

2017

# Town of Dover-Foxcroft Annual Report 2017

Dover-Foxcroft, Me.

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# TOWN OF DOVER-FOXCROFT

## ANNUAL TOWN REPORT

CONGRATULATIONS  
KIWANIS CLUB OF DOVER-FOXCROFT



FOR 80 YEARS OF DEDICATED SERVICE  
FISCAL YEAR 2016-2017

# DEDICATION

## KIWANIS CLUB OF DOVER-FOXCROFT

The Town of Dover-Foxcroft and its citizens would like to take this opportunity to say thank you and dedicate the 2016-2017 Annual Town Report to the Kiwanis Club of Dover-Foxcroft. Our hometown Kiwanis club was chartered May 9, 1938 consisting of 31 members. Currently there are over 60 members, and many of them are active in most events and service projects sponsored by the club during the year. Their breakfast meetings are held on Tuesday mornings at 6:15 am and usually have a very interesting speaker. The club salutes the flag, sings patriotic songs, listens to a prayer, and the President often opens the meeting with a thought for the day. Our Service Leadership Programs; Key Clubs, Builders Club, Aktion Club, Girls Scouts, Boy Scouts, members from out of town Kiwanis clubs and guests are welcome to attend and share their stories and accomplishments. The club discusses upcoming events, service projects, and duties for the coming week. To add in some fun and to collect extra funds, they hold 50/50 raffles and 'happy/sad dollars' when all get a chance to say a few words about something happening in their life or say a simple thank you to someone who is deserving. They are a volunteer organization consisting of very dedicated people in our community who offer a variety of talents and wisdom. The club volunteers many hours and considers ways to best fundraise to reach their budget goals and donate to charitable organizations involving children, the elderly or the less fortunate.



Early fundraisers included Merchants Bazaars, Saturday night dances at Sebec Lake Pavilion and Talent Shows at Central Hall. The Kiwanis Auction was added in 1950. Current major fundraisers include the 46<sup>th</sup> Annual Piscataquis river race, 68<sup>th</sup> Annual Kiwanis auction, three yearly raffles, food sales at the Whoopie Pie Festival and Homecoming Celebration/Beach Party.

The club participates in service projects that give back to the community. Early projects were School Lunch Program and Red Cross Swim Program at Sebec Lake Municipal Beach. Currently the club volunteers in service projects including the Backpack program, Thayer Parkway meals, Annual Bike Rodeo and Annual Christmas Giving Project.



**Current Officers:** President Marilyn Hartford, Immediate Past President Brian Woodworth, President-Elect Jack Clukey  
Vice President Grace Haque, Treasurer Barbara Moore, Secretary Jan Barton  
**Directors:** Tim Hague, Bob Moore, Rita Page, Jeff Kelly, Mike Ronco, Dwight Woodworth, Lynette Rayfield

*Kiwanis is a global organization of volunteers dedicated to improving the world one child, one community at a time.*



Their signature project is the Kiwanis Park, owned by the town and maintained by the club. The park is the home of 'Hooked on Fishing' and provides a gazebo, playground, fishing pond, picnic area, gardens and ballfield where children and adults can enjoy their day at no cost. The gazebo can be rented, but the park always remains open to the public daily and closes at sunset.

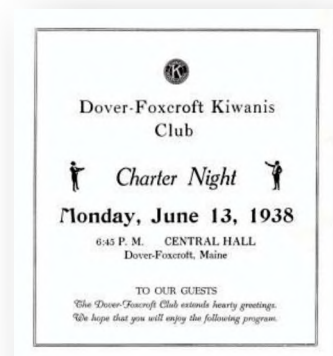


The Kiwanis Club of Dover-Foxcroft also holds board and committee meetings, annual social gatherings, attends training sessions and seminars, and they enjoy each other's company in fun times while serving their community.

The club strives to stay local with purchases and gives back to our businesses as they are a key factor in sponsoring Kiwanis fundraisers. Thank you sponsors!

### **May 9, 2018 marks the Kiwanis Club's 80<sup>th</sup> Anniversary!**

On June 2, 2018, the club's members, Service Leadership Programs and surrounding town clubs and guests will celebrate 80 years of giving back to children in our community and beyond. The event will be held at the newly renovated Central Hall Commons Event Center, the same venue as 80 years ago!



**CONGRATULATIONS Kiwanis Club of Dover-Foxcroft!!!**

***From the Town of Dover-Foxcroft Board of Selectmen,  
Town Manager, Town Officers, Town Employees,  
and Dover-Foxcroft Citizens,  
We thank you for your dedicated and continued volunteer service  
to our community and the world.***

Read Kiwanis club history on the website [www.doverfoxcroftkiwanis.org](http://www.doverfoxcroftkiwanis.org) and Facebook pages.



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E2 (Photos contributed by Kiwanis Club of Dover-Foxcroft, Municipal Office Employees, Town Dept. Employees, Piscataquis Observer)

## BOARD OF SELECTMEN

### Chairman's Report

As Chair of the Select Board in 2016-2017 I am pleased to provide the following report.

