable to other governments	34,335	-	-	34,335
Unearned revenues	-	101,074	-	101,074
Other accrued expenses	1,385	-	-	1,385
Security deposits payable	5,942	-	-	5,942
Interfund advances payable	71,369	-	-	71,369
<b>Total liabilities</b>	<b>545,325</b>	<b>102,434</b>	<b>-</b>	<b>647,759</b>
<b>Deferred inflows of resources</b>				
Prepaid taxes	24,380	-	-	24,380
Unavailable property taxes	315,376	-	-	315,376
<b>Total deferred inflows of resources</b>	<b>339,756</b>	<b>-</b>	<b>-</b>	<b>339,756</b>
<b>Fund balances</b>				
Nonspendable for trust fund principal	-	-	404,096	404,096
Nonspendable for notes and other receivables	64,000	22,500	-	86,500
<b>Restricted for</b>				
Trust fund purposes	-	314,669	42,020	356,689
Tax incremental financing projects	20,278	-	-	20,278
Special revenue grants and contributions	-	256,062	-	256,062
Committed for debt service	49,587	-	-	49,587
Assigned for capital projects and other purposes	1,031,257	-	-	1,031,257
Unassigned	1,044,614	-	-	1,044,614
<b>Total fund balances</b>	<b>2,209,736</b>	<b>593,231</b>	<b>446,116</b>	<b>3,249,083</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 3,094,817</b>	<b>\$ 695,665</b>	<b>\$ 446,116</b>	<b>\$ 4,236,598</b>

See accompanying notes to the basic financial statements.

17

## Statement 3A

**Town of Dover-Foxcroft, Maine  
Reconciliation of the Governmental Fund's Balance Sheet  
to the Statement of Net Position  
June 30, 2016**

Total fund balance, governmental funds	\$ 3,249,083
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.	3,697,964
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	315,376
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	(588)
Deferred outflows related to pensions	257,668
Deferred inflows related to pensions	(168,661)
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.	<u>(1,058,610)</u>
Net Position of Governmental Activities in the Statement of Net Position	<u><u>\$ 6,292,232</u></u>

See accompanying notes to the basic financial statements.

18

**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
<b>REVENUES</b>				
Property taxes	\$ 5,611,584	\$ -	\$ -	\$ 5,611,584
Excise and miscellaneous taxes	750,127	-	-	750,127
Interest and lien costs	46,018	-	-	46,018
Licenses, permits and fees	45,145	-	-	45,145
Intergovernmental	557,771	456,995	-	1,014,766
Charges for services	339,785	-	-	339,785
Recycling credits	41,364	-	-	41,364
Contributions	8,492	-	2,150	10,642
Investment and interest earnings	26,735	6,032	2,230	34,997
Unrealized, realized gains (losses) on investments	-	(5,896)	(9,070)	(14,966)
Payment in lieu of taxes	26,900	-	-	26,900
Miscellaneous	2,729	585	-	3,314
Total revenues (losses)	7,456,650	457,714	(4,690)	7,909,674
<b>EXPENDITURES</b>				
Current				
General government	1,194,915	-	-	1,194,915
Protection				
Police and lights	461,657	-	-	461,657
Hydrant rental	214,430	-	-	214,430
Fire department	144,193	-	-	144,193
Public works	808,248	-	-	808,248
Solid waste	470,336	-	-	470,336
Welfare	25,084	-	-	25,084
Culture and recreation	97,122	-	-	97,122
Cemetery	80,303	-	-	80,303
Contingency and abatements	22,585	-	-	22,585
Library	158,595	-	-	158,595
Tax increment financing	110,600	-	-	110,600
County tax	424,114	-	-	424,114
Education	2,579,074	-	-	2,579,074
Grant program expenses	-	572,873	-	572,873
Trust fund fees and donations	-	1,511	3,704	5,215
Debt service				
Principal	182,205	-	-	182,205
Interest and other charges	30,660	-	-	30,660
Capital outlay	312,266	-	-	312,266
Total expenditures	7,316,377	574,384	3,704	7,894,465
Excess (deficiency) of revenues over expenditures	140,273	(116,670)	(8,394)	15,209
<b>OTHER FINANCING SOURCES (USES)</b>				
Lease proceeds	122,410	-	-	122,410
Transfers in	15,860	-	-	15,860
Transfers out	-	-	(15,860)	(15,860)
Total other financing sources and uses	138,270	-	(15,860)	122,410
<b>SPECIAL ITEMS</b>				
Proceeds from sale of capital assets	15,000	-	-	15,000
Total special items	15,000	-	-	15,000
Net change in fund balances	293,543	(116,670)	(24,254)	152,619
<b>FUND BALANCES - BEGINNING</b>	1,916,193	709,901	470,370	3,096,464
<b>FUND BALANCES - ENDING</b>	\$ 2,209,736	\$ 593,231	\$ 446,116	\$ 3,249,083

See accompanying notes to the basic financial statements.

## 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, 2016**

Net change in fund balances - total governmental funds: \$ 152,619

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	407,801
Depreciation expense	(212,013)

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.

(2,126)

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.

300

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	(406)
Deferred outflows related to pensions	90,150

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	(122,410)
Principal repaid	182,205

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	(85,282)
---------------------	----------

Change in net position of governmental activities

\$ 410,838

See accompanying notes to the basic financial statements.

20

## Statement 5

**Town of Dover-Foxcroft, Maine**  
**Statement of Net Position**  
**Proprietary Fund**  
**June 30, 2016**

	<u>Enterprise Fund</u>
	<u>Sewer Fund</u>
<b>ASSETS</b>	
Current assets	
Cash and cash equivalents	\$ 604,815
Accounts receivable, net	147,263
Due from governmental activities	588
Interfund advances receivable - current	17,956
Receivables from other governments	158
	<u>770,780</u>
Total current assets	
Non-current assets	
Interfund advances receivable	35,913
Land and improvements	124,171
Infrastructure	15,378,630
Buildings	4,008,951
Equipment, vehicles and furniture	1,289,157
Less accumulated depreciation	<u>(5,557,944)</u>
Total non-current assets	<u>15,278,878</u>
Total assets	<u>16,049,658</u>
<b>LIABILITIES</b>	
Current liabilities	
Accounts payable	10,451
Accrued interest payable	20,831
Due to other funds	475
Bonds and notes payable	<u>288,072</u>
Total current liabilities	319,829
Noncurrent liabilities	
Bonds and notes payable	<u>3,525,092</u>
Total liabilities	<u>3,844,921</u>
<b>NET POSITION</b>	
Net investment in capital assets	11,429,801
Unrestricted	<u>774,936</u>
Total net position	<u><u>\$ 12,204,737</u></u>

See accompanying notes to basic financial statements.

21

## 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, 2016**

	<b>Enterprise Fund</b>
	<b>Sewer Fund</b>
<b>REVENUES</b>	
Charges for services	\$ 685,792
Interest and lien charges	10,961
Total operating revenues	696,753
<b>OPERATING EXPENSES</b>	
Administration	265,357
Sanitary sewer maintenance	5,720
Pump station maintenance	11,209
Plant maintenance and equipment	75,280
Depreciation	335,493
Total operating expenses	693,059
Operating income	3,694
<b>NON-OPERATING REVENUES (EXPENSES)</b>	
Interest and investment revenue	6,691
Capital grants and contributions	15,920
Interest expense	(66,954)
Capital outlay	(19,475)
Pension expense	(10,480)
Change in pension related deferred outflows	10,886
Total net non-operating revenues (expenses)	(63,412)
Change in net position	(59,718)
<b>TOTAL NET POSITION - BEGINNING</b>	12,264,455
<b>TOTAL NET POSITION - ENDING</b>	\$ 12,204,737

See accompanying notes to basic financial statements.

22

## Statement 7

**Town of Dover-Foxcroft, Maine**  
**Statement of Cash Flows - Proprietary Fund**  
**For the Year ended June 30, 2016**

	<u>Enterprise Fund</u> <u>Sewer Fund</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Received from user charges	\$ 693,385
Interest and lien charges	10,961
Payments to suppliers for goods and services	(93,269)
Payments for administrative services	<u>(265,357)</u>
Net cash provided by operating activities	<u>345,720</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>	
Capital expenditures	(151,609)
Interest payments	(67,580)
Proceeds from loan repayments	17,956
Proceeds from grants	85,025
Bond and note payments	<u>(284,322)</u>
Net cash used by capital and related financing activities	<u>(400,530)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Interest income	<u>6,691</u>
<b>NET DECREASE IN CASH AND CASH EQUIVALENTS</b>	(48,119)
<b>CASH AND CASH EQUIVALENTS, BEGINNING</b>	<u>652,934</u>
<b>CASH AND CASH EQUIVALENTS, ENDING</b>	<u>\$ 604,815</u>
<b>Reconciliation of operating income to net cash provided by operating activities</b>	
Operating income	\$ 3,694
Adjustments to reconcile net income to net cash provided by operating activities	
Depreciation	335,493
(Increase) decrease in the following assets	
Accounts receivable	7,593
Increase (decrease) in the following liabilities	
Accounts payable	(1,073)
Due to other funds	<u>13</u>
Total adjustments to income	<u>342,026</u>
Net cash provided by operating activities	<u>\$ 345,720</u>

See accompanying notes to basic financial statements.

23

## Statement 8

**Town of Dover-Foxcroft, Maine**  
**Statement of Fiduciary Net Position**  
**Fiduciary Funds**  
**June 30, 2016**

	<b>Private Purpose Trust Funds</b>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 3,935
Investments	778,007
Beneficial interest in assets held by others	990,887
	<hr/>
Total assets	1,772,829
	<hr/>
<b>NET POSITION</b>	
Nonexpendable principal held in trust for benefits and other purposes	1,201,829
Expendable income held in trust for benefits and other purposes	571,000
	<hr/>
Total net position	<u><u>\$ 1,772,829</u></u>

See accompanying notes to basic financial statements.

24

## Statement 9

**Town of Dover-Foxcroft, Maine**  
**Statement of Changes in Fiduciary Net Position**  
**Fiduciary Funds**  
**For the Year Ended June 30, 2016**

	<u>Private Purpose Trust Funds</u>
<b>ADDITIONS</b>	
Investment earnings	
Net decrease in fair value of investments	\$ (71,829)
Interest	39,251
Contributions	<u>11,192</u>
Total additions (reductions)	<u>(21,386)</u>
<b>DEDUCTIONS</b>	
Distributions and fees	<u>106,195</u>
Change in net position	(127,581)
<b>NET POSITION - BEGINNING</b>	<u>1,900,410</u>
<b>NET POSITION - ENDING</b>	<u><u>\$ 1,772,829</u></u>

See accompanying notes to basic financial statements.

25

**Town of Dover-Foxcroft, Maine  
Notes to Basic Financial Statements  
June 30, 2016**

**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.

**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.

**Town of Dover-Foxcroft, Maine  
Notes to Basic Financial Statements  
June 30, 2016**

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

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

**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, 2016**

**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.

**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.

**Town of Dover-Foxcroft, Maine  
Notes to Basic Financial Statements  
June 30, 2016**

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

**E. BUDGETS AND BUDGETARY ACCOUNTING (CONTINUED)**

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.

**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.

**Town of Dover-Foxcroft, Maine  
Notes to Basic Financial Statements  
June 30, 2016**

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

**F. FINANCIAL STATEMENT AMOUNTS (CONTINUED)**

**4. Capital Assets (Continued)**

Estimated useful lives are as follows:

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

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.

**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.

**Town of Dover-Foxcroft, Maine  
Notes to Basic Financial Statements  
June 30, 2016**

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

**F. FINANCIAL STATEMENT AMOUNTS (CONTINUED)**

**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.

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

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

**Town of Dover-Foxcroft, Maine  
Notes to Basic Financial Statements  
June 30, 2016**

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

**F. FINANCIAL STATEMENT AMOUNTS (CONTINUED)**

**9. Governmental Fund Balances (Continued)**

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

**10. Revenue Recognition - Property Taxes**

Property taxes were levied on assessed values of April 1, 2015, and were due in two installments of 50% on September 25, 2015 and 50% on February 26, 2016. 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, 2016, and during the first sixty days of the next fiscal year are recognized as revenue in 2016. 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	\$289,110,900
Personal property	<u>12,907,100</u>
	\$302,018,000
Tax rate (per \$1,000)	<u>18.60</u>
Commitment	\$ 5,617,535
Less collections and abatements	<u>5,326,575</u>
Receivable at June 30, 2016	<u>\$ 290,960</u>
Collection rate	94.8%

**11. New Governmental Accounting Standards**

During the year ended June 30, 2016, the Town implemented 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.

**Town of Dover-Foxcroft, Maine  
Notes to Basic Financial Statements  
June 30, 2016**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)****F. FINANCIAL STATEMENT AMOUNTS (CONTINUED)****12. Recent Accounting Pronouncements**

In August 2015, the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 77, *Tax Abatement Disclosures*. This statement improves financial reporting by increasing disclosure of information about the nature and magnitude of tax abatements, increasing transparency of the transactions, and providing more information about how tax abatements affect a government's future ability to raise resources and meet its financial obligations, and the impact those abatements have on a government's financial position and economic condition. The statement is effective for periods beginning after December 15, 2015. The effect of this Statement on the Town's financial statements is not known at this time.

In January 2016, the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 80, *Blending Requirements for Certain Component Units—an amendment of GASB Statement No. 14*. This statement improves financial reporting by clarifying the financial statement presentation requirements for certain component units and enhancing the comparability of financial statements among governments, by requiring blending of a component unit incorporated as a not-for profit corporation in which the primary government is the sole corporate member. The statement is effective for periods beginning after June 15, 2016. The effect of this Statement on the Town's financial statements is not known at this time.

In January 2016, the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 82, *Pension Issues – an amendment of GASB Statements No. 67, No. 68, and No. 73*. This statement addresses issues regarding (1) the presentation of payroll-related measures in required supplementary information, (2) the selection of assumptions and the treatment of deviations from the guidance in an Actuarial Standard of Practice for financial reporting purposes, and (3) the classification of payments made by employers to satisfy employee (plan member) contribution requirements. The statement is effective for periods beginning after June 15, 2016 or in the first reporting period in which the measurement date of the pension liability is on or after June 15, 2017. 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, 2016, the Town reported deposits of \$3,165,614 with bank balances of \$3,287,680. Of the Town's total bank balance of \$3,287,680, \$2,632,624 was exposed to custodial credit risk. Of the exposed amount, \$1,627,421 was collateralized by underlying securities held by the related bank, which were not in the Town's name, and \$1,005,203 was uncollateralized.

Deposits have been reported as follows:

Reported in governmental funds	\$2,183,948
Reported in proprietary funds	604,815
Reported in fiduciary funds	3,935
Reported in component unit	<u>372,916</u>
Total deposits	<u>\$3,165,614</u>

**Town of Dover-Foxcroft, Maine**  
**Notes to Basic Financial Statements**  
**June 30, 2016**

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

**Investments**

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

The Town categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The Town's investments at June 30, 2016 are as follows:

Open end mutual funds	\$ 1,507,910
Fixed rate capital securities	10,428
Corporate bonds	50,792
Exchange-traded and closed end mutual funds	53,142
Preferred stock	18,200
Total investments	<u>\$ 1,640,472</u>

All of the Town's investments at June 30, 2016 are valued using quoted market prices (Level 1 inputs).

*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 \$1,640,472 in investments which are invested in open end and closed end mutual funds, corporate bonds, preferred stocks, and fixed rate securities, are exposed to custodial credit risk as the investments are not in the Town's or the Town's component unit's name, as applicable. They are registered in the name of the Bank's custodian.

*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	\$ -	\$ -	\$ 10,428
Corporate bonds	-	30,618	20,175
Total	<u>\$ -</u>	<u>\$ 30,618</u>	<u>\$ 30,603</u>

Investments have been reported as follows:

Reported in governmental funds	\$ 467,586
Reported in fiduciary funds	778,007
Reported in component unit	394,879
Total investments	<u>\$1,640,472</u>

**Town of Dover-Foxcroft, Maine**  
**Notes to Basic Financial Statements**  
**June 30, 2016**

**NOTE 3. CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2016, was as follows:

	Balance 6/30/15	Additions/ Completions	Retirements/ Dispositions	Balance 6/30/16
<b>Governmental Activities</b>				
<i>Capital assets not being depreciated</i>				
Land	\$ 394,830	\$ -	\$ -	\$ 394,830
<i>Capital assets being depreciated</i>				
Infrastructure	455,549	21,700	-	477,249
Buildings and improvements	1,587,161	36,372	(51,712)	1,571,821
Land improvements	399,450	-	-	399,450
Equipment and furniture	1,472,652	275,960	(148,418)	1,600,194
Vehicles	2,322,280	107,580	(245,269)	2,184,591
Total capital assets being depreciated	6,237,092	441,612	(445,399)	6,233,305
<i>Less accumulated depreciation for</i>				
Infrastructure	(121,574)	(23,175)	-	(144,749)
Buildings and improvements	(250,212)	(37,066)	15,776	(271,502)
Land improvements	(9,320)	(8,011)	-	(17,331)
Equipment and furniture	(1,261,858)	(76,257)	148,418	(1,189,697)
Vehicles	(1,484,657)	(67,504)	245,269	(1,306,892)
Total accumulated depreciation	(3,127,621)	(212,013)	409,463	(2,930,171)
Total capital assets, being depreciated net	3,109,471	229,599	(35,936)	3,303,134
Governmental activities capital assets, net	<u>\$ 3,504,301</u>	<u>\$ 229,599</u>	<u>\$ (35,936)</u>	<u>\$ 3,697,964</u>
<b>Business-type activities</b>				
<i>Capital assets not being depreciated</i>				
Land	\$ 124,171	\$ -	\$ -	\$ 124,171
Construction in progress	4,278,749	14,719	(4,293,468)	-
Total	4,402,920	14,719	(4,293,468)	124,171
<i>Capital assets being depreciated</i>				
Infrastructure	11,085,163	4,293,468	-	15,378,631
Buildings and improvements	4,008,951	-	-	4,008,951
Equipment, vehicles and furniture	1,264,040	47,115	(21,998)	1,289,157
Total capital assets being depreciated	16,358,154	4,340,583	(21,998)	20,676,739
<i>Less accumulated depreciation for</i>				
Infrastructure	(2,587,614)	(225,049)	-	(2,812,663)
Buildings and improvements	(1,493,779)	(82,250)	-	(1,576,029)
Equipment, vehicles and furniture	(1,163,057)	(28,194)	21,998	(1,169,253)
Total accumulated depreciation	(5,244,450)	(335,493)	21,998	(5,557,945)
Total capital assets, being depreciated net	11,113,704	4,005,090	-	15,118,794
Business-type activities capital assets, net	<u>\$15,516,624</u>	<u>\$ 4,019,809</u>	<u>\$ (4,293,468)</u>	<u>\$15,242,965</u>

**Town of Dover-Foxcroft, Maine**  
**Notes to Basic Financial Statements**  
**June 30, 2016**

**NOTE 3. CAPITAL ASSETS (CONTINUED)**

<b>Component Unit</b>	<b>Balance 6/30/15</b>	<b>Additions/ Completions</b>	<b>Retirements/ Dispositions</b>	<b>Balance 6/30/16</b>
<i>Capital assets being depreciated</i>				
Buildings and improvements	\$ 1,346,791	\$ -	\$ -	\$ 1,346,791
<i>Less accumulated depreciation for</i>				
Buildings and improvements	(571,660)	(21,858)	-	(593,518)
Component unit capital assets, net	<u>\$ 775,131</u>	<u>\$ (21,858)</u>	<u>\$ -</u>	<u>\$ 753,273</u>

Depreciation expense for the year ended June 30, 2016, was charged as direct expense to programs as follows:

<i>Governmental activities</i>	
General government	\$ 14,842
Police	17,356
Fire	47,477
Public works	99,345
Solid waste	15,448
Recreation	12,787
Cemetery	4,758
Total depreciation expense – Governmental activities	<u>\$ 212,013</u>
<i>Business-type activities</i>	
Sewer fund	<u>\$ 335,493</u>
<i>Component Unit</i>	
Thompson Free Library	<u>\$ 21,858</u>

**Town of Dover-Foxcroft, Maine**  
**Notes to Basic Financial Statements**  
**June 30, 2016**

**NOTE 4. LONG-TERM LIABILITIES**

The following is a summary of long-term liabilities for the year ended June 30, 2016:

	Balance June 30, 2015	Increases	Decreases	Balance June 30, 2016	Portion due within one year
<b>Governmental Fund Liabilities</b>					
<b>General Obligation Bonds</b>					
<i>Maine Municipal Bond Bank</i>					
General obligation bond dated October 25, 2001, due 2017. Interest ranges 3.25-5.125% with annual principal and semiannual interest payments	\$ 86,866	\$ -	\$ (42,320)	\$ 44,546	\$ 44,546
General obligation bond dated October 27, 2005, due 2016. Interest ranges 3.70%-3.90% with annual principal and semiannual interest payments	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	255,000	-	(21,250)	233,750	21,250
General obligation bond dated May 25, 2009, due 2027. Interest ranges 2.2%-5.30% with annual principal and semiannual interest payments	180,000	-	(15,000)	165,000	15,000
<i>Camden National Bank</i>					
3.80% general obligation bond dated May 14, 2011, due May 14, 2020 with annual principal and interest payments	50,000	-	(10,000)	40,000	10,000
Total general obligation bonds	611,866	-	(128,569)	483,297	90,796
<b>Capital Leases</b>	177,521	122,410	(53,635)	246,296	51,808
<b>Net Pension Liability</b>	148,521	209,967	(29,471)	329,017	N/A
Total governmental long-term liabilities	937,908	332,377	(211,675)	1,058,610	142,604

**Town of Dover-Foxcroft, Maine**  
**Notes to Basic Financial Statements**  
**June 30, 2016**

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

	Balance June 30, 2015	Increases	Decreases	Balance June 30, 2016	Portion due within one year
<b>Proprietary Fund Liabilities</b>					
<b>General Obligation Bonds</b>					
<i>Rural Development</i>					
2.50% general obligation sewer bonds dated February 16, 2011, due 2039	\$ 1,336,551	\$ -	\$ (41,321)	\$ 1,295,230	\$ 42,354
2.00% general obligation sewer bonds dated May 10, 2012, due 2040	275,220	-	(8,593)	266,627	8,765
<i>Maine Municipal Bond Bank</i>					
2.25% general obligation revolving loan dated November 13, 2003, due 2024	120,091	-	(12,499)	107,592	12,705
1.71% general obligation sewer bonds dated November 13, 2003, due 2019	508,732	-	(126,181)	382,551	127,775
1.00% general obligation sewer bonds dated September 14, 2012, due 2032	1,061,654	-	(57,603)	1,004,051	58,179
0.44% general obligation sewer bonds dated August 6, 2014, due 2034	795,238	-	(38,125)	757,113	38,294
Total proprietary general obligation bonds	4,097,486	-	(284,322)	3,813,164	288,072
Total governmental fund and proprietary fund long-term liabilities	<u>\$ 5,035,394</u>	<u>\$ 332,377</u>	<u>\$ (495,997)</u>	<u>\$ 4,871,774</u>	<u>\$ 430,676</u>
<b>Component Unit Liabilities</b>					
<b>Net Pension Liability</b>	<u>\$ 14,626</u>	<u>\$ 32,747</u>	<u>\$ (5,380)</u>	<u>\$ 41,993</u>	<u>\$ N/A</u>

**Town of Dover-Foxcroft, Maine**  
**Notes to Basic Financial Statements**  
**June 30, 2016**

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

**General obligation bonds payable**

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

Year ended June 30	General Obligations		Proprietary Obligations		Total
	Principal	Interest	Principal	Interest	
2017	\$ 90,796	\$ 20,059	\$ 288,072	\$ 58,860	\$ 457,787
2018	46,250	16,657	291,739	55,156	409,802
2019	46,250	14,405	290,275	51,342	402,272
2020	46,250	12,213	167,037	48,246	273,746
2021	36,250	10,025	169,380	45,896	261,551
2022-2026	181,250	23,691	853,407	193,036	1,251,384
2027-2031	36,251	392	870,232	133,090	1,039,965
2032-2036	-	-	616,044	70,778	686,822
2037-2040	-	-	266,978	13,459	280,437
	<u>\$ 483,297</u>	<u>\$ 97,442</u>	<u>\$ 3,813,164</u>	<u>\$ 669,863</u>	<u>\$ 5,063,766</u>

In accordance with Maine law, no municipality shall incur debt for specific purposes in excess of certain percentages of State valuation of such municipality. At June 30, 2016, the Town was in compliance with these limitations.

**Capital leases payable**

The Town is the lessee of a photocopier, a fire truck, and a loader 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, 2016, the Town had recorded \$19,678 in equipment and \$413,220 in vehicles related to outstanding capital leases. Amortization of these assets is included with depreciation expense. Accumulated depreciation for these assets at June 30, 2016 is \$42,554.

Minimum future lease payments under capital leases as of June 30, 2016 are:

2017	\$ 60,472
2018	60,472
2019	60,472
2020	59,371
2021	29,995
	<u>270,744</u>
Less amount representing interest	(24,448)
Present value of minimum lease payments	<u>\$ 246,296</u>

**Town of Dover-Foxcroft, Maine**  
**Notes to Basic Financial Statements**  
**June 30, 2016**

**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, 2016, arising from these transactions and interfund transfers were as follows:

	Due from Other Funds	Due to Other Funds	Transfers In	Transfers Out
General fund	\$ -	\$ 372,866	\$ 15,860	\$ -
Special revenue fund	319,472	-	-	-
Nonmajor funds - Permanent fund	-	-	-	15,860
Sewer proprietary fund	<u>53,869</u>	<u>475</u>	<u>-</u>	<u>-</u>
	<u>\$ 373,341</u>	<u>\$ 373,341</u>	<u>\$ 15,860</u>	<u>\$ 15,860</u>

Transfers are used to move revenues from the fund that budget requires to collect them to the fund that budget requires to expend them and use unrestricted revenues collected to finance various programs accounted for in other funds in accordance with budgetary authorization. The \$15,860 is a transfer from permanent fund endowments to the general fund for use in cemetery operations.

The \$53,869 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 three 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, 2016:

	Governmental Activities	Business-type Activities
Capital assets	\$ 6,628,135	\$ 20,800,909
Accumulated depreciation	(2,930,171)	(5,557,944)
Related bonds payable	(483,297)	(3,813,164)
Related capital leases payable	(246,296)	-
Total balance	<u>\$ 2,968,371</u>	<u>\$ 11,429,801</u>

**Town of Dover-Foxcroft, Maine**  
**Notes to Basic Financial Statements**  
**June 30, 2016**

**NOTE 7. FUND BALANCE – SPECIAL REVENUE FUND - RESTRICTED**

At June 30, 2016 the Town maintained restricted fund balances in its special revenue fund for grants and contributions for the following programs:

Walmart donation	\$ 18
Maine Highlands Senior Center	170,441
Bike Maine grant	1,123
Dredging	44,432
Wellness grant	31
Balloon festival	447
Senior network	1,544
Downtown revitalization	314
Penquis community grant	300
Land use	3,545
Community & Economic development grants	2,501
Byrne Justice grants	12,321
Wood sales & sludge removal	19,045
	<u>\$ 256,062</u>

**NOTE 8. FUND BALANCE – GENERAL FUND - ASSIGNED**

At June 30, 2016 the Town maintained assigned fund balances for capital projects and other purposes as follows:

Homecoming	\$ 29,138
Unemployment	8,307
Health insurance co-pay	30,200
Emergency preparedness	5,986
Fire equipment	33,749
Fire station and donations	2,455
Community policing	2,060
Promotion grant match	11,950
Aerial photos	9,929
Greeley Landing	1,596
Public works equipment	30,070
Public works building	4,654
Office machines	57,000
Recreation facilities	33,983
Learn to Skate	500
Promotion and development	10,700
Cable infrastructure	8,932
Police building	20,519
Police equipment	25,671
Police drug enforcement	8,277
Solid waste equipment	28,294
Solid waste facilities	13,117
Cemetery equipment	23,012
Cemetery facilities	5,847
Central hall	22,589
Morton Ave building	37,133
Road improvement	172,785
Paving	10,000
Gravel pit stumpage sales	16,661
Airport stumpage sales	11,638
Pine Crest Business Park	21,758
Future retirement costs	332,747
	<u>\$ 1,031,257</u>

**Town of Dover-Foxcroft, Maine  
Notes to Basic Financial Statements  
June 30, 2016**

**NOTE 9. 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 \$1,608,639 in the year ended June 30, 2016. Of this amount, \$617,752 is reported in governmental funds and \$990,887 is reported in fiduciary funds.

**NOTE 10. 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 11. 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.

**Pension Benefits**

Benefit terms are established in Maine statute; in the case of the PLD Consolidated Plan, an advisory group, also established by statute, reviews the terms of the plan and periodically makes recommendations to the Legislature to amend them. The System's retirement programs provide defined retirement benefits based on members' average final compensation and service credit earned as of retirement. Vesting occurs upon the earning of five years of service credit. In some cases, vesting occurs on the earning of one year of service credit immediately preceding retirement at or after normal retirement age. Normal retirement age for State employees and teachers is age 60, 62, or 65. The normal retirement age is determined by whether a member had met certain creditable service requirements on specific dates, as established by statute. For PLD members, normal retirement age is 60 or 65. The monthly benefit of members who retire before normal retirement age by virtue of having at least 25 years of service credit is reduced by a statutorily prescribed factor for each year of age that a member is below his/her normal retirement age at retirement. The System also provides disability and death benefits which are established by statute for State employee and teacher members and by contract with other participating employers under applicable statutory provisions.

Upon termination of membership, members' accumulated employee contributions are refundable with interest, credited in accordance with statute. Withdrawal of accumulated contributions results in forfeiture of all benefits and membership rights. The annual rate of interest credited to members' accounts is set by the System's Board of Trustees and is currently 5.0%.

**Town of Dover-Foxcroft, Maine**  
**Notes to Basic Financial Statements**  
**June 30, 2016**

**NOTE 11. DEFINED BENEFIT PENSION PLAN (CONTINUED)****Contributions**

Member and employer contribution rates are each a percentage of applicable member compensation. Member contribution rates are defined by law or Board rule and depend on the terms of the plan under which a member is covered. Employer contribution rates are determined through actuarial valuations.

**Contributions - PLD Plan**

Participating employees are required to contribute 7.5% of their annual salary to the Plan by State Statute. The Town is required to pay 8.9% of members' compensation, 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 \$1,012,922 and the Thompson Free Library component unit (Library) had covered payroll of \$70,349 for the year ended June 30, 2016.

	Year ended 6/30/16		Year ended 6/30/15		Year ended 6/30/14	
	Amount	Percentage	Amount	Percentage	Amount	Percentage
<b>Town</b>						
Employer	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
Employee	75,969	7.50	71,970	7.00	62,491	6.50
<b>Component Unit - Thompson Free Library</b>						
Employer	\$ 6,261	8.90%	\$ 5,380	7.80%	\$ 3,295	6.50%
Employee	5,276	7.50	4,828	7.00	3,295	6.50

**Net Pension Liability**

The collective net pension liability measured as of June 30, 2015 was as follows:

	PLD Plan
Plan collective total pension liability	\$ 2,720,936,009
Less plan net position	(2,401,889,308)
Plan collective net pension liability	<u>\$ 319,046,701</u>

At June 30, 2016, 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 \$329,017.