While there has been a strong emphasis on road work over the past two budget cycles and with two years of the 10 year paving plan completed, the town now needs to focus on keeping its public works equipment up to date and maintained. In June of 2017, voters approved a new wheeler/plow truck for Public Works for the first time in 10 years. In addition to the plow truck the town also upgraded four metal sander bodies to stainless bodies in order to keep some of our older trucks that are still in good shape on the road. Keeping up on both our paving and our equipment are important in terms of making sure we can take care of our roads year round.

For waste disposal, 2017 marks the last full year that Dover-Foxcroft will utilize the PERC facility in Orrington. In April of 2018 the town's contract with PERC will expire and barring any delays, the new destination for solid waste will be the Fiberight facility in Hampden. If there is a delay, the town has an arrangement through its MRC contract to dispose of waste at the Crossroads facility in Norridgewock. This new state of the art facility in Hampden is expected to serve municipalities' needs for waste disposal for many decades to come. The cost structure will be similar to the cost structure we have had with the PERC facility and recycling rates will be higher.

I have mentioned in previous reports and it's important to mention again that the statewide building and energy code (MUBEC) continues to be a concern for our community. Towns with a population larger than 4,000 are required by law to enforce MUBEC (Dover-Foxcroft's population is 4,213) and towns with smaller populations are not required to enforce the code. 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 costs and fewer regulations than can be done in Dover-Foxcroft. Despite strong efforts from our local Legislative delegation, the Legislature as a whole has been unwilling to address this issue despite the disadvantage it represents for Dover-Foxcroft in terms of the cost for construction compared with these costs in surrounding towns.

In closing I'd like to thank my fellow board members for giving me the opportunity to serve as Chair for this 2016-2017 year. I'm happy that we have been able to work on so many worthwhile projects over the past several years. Also, I'd like to recognize the town employees, volunteers and those on the various boards and committees for the great job that they do. Having so many dedicated people working for the betterment of the town is why we are able to accomplish so much in our community.

Respectfully Submitted,

Elwood Edgerly  
Chairman, Dover-Foxcroft Board of Selectmen

## TOWN MANAGER'S REPORT

Fiscal Year July 1, 2016 through June 30, 2017

Fiscal year 2016-2017 was an exciting year in Dover-Foxcroft in many aspects. In 2016 the town finished the first year of paving proposed in the 10 year pavement management plan. Also, in June voters approved the budget for this work to continue into the 2017-2018 year. The \$400,000 appropriation for paving funded over 5.4 miles of road treatment during the first year and 4.5 miles the second year with some of sections of road were able to be reclaimed and paved instead of just being resurfaced. The town has completed more work on paved roads than was expected over the past two years due to the price of asphalt being favorable. The town is looking to put forward an appropriate budget each year so that roads can be addressed in terms of both maintenance and reconstruction. The goal of this road improvement plan is to keep the roads in good condition through proper annual maintenance in order to extend the life of the roads before they will need reclaimed or reconstructed.

A new town charter was adopted by the voters in 2017 after the formation of a charter commission and review of the existing charter. While there are many similarities with the 2007 charter, the 2017 charter re-establishes the April town meeting as a traditional town meeting and calls for the annual budget to be adopted at the April town meeting along with the requirement that a validation vote on the budget is taken by referendum ballot on Election Day in June. Non-budgetary items may be voted on at the April town meeting or may be included on the June referendum ballot.

In 2017 work continued on the update of the towns land use ordinance as it is necessary to make the ordinance consistent with the newly adopted comprehensive plan. One major change from the previous comprehensive plan and land use ordinance is the recognition of a new category of development projects. The old plan and ordinance recognized major and minor development projects, whereas the new documents recognize these categories plus a category of mega projects. It was determined that this is necessary to adequately address projects with a large scope such as a corridor project similar to what was conceptualized and proposed in the early part of this decade. The committee hopes to have the ordinance before the voters in November of 2018, but expects that there will be some remaining work to do in terms of establishing appropriate land use restrictions on some specific types of mega projects and medical marijuana. In June of 2017 residents voted to prohibit retail marijuana establishments and social clubs. Other aspects of the adult use marijuana law, not subject to municipal regulation remain unaffected by the town's ordinance.



The Libra Foundation announced plans for significant investments in Piscataquis County in 2017 including investments in Dover-Foxcroft. As part of Libra's economic and community development initiatives largely centered on the Town of Monson, Libra has announced plans to construct an indoor ice arena at the former Brothers Chevrolet site in Dover-Foxcroft as well as an indoor facility with turf for soccer, field hockey and a whole host of other indoor athletic activities. These facilities will certainly promote business activity within the town and be an incentive for families to move into this area. In addition to these items the Libra investments have encouraged other investments in the area including investments in high speed broadband infrastructure. Our County economic development corporation (PCEDC) has identified this as one of the highest priorities for the region over the past decade for promoting economic development.

Finally, I'd like to recognize all the town employees, elected officials, residents and volunteers who work tirelessly each day and are committed to serving our community.