**Town of Dover-Foxcroft, Maine**  
**Notes to Basic Financial Statements**  
**June 30, 2016**

**NOTE 11. DEFINED BENEFIT PENSION PLAN (CONTINUED)**

**Net Pension Liability (Continued)**

The net pension liability for the Town was measured as of June 30, 2015, 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 0.103125%, allocated based on adjusted contributions to the plan for the year ended June 30, 2015. This percentage was 0.096517% at the prior measurement date of June 30, 2014.

At June 30, 2016, 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 \$41,993.

The net pension liability for the Library was measured as of June 30, 2015, 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 0.013161%, allocated based on adjusted contributions to the plan for the year ended June 30, 2015. This percentage was 0.009505% at the prior measurement date of June 30, 2014.

**Pension Expense**

For the year ended June 30, 2016, the Town recognized pension expense of \$97,965 related to the PLD Plan, made up of the Town's proportionate share of plan pension expense \$88,886, and net amortization of deferred amounts from changes in proportion and differences between employer contributions and proportionate share of contributions \$9,079.

For the year ended June 30, 2016, the Library recognized pension expense of \$16,230 related to the PLD Plan, made up of the Library's proportionate share of plan pension expense \$11,345, and net amortization of deferred amounts from changes in proportion and differences between employer contributions and proportionate share of contributions \$4,885.

**Deferred Outflows and Inflows of Resources**

For the year ended June 30, 2016, 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	\$ 13,285	\$ 42,257	\$ 1,695	\$ 5,393
Changes of assumptions	29,076	-	3,711	-
Net difference between projected and actual investment earnings on pension plan investments	101,547	126,404	12,961	16,133
Changes in proportion and differences between employer contributions and proportionate share of contributions	23,610	-	12,562	-
Employer's contributions to plan subsequent to measurement date of collective net pension liability	90,150	-	6,261	-
Total	<u>\$ 257,668</u>	<u>\$ 168,661</u>	<u>\$ 37,190</u>	<u>\$ 21,526</u>

**Town of Dover-Foxcroft, Maine**  
**Notes to Basic Financial Statements**  
**June 30, 2016**

**NOTE 11. DEFINED BENEFIT PENSION PLAN (CONTINUED)**

**Deferred Outflows and Inflows of Resources (Continued)**

\$90,150 reported as deferred outflows related to pensions resulting from Town contributions and \$6,261 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
2017	\$ (5,156)	\$ 3,068
2018	(5,156)	3,068
2019	(16,218)	27
2020	<u>25,387</u>	<u>3,240</u>
	<u>\$ (1,143)</u>	<u>\$ 9,403</u>

**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.

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 a level percentage of payroll using a method where a separate twenty-year closed period is established for the gain or loss for that year.

Significant actuarial assumptions employed by the actuary for funding purposes as of June 30, 2015 and June 30, 2014 are as follows:

Investment Rate of Return – For the PLD Plan, 7.125% per annum for the year ended June 30, 2015, and 7.25% for the year ended June 30, 2014, compounded annually.

**Town of Dover-Foxcroft, Maine**  
**Notes to Basic Financial Statements**  
**June 30, 2016**

**NOTE 11. DEFINED BENEFIT PENSION PLAN (CONTINUED)**

**Actuarial Assumptions (Continued)**

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 all recipients of disability benefits, the Revenue Ruling 96-7 Disabled Mortality Table for Males and Females is used.

Cost of Living Benefit Increases – 2.55% for the year ended June 30, 2015, and 3.12% for the year ended June 30, 2014 for participating local districts.

*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, 2015 are summarized in the following table.

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-term Expected Real Rate of Return</u>
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%	0.7%

*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. For the PLD Plan, the discount rate changed from 7.25% to 7.125% and the cost of living benefit increase assumption was changed from 3.12% to 2.55%.

**Town of Dover-Foxcroft, Maine  
Notes to Basic Financial Statements  
June 30, 2016**

**NOTE 11. DEFINED BENEFIT PENSION PLAN (CONTINUED)****Discount Rate**

The discount rate used to measure the collective total pension liability was 7.125% for 2015 and 7.25% for 2014 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.

*Discount Rate Sensitivity*

The following table shows how the collective net pension liability/(asset) as of June 30, 2015 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 7.125% for the PLD Consolidated Plan.

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
PLD Plan	635,635,545	319,046,701	18,900,921

**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 12. 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 13. 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, 2016**

**NOTE 14. 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, 2016, the Town's proportionate interest was 1.2467%. For the year ended June 30, 2016, the Town paid \$192,052 in tipping fees to PERC. At June 30, 2016, \$2,298 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](http://www.mrcmaine.org).

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

During the year ended June 30, 2016 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, 2016 were \$84,339, with \$68,997 related to expenditures of federal awards. At June 30, 2016, \$6,203 was owed to Edgerly Plumbing for services provided.

Exhibit 1

**Town of Dover-Foxcroft, Maine  
Budget and Actual (with Variances)  
General Fund  
For the year ended June 30, 2016**

	Budgeted Amounts			Actual	Variance with Final Budget - Positive (Negative)
	Original*	Changes**	Final*		
<b>REVENUES</b>					
Property taxes	\$ 5,618,535	\$ -	\$ 5,618,535	\$ 5,611,584	\$ (6,951)
Excise and miscellaneous taxes	632,000	-	632,000	750,127	118,127
Interest and lien costs	44,500	-	44,500	46,018	1,518
Licenses, permits and fees	38,755	-	38,755	45,145	6,390
Intergovernmental	536,191	-	536,191	557,771	21,580
Charges for services	292,855	19,993	312,848	339,785	26,937
Recycling credits	50,600	-	50,600	41,364	(9,236)
Contributions	-	-	-	8,492	8,492
Interest earnings	16,800	-	16,800	26,735	9,935
Payment in lieu of taxes	26,900	-	26,900	26,900	-
Miscellaneous	66,500	-	66,500	2,729	(63,771)
<b>Total revenues</b>	<b>7,323,636</b>	<b>19,993</b>	<b>7,343,629</b>	<b>7,456,650</b>	<b>113,021</b>
<b>EXPENDITURES</b>					
<b>Current</b>					
General government	1,228,965	(4,404)	1,224,561	1,194,915	29,646
Protection					
Police and lights	469,795	-	469,795	461,657	8,138
Hydrant rental	214,430	-	214,430	214,430	-
Fire department	144,720	-	144,720	144,193	527
Public works	789,845	19,993	809,838	808,248	1,590
Solid waste	484,010	-	484,010	470,336	13,674
Welfare	52,060	-	52,060	25,084	26,976
Culture and recreation	118,416	-	118,416	97,122	21,294
Cemetery	92,970	-	92,970	80,303	12,667
Contingency and abatements	15,000	-	15,000	22,585	(7,585)
Library	158,595	-	158,595	158,595	-
Tax increment financing	110,600	-	110,600	110,600	-
County tax	424,114	-	424,114	424,114	-
Education	2,579,074	-	2,579,074	2,579,074	-
Debt service					
Principal	128,570	53,635	182,205	182,205	-
Interest and other charges	23,815	6,837	30,652	30,650	2
Capital outlay	934,848	(56,068)	878,780	312,266	566,514
<b>Total expenditures</b>	<b>7,969,827</b>	<b>19,993</b>	<b>7,989,820</b>	<b>7,316,377</b>	<b>673,443</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(646,191)</b>	<b>-</b>	<b>(646,191)</b>	<b>140,273</b>	<b>786,464</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Use of carryover unassigned fund balances	220,000	-	220,000	-	(220,000)
Use of carryover assigned fund balances	617,527	-	617,527	-	(617,527)
Overlay	(205,336)	-	(205,336)	-	205,336
Lease proceeds	-	-	-	122,410	122,410
Transfers in	14,000	-	14,000	15,860	1,860
<b>Total other financing sources and uses</b>	<b>646,191</b>	<b>-</b>	<b>646,191</b>	<b>138,270</b>	<b>(507,921)</b>
<b>SPECIAL ITEM</b>					
Proceeds from sale of capital assets	-	-	-	15,000	15,000
<b>Net change in fund balances</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>293,543</b>	<b>\$ 293,543</b>
<b>FUND BALANCES - BEGINNING</b>				<b>1,916,193</b>	
<b>FUND BALANCES - ENDING</b>				<b>\$ 2,209,736</b>	

\* Includes designated carryforward accounts

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

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,

	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Town's proportion of the net pension liability	0.103125%	0.096517%	0.090781%							
Town's proportionate share of the net pension liability	\$ 329,017	\$ 148,521	\$ 279,841							
Town's covered-employee payroll	\$ 1,028,138	\$ 961,394	\$ 955,445							
Town's proportionate share of the net pension liability as a percentage of its covered-employee payroll	32.00%	15.45%	29.29%							
Plan fiduciary net position as a percentage of the total pension liability	88.27%	94.10%	87.50%							

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

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

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
Contractually required contribution	\$ 80,195	\$ 62,491	\$ 50,639							
Contributions in relation to the contractually required contribution	<u>(80,195)</u>	<u>(62,491)</u>	<u>(50,639)</u>							
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>							
Town's covered-employee payroll	\$ 1,028,138	\$ 961,394	\$ 955,445							
Contributions as a percentage of covered- employee payroll	7.80%	6.50%	5.30%							

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

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,

	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Library's proportion of the net pension liability	0.013162%	0.009505%	0.006658%							
Library's proportionate share of the net pension liability	\$ 41,993	\$ 14,626	\$ 20,524							
Library's covered-employee payroll	\$ 68,967	\$ 50,689	\$ 37,026							
Library's proportionate share of the net pension liability as a percentage of its covered-employee payroll	60.89%	28.85%	55.43%							
Plan fiduciary net position as a percentage of the total pension liability	88.27%	94.10%	87.50%							

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

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,

	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Contractually required contribution	\$ 5,380	\$ 3,295	\$ 1,962							
Contributions in relation to the contractually required contribution	(5,380)	(3,295)	(1,962)							
Contribution deficiency (excess)	\$ -	\$ -	\$ -							
Library's covered-employee payroll	\$ 68,967	\$ 50,689	\$ 37,026							
Contributions as a percentage of covered-employee payroll	7.80%	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, 2016**

	Permanent Fund		Special Revenue Fund		
	Special Funds	Cemetery Funds	Gray Fire Trust Fund	Babson Student Loan and Town Fund	Totals
<b>PRINCIPAL (AND FUNDS FUNCTIONING AS PRINCIPAL)</b>					
Revenue					
Capital gains and principal additions	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers in (out)	-	2,150	-	-	2,150
Total revenue	-	2,150	-	-	2,150
<b>Fund balance, beginning</b>	<u>50,168</u>	<u>351,778</u>	<u>-</u>	<u>-</u>	<u>401,946</u>
<b>Fund balance, ending</b>	<u>50,168</u>	<u>353,928</u>	<u>-</u>	<u>-</u>	<u>404,096</u>
<b>RESTRICTED</b>					
Revenues					
Investment income	(941)	(5,899)	2,676	(2,542)	(8,706)
Expenditures	(511)	(3,193)	(131)	(1,380)	(5,215)
Operating transfers in (out)	-	(15,860)	-	-	(15,860)
Excess (deficiency) of revenue and other financing sources over expenditures and other financing uses	(1,452)	(24,952)	2,545	(3,922)	(27,781)
<b>Fund balance, beginning</b>	<u>14,800</u>	<u>53,624</u>	<u>162,988</u>	<u>175,558</u>	<u>406,970</u>
<b>Fund balance, ending</b>	<u>13,348</u>	<u>28,672</u>	<u>165,533</u>	<u>171,636</u>	<u>379,189</u>
<b>TOTAL PRINCIPAL AND RESTRICTED FUND BALANCE, ENDING</b>	<u>\$ 63,516</u>	<u>\$ 382,600</u>	<u>\$ 165,533</u>	<u>\$ 171,636</u>	<u>\$ 783,285</u>

## Schedule 2

**Town of Dover-Foxcroft, Maine**  
**Schedule of Permanent Fund and Special Revenue Fund Trust Balances**  
**June 30, 2016**

	<u>Principal</u>	<u>Restricted</u>	<u>Total</u>
<b>PERMANENT FUNDS</b>			
Cemetery funds			
Funds held by Town of Dover-Foxcroft in Maine Community Foundation	\$ 353,928	\$ 28,672	\$ 382,600
Special Funds			
Funds held by Town of Dover-Foxcroft in Maine Community Foundation			
Victor L. and Laura A. Warren Scholastic Fund	12,584	3,929	16,513
Henry N. Spaulding Funds	22,826	6,071	28,897
Ministerial and School Fund	<u>14,758</u>	<u>3,348</u>	<u>18,106</u>
Total special trust funds	<u>50,168</u>	<u>13,348</u>	<u>63,516</u>
Total permanent funds	<u>\$ 404,096</u>	<u>\$ 42,020</u>	<u>\$ 446,116</u>
<b>SPECIAL REVENUE FUNDS</b>			
Special Funds			
Funds held by Town of Dover-Foxcroft in Maine Community Foundation			
George J. Babson - Loan Fund	\$ -	\$ 171,636	\$ 171,636
Funds held by the American Funds			
Gray Fire department Fund	-	143,033	143,033
Other assets			
Receivables	<u>-</u>	<u>22,500</u>	<u>22,500</u>
Total special trust funds	<u>-</u>	<u>337,169</u>	<u>337,169</u>
Total special revenue funds	<u>\$ -</u>	<u>\$ 337,169</u>	<u>\$ 337,169</u>

## Schedule 3

**Town of Dover-Foxcroft, Maine**  
**Combining Schedule of Changes in Net Position**  
**Private Purpose Trust Funds**  
**For the Year ended June 30, 2016**

	<b>Mayo Memorial Hospital</b>	<b>Thompson Free Library</b>	<b>Special Funds</b>	<b>Totals</b>
<b>PRINCIPAL (AND FUNDS FUNCTIONING AS PRINCIPAL)</b>				
Revenue				
Capital gains and principal additions	\$ -	\$ -	\$ -	\$ -
Total revenue	-	-	-	-
<b>Net position, beginning</b>	<u>167,165</u>	<u>604,226</u>	<u>430,438</u>	<u>1,201,829</u>
<b>Net position, ending</b>	<u>167,165</u>	<u>604,226</u>	<u>430,438</u>	<u>1,201,829</u>
<b>RESTRICTED</b>				
Revenues				
Investment income	\$ (8,611)	(16,331)	(7,636)	(32,578)
Contributions	-	11,192	-	11,192
Expenditures	(3,571)	(7,832)	(3,981)	(15,384)
Operating transfers in (out)	<u>(16,658)</u>	<u>(59,218)</u>	<u>(14,935)</u>	<u>(90,811)</u>
Excess (deficiency) of revenue and other financing sources over expendi- tures and other financing uses	(28,840)	(72,189)	(26,552)	(127,581)
<b>Net position, beginning</b>	<u>282,327</u>	<u>335,271</u>	<u>80,983</u>	<u>698,581</u>
<b>Net position, ending</b>	<u>253,487</u>	<u>263,082</u>	<u>54,431</u>	<u>571,000</u>
<b>TOTAL PRINCIPAL AND RESTRICTED NET POSITION, ENDING</b>	<u>\$ 420,652</u>	<u>\$ 867,308</u>	<u>\$ 484,869</u>	<u>\$ 1,772,829</u>

## Schedule 4

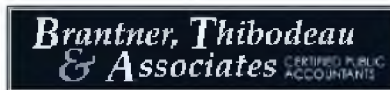
**Town of Dover-Foxcroft, Maine**  
**Schedule of Private Purpose Trust Funds Balances**  
**June 30, 2016**

	<u>Principal</u>	<u>Restricted</u>	<u>Total</u>
<b>Mayo Memorial Hospital Fund</b>			
Funds held by Town of Dover-Foxcroft in Maine Community Foundation			
Mayo Memorial trust	\$ 167,165	\$ 51,372	\$ 218,537
Funds held in trust by The First Theodora Gray	<u>-</u>	<u>202,115</u>	<u>202,115</u>
<b>Total Mayo Memorial Hospital Fund</b>	<u>167,165</u>	<u>253,487</u>	<u>420,652</u>
<b>Thompson Free Library</b>			
Funds held by Town of Dover-Foxcroft in Maine Community Foundation			
Eugene S. Favor	27,206	2,227	29,433
Frank E. Guernsey	13,384	1,092	14,476
E.A. Thompson	11,322	929	12,251
Eva Gilman	5,924	478	6,402
Barbara Goodwin	11,749	955	12,704
Dudley C. Goodwin	10,681	867	11,548
Dorothy F. Greenlaw	10,147	824	10,971
Goodwin charitable trust	167,560	14,437	181,997
Sanford	5,009	406	5,415
Gellerson	2,136	167	2,303
Funds held in trust by The First Theodora Gray	-	204,065	204,065
Funds held in trust by The First Marion Morrison	<u>339,108</u>	<u>36,635</u>	<u>375,743</u>
<b>Total Thompson Free Library Trust Fund</b>	<u>604,226</u>	<u>263,082</u>	<u>867,308</u>
<b>Special Funds</b>			
Funds held by Town of Dover-Foxcroft in Maine Community Foundation			
Victor L. and Laura A. Warren Home Fund	268,084	22,773	290,857
Ruby Williams	66,982	7,195	74,177
Ambulance Fund	8,763	2,331	11,094
Guy M. Buck - Education Fund	4,710	321	5,031
Flora Mayo - Rent subsidy	70,799	18,836	89,635
Mary E. Page Fund	10,222	2,722	12,944
Lawrence - Peabody - Museum	878	233	1,111
<b>Other assets</b>			
Checking	<u>-</u>	<u>20</u>	<u>20</u>
<b>Total special trust funds</b>	<u>430,438</u>	<u>54,431</u>	<u>484,869</u>
<b>Total funds</b>	<u>\$ 1,201,829</u>	<u>\$ 571,000</u>	<u>\$ 1,772,829</u>

## Schedule 5

**Town of Dover-Foxcroft, Maine**  
**Taxes Receivable, Tax Liens, and Tax Acquired Property**  
**General Fund**  
**June 30, 2016**

Taxes receivable	
2016	\$ 290,960
2015 and prior	<u>806</u>
Total taxes receivable	<u>291,766</u>
Tax liens and tax acquired property	
2015	106,812
2014 and prior	-
Tax acquired	<u>41,417</u>
Total tax liens and tax acquired property	<u>148,229</u>
Total taxes receivable, tax liens, and tax acquired property	439,995
Less allowance for uncollectibles and writeoffs	<u>(5,000)</u>
Total	<u>\$ 434,995</u>



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

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

Board of Selectmen  
Town of Dover-Foxcroft

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Town of Dover-Foxcroft, Maine as of and for the year ended June 30, 2016, 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 16, 2017. 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 as follows and in a communication letter to management, that we consider to be a significant deficiency.

- Internal control over financial reporting – Thompson Free Library

**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 16, 2017.

**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 as follows. *The library will implement changes to accounting procedures and/or the accounting software setup for payroll liability accounts, so that the liabilities are reduced when paid; for investments accounts, to record all account balances and accurately classify and record all activity of those accounts; for capital assets, to record all material additions and all disposals; will record auditor adjustments in a timely manner; and will continually review the trial balance and make periodic adjustments as needed.* 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.

*Shantree Whibodan & Associates*

February 16, 2017

## ADDITIONS TO CEMETERY TRUST FUND

PERPETUAL CARE - YEAR ENDING - JUNE 30, 2016		
NAME	CEMETERY/LOT	AMOUNT
Joan K. Porter, c/o Lary Funeral Home	Dover Cemetery, Pond Section B Lot 66, Space 1	\$250.00
June K & Jean E Pequignot	South Dover Annex Block 8, Spaces 1 & 2	\$500.00
Pranee & Weston Mayhew	Rural Grove – New Section Lot 66B, Spaces 1, 2, 3	\$750.00
Roland F. Corbin	Rural Grove – New Section Lot 65B, Spaces 2 & 3	\$500.00
Kendra E. Lawrence	Dover Cemetery – Pond Section B Lot 114, Space 3	\$150.00
TOTAL		\$2,150.00

## TOWN OF DOVER-FOXCROFT CEMETERIES

NAME OF CEMETERY

DOVER

EAST DOVER

SOUTH DOVER

BOSS

FOXCROFT CENTER/STEADMAN'S

GRAY

LEE

PARSON'S LANDING

PINE GROVE/BRANN'S MILLS

RURAL GROVE

MCALLISTER

LOCATION

VAUGHN ROAD

EAST DOVER ROAD

BANGOR ROAD

ANDERSON ROAD

FOXCROFT CENTER

WEST MAIN STREET

LEE CEMETERY RD

PARSON'S LANDING RD

NOTCH/FRENCH ROAD

WEST MAIN STREET

DEXTER ROAD

**TAXES RECEIVABLE 2015-2016 - JUNE 30, 2016**

ACCT	NAME	AMOUNT	ACCT	NAME	AMOUNT
3255	*ALPHONSE, STEPHEN A & MARY K	103.23	1808	FOSTER, CURTIS & KERI	1724.44
2428	*ANTHONY, MARK	511.50	1316	*GILBERT, CHARLES E III	1636.34
2914	*ARNO, TOBY S	486.39	2927	*GILBERT, PEGGY	4254.48
2765	*BATCHELDER, PHILIP R & VIOLA M	359.91	986	GLADSTONE, PHILIP A & LAUREN	2047.86
2672	BELL, JOHN & DEBORA	959.76	918	*GOSSELIN, CHRISTOPHER	211.21
1532	*BELOTE, JAYNE K	277.13	1583	GRANT, CHRISTOPHER	667.74
2066	*BERRYMAN, CHARLES G	1447.08	742	*HALL, DANIEL R SR	974.64
417	BICKFORD, CARL & JENNIFER L	370.14	3134	*HALL, LAUREEN	639.84
1412	BICKFORD, CARL I	1,692.60	712	*HARDY, KEVIN H & CROCKETT D	97.20
1461	BICKMORE, GLORIA	1,255.50	1404	HARRINGTON, JESSICA J	835.14
911	BISHOP, DANIEL J	1452.66	671	HARVILLE, THOMAS W	697.50
1480	BISHOP, DANIEL J	143.22	2959	*HENDERSON, RAYMOND D	1966.02
1290	*BLAY, JANE S	757.45	1394	HENDERSON, RAYMOND D & MARY	1231.54
20	BLOCKLER, LORRIE ANN	900.24	1128	HERETAKIS ENTERPRISES	1335.48
3133	BLOCKLER, NATHAN R HEIRS OF	35.37	2993	*HERETAKIS ENTERPRISES	500.00
3355	BLOCKLER, NATHAN R HEIRS OF	29.79	2993	*HERETAKIS ENTERPRISES	500.00
3360	BLOCKLER, NATHAN R HEIRS OF	41.89	502	HICKS, CHARLES & JANICE	937.29
1553	*BOELENS, CYNTHIA	2736.06	520	*HUME, JAMES B	336.71
3311	BONSEY, GAYLE E	1117.86	104	HURD, DANIEL O	777.48
639	*BONSEY, IRENE	1566.12	141	HURD, DANIEL O	282.72
1852	*BOONE, LISA A	633.72	304	HURD, DANIEL O	4335.66
2099	BOZZELLI, DANIELLE	1,002.28	2388	HURD, DANIEL O	372.00
110	BRAMMER, JACQUELINE L	779.34	2292	HURD, DANIEL O JR	2170.62
1653	BRAWN, FREDERICK D & NINA G	974.64	611	*HUTCHINSON, EUGENE W	2178.06
2330	BURHOE, BLAINE H JR	2,233.86	3205	*INTERNATIONAL TIMBER CORP	186.00
3018	*BURHOE, PATRICIA	562.65	3206	*INTERNATIONAL TIMBER CORP	189.72
2385	CADIEUX, VIRGINIA	1657.26	3207	*INTERNATIONAL TIMBER CORP	55.80
1763	*CHAMBERS, JAMES & LORI	1,698.18	3208	*INTERNATIONAL TIMBER CORP	53.94
2688	CHASE, HENRY F IV & JAYME M	1419.18	3209	*INTERNATIONAL TIMBER CORP	53.94
1648	*COLE, THOMAS H & ANDREA LYNN	396.18	1143	*IRELAND, DAVID C & ROSE M	730.98
2080	*COUSINS, KARL H &	293.71	1446	JACKSON, KATHRYN L	1807.92
3170	COWING, EARL T	1,316.88	1265	*JAMESON, LAURALYN BUIE	788.64
1766	*CRANDALL, ALSTON	285.51	1122	*JENKINS, ANTHONY B	3017.27
844	CURRIER, CAROL A	1,631.22	1904	*KAJA HOLDINGS 2 LLC	35.03
1607	*DANIEL, CARLOS A	664.33	3085	*KERWIN, KAREN MARIE	1525.20
347	*DANKERT, RYAN M & STEPHANIE L	490.32	2379	*LABELLE, KATHY S COLBRY	639.84
1695	DOORE, ELAINE HEIRS OF	329.22	21	LAForge, JUSTIN & TERRI	397.17
2834	*DOORE, ELAINE HEIRS OF	576.60	1055	*LEE, RICHARD C & BEVERLEE ANN	2907.18
1631	DOW, NORA	1283.40	2976	LEIGHTON, DAVID & DIANE	736.98
3367	*DOW, SPENCER J	939.30	525	*LIRANZO, ROBERTO & DAHIANARA	1207.14
3096	DRINKWATER, LUCAS B	922.56	73	LOVEJOY, PHILIP R	1277.82
415	DULAC, MICHAEL & KRISTIN C	1647.96	696	LUNDGREN, CONRAD H	1535.24
991	DYER, DIRK C	678.90	978	LUNDGREN, CONRAD H	1588.44
51	EDGERLY, HERBERT E JR	2,721.18	2261	*LUNDGREN, CONRAD H	403.62
1822	EDGERLY, JASON	1,342.92	3404	LYFORD, ZACHARY	169.26
589	*ELLERY, JUDITH R	1,629.36	6	*MAIHOS, JAMES C	530.10
1063	*ENGSTROM, GORDON E &	169.28	2060	MAIHOS, JAMES C	3422.40
1414	EWER, MICHAEL J & BILLIE-JO	1,205.28	2101	MANN, KEITH & JESSE	838.86
2901	EWER, MICHAEL J & BILLIE-JO	1104.84	3383	*MAYO MILL HOLDINGS, LLC	1167.19
1488	*FADLEY, DANA M	1441.50	1105	*MAYO MILL HOLDINGS, LLC	1078.80
963	*FAIRBROTHER, MARY JANE HEIRS	922.56	1277	*MAYO MILL HOLDINGS, LLC	26040.00
2343	*FLETCHER, ANDREW J	500.00	3338	*MAYO MILL HOLDINGS, LLC	65.10
1119	FLINT, JOSEPH S HEIRS OF	1,716.78	74	*MCBRIDE, REBECCA E	1320.60

\*Paid after June 30, 2016 and prior to printing Town Report

**TAXES RECEIVABLE 2015-2016 - JUNE 30, 2016**

ACCT	NAME	AMOUNT	ACCT	NAME	AMOUNT
684	*MCCORMACK, GAIL A	3904.13	2982	SADLER, RUSSELL L & SHEILA L	930.00
3012	*MCCORMACK, GAIL A	269.70	3007	*SAGE, SHARI	898.38
535	*MCEACHERN, DIANA MARIE	1396.86	2002	*SALISBURY, HERBERT W & LINDA	861.18
1469	*MEADE, MARGARET	2527.74	1705	*SALLEY, RUTH A	218.22
1080	MERCHANT, CLARENCE J II	1288.98	342	*SANTI, TODD	576.78
2006	*MERRILL, MARK & JOAN	749.58	243	SANTIFORT, WILLIAM W & MELANIE	993.24
508	MILLETTE, JOSEPH G	238.08	1585	SANTIFORT, WILLIAM W & MELANIE	223.20
2487	MILLETTE, JOSEPH G	2029.26	1460	*SAUNDERS, VALERIE J	210.18
924	MIRISOLA, ROBERT	412.92	2401	*SCRIBNER, LEISA M	87.42
253	MOORE, BARBARA J & ROBERT N	2003.22	2699	*SEAVEY, DAWN M	14.88
834	*MOORE, BARBARA J & ROBERT N	1316.88	1849	*SEBEC ENTERPRISES INC	2763.96
2073	*MOORE, RICKY A	1714.92	1286	SEGERSON, JOHN D	349.68
2076	*MOORE, RICKY A	31.62	554	SHAPLEIGH, STEVEN M	180.42
3044	*MOORE, RICKY A	879.78	1447	SHAPLEIGH, STEVEN M	370.14
2217	*MORELL, SARAH	1897.20	895	*SKOMARS, JEFF	279.93
2488	MORGAN, DANIEL & KARON	429.66	981	*SKOMARS, JEFF	126.48
307	MORGAN, DANIEL D	582.18	1090	*SKOMARS, JEFF	160.89
208	*MULHERIN, BRIAN & SHERI	879.92	3328	*SLAMA, JOSHUA J	239.01
1043	*NOURSE, PAMELA JW	679.83	787	SMALL, JEFFERY W & LISA M	775.62
2376	*NUTTER et als, PATRICIA	559.11	1700	*SMH REALTY TRUST, HUUSKONEN	2148.30
2594	*NUTTER et als, PATRICIA	801.20	3054	*SMITH, DEREK T & SUSAN L	1312.53
3187	*O'BRIEN, EDWARD P & MARY C	200.88	1142	*SMITH, PATRICIA	251.10
2652	*OLSZEWSKI JR, ROBERT	1300.14	2011	SNAPP, ALICIA	1694.46
1839	*PATTERSON, DWIGHT E	600.00	323	SNIDE, JENNETTE M & BRETT J	208.32
2179	PERKINS, ROXANNE	848.16	1979	SPACK, JOHN A	4335.66
967	*PFORTE, KIMBERLY T	447.90	2182	SPACK, JOHN A	825.84
576	*PIRES, JOHN JR	412.92	3184	*STARBIRD, DANIEL H	2339.88
1593	*PLUMMER, JACK & BRENDA	145.08	2082	STARBIRD, DANIEL H & DERREL C	3310.80
1850	POTTER, EVERETT & DOREENE	3567.48	1074	STEPHEN, RONALD	758.88
1900	*POULIN, NORMAN A	907.68	3021	*STEPHENS JR, NELSON G & BETH	370.14
264	*PRATT, TERI	203.08	524	*STEVENS JR, ROBERT N & BRENDA	1536.36
187	*PRESTIGE WORLDWIDE CORP	265.98	3076	*STEVENS SR, GARY L & ROSELAND	491.04
1476	PROVOST, STEPHEN P	2323.14	1719	STEVENS, OLIVE HEIRS OF	1155.14
1978	PULLYARD, THOMAS & HUDA	176.70	2392	*STOCKLEY, KEITH I	675.72
1403	RAYMOND, CATHY	660.30	1898	SULLIVAN, EDWARD	435.24
37	*REDMOND, WAYNE W	1668.42	231	TATRO, ROGER L	321.78
872	REIER PROPERTIES LLC	797.93	3119	TATRO, ROGER L	52.08
150	REIER, JAMIE L	2518.44	828	TAYLOR, NANCY	1316.88
2437	*RENO, JEFFREY	2.01	1343	THIBODEAU, FRANCIS D & MARSHA	1833.96
2725	RICHARDS, JONATHAN L	1381.98	3112	*THOMAS, KATHY	1095.54
222	*RICHARDSON, BETTY	375.72	22	THREE MOONS FARM LLC	701.22
558	*RICHARDSON, BETTY	52.08	96	THREE MOONS FARM LLC	1149.48
770	*RICHARDSON, BETTY	1210.86	1717	THREE MOONS FARM LLC	470.58
1319	*RICHARDSON, BETTY	5961.30	2997	THREE MOONS FARM LLC	1735.38
1357	*RICHARDSON, BETTY	319.92	2999	*VRRIC INVESTMENTS LLC	55.64
1673	RIVERVIEW APTS	14617.74	2277	*WARNER, DANIEL P	1127.78
1777	RIVERVIEW APTS	9822.66	2078	WARREN, SHERWOOD & DEBORAH	397.93
2183	ROANE, CASANDRA & SANDRA	941.16	277	*WATERMAN, GENE A	530.10
822	*ROBBINS, DANIEL B & KAREN E	500.00	3041	*WEBB, DAVID & JACQUELINE A	896.18
79	ROBINSON ENTERPRISES, LLC	928.14	2255	WEST, CRISTALINE &	963.48
272	ROBINSON ENTERPRISES, LLC	7283.76	295	WEST, HARTLEY E & ROBERTA J	1199.70
430	ROBINSON, PETER & GALE	3842.76	2178	*WESTMAN, BRIAN NYE	3844.62
341	ROGERS, JEANNE L	1923.24	2319	*WESTMAN, BRIAN NYE	3571.20
3186	SADLER, RUSSELL L	195.30	806	*WEYMOUTH, HEIDI E	786.78