Respectfully Submitted

Jack J. Clukey  
Town Manager



*Jack Clukey photo*

## TOWN OF DOVER-FOXCROFT MUNICIPAL OFFICERS

### BOARD OF SELECTMEN, ASSESSORS AND OVERSEERS OF THE POOR

Elwood E. Edgerly, Chair	Term Expires 2020	Stephen Grammont	Term Expires 2020
Cynthia Freeman Cyr, Vice Chair	Term Expires 2018	Scott A. Taylor	Term Expires 2018
Jane K. Conroy	Term Expires 2019	W. Ernie Thomas	Term Expires 2020
Gail D'Agostino	Term Expires 2019		

### CLERK

Lisa A. Niles	Term Expires 2018
Sheila M. Bragg, Deputy	Term Expires 2018

### TREASURER

David A. Johnson	Term Expires 2018
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### HAD #4 BOARD OF DIRECTORS

Barbara Austin	Term Expires 2018
Chris Clukey	Term Expires 2019
John Cushing	Term Expires 2020

### EXECUTIVE COMMITTEE THOMPSON FREE LIBRARY

Amy Fagan-Cannon	Term Expires 2018
------------------	-------------------

### 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 2020
Marc Poulin	Term Expires 2019		

### APPOINTMENTS

Jack J. Clukey	Town Manager
Sheila M. Bragg	Registrar of Voters
Ryan Reardon	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
Brian Gaudet	Deputy Code Enforcement Officer

### EMERGENCY MANAGEMENT SERVICES DIRECTOR

Ryan Reardon	Term Expires 2018
--------------	-------------------

### 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**

Ryan Reardon, Chief	Scott Arno, Lt. Det.	Todd Lyford, Sgt.	David Richards
Roger Swedberg	Gary Sudsbury Jr.	Jeremy Wintle	Chad Perkins
Manuel Veara	Jonathan Roebuck	Adam LePrevost	Stephen Garib
Lisa Kingsbury	Ryan Warner	Warren Ackerman	
Elizabeth Lewis, Admin	Adam Smith	Nicholas Clukey	

**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**

Herbert Aumann	Term Expires 2020	Gary Niles Jr.	Term Expires 2018
Lisa Laser	Term Expires 2019	Louise Ringle	Term Expires 2020
Chris Maas	Term Expires 2019	Peter Robinson	Term Expires 2018
Scott Wellman	Term Expires 2018		

**BOARD OF APPEALS**

Kurt Baird	Term Expires 2019	Patricia Johnson	Term Expires 2018
Johanna Danforth Greenfield	Term Expires 2020	Paul Matulis	Term Expires 2020

**BUDGET ADVISORY COMMITTEE**

James Annis	Term Expires 2018	Erin Callaway	Term Expires 2020
Chris Maas	Term Expires 2018	Erin Cabot	Term Expires 2019
Kathleen Thibault	Term Expires 2018	Deborah Davis	Term Expires 2019
Kimberly Cavanagh	Term Expires 2020	Marc Poulin	Term Expires 2019
Sean LeTarte	Term Expires 2020	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

Dear Friends and Neighbors,

Today we face a crisis of leadership in our state and national governments. In Augusta our two parties are unable to cooperate on critical issues impacting our state. Crafting solutions has been replaced with competition rather than collaboration. Creating new jobs, expanding health care, funding our schools and tax reform have become areas of confrontation. Energy policy, especially solar policy, is a toxic conversation. Expanding broadband to our rural areas is on hold due to partisan debate. Senior care, food security and welfare for our most needy have become caught up in the divided political process. It is time for a change.

In response to this environment I have registered as an Independent. I am working with other Independent legislators to bridge the divisions and look for compromise. Working together, even in this election year, provides an opportunity to move our state forward.

In Piscataquis County we are facing our challenges. Our school population is declining and a new proposal for a Regional Technical High School has been the center of conversation. The Libra Foundation is investing in our County. A major investment in the Derby Car Shops provides hope for our railroad heritage. An extensive year-long county wide broadband study will be released early this year and will help guide us for the future. Working together is the key.

I invite you to contact me if I can be of assistance. It is a privilege to serve as your State Representative.

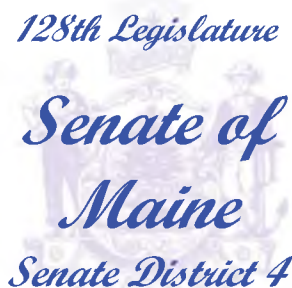
Sincerely,

A handwritten signature in black ink that reads "Norm 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:

I would like to thank you for the opportunity to represent you in the Maine Senate. It has been an honor to work on your behalf to make our state an even better place to live, work and conduct business.

On August 2, Maine lawmakers finally adjourned for the year, after what proved to be the longest session in recent memory due to a brief government shut down over budgetary disagreements. While no state budget is ever perfect, the end product was a state budget that makes a record investment in our students, supports our communities and will tremendously benefit small businesses and our economy.

Perhaps the most significant action the Legislature took last year, as part of the biennial budget, was the removal of the burdensome, job-killing surtax that was already hurting small businesses, doctors and other professionals that we so critically need. In November 2016, voters sent a clear message that education funding was to be a priority of the 128<sup>th</sup> Legislature, and we heard that message loud and clear. However, the funding mechanism which was included in the measure – the surtax – presented a serious threat to the state's economy. This new tax gave Maine the ominous distinction of being the highest-taxed state in the country and primarily impacted small businesses, which are the backbone of our economy, taxing them at a rate that is higher than larger corporations are subject to pay. I am proud to say that after much hard work and negotiating, thanks to our rebounding economy, we were able to support our local schools at a level we have never been able to before – without any additional taxation.