\*Paid after June 30, 2016 and prior to printing Town Report

ACCT	NAME	AMOUNT	ACCT	NAME	AMOUNT
1536	WORCESTER, SCOTT C	76.26	2646	ZANNI, MICHAEL & CARMELLA &	27.90
1536	WORCESTER, SCOTT C	500.00	1031	ZMIJAK, THEODORE M & LISA	935.10
1536	WORCESTER, SCOTT C	3427.20			
<b>Real Estate Receivable Total</b>					<b>286016.37</b>
<b>PERSONAL PROPERTY 2015-16</b>					
ACCT	NAME	AMOUNT	ACCT	NAME	AMOUNT
47	*ACE HARDWARE INC	1102.98	138	*BIGELOW TRAVEL	31.62
308	*ADE, ROBERT	558.00	169	*DAVIS LONG TERM CARE	24.34
309	*ADE, ROBERT	223.20	60	SPACK, JOHN A.	260.40
294	*ADKINS, JOANNE E.	27.90			
206	*BEARS DEN RESTAURANT	299.46			
<b>Personal Property FY 2015-16</b>					<b>2527.90</b>
<b>Total Real Estate and Pers. Prop.</b>					<b>288544.27</b>
<b>Payment balance adjustments</b>					<b>2415.25</b>
<b>Total Taxes Rec. FY 2015-16</b>					<b>290959.52</b>

<b>PERS. PROP. FY13-14, FY14-15</b>					
ACCT	NAME	AMOUNT	ACCT	NAME	AMOUNT
60	SPACK, JOHN A.	502.60	49	*CIT TECHNOLOGY FINANCE SERV	303.58
<i>*Paid after June 30, 2016 and prior to printing Town Report</i>					
<b>Total Pers. Prop. FY13-14, FY14-15</b>					<b>806.18</b>

<b>ABATEMENTS 2015-2016</b>					
ACCT	NAME	AMOUNT	ACCT	NAME	AMOUNT
2837	Catherine Cody Living Trust	500.00	2498	Furlong, Frederick & Mary	189.72
PP331	Katti Webb Simpson	148.80	898	Furlong, Frederick & Mary	141.36
1740	Alan H & Linda D Pangburn	2613.30	291	Robinson, Stephen & Vanee	1389.42
3255	Federal Home Loan Mortgage Corp	206.46	PP266	Mobile Mini-Mart	26.04
374	Darlene Currier	405.48	2801	Weidner, William	548.70
2550	Jeremy Greene	128.34	2089	Poulin, Marc	1742.82
661	L & W Realty, Louis J Hight as GP	1636.80	1595	Williams, Dorothy	195.30
810	Merck, Heirs of Judith	362.70	PP107	Suburban Propane	109.74
925	Kerr, Robert	626.82	488	Merrill, Patricia Living Trust	31.62
1093	Hamilton, Ashley (Clay)	27.90	1946	Greene, Scott	241.80
1995	Fagan, Ben (Heirs of Patterson)	258.54	1531	Donald Baker/Maureen Droulin	186.00
<b>Total Abatements June 30, 2016</b>					<b>11717.66</b>

<b>SUPPLEMENTS 2015-2016</b>					
ACCT	NAME	AMOUNT	ACCT	NAME	AMOUNT
3255	Steve & Mary Alphonse	206.46	488	Merrill, Richard	31.62
2993	Heretakis Enterprises	500.00	743	Webber, Jonathan Lee	500.00
1536	Scott C Worcester	500.00	2343	Fletcher, Andrew	500.00
712	Hardy & Crockett	97.20	3383	Mayo Family Farms LLC	1167.19
1037	Penobscot Forest LLC	553.20	2993	Heretakis Enterprises	500.00
822	Robbins, Dan & Karen	500.00	1536	Scott Worcester	3427.20
<b>Total Supplements June 30, 2016</b>					<b>8482.87</b>

**TAX LIENS RECEIVABLES 2014-2015 – JUNE 30, 2016**

ACCT	NAME	AMOUNT	ACCT	NAME	AMOUNT
2699	*BADGER DAWN M	14.60	2487	*MILLETTE JOSEPH G	1991.07
2066	*BERRYMAN CHARLES G	1407.07	924	*MIRISOLA ROBERT	59.62
417	*BICKFORD CARL & JENNIFER L	363.17	253	*MOORE BARBARA J & ROBERT N	919.06
1412	*BICKFORD CARL I	1660.75	834	*MOORE BARBARA J & ROBERT N	1292.10
1461	*BICKMORE GLORIA	1149.93	2073	*MOORE RICKY A	1682.65
911	*BISHOP DANIEL J	1425.32	2076	*MOORE RICKY A	31.03
1480	*BISHOP DANIEL J	43.48	3044	*MOORE RICKY A	863.22
20	*BLOCKLER LORRIE ANN	883.360	2488	*MORGAN DANIEL & KARON	348.46
1553	*BOELEN CYNTHIA	2684.58	307	*MORGAN DANIEL D	520.59
3311	*BONSEY GAYLE E	645.473	3187	O'BRIEN EDWARD P & MARY C	197.10
1653	*BRAWN FREDERICK D & NINA G	956.30	2652	*OLSZEWSKI ROBERT JR	671.71
2385	*CADIEUX VIRGINIA	1626.07	576	*PIRES JOHN JR	406.98
2688	*CHASE HENRY F IV & JAME M	1392.48	1850	*POTTER EVERETT & DOREENE	2547.81
3170	*COWING EARL T	1292.10	1476	*PROVOST STEPHEN P	2279.42
2834	*DOORE ELAINE HEIRS OF	565.75	1403	*RAYMOND CATHY	647.88
1631	*DOW NORA	1259.25	3096	*REIER CHARLES & JAMIE	905.19
415	*DULAC MICHAEL & KRISTIN C	1616.95	2725	RICHARDS JONATHAN L	1355.98
991	*DYER DIRK C	675.25	222	*RICHARDSON BETTY	368.65
51	*EDGERLY HERBERT E JR	1359.24	558	*RICHARDSON BETTY	51.10
1822	*EDGERLY JASON	1324.95	770	*RICHARDSON BETTY	1188.07
1414	*EWER MICHAEL J & BILLIE-JO	1182.60	1357	*RICHARDSON BETTY	313.90
2901	*EWER MICHAEL J & BILLIE-JO	1084.05	2183	*ROANE CASANDRA & SANDRA	923.45
963	*FAIRBROTHER MARY JANE HEIRS	905.20	79	*ROBINSON ENTERPRISES, LLC	910.68
1119	*FLINT JOSEPH S HEIRS OF	920.94	272	*8ROSINSON ENTERPRISES, LLC	7146.70
986	*GLADSTONE PHILIP A & LAUREN A	2009.32	430	*ROBINSON PETER & GALE	3503.43
1583	*GRANT CHRISTOPHER	432.22	341	*ROGERS JEANNE L	1639.02
3134	*HALL LAUREEN	627.80	2002	*SALISBURY HERBERT W & LINDA	844.97
1404	*HARRINGTON JESSICA	819.43	243	*SANTIFORT WILLIAM & MELANIE	974.55
2959	*HENDERSON RAYMOND D	1891.61	1585	*SANTIFORT WILLIAM & MELANIE	219.00
1128	*HERETAKIS ENTERPRISES	1310.35	1286	*SEGERSPM KPJM D	343.10
104	*HURD DANIEL O	759.20	787	*SMALL JEFFERY W & LISA M	761.03
141	*HURD DANIEL O	275.58	323	*SNIDE JENNETTE M & BRETT J	204.40
304	*HURD DANIEL O	4254.08	1979	*SPACK JOHN A	4254.08
2388	*HURD DANIEL O	365.00	2082	*STARBIRD DANNEL H & DERREL C	2728.40
2292	*HURD DANIEL O JR	2129.78	1898	*SULLIVAN EDWARD	128.53
1265	*JAMESON LAURALYN BUIE	417.63	828	*TAYLOR NANCY	1292.10
1055	*LEE RICHARD C & BEVERLEE ANN	2852.48	1343	*THIBODEAU FRANCIS D & MARSHA	998.10
525	*LIRANZO ROBERTO	1626.85	22	*THREE MOONS FARM LLC	688.03
6	*MAIHOS JAMES C	260.06	96	*THREE MOONS FARM LLC	1127.85
2060	*MAIHOS JAMES C	3358.00	1717	*THREE MOONS FARM LLC	461.73
74	*MCBRIDE REBECCA E	889.67	2997	*THREE MOONS FARM LLC	1702.73
1469	*MEADE MARGARET	2480.17	277	*WATERMAN GENE A	520.13
1080	*MERCHANT CLARENCE J II	1264.72	2255	*WEST CRISTALINE &	945.35
2006	*MERRILL MARK & JOAN	657.28	1536	WORCESTER SCOTT C	499.95
508	*MILLETTE JOSEPH G	233.60	Total Tax Liens Rec June 30, 2016		106812.52
TAX ACQUIRED PROPERTY					
ACCT	NAME	AMOUNT	ACCT	NAME	AMOUNT
3278	BRYANT MARK	327.00	1665	SEAVEY JONATHAN M & NANCY H	9353.98
2050	*FINLEY DAVID L	1464.36	2224	WAKEFIELD ROBERT	4975.00
2167	*FINLEY DAVID L	6513.29	743	*WEBBER JONATHAN LEE	3412.63
2859	MILLER SHAWNA L	1768.93	2847	*WEBBER JONATHAN LEE	6391.59
1168	*MILNE ALISON	5803.55	2986	*WEBBER JONATHAN LEE	567.67
1797	*MILNE ALISON	838.81	Total Tax Acquired June 30, 2016		41416.81
*Paid after June 30, 2016 and prior to printing Town Report					

**Wastewater Receivables - June 30, 2016**

ACCT	NAME	AMOUNT	ACCT	NAME	AMOUNT
3	*Advent Church	358.60	188	*McLeish, Andrew Et Al	262.32
9	*Allen, Gregory & Susan	338.28	192	*Westman, Brian Nye	3,381.92
26	*Brown, Michael L	232.77	193	*Westman, Brian Nye	302.03
30	Warner, Daniel T	358.06	194	Kaja Holdings 2 LLC	346.30
35	*Bryand, Susan B	179.30	195	*LaRouche, Angela & Lewis, Clark	109.33
38	*Merchant, Mary A	89.65	203	*Fadley, Dana M	80.58
39	*Bangor Savings Bank	243.79	208	*Crispell, Gregory W	358.60
41	*Holmes, Matthew	409.39	211	*Crockett, Larry & Nancy	45.56
51	*Ellery, Judith R	620.02	213	*Bragan, Christopher J & Angel M	154.20
56	Raymond, Cathy	1,059.29	214	*Currier, Carol A	358.60
57	Bickmore, Gloria	971.31	215	*Lerback, Daniel L	358.60
58	*Bigelow Travel	358.60	239	*Kaja Holdings 2, LLC	358.60
71	Blockler, Lorrie Ann	417.25	241	*Morell, Sarah	360.44
72	Blockler, Lorrie Ann	579.83	246	*Detremont, Carl E	268.95
73	*Nutter, Patricia Et Als	358.60	247	*Doore, Elaine Heirs of	358.60
74	*Schmand, Rory Heirs of	358.46	249	*Royal, Christopher	89.65
79	*Lytle, Ronnie Lee II & Tina M	1,901.13	257	*Dornan, Charlotte L Heirs of	89.65
82	*Bonsey, Irene	358.60	259	*Heritakis Enterprises	606.04
85	*Boone, Lisa A	126.85	275	*Earley, Connie D Et Als	337.26
92	Provost, Stephen P	698.36	276	*Earley, Robert E & Connie D	358.60
94	*Clukey, Christopher R	195.88	282	*Hutchinson, Brett A & Kelly J	222.80
95	*Clukey, Christopher R	168.96	284	*Smith, Dean & Laurie	296.05
98	Brawn, Frederick D & Nina G	1,386.95	285	Engstrom, Martha A	530.46
99	*Brayson, Robert L	90.06	289	*Allen, Terry Lee F	182.95
100	*Brennan, John & Dorothy	204.81	290	*Andrade, Mark A	154.02
110	*Durgin, Jerry L	89.65	291	Fairbrother, Mary Jane Heirs of, &	478.41
111	*Brown, Philip J & Brenda M	181.11	303	*Flanders, Paul & Tami	378.65
114	*Simpson, Katie M	158.05	307	*Rayfield, William T & Audra M	107.27
115	*Leveille, Richard F Jr	29.90	310	*Kerr, Jessica L	260.76
116	Reier, Jamie L	615.35	316	*Foxcroft Printing and Signs, LLC	1,197.85
123	*Butler, Allen & Sheila Clark	89.66	318	*Dankert, Ryan M & Stephanie L	500.13
124	Levensalor, Adam	851.18	319	*O'Brien, Dolores A	89.65
126	*Cahill, Barbara E	101.53	323	*Flaherty, David H & Dianne	230.39
132	*Carolyn, Michael & Elizabeth	89.65	326	*Morgan, Daniel & Karon	358.60
133	*Blethen, Carol	89.65	330	*Smith, Jean M	356.76
136	Makowski, Joel B & Theresa A	466.45	335	Kasprzak, James A	268.95
143	*Dean, Jason & Erika	99.90	353	Grant, Burgess & Kathryn	358.60
144	*Johnson, Nicole M	268.95	354	*Grant, Terry L Jr & Brenda K	471.06
146	*Lovejoy, Stephen D & Jamie L	359.11	355	*Caswell, Bryan K & Debra S	267.89
155	*Lincoln Holdings LLC	257.28	360	*Martin, Scott A & Elizabeth R	178.57
157	*Chase, Connie N Heirs of	0.52	370	*Henderson, Michael J & Alyssa	273.03
162	*Church, Kevin D & Michelle M	607.84	372	*Richards, Wendy Jo	358.60
166	*Blay, Jane S	223.62	373	Harrington, Jessica	358.60
167	*Rogers, Michael L	179.30	381	*Seavey, Jonathan M & Nancy H	180.91
170	*Cotta, Chad	380.34	386	*Hayes, Scott & Debra	589.99
178	*McChesney, Gordon	358.60	396	*McKusick, Scott N	179.18
187	*Waugh, Eben	156.75	402	Scribner, Leisa M	462.60