The Homestead Exemption, which provides much-needed property tax relief for homeowners, was also preserved in the budget with an increased exemption of \$20,000.

The Legislature also passed a measure to make Maine compliant with the REAL ID Act. As a result of this important new law, the federal government has granted Maine a waiver, meaning that Maine citizens can continue to use their driver's licenses to board commercial airplanes and access certain federal buildings.

While we accomplished much, there is still a lot of work ahead of us next session. Again, thank you for putting your trust in me to represent you in Augusta. Please feel free to contact me if you need my help in navigating the state bureaucracy. I can be reached at home, 343-0258, in Augusta at 287-1505, or by email at [sendavis@myottmail.com](mailto:sendavis@myottmail.com).

Sincerely,

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

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



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

Paul R. LePage

GOVERNOR

Dear Citizens of Dover-Foxcroft:

For the past seven years as your Governor, my priority has been to make Maine—our people—prosper. Helping you keep more money in your wallet by reducing taxes has been part of that mission.

Too many Maine families are facing skyrocketing property taxes that strain household budgets. Our elderly on fixed incomes are particularly vulnerable to these increases. School budgets are often blamed for annual increases in property taxes. But there's another reason. A tremendous amount of land and property value has been taken off the tax rolls, leaving homeowners to pick up the tab.

As of 2016, towns and cities owned land and buildings valued at nearly \$5.5 billion statewide. Large and wealthy non-profits, such as hospitals and colleges, often escape paying property taxes on their vast real estate holdings—totaling more than \$5.1 billion statewide. In Maine, nearly 2.5 million acres of land have been set aside for conservation by the federal and state governments and non-profit organizations, including land trusts. Municipalities are losing out on property taxes on an estimated \$2 billion in land that has been either removed from the tax rolls or prohibited from development—shifting the cost of municipal services to local homeowners through higher property taxes.

It's time to recognize the results of taking property off the tax rolls and identify solutions to reduce the burden on our homeowners. My administration's proposals have been met with staunch resistance.

In 1993, about 35,800 acres of land were documented as land-trust owned. That number has increased by an astonishing 1,270 percent. Land trusts now control over 490,000 acres with an estimated value of \$403 million. We must restore the balance. We will be working this session to ensure all land owners are contributing to the local tax base. It's time for them to pay their fair share.

I encourage you to ask your local officials how much land in your municipality has been taken off the tax rolls, as well as how much in tax revenue that land would have been contributing today to offset your property taxes.

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,

A handwritten signature in black ink that reads "Paul R. LePage".

Paul R. LePage  
Governor



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**

Fellow Mainers,

It is a true honor to serve on behalf of the honest and hardworking men and women of our Great State. As your Representative, I am proud that, by working with everyone – Republicans, Democrats, and Independents – we were able to achieve some major victories for Maine in 2017.

Creating and protecting jobs has been and remains one of my top priorities in Congress, and this year we had some big successes. Continuing our work from last Congress, I joined forces with Senators Collins and King to fight to ensure the Department of Defense uses American tax dollars to purchase American made products, like the shoes made by the nearly 900 hardworking Mainers at New Balance. Too often in the past, our foreign competitors made these shoes for our troops, but we won the fight this year and now those shoes can be made in the Pine Tree State. This is a huge victory for the 900 hardworking Mainers at New Balance in Skowhegan, Norway, and Norridgewock.

In addition, the House of Representatives voted 418 – 1 to pass my bill to help business development and job creation in Old Town, and the House Natural Resources Committee voted unanimously in favor of my bill to help worm and clam harvesters settle boundary disputes with Acadia National Park. These are two more big wins for job creation in Maine, and I will not let up one inch until they become law.

Thankfully, this year we stopped the Trans-Pacific Partnership (TPP) in its tracks and fought against other unfair trade deals. I testified before the International Trade Commission (ITC) on behalf of Colombia Forest Products in Aroostook County when illegal Chinese products were hurting their business and threatening its 161 workers. I was thrilled the ITC ruled in favor of Mainers and against illegal Chinese manufacturers. Mainers are the hardest working people in the world and we can compete and win against anyone, but the rules must be fair.

As a new member of the House Veterans Affairs Committee, I created a Veterans Advisory Panel comprised of Maine Veterans from all corners of our Great State. This panel gives Maine Veterans a direct seat at the table and a voice in Washington, D.C. Together, we worked to address malpractice at Togus, resolved numerous late payments from the Department of Veterans Affairs (VA) to several rural Maine hospitals, and settled dozens of Maine Veteran's disability claims at the VA.

Unacceptably, this past year multiple members of Congress committed sexual harassment in the workplace. This is reprehensible behavior and should not be tolerated anywhere. As the lead Republican, I joined Democrats and Republicans to pass a resolution that significantly changes outdated sexual harassment procedures in the House of Representatives. Employees should always feel safe and comfortable in their own workplace, and it is past time Congress resolves this issue.

Lastly, I am 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 helping a Veteran navigate the bureaucracy at the VA, assisting an elderly Mainer with Medicare issues, or advising a Mainer with a case at the IRS, my office is always 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), Caribou (492-1600)—or visit my website at [Poliquin.House.Gov](http://Poliquin.House.Gov).