Wastewater Receivables - June 30, 2016					
ACCT	NAME	AMOUNT	ACCT	NAME	AMOUNT
403	*Stephens Jr, Nelson G & Beth M	670.05	616	*Hosley, Robert G & Rebecca A	162.27
404	*Sebec Enterprises, Inc	0.47	617	*Nicholas, Louis Jr & Chi Kim, Nich	126.01
406	*Foley, Jennifer L	91.00	620	*Young, Joshua A & Megan E	179.30
409	*Wellington, Thomas D & Ami	713.10	634	*Oakes, Nancy	300.90
413	*Hanson, Brian M & Jasmane A	427.56	646	Harville, Thomas	851.56
420	*Stevenson, Gail R	89.65	647	*Brenc, Peter R & Marshall, Sydne	89.65
432	Bishop, Daniel J	742.21	648	*Chase, Henry F IV & Jayme M	438.99
436	*Kelly, Helen	358.60	650	*Bacon, John D Jr & St. John, Rhon	89.65
438	*Keniston, Robert & Raelene	94.09	655	*Grant, Burgess & Kathryn	447.71
445	*Batchelder, Jennifer L	752.83	659	*Pennington, Merelyn	89.65
447	*Stockley, Kirt & Arno, Jody	268.95	660	*Nelson, David P	111.95
450	*Mann, Earl & Maria R	233.83	665	*VRRIC Investmants LLC	60.59
451	*Mooney, Dawn & Floyd	179.30	670	*McEachern, Diana Marie	89.65
453	*Kirkpatrick, Rhonda L	747.15	673	*Ruksznis, Sheila	232.20
456	Tibbetts, Heather M	380.06	674	*Araujo, Gary R	153.93
457	*Laffin, Blaise & Jacquelyn L	244.14	679	*Piscataquis Valley Fair Associatio	272.74
458	*Lamson, Marnie M	268.95	682	*Booker, Audrey J	139.22
468	Liranzo, Roberto & Moran-Liranzo,	357.90	687	*Priest, Jacqueline & Barry	89.65
473	*Leighton, David & Diane	689.42	688	*DGB Jr Inc	324.14
474	*Leighton, Patrick & Judith	100.14	693	*Prouty, Edgar C Jr	188.68
482	*Warstler, Brandon J	152.32	694	*Prouty, Edgar C Jr	927.39
483	*Marshall, Mark & Lucielie	278.06	695	*Provo, Roy & Karen	342.88
486	*Seubert, Gary & Regina	206.57	696	*Seiders, Floyd A & Linda E	302.91
487	*Randall, Alan L & Lou-Ann	268.95	697	*Qiu, Miichael & Yue Lan	195.15
488	*Beneficial Maine Inc	86.11	700	*Raymond, Camille Heirs of	89.30
500	*Garceau, Evalynn	388.49	707	*Hume, James B	358.60
508	*Weidner, Erika	260.08	710	*Weidner, William T & Leslie J	172.67
523	*Sharrow, Daniel D & Knack, Lori J	182.11	712	Richards, Jonathan L	358.60
524	*Marden, Craig	163.20	713	*Richards, Jonathan L	358.60
528	*Marshall, Andrew E III & Brenda L	179.30	716	*Richardson, Betty	102.63
537	*McAllister, Joseph G	92.18	720	*Bozzelli, Danelle	373.97
545	*Marc Poulin	278.74	723	*CVD, LLC	2,178.82
554	*McKusick, Paul L Et Al	177.05	725	*Riverview Apartments	811.76
556	*Mooers, Billie-Jo	189.65	726	*Riverview Apartments	1,167.91
557	West, Cristaline & Dunbar, Joseph	358.60	727	*Riverview Apartments	1,440.20
559	*Merchant, Jeffrey S	89.65	728	*Riverview Apartments	347.19
561	*Merrill, Barton & Robin	89.65	729	*Riverview Apartments	722.86
567	*Arno, Jody Lynn	496.45	730	*Riverview Apartments	282.93
574	*Michaud, Joseph & Carol	412.38	731	*Riverview Apartments	648.64
589	Seavey, Jonathan M & Tardy, Joshu	358.60	732	*Riverview Apartments	179.30
590	Seavey, Jonathan M & Tardy, Joshu	358.60	741	*Runnels, Charles A	397.21
591	*Kaja Holdongs 2, LLC	168.59	744	*Robinson, Mark & Nancy	54.73
594	*Morgan, Daniel D & Karon	477.88	749	*Lewis, Linus & Karrie	90.49
601	*Mountain, Julie & Colbry, Janet	492.61	751	Rogers, Jeanne L	358.60
603	Kimball, Chad A	256.70	753	*Lytle, Ronnie L II	1,433.72
610	*Richardson, Betty	1,444.11	754	*Hanners, Mary Ann	357.80
613	*Sage, Shari	639.24	758	*Emery, Teresa L	358.60

Wastewater Receivables - June 30, 2016					
ACCT	NAME	AMOUNT	ACCT	NAME	AMOUNT
760	*Moore, Laurie A	416.13	909	*Sands, Seth T & Darcie W	334.17
764	*Russel, Daniel Alan	268.95	910	*Sands, Seth T & Darcy D	554.63
765	*Norsworthy, Loretta R	179.30	913	*Goodine, Todd & Christine	309.64
773	*Sands, Flora & Sands, Roger W	89.65	916	*Perkins, Timothy	1,444.55
779	*Foley, Michael & jennifer	91.00	918	*Cameron, Alan L	552.87
780	*Matulis, Sarah G	89.65	922	*Belote, Travis L & Kristen L	345.36
781	*Dimartino, Dorindo T	358.60	924	*McKusick, Paul L & Jody K	359.04
782	*Philbrick, Daniel S & Barranco, Ma	499.53	925	*Salisbury, Herbert W & Linda D	268.95
783	Maloon, Archie W Jr & Melanie J	693.52	926	*YMCA	5,644.47
790	*Shapleigh, Steven M	273.29	928	*Jameson, Lauralyn Buie	189.67
792	*Schmidt, James A & Kathy A	358.60	931	*Morse, Judith Ann	262.62
799	Marshall, Ronald L & Lisa I	480.81	933	*Philbrick, Walter	89.65
803	*Dill, Justina	175.01	934	*Stevens Jr, Robert N & Paula A	346.16
810	Snide, Jennette M & Brett J	689.55	943	*Westman, Brian Nye	1,452.94
816	Spack, John A	1,172.29	966	*EH Pooled 712LP	89.65
817	*Pulkkinen, Kerri J	263.37	971	*Bruce, Thomas M	1.12
826	*Stevens, Jeffrey	358.60	973	*Adkins, Joanne E	241.16
827	*Stiffler, Annemarie	102.02	989	*Mallett, Melissa M & Duane R	157.30
837	*Fair, Marsha R	89.65	1000	*Nutter, Patricia Et Als	268.95
839	Taylor, Nancy	358.60	1025	Reier Properties LLC	358.60
840	*Raynes, Matthew & Mallett, Julie	596.17	1043	*Riverview Apartments	791.13
841	Tenan, Larry W & Lisa A	1,362.03	1048	*Pangburn, Scott A	159.46
842	*Word, Laurie A Heirs of	358.60	1052	*VVRIC Investmants LLC	884.32
844	*Brayall, Jacqueline	365.18	1053	Blockler, Lorrie Ann	358.60
857	Gladstone, Philip A & Lauren E	692.73	1056	*Merrill, Derrick T	409.24
859	Spack, John A	358.60	1068	*HRES Foxcroft LLC	89.65
864	*Rhoda, Douglas A & Shannon C	115.11	9001	*Young, Robert & Emma	91.96
867	*Veno, John T & Marie	367.60	9006	*Cochran, Stephen P & Cheryl L	358.60
869	*Cookson, Debra L	97.05	9007	*Cox, Marianne T	358.60
874	*Levensalor, Allen & Jessica A	331.92	9008	*Darrah, Shawn D & Rachel	89.65
876	*Urquhart, Lynette M	179.30	9017	*Mooers, Michelle	179.30
884	*Macomber, Scott A & Brenda L	363.14	9018	*Mountain, Julie	89.65
894	*Webb, David & Jacqueline A	220.62	9030	*Waterhouse, Karly R & Stevens, F	177.69
897	*Webber, Elva	133.13		Receivables	102,541.84
899	Smith, Derek T & Susan L	531.48		Payment Balance Adjustments	(1,567.49)
901	*Gregory, Kenneth M & Kathleen C	179.30		<b>Total Receivables June 30, 2016</b>	<b>100,974.35</b>

\*Paid after June 30, 2016 and prior to printing of Town Report

**Wastewater Liens - June 30, 2016**

ACCT	NAME	AMOUNT	ACCT	NAME	AMOUNT
56	Raymond, Cathy	1,133.02	594	*Morgan, Daniel D & Karon	560.90
57	*Bickmore, Gloria	751.66	646	*Harville, Thomas	303.15
58	*Bigelow Travel	358.60	648	*Chase, Henry F IV & Jayme M	502.71
71	*Blockler, Lorrie Ann	435.07	707	*Hume, James B	24.13
72	*Blockler, Lorrie Ann	179.30	712	Richards, Jonathan L	358.60
92	*Provost, Stephen P	744.93	713	*Richards, Jonathan L	636.24
98	*Brawn, Frederick D & Nina G	1,092.83	723	*Huuskonen, Nyrik T & Linda J	1,277.01
124	*Levensalor, Adam	929.33	751	*Rogers, Jeanne L	358.60
136	*Makowski, Joel B & Theresa A	380.44	753	*Lytle, Ronnie L II	3,067.84
170	*Cotta, Chad	513.58	781	*Dimartino, Dorindo T	444.82
215	*Lerback, Deborah E & Daniel L	257.14	810	*Snide, Jennette M & Brett J	358.60
239	*Federal Home Loan Mortgage	104.24	816	*Spack, John A	1,046.73
247	*Doore, Elaine Heirs of	235.12	839	*Taylor, Nancy	378.56
326	*Morgan, Daniel & Karon	358.60	841	*Tenan, Larry W & Lisa A	1,405.57
372	*Richards, Wendy Jo	489.70	842	*Word, Laurie A Heirs of	356.66
373	*Harrington, Jessica	358.60	844	*Brayall, Jacqueline	42.80
402	*Scribner, Leisa M	560.61	857	*Gladstone, Philip A & Lauren E	769.66
413	*Hanson, Brian M & Jasmane A	499.83	867	*Veno, John T & Marie	370.22
432	*Bishop, Daniel J	484.21	899	*Smith, Derek T & Susan L	636.33
436	*Kelly, Brian & Helen	478.81	1025	*Reier Properties LLC	179.30
500	*Garceau, Evalynn	358.60	1053	*Blockler, Lorrie Ann	179.30
557	*West, Cristaline & Dunbar, Joseph	358.60	9007	*Cox, Marianne T	358.60
589	Seavey, Jonathan M & Tardy, Joshua	264.80			
590	Seavey, Jonathan M & Tardy, Joshua	334.51		<b>Total Liens June 30, 2016</b>	<b>25,278.46</b>

\*Paid after June 30, 2016 and prior to printing of Town Report

**Wastewater Tax Acquired Property - June 30, 2015**

ACCT	NAME	AMOUNT	ACCT	NAME	AMOUNT
296	*Finley, David L	1,344.75	882	*Webber, Jonathan Lee	3,044.11
345	Miller, Shawna L	6,218.44			
462	Seavey, Jonathan M & Nancy H	11,351.98		<b>Total Tax Acquired June 30,2016</b>	<b>21,959.28</b>

\*Paid after June 30, 2016 and prior to printing of Town Report

**Wastewater Abatements 2015-2016**

ACCT	NAME	AMOUNT	ACCT	NAME	AMOUNT
882	Webber, Jonathan Lee	2406.96	680	Poland, Constance	63.72
523	Sharrow, Daniel D & Lori J	40.29	884	Macomber, Scott A & Brenda L	219.35
95	Clukey, Christopher	1223.36	206	Crandall, Alston	179.30
179	Bragan, Robert J	293.75		<b>Total Abatements</b>	
				<b>July 1, 2015-June 30, 2016</b>	<b>4,426.73</b>

## 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](#)[News](#)[Community Profile](#)[Business/Healthcare Directory](#)[Community Organizations](#)[Economic and Community Development](#)[Local Health Initiatives](#)[Town Report](#)[Helpful Links General Info](#)[Give Us Feedback](#)[Items for Sale](#)[Home](#)[Contact Us](#)[On-line Services](#)[Municipal Government](#)[Public Notices](#)[Town Departments](#)[Municipal Charter](#)[Comprehensive Plan](#)[Dover & Foxcroft Water District](#)[Contact your Legislators](#)[Google Satellite Map](#)[MEMA's General Weather Information PageZone 31 Weather Forecast ...](#)[... Southern Piscataquis County](#)

## Shiretown of Piscataquis County

[Printer-friendly Version](#)[Dover-Foxcroft](#)A **TEGNA** Company[Upcoming Meetings & Minutes](#)[Upcoming Events](#)[Experience the Wonders of Piscataquis County](#)[Piscataquis Guidebook](#)

## Calendar of Events

June 2017						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
28	29 <a href="#">Happy Memorial Day! Office Closed</a>	30	31	1	2	3
4	5	6 <a href="#">Office closed</a>	7	8	9	10
11	12	13 <a href="#">Election Day</a>	14	15	16	17
18	19	20 <a href="#">Office closed</a>	21	22	23	24 <a href="#">Whoopie Pie Festival</a>
25	26	27 <a href="#">Office closed</a>	28	29	30	1

[< May](#)[Jul >](#)[Read more](#)

## IN REMEMBRANCE

FY 2015-2016

**Joyce Allen****Joseph Andrews****Pansy Bent****George Bouley****Joyce Brown****Marjorie Bruce****Nancy Burgoyne****Bessie Bush****Connie Chase****Ronald Coates****Michele Cole****Gemma Corbin****Desmond W. Coy****Andrea DeCenzo****Ellen Dow****Wayne Dow****Maurice Downs****George Emmons****Betty Fowles****John Giles****Joseph Goodrow Jr.****Jane Grant****Jean Hanson****Alice Herring****Hazel Hews****Betsy Hill****Pauline Holland****Mary Hunter****Nancy Johnson****Jean Lee****Crystal Luce****Charles MacArthur****Marie McGlaulin****Maurice McKay****Anna Meholik****Marion Merrill****Gilda Miller****Coleen Nelson****Frances Nichols****Corinne Noyes****Yvonne Oelschlegel****Norma Philpot****Andrea Pinette****Arnold Poland****Joan Porter****Sharon Powers****Kevin Pullyard****Elizabeth Pumfrey****Kathleen Ramsdell****William Rayfield****Sylvia Richardson****George Ricker****Barbara Rivera****Gail Robinson****Margaret Robinson****Bernice Rogalinsk****Ruth Sarlo****Roberta Sawyer****Winifred Sawyer****Marilyn Smith****Nancy Smith****Virginia Smith****Frances Snow****Ernest Tilley****Victoria Troy****Beverly Watts****Frank Weston**

## THE CENTRAL HALL PROJECT

The Central Hall project consists of three separate components: First, is the second floor event center. Second is a (social model) senior center. Third is a medical model Adult Day Service Center. We are well along on our way to completing the first two of these three components. In the past year, we have focused on the event center, the entire second floor; and the senior center, the front third of the first floor, including the front lobby.



In those areas we completed all of the insulation and all of the drywall (the forest of scaffolding on the second floor could finally come down!). Unfortunately the old floor in the hall was beyond redemption. We had to replace it. We also rebuilt the front of the stage area (back to its original 1882 configuration), and made several useful changes to the stage area itself.



We did some work on the front of the building, including adding concrete porches and framing the new front porch. We also did much of the grading of the front yard.

We replaced the floors in the first floor lobby and in the senior room. We completely replaced the heating system with a plant that is proving to be about twice as efficient as the older oil furnace.

We've also installed the new elevator. With the installation of new wainscoting and finish electrical work almost completed, the building is coming into place.

We will shortly install all of the doors and complete work on the front of the building (including laying the hundreds of memorial bricks). At that point, only the installation of the sprinkler system will keep us from officially opening the building for use.