We have made great progress, but our work is far from over. The 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 D.C. for our families, Veterans, elderly Mainers, local small businesses and communities. It is an honor to represent you and our fellow Mainers in Congress.

Best wishes,

A handwritten signature in black ink that reads "Bruce Poliquin". The signature is written in a cursive, slightly stylized font.

Bruce Poliquin  
Maine's 2<sup>nd</sup> District Congressman

ANGUS S. KING, JR.  
MAINE

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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,

Representing Maine in the United States Senate is an honor.

I continue my work on the Senate Armed Services Committee, each year authorizing the funding required to build our military capabilities and ensuring that our service members are trained and equipped to defend our nation. I was pleased to be part of a bipartisan effort to enact a new law to simplify the appeals review process to reduce the backlog our veterans are facing, as well as a new law that provides critical funding to the VA Choice Program, allowing veterans in rural Maine to access services closer to home.

While my committee work is important, working to combat the opioid epidemic is one of my top priorities. Although Congress has made some important strides, much remains to be done to provide additional funding for prevention, treatment and enforcement. I am working with colleagues on both sides of the aisle to pressure the Drug Enforcement Administration to reduce the amount of opioids produced and to thwart the flow of fentanyl and other deadly drugs into our country.

I am very optimistic about the integrated, multiagency effort I led with Senator Collins to foster innovation and commercialization in Maine's forest economy. Through the Economic Development Assessment Team (EDAT) we are already experiencing increased federal investments that will strengthen our existing forest products industry and help support job creation in rural communities. Initiatives like Cross Laminated Timber, Combined Heat and Power, nanocellulose, 3D printing with biobased materials and other biobased products will mean that Maine's wood-basket will continue to be a major jobs and economic contributor for our future.

Finally, the coming year will continue the work of the Senate Select Committee on Intelligence in the ongoing investigation of Russian interference in the 2016 election. Our Committee has held seven public hearings and numerous classified sessions, reviewed tens of thousands of pages of documents and conducted hundreds of interviews. I remain focused on the security of our elections and committed to developing strategies to prevent interference by foreign governments in our democracy.

May 2018 be a good year for you, your family, your community and our great State.

Best,



Angus S. King  
United States Senator

AUGUSTA  
4 Gabriel Drive, Suite F1  
Augusta, ME 04330  
(207) 622-8292

PRESQUE ISLE  
169 Academy Street, Suite A  
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(207) 764-5124

SCARBOROUGH  
383 US Route 1, Suite 1C  
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SUSAN M. COLLINS  
MAINE

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**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 from this past year.

Maine has the oldest average age in the nation. As Chairman of the Senate Aging Committee, my top three priorities for the Committee are fighting fraud and financial abuse directed at our nation's seniors, increasing investments in biomedical research, and improving retirement security. Following the Committee's investigation into skyrocketing prescription drug costs, I authored bipartisan legislation to foster generic competition, which was signed into law. The Aging Committee's toll-free hotline (1-855-303-9470) makes it easier for seniors to report suspected fraud and receive assistance. To support the 40 million family caregivers in the United States, I am proud to have authored the RAISE Family Caregivers Act to create a coordinated strategy to support family members who make countless personal and financial sacrifices to care for their loved ones.

The opioid crisis touches families and communities across our state. As a member of the Appropriations Committee, I fought for significant increases in funding to support community, law-enforcement, and public health efforts. In April, the State of Maine was awarded over \$2 million to fight this devastating public health crisis. Additionally, I have authored legislation to support grandparents and other extended family members who are raising grandchildren as a result of the nation's opioid epidemic.

Biomedical research has the potential to improve and save lives, and also supports good jobs at research facilities here in Maine. Last year, the Appropriations Committee approved a \$2 billion increase for the National Institutes of Health for the third consecutive year. This includes an increase of nearly 30 percent for research on Alzheimer's, our nation's most costly disease. As founder and co-chair of the Senate Diabetes Caucus, I work to raise awareness of the threats posed by diabetes, invest in research, and improve access to treatment options. My bill to establish a national commission of health care experts on diabetes care and prevention was signed into law in 2017.

We owe our veterans so much. Last year, I worked to secure the authorization of a Community-Based Outpatient Clinic in Portland to support the health care of Maine's veterans in the southern part of our state. I also worked to secure funding extensions to help veterans throughout rural Maine receive health care within their communities. I also worked to secure funding for housing vouchers for veterans to reduce veterans' homelessness.

Maine's contributions to our national security stretch from Kittery to Limestone. I successfully advocated for critical funding for projects at the Portsmouth Naval Shipyard for construction of an additional ship that will likely be built at Bath Iron Works. This funding will strengthen our national security and preserve great jobs in our state.

As chairman of the Transportation and Housing Appropriations Subcommittee, I worked to increase funding for the TIGER program that has provided Maine with more than \$122 million for vital transportation projects. For housing, I worked to provide \$160 million to help communities protect children from the harmful effects of lead poisoning.