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

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

**WE INVITE YOU TO JOIN US at OPEN HOUSE**

**Whoopie Pie Festival - June 24<sup>th</sup>**

**Shiretown Homecoming Day - August 5th**

## THE CENTRAL HALL PROJECT

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

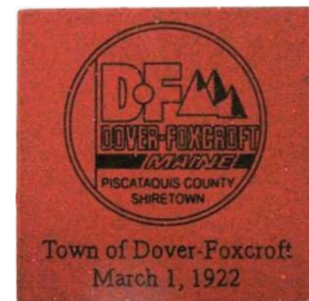
A E Robinson, Alfred Buck, Allen & Lynn Reamer, Anita Plourde Wilson, Barb & Bob Moore, Barb & Jim Austin, Barbara Herrick, Barbara B. & Lawrence Pray, Barry & Abby Thomas, Beth Engdahl, Betty Fowles, Betty Jane Stanhope Meader, Bill & Julie Orton & Family, Billy, Libby & Mary Glover, Bob & Janet Hall, 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 - FA (Phil Mitchell, Barb Moore, Sue and Bill Babash, Eric Anderson, Jim Moir, Suzanne Stacy, Leone Wellington Adler, Suzanne Kinney Roy, Judy Grey Bennett, Kitty King Wells), Class of 1964 - FA - In memory of Sandra Bishop Dwyer (Bob Thomas, Ron Coffin, Irene Thomas, Carolyn Fitz-Patrick, Dorothy Smith, Mike Dugay, Robert & Gloria Schmitt and Louis Campbell), Dave's World, Delma Dority, Doretta Judkins Prior, Dot Varholak, Dr. David & Ellen McDermott Family, Dr. David Frasz, Dr. Harold Sherman, Dr. Kathleen Thibault, Dr. Kevin Chasse, Dover-Foxcroft Congregational Church, Dover-Foxcroft Shiretown Homecoming, Dover-Foxcroft Kiwanis Charities, East Dover Grange #236, Edie Hussey, Elizabeth Adams, 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, Glenice Snyder, Harlan & Phyllis Spaulding, Herbert Edgerly, Jane Grant, Howard Insurance Co., 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, Lorene & Irving Patterson, Lorna Carroll and Deanna, Louis Campbell, Louise Ringle, Lynette Rayfield, Maine Highland Federal Credit Union, Marcia B. Ellery, Matthew Sawyer, Mary Clark, Mildred Brooks, Mildred T. Dunphey, MSGT Gary L Dow, Norman & Helen Higgins, Owen & Linda Pratt and Family, Patrick Myers, Peg Seneca, Peter & Roxanne Chase, 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, Seth Ostrosky, Shannen & Doug Rhoda, Sharman Cohen, Sheila Chaplin, Sheila Grant, 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, Stutzman Business Service, Sue & Bill Babash, Suzanne Stacy, Sylvia & David Dean, The Carrigg Family, The E W Judkins Family, The Eastern Gazette, The Fred & Hattie Washburn Family, The Lawrence & Marion Bigney Family, The Piscataquis Observer, The Rusty Willette and Gail D'Agostino Family, The Stitham Family, The Duke & Tella Woodworth Family, Thomas S. Chase, Thompson Free Library, Tim Green, Tim & Susan Burleigh, Tom & Roxanna Gerrish, Town of Dover-Foxcroft, Valley Grange #144, WDME-FM 103.1/The Zone, 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**

**For more information contact:**

**Barbara Moore at [bob@mainemaplesyrup.com](mailto:bob@mainemaplesyrup.com) or call (207)717-3338**



**DOVER-FOXCROFT SHIRETOWN HOMECOMING CELEBRATION****SATURDAY, August 5, 2017****SHIRETOWN HOMECOMING PARADE****Celebrating Dover-Foxcroft's 95<sup>th</sup> Anniversary****10:00 AM – Downtown Dover-Foxcroft**

The Homecoming Committee is organizing the next parade in 2017 to commemorate the Town of Dover-Foxcroft's 95<sup>th</sup> Anniversary, then subsequently they intend to do a parade every five years thereafter to coincide with the 100<sup>th</sup> Anniversary, 105<sup>th</sup> Anniversary, 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.

**BEACH PARTY  
AND FIREWORKS**

**Starting at 4:00 PM  
Municipal Beach  
Greeley's Landing  
Dover-Foxcroft**

**CONCESSION STAND AND GLOW TRINKETS****Kiwanis Club of Dover-Foxcroft and Aktion Club of Mid-Maine****ENTERTAINMENT****Steve Pratt THE MUSIC MAKER****FIREWORKS****CENTRAL MAINE PYROTECHNICS****INFORMATION BOOTH****Sebec Lake Association****SHUTTLE BUSES****Rowell's Garage**

## ***Special Thanks To 2016 Homecoming Fireworks Donors***

### **Corporate Sponsors**

**A.E. Robinson Oil Co., Bear Point Marina, Bob's Sugarhouse,  
Central Maine Pyrotechnics, Dover-Foxcroft Fire Dept., Dover-Foxcroft Kiwanis,  
Dover Redemption Center, French Construction, Hartt's Electrical Service Inc.,  
Lary Funeral Home, Merrill's Marina, Piscataquis Observer, Pray's Auto Sales,  
Rowell's Garage Inc., Sebec Lake Association, Steinke & Caruso Dental Care PA,  
The Eastern Gazette, Will's Shop 'n Save, World of Flags U.S.A., WZLO**

### **Sponsors**

**George Anastos, Jim & Barbara Austin, John Black III, Carl & Vicki Brackett, Shirley Bradbury,  
Bob & Judy Carrigg, Erin Carroll & Jason Perrin, William Carroll, Ann Chase, The Clark Family,  
Val & Ginny Coluni, Robert Conrad, Derrill & Mary Jean Cowing, Tom & Doris Coy,  
Doug & Lori Cummings, Don & Leslie Dreves, Tish Duston, Jerry Packard, The Engdahl Family,  
Brenda Estabrook, Marilyn Febles, Roberta Fitzgerald, David Frasz, Lesley Fernow,  
Tom & Mary Frederick, The Glover Family, Hal & Michele Gary, Joseph & Cynthia Goula,  
The Gronberg Family, Dot & Jim Gustafson, Bob & Janet Hall, The Hebert Family,  
Russ & Vandy Hewett, Ken & Linda Hews, Kerry Israels, Kerry & Larry Jones,  
Tom & Bonny Largay, John & Christine Lattanzi, Robert & Karen Lewin,  
Robert & Linda Livingston Jr., Mary & Wayne Lyford, Walter & Linda Lougee,  
Floyd & Nathalee Marsh, Judith & David Marshall, John & Nancy McCormack,  
The McDermott Family, Lee & George Ann Millet, Steven & Donna Morgan,  
Dave & Jody Nason, Jim & Lori Noble, Bob Ogan, Lynne Coy-Ogan,  
John & Terry Osgood, Richard & Nancy Page, Patterson Family Camp,  
John & Kathy Pisano, Ellen Pride, Doretta & Lyman Prior, Bud & Kathy Prouty,  
Chet Randall, Joan Fortin, Lynette Rayfield, Challa & Usha Reddy, Lois Reynolds,  
Steve & Vanee Robinson, Kathy & Jim Rurak, Skip & Sandi Sendzik,  
Samuel & Diana Shepherd, Matthew & Julianne Smith, Terry & Judy Snow,  
Kevin & Jane Stitham, Roderick & Rosemary Stitt, Brian Thibeau & Shannon Bonsey,  
Ward Camp Trust, Ruth & Bill Warren, Jeffrey & Lilly Weatherbee, Pam Weatherbee,  
Darrell & Edie Webb, Edward Weidman, John & Marian Weston, Jackie Weymouth,  
Anne Whittaker, John & Patricia Wiles, Steve & Vickie Wilson, Victor & Marie Woodbury,  
The Wyman Family, Carole Young & Phillip Hakala**

## MUNICIPAL ELECTION SCHEDULE

**TOWN OF DOVER-FOXCROFT****INCORPORATED 1922****MUNICIPAL ELECTION SCHEDULE**

**Annual Town Meeting to Affirm Warrant Articles**  
**for June Referendum**

Saturday, April 29, 2017 at 9:00 AM

Election of Moderator - 9:00 AM

**Municipal & Referendum Election**

Tuesday, June 13, 2017

Election of Moderator - 7:45 AM

Polls are open from 8:00 AM – 8:00 PM

**Special Town Meetings**

Notices of Special Town Meetings are posted in advance at 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.*

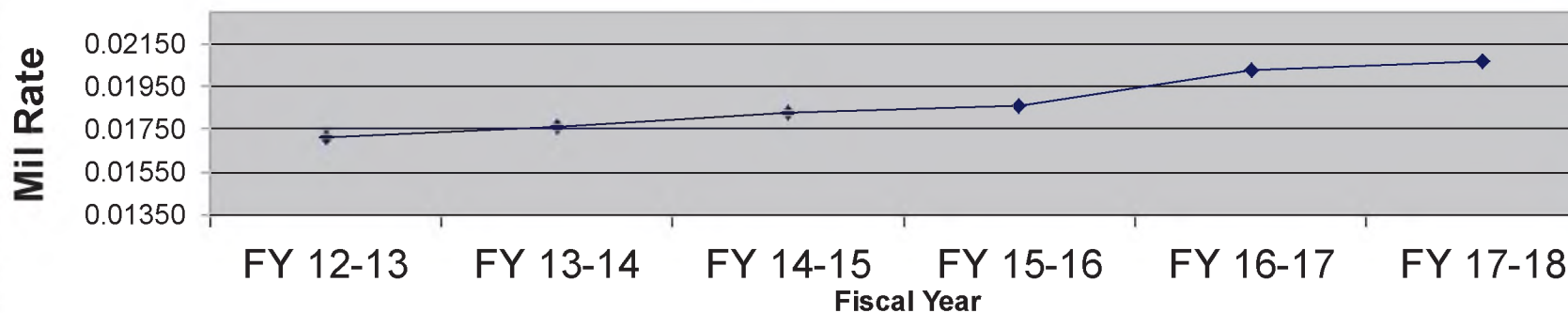
*Polls are located at the Municipal Building Gymnasium-*

*48 Morton Avenue, Dover-Foxcroft, Maine 04426.*

## PROPOSED BUDGET AND HISTORY

***Tax Commitments FY 2013 - 2017, Fiscal Year 2017-2018 Projected*****May 2017**

	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	\$ difference	% chng
<b>Appropriations</b>	\$3,906,745.00	\$3,935,455.00	\$4,068,350.00	\$4,238,880.00	\$4,585,075.00	\$5,074,820.00	\$346,195.00	8.17%
<b>Revenues</b>	<u>\$1,866,750.00</u>	<u>\$1,890,449.00</u>	<u>\$1,814,052.08</u>	<u>\$1,940,469.02</u>	<u>\$1,948,420.61</u>	<u>\$2,356,850.00</u>	\$7,951.59	0.41%
<b>Property Tax</b>	\$2,039,995.00	\$2,045,006.00	\$2,254,297.92	\$2,298,410.98	\$2,636,654.39	\$2,717,970.00	\$338,243.41	14.72%
<b>TAX RATE COMPUTATION</b>								
<b>TIF AMOUNT</b>	\$106,894.65	\$102,529.90	\$94,301.36	\$110,600.18	\$145,050.20	\$145,050.20	\$0.00	0.00%
<b>Town</b>	\$2,039,995.00	\$2,045,006.00	\$2,254,297.92	\$2,298,410.98	\$2,636,654.39	\$2,717,970.00	\$81,315.61	3.54%
<b>Schools</b>	\$2,386,169.05	\$2,545,864.63	\$2,508,595.05	\$2,579,073.91	\$2,720,387.05	\$2,780,636.48	\$60,249.43	2.34%
<b>County</b>	\$411,256.00	\$403,097.00	\$406,040.00	\$424,114.00	\$432,501.00	\$428,079.00	-\$4,422.00	-1.04%
<b>Overlay</b>	\$188,092.81	\$192,102.00	\$201,632.57	\$205,335.73	\$202,744.96	\$202,744.96	\$0.00	0.00%
<b>Total Prop.Tax</b>	\$5,132,407.51	\$5,288,599.53	\$5,464,866.90	\$5,617,534.80	\$6,137,337.60	\$6,274,480.64	\$137,143.04	2.44%
<b>Net to Raise</b>	\$5,132,407.51	\$5,288,599.53	\$5,464,866.90	\$5,617,534.80	\$6,137,337.60	\$6,274,480.64	\$137,143.04	2.44%
<b>Town Valuation</b>	\$299,270,700.00	\$299,636,800.00	\$299,461,200.00	\$302,018,000.00	\$303,078,400.00	\$303,078,400.00	\$0.00	0.00%
<b>Mil Rate\$/1000</b>	0.01715	0.01765	0.01825	<b>0.01860</b>	<b>0.02025</b>	<b>0.02070</b>	0.00045	2.23%
	<u>\$17.15/\$1000</u>	<u>\$17.65/\$1000</u>	<u>\$18.25/\$1000</u>	<u><b>\$18.60/\$1000</b></u>	<u><b>\$20.25/\$1000</b></u>	<u><b>\$20.70/\$1000</b></u>		

**Mil Rate FY '12-'13 thru FY '16-'17 with FY 2017-2018 projected**

## BUDGET ADVISORY COMMITTEE

### **The Budget Review Committee's Work on the FY 2017-2018 Budget**

The Budget Committee met during the month of March to review and comment on the town's fiscal year 2017-2018 budget. We met on March 1<sup>st</sup>, 8<sup>th</sup> and 15<sup>th</sup>. In those sessions we discussed Library, Welfare, Social Service, General Government, Contingency, Abatement, Debt Service, Recreation, Cemetery, Protection, Hydrants & Fire, Solid Waste, Wastewater, Economic Development and Public Works. In almost all of these discussions we were joined by the relevant department supervisor.

One of the most useful discussions was on the increasing scarcity of volunteers, especially for the fire department. We were troubled at the dearth of qualified fire-fighters available during normal business hours. We recommended that this be a subject for further discussion with the town and with surrounding towns.

We got a good report on progress with the paving plan that was approved by the voters at last year's polls. Given lower prices for asphalt, we were able to accomplish all that was set out in last year's plan, plus more. In addition, on most of the routes that were paved, we were able to lay thicker pavement than originally planned. So we are a bit ahead on our ten year paving plan.

We do note that the ten year paving plan is really only about keeping in decent repair those paved roads that are salvageable. We have some roads that are "beyond help" and will need to be completely rebuilt. We have yet to consider funding for these projects.

The biggest budget item we discussed was an outlay of \$300,000 for a new truck and several new sander bodies for the public works department. The "newest" truck we have is a 1999 vehicle. Fortunately, we have the money set aside to purchase the equipment and will not have to raise taxes to cover these purchases.

Overall, the total amount to be raised in taxes increased by approximately \$95,000 (~2.5% increase). Most of this can be explained by an increase in health insurance costs for the town employees. On a steady, year to year basis, the largest expense item that exceeds inflation is health insurance.