Growing our economy remains a top priority. I supported the comprehensive tax reform bill because it will help lower- and middle-income families keep more of their hard-earned money; boost the economy; and encourage businesses, both small and large, to grow and create jobs here in Maine and around the country. This legislation contains key provisions I authored that are important to Mainers, including preserving the deduction for state and local taxes, expanding the deduction for medical expenses, and enabling public employees such as firefighters, teachers, and police officers, as well as clergy and employees of nonprofits, to make “catch-up” contributions to their retirement accounts. I led the effort to ensure that the tax cut will not trigger automatic budget cuts to Medicare or any other programs.

A Maine value that always guides me is our unsurpassed work ethic. As of December 2017, I have cast more than 6,500 consecutive votes, 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 office at 207-945-0417 or visit my website at [www.collins.senate.gov](http://www.collins.senate.gov). May 2018 be a good year for you, your family, your community, and our state.

Sincerely,

A handwritten signature in blue ink that reads "Susan M. Collins". The signature is fluid and cursive, with the first name "Susan" and last name "Collins" clearly legible, and the middle initial "M" written between them.

Susan M. Collins  
United States Senator

## MUNICIPAL OFFICE REPORT

The Annual Town Meeting and Election of Municipal officers will be held on Tuesday, June 12, 2018, at the Municipal Building Gymnasium on Morton Avenue. The meeting will open at 7:45 AM with the election of Moderator. Voting will begin at 8:00 AM and the polls will remain open until 8:00 PM. The following municipal official positions will be on the ballot:

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

The public is encouraged to attend 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, 2016 – June 30, 2017 :

<u>Election Date</u>	<u>Type of Election</u>	<u>Total Voters (approx.)</u>
November 8, 2016	State of Maine Referendum General Presidential Election Special Town Meeting Referendum (Comprehensive Plan)	2176
April 29, 2017	Annual Town Meeting to Confirm Warrant Articles for June Referendum	77
June 13, 2017	Municipal & Referendum Election Piscataquis County Offices RSU #68 Budget Validation Referendum	330

In other town office news, this past June, in recognition of being the eldest resident of Dover-Foxcroft, Martha Rollins who turned 98 was presented with the Boston Post Cane by the Town and Dover-Foxcroft Historical Society. The original Dover-Foxcroft Boston Post Cane is on display at the historical society's Observer Building Museum. Congratulations to Martha Rollins!



*Observer photo/Stuart Hedstrom*

We continue to dress down for donations on Fridays and appreciate the support of the community while we strive to help where we can. We are always open to your feedback and suggestions to help us provide you with the best customer service so stop in, give us a call, or send an email to the feedback link on our website: [www.dover-foxcroft.org](http://www.dover-foxcroft.org).

We thank you for your encouragement and support over the years.

Sincerely,

The Dover-Foxcroft Municipal Office Staff

## 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: real estate tax, personal property tax and sewer bill payments; online mapping program; 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 fourth Saturday in April, at 9:00 a.m. to affirm the budget for the upcoming fiscal year. The budget is then proposed to be validated at the Municipal Referendum Election on the second Tuesday in June. Polls are open from 8 a.m. to 8 p.m. and are located at the municipal building gymnasium. Town reports are available during the week before the April meeting.

#### 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 Real Estate Tax, Personal Property Tax, and Sewer Bill payments**
- **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**
- **Nearly every type of registration can be done through the mail...up to six months in advance-call to make arrangements**

## MOTOR VEHICLE



We began offering residents **Rapid Renewal Online Vehicle Registration Renewal Service** during the 2001-02 Fiscal Year and 170 re-registrations were done online. The number of residents using this service continues to remain steady each year. There were **439** renewals completed on-line in the Fiscal Year 2016-17 averaging **37** renewals per month. This service is available year round 24 hours a day, 7 days a week, for your convenience. You may access this website at [www.dover-foxcroft.org](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. ***Effective November 2, 2017, due to the complexity of new motor vehicle registrations, we may not process them after 3:30 PM (4:30 on Wednesdays).***

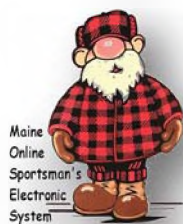
Please note that our office staff is limited to phone quotes for *renewals* only. We will give you a quote or estimate for *new registrations* if all the required paperwork is brought into the town office. There is detailed information posted on our website that will assist you in “*what you need to 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	FY12-13	FY13-14	FY14-15	FY15-16	FY16-17		FY12-13	FY13-14	FY14-15	FY15-16	FY16-17
Antique Auto	38	42	46	50	40	Trailer-non-excise	413	410	454	417	410
Combination	1	1	1	2	2	Tractor/Special Mobile	2	2	2	3	6
Gold Star	0	1	0	1	1	Coach-Emergency	2	2	2	2	3
Wabanaki	0	1	0	1	1	Farm	19	19	19	20	31
Lobster	19	16	19	19	19	Truck Camper	0	0	0	0	1
Black Bear	20	21	22	26	17	Motorcycle	169	137	145	126	134
Breast Cancer	71	87	76	84	75	Moped	11	12	19	15	14
Conservation	90	99	91	89	77	Street Rod	2	0	0	0	0
University	8	7	9	10	6	Special Equipment	9	3	6	4	4
Agriculture	49	36	37	38	39	Bus	4	2	2	3	2
Sportsman	57	57	55	61	73	Titles	322	294	375	383	377
Troop Support	12	13	11	8	10	Initial Plates	148	144	161	156	143
Disabled	18	19	20	8	38	Lost Plates	29	28	56	19	30
Disabled Veteran	7	10	10	2	9	Duplicate Stickers	75	87	116	101	76
Veteran	91	103	36	105	110	Duplicate Registrations	35	30	33	44	33
Purple Heart	2	1	1	1	2	Transfers	223	200	243	256	250
Animal Welfare	12	19	20	15	18	Boosters	18	8	17	20	36
Firefighter	2	10	3	14	13	Transit	30	29	32	34	32
Motor Home	12	11	9	12	11	Sales Tax Paid	367	355	429	442	419
Passenger Truck	na	na	na	37	200	Sales Tax-no fee	100	134	123	111	138
Passenger	2185	2585	2256	2054	2062						
Commercial	320	329	355	332	296	On-Line Rapid Renewals	407	433	447	375	439
Conservation Com	4	4	0	5	5						
Trailer-excise	68	49	58	64	66	<b>TOTALS</b>	<b>5471</b>	<b>5854</b>	<b>5816</b>	<b>5569</b>	<b>5768</b>