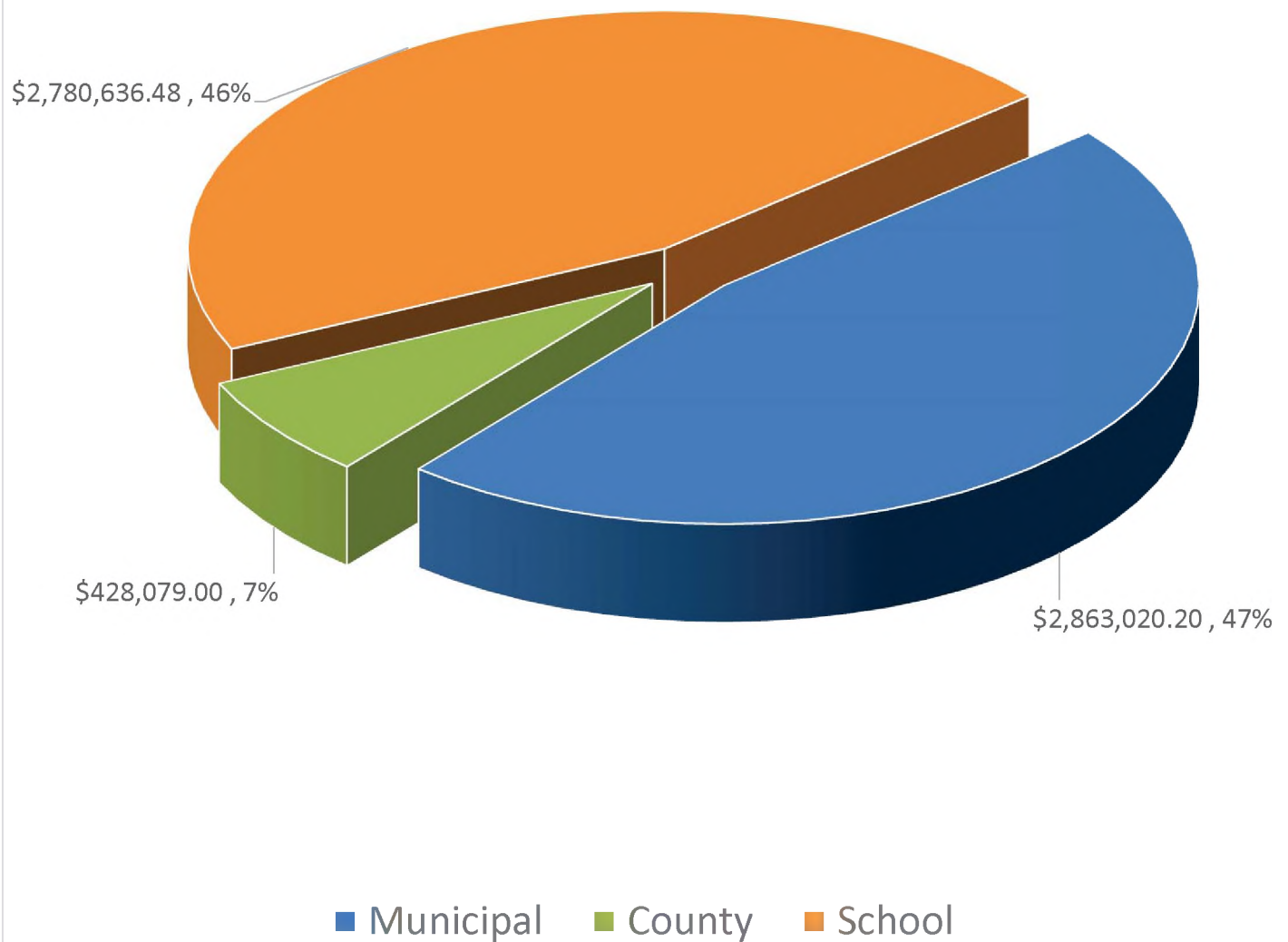
We are very appreciative of the excellent work done by Jack Clukey, Dave Johnson, Lisa Niles and all of the department managers – for their work on the budget, but more importantly, for the quiet, efficient work they do in keeping the town functioning so smoothly. They are deserving of far more credit (and compensation) than we can give. It was an honor (and fun) to work with my fellow committee members Deborah Davis, Jim Annis, Erin Callaway, Jamie Gaudion, Sean Letarte, Mark Poulin, Kathleen Thibault and Kim Cavanaugh. They remind me of what a great place this is in which to live.

Chris Maas

Chair

Budget Advisory Committee

## PROJECTED TAX COMMITMENT

Dover-Foxcroft Tax Commitment Breakdown  
Fiscal Year 2017-2018

# WARRANT

**Town of Dover-Foxcroft  
48 Morton Avenue Dover-Foxcroft Maine 04426  
Annual Town Meeting Warrant  
Tuesday, June 13, 2017**

To Ryan P. Reardon, 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 13th day of June, A.D., 2017 at seven forty-five o'clock in the forenoon, then and there to act upon the following articles:

## ARTICLE 1

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

## ARTICLE 2

Shall the Town appropriate revenues anticipated in the amount of \$1,856,850 and appropriate additional funds including funds from surplus in the amount of \$500,000, for a total amount of \$2,356,850, 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 \$4,114,320, for Town Operations? (Revenue and surplus to be used to reduce the amount to be raised to fund this article \$1,944,755, net amount to be raised \$2,169,565.)

		Previous Year
General Government	\$ 1,368,260	\$ 1,278,305
Protection	\$ 480,360	\$ 469,795
Fire Department	\$ 165,150	\$ 150,290
Fire Hydrants	\$ 220,865	\$ 214,430
Public Works	\$ 863,740	\$ 823,005
Solid Waste	\$ 514,085	\$ 486,110
Welfare	\$ 43,945	\$ 43,750
Social Service	\$ 9,500	\$ 9,000

		Previous Year
Recreation Facilities	\$ 25,275	\$ 26,075
Recreation Programming	\$ 53,000	\$ 48,000
Cemetery	\$ 108,080	\$ 97,625
Contingency/Abatement	\$ 25,000	\$ 20,000
Promotion & Development	\$ 11,500	\$ 10,500
Thompson Free Library	\$ 164,515	\$ 159,750
Debt Repayment	\$ 61,045	\$ 109,440
TOTAL	\$ 4,114,320	\$ 3,946,075

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

**ARTICLE 4**

Shall the Town raise and appropriate the sum of \$488,000 to capital reserve to fund capital equipment? (Revenue and surplus to be used to reduce the amount to be raised to fund this article \$316,395, net amount to be raised \$171,605); and authorize the Board of Selectmen to expend funds as follows:

		Previous Year
Administration	\$ 5,000	\$ 5,000
Assessing	\$ 3,000	\$ 3,000
Police	\$ 30,000	\$ 25,000
Public Works	\$ 390,000	\$ 90,000
Solid Waste	\$ 10,000	\$ 10,000
Cemeteries	\$ 10,000	\$ 7,500
Fire	\$ 40,000	\$ 40,000
TOTAL	\$ 488,000	\$ 180,500

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

**ARTICLE 5**

Shall the Town raise and appropriate the sum of \$72,500 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 \$66,800); and authorize the Board of Selectmen to expend funds as follows:

		Previous Year
Police Station	\$ 5,700	\$ 5,700
Fire Station	\$ 7,500	\$ 6,000
Public Works	\$ 7,500	\$ 5,000
Cemetery/Maintenance	\$ 3,000	\$ 3,000
Solid Waste/Recycling	\$ 5,000	\$ 5,000
Recreation	\$ 8,800	\$ 8,800
Municipal Building	<u>\$ 35,000</u>	<u>\$ 25,000</u>
TOTAL	\$ 72,500	\$ 58,500

**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	\$400,000

**Board of Selectmen Recommends**

**Budget Advisory Committee Recommends**

**ARTICLE 7**

Shall the Town of Dover-Foxcroft appropriate all sewer department revenue anticipated in the amount of \$749,295 and reserve funds anticipated in the amount of \$31,400 to fund sewer operations, debt repayment and capital? Total expenditure \$780,695.

(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	\$ 413,180	\$397,555
Debt Repayment	\$ 351,815	\$351,835
Capital	<u>\$ 15,700</u>	<u>\$ 12,000</u>
<b>TOTAL</b>	<b>\$ 780,695</b>	<b>\$761,390</b>

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

**ARTICLE 8**

Shall the Town of Dover-Foxcroft approve the Charter Revision recommended by the Charter Commission?

*Note: A copy of the Charter revisions will be available at Town Meeting and are available at the Office of the Town Clerk.*

**ARTICLE 9**

Shall the Town of Dover-Foxcroft adopt the following Ordinance: “Ordinance Prohibiting Retail Marijuana Establishments and Retail Marijuana Social Clubs in Dover-Foxcroft?”

*Note: A copy of this proposed Ordinance is attached to this Warrant and available at the Office of the Town Clerk.*

**ARTICLE 10**

If the preceding Article fails, Shall the Town of Dover-Foxcroft adopt the following Ordinance: “Dover-Foxcroft Moratorium Ordinance on Retail Marijuana Establishments and Retail Marijuana Social Clubs?”

*Note: A copy of this proposed Moratorium Ordinance is attached to this Warrant and available at the Office of the Town Clerk.*

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 4:00 O'clock in the afternoon on the 8<sup>th</sup>, 9<sup>th</sup> and 12<sup>th</sup> day of June, A.D., 2017 to receive applications of persons claiming a right to vote.

Given under our hands this 22nd day of May, A.D., 2017.

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

Elwood E. Edgerly, Chairman

Jane K. Conroy

Cynthia Freeman Cyr, Vice Chairman

Gail D'Agostino

Stephen G. Grammont

Scott A. Taylor

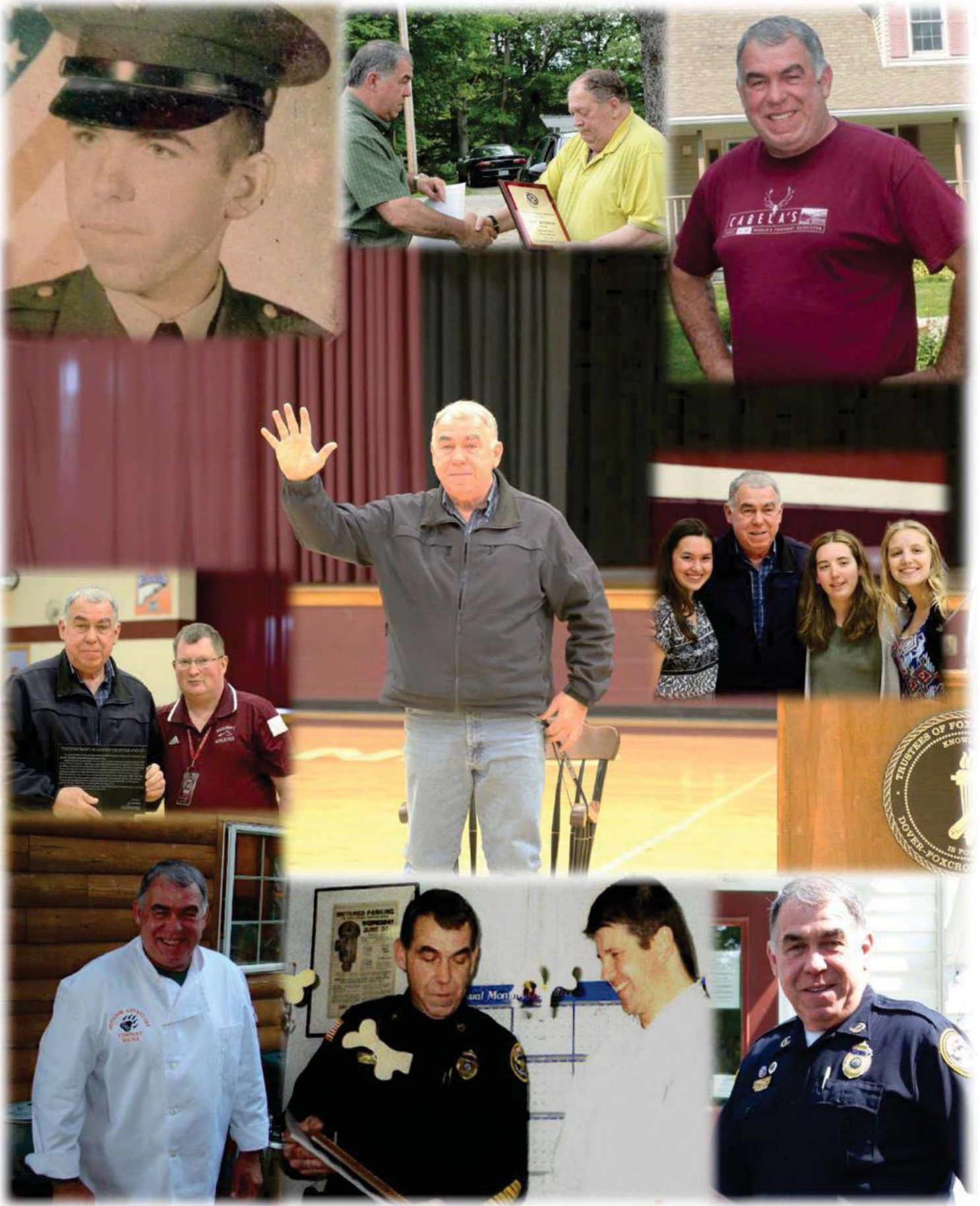
W. Ernie Thomas



## 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
<b>Town Office Closed To The Public on Tuesdays</b>		
Plumbing Inspector	Bret Marshall	717-9595
Public Works Garage	Mon-Fri - 7:00am-3:30pm	564-2841
Transfer Station	Mon & Fri - 9am-5pm, Wed. 10am-6pm, Sat. 8am-4pm	564-7613
Recycling Center	Mon & Fri - 9am-5pm, Wed. 10am-6pm, Sat. 8am-4pm	564-7940
Wastewater Treatment Plant	Mon-Fri - 7:00am-3:30pm <b>Emergency call 759-7132</b>	564-3905
<b>EMERGENCY/FIRE DEPT.</b>	24 hour service	<b>911</b>
Fire Station	24 hour service (recorder)	564-2610
Joe Guyotte, Fire Chief	home phone	564-2187
Police Department	24 hour service	564-8021
Sheriff's Department	24 hour service	564-3304
Ambulance Service	24 hour service non-emergency 564-3078/564-3989	<b>911</b>
Mayo Regional Hospital	24 hour service	564-8401
<b>State Senator</b>	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	<a href="mailto:sendavis@myottmail.com">sendavis@myottmail.com</a>	343-0258 (Cell)
<b>State Representative</b>	Norman Higgins	800-423-2900
State Address	House of Representatives, 2 State House Station Augusta, ME 04333-0002	TTY-ME Relay 711 287-1440 (Voice)
House Web Page	<a href="http://legislature.maine.gov/house/hsebios/higgne.htm">http://legislature.maine.gov/house/hsebios/higgne.htm</a>	1-800-423-2900
State House E-Mail	<a href="mailto:Norman.Higgins@legislature.maine.gov">Norman.Higgins@legislature.maine.gov</a>	(Message Center)
Home Address	P.O. Box 594, Dover-Foxcroft, ME 04426	564-8214 (Res.)
<b>Local Schools</b>		
Superintendent of Schools	SeDoMoCha	564-2421
Foxcroft Academy	West Main Street	564-8351
SeDoMoCha Middle School	Harrison Avenue	564-6535 opt 2
SeDoMoCha Elementary School	Harrison Avenue	564-6535 opt 3
Penquis Higher Education Ctr.	50 Mayo Street	564-2942
<b>County Numbers</b>		
District Court	East Main Street	564-2240
Registry of Deeds	East Main Street	564-2411
County Commissioners	East Main Street	564-2161
Registrar of Probate	East Main Street	564-2431
Driver's Licenses-D-F Mobile Unit	1st & last Wed. and 2nd Tues. - 9:30-3:00 American Legion Hall, Park Street	No Phone
Driver's Licenses - Bangor	Airport Mall - Griffin Road - 8:00am - 5:00 pm	942-1319
Thompson Free Library	Summer hours - Tue & Thur 10-8, Wed & Fri 9-4, Sat 9-1 Winter hours - Tue & Thur 10-8, Wed & Fri 10-5, Sat 10-2	564-3350
Health Officer	Connie Sands	564-3318
Career Center	<a href="#">Penquis Higher Education Center, 50 Mayo Street</a>	564-8196
Piscataquis Regional YMCA	Park Street	564-7111





# The Maine Whoopie Pie Festival - Food, Music, Fun, and WHOOPIE PIES!

Saturday, June 24<sup>th</sup> [www.MaineWhoopiePieFestival.com](http://www.MaineWhoopiePieFestival.com) Dover-Foxcroft, Maine