## 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 and ATV’s, 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 2018 were available by October 15, 2017. 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>.



## VITAL RECORDS

Effective November 2, 2017, due to the complexity of some vital records, we may not process them within 30 minutes of closing. Effective January 1<sup>st</sup>, 2018 due to the new State mandated regulations for applying for a marriage license; we may not process them within one hour of closing. We strongly encourage anyone coming in to apply for their marriage license to call ahead to ensure you have all the documents you need and that someone will be available to process and sign your license.

When coming in to request a copy of a vital record, please bring in your photo ID and if the record you’re requesting is not your own or you are not listed on it, please call ahead to see what you will need to bring for proof of direct and legitimate interest that will allow you obtain a copy per the State of Maine Department of Health and Human Services. Fees for obtaining certified copies of a vital record remain the same at \$15 for the first copy and \$6 for each additional copy requested at the same time and the fee for obtaining a marriage license is \$40. Forms and instructions for requesting certified copies may be found on our website at [www.dover-foxcroft.org](http://www.dover-foxcroft.org) or at [www.maine.gov](http://www.maine.gov).

**Maine.gov**



## FISCAL YEAR COMPARISONS

Inland Fisheries & Wildlife/Vital Records/Miscellaneous

	FY 2013- 2014	FY 2014- 2015	FY2015- 2016	FY 2016- 2017
<b>MOSES - Maine Online Sportsman's Electronic System</b>				
Inland Fisheries and Wildlife Licenses-MOSES	218	260	204	196
Inland Fisheries and Wildlife Lic.- MOSES-Non Res.	14	00	12	12
Lifetime/Over 70 Licenses	10	8	7	5
<b>Recreational Vehicle Registrations - MOSES</b>				
Boat Renewals	376	366	370	340
Online Boat Registrations	60	72	64	55
Non Resident Milfoil Stickers	6	13	10	11
Snowmobile Renewals	315	307	246	331
Snowmobile Registrations- Non Resident	40	41	15	30
ATV Renewals	211	217	232	245
ATV Non-Resident Registrations	28	55	35	36
<b>Vital Records/Miscellaneous</b>				
Births Recorded	86	111	140	122
Deaths Recorded *(only if place of Death is Dover-Foxcroft)	67*	141	118	106
Marriages Recorded	33	29	28	25
Disposition of Human Remains Permits	117	164	184	135
Cemetery Lot Conveyance Deeds	5	5	5	6
Pole Permits	1	2	2	3
Landfill - Temporary Permits	159	140	136	163
Auto Graveyard Permits	2	2	2	3
<b>Miscellaneous Licenses</b>				
Liquor Licenses	7	8	8	9
Dog Licenses	477	525	330	525
Online Dog Licenses	64	63	60	68
Kennel Licenses	2	1	1	1
<b>Elections</b>				
Annual Town Meeting to Affirm Warrant Articles	1	1	1	1
Municipal Candidates & 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/Presidential/Referendum Elections	2	1	1	1
Special Town Meetings/Comp Plan	1	2	1	1
<b>Voter Registrations</b>				
Registered Republicans	1068	1033	1031	1038
Registered Democrats	766	746	748	748
Registered Green Party	98	100	1014	101
Unenrolled Registered Voters	920	922	905	936
Libertarian				9

## ASSESSORS 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 2017 (Fiscal Year July 1, 2017 to June 30, 2018) the taxable valuation of the town was \$298,880,600. The tax rate was \$20.90 per thousand. The amount raised from taxation was \$6,322,844.24. Of this amount \$2,780,636.48 was for schools and \$428,079 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 \$20,000. If you already receive this exemption it shows up as a \$20,000 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. There were 983 property owners who received the homestead exemption in 2017. 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 2017 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 2018 as well. We will be reviewing recent sales prior to the commitment of taxes in 2018 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 twelfth 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 the 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 141 Land Use Permits issued in the past fiscal year. Below is a breakdown of the permits issued for the fiscal year.

New Homes	5	Structural Repair	12
Mobile Homes	7	Barns	9
Mobile Homes Relocated	2	Home Occupations	2
Garages	6	Decks/Steps	7
Porches	3	New Camps/Additions	3
Interior Renovations	15	Demolitions	27
Home Additions	5	Chickens/Residential Zone	1
Sheds	18	Land Use	2
Swimming Pools	3	Signs	7
Chicken Coops	1	ADA Ramps	2
Change of Use	1	Driveways/Gravel Pads	3

Of the aforementioned Land Use permits issued; 15 were in Shoreland Zoning and 8 were within the floodplain, requiring additional permits to be issued.

<b>2016-2017</b>	
<b>Planning Board</b>	<b>Member Since:</b>
Chris Maas - Chairman	2009
Thomas Sands	2009
Peter Robinson	2016
Sandra Spear	2014
Lisa Laser	2015
Gary Niles	2015
Scott Wellman	2015

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.



<b>2016-2017</b>	
<b>Board of Appeals</b>	<b>Member Since:</b>
Patricia Johnson	1994
Kurt Baird	2004
Paul Matulis	2014
Johanna Danforth Greenfield	2017
Kasey Fair	2014

The Board of Appeals meets as needed to hear requests for variances or administrative appeals. This year there were six appeals filed. There were two administrative appeals heard, one for the planning board that was withdrawn. The second was for the Code Enforcement Office, which was upheld. A variance was filed to reduce the front setback to allow a communications building to be placed within 10' of the roadway. This was approved. A variance was filed to reduce the front setback to build ada ramp within 5' of the sidewalk. This was approved. A variance was filed to reduce the setbacks, to allow the keeping of a horse on the property during the winter months. 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,

Brian Gaudet  
Deputy Code Enforcement Officer



## PLANNING BOARD

July 2016 through June 2017

The Planning Board met a total of six times during this period. We considered 10 specific items. All but one were approved. One was withdrawn.

During this period a new Comprehensive Plan was developed and approved by the town. As a result, a group of citizens began working with an excellent consultant, Gwen Hilton, to develop a revised set of Land Use Ordinances. The group's efforts have continued into 2018.

It is appropriate to thank the members of the board during this period - Tom Sands, Pete Robinson, Sandra Spear, Gary Niles, Scott Wellman and Lisa Laser. We extend special thanks to the staff at the town office who were always there to support us with their expertise, wisdom and patience. – Connie Sands and Brian Gaudet.

Respectfully Submitted,

Chris Maas  
Chair

---

## PLUMBING INSPECTOR

Internal Plumbing Permits:

Permits Issued – 33

Internal Permits Approved – 32

Subsurface Permits:

Permits Issued – 11

Permits Approved – 16

Respectfully Submitted,

Bret Marshall  
Local Plumbing Inspector



## FIRE DEPARTMENT

The Dover-Foxcroft Fire Department is always here to serve the citizens of our great town either with calls for help or with fire prevention in our school system. We visit our schools and meet with over 400 K-4 students at SeDoMoCha. The boys and girls not only reside in Dover-Foxcroft, but also Monson, Charleston, Sebec, Bowerbank, and soon Atkinson.

Something new this year is working with the Red Cross and visiting in homes all over town replacing old smoke detectors with new 10 year life detectors. On one weekend, we replaced 94 in town.

This year, working with the Select Board we were able to replace our 1981 Brush truck with a new 2018 F550 Ford, brush and EMS combination truck. This is a big addition to the department.

At the Annual Fire Convention this year in Boothbay, our Deputy Chief, Rick Pembroke was awarded the Lifetime Achievement Award for 50 Years in the Maine State Federation of Firefighters.

We can't thank the good citizens of Dover-Foxcroft enough for the continued support of our fundraising endeavors including the Annual Ice Fishing Derby at Sebec Lake, the Annual Boot Drive, the food booth at the Piscataquis Valley Fair, and the fire prevention letters. Thank you all for your support.

This past year, we added two more truck bays to the Dover-Foxcroft Fireman's Museum at the Piscataquis Valley Fairgrounds. New (old) antique fire equipment is added all the time. Our members keep finding fire equipment that was once part of our department's past.

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

Respectfully Submitted,

Joseph R Guyotte  
Fire Chief



## FIRE DEPARTMENT

DOVER-FOXCROFT FIRE DEPARTMENT INCIDENTS 2016-2017			
Vehicle Fires/MV Accidents	19	Rescue	2
Mutual Aid given	18	Utility/Trees	19
Mutual Aid received	11	Grass Fires	4
Medical Calls/Asst. Mayo Hospital	25	Appliances/Stove/Furnace	2
Chimney Fires	4	Miscellaneous/Alarms/False	39
Structure Fires	12	<b>TOTAL CALLS</b>	<b>155</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

**Dover-Foxcroft honors Pembroke**

with the Lifetime Achievement Award by the Maine State Federation of Firefighters.

Dover-Foxcroft Deputy Fire Chief Patrick “Rick” Pembroke was presented with a plaque by Town Manager Jack Clukey on behalf of the community in recognition of Pembroke’s half century of service as a firefighter.

*Piscataquis Observer photo/Stuart Hedstrom*





## FIRE DEPARTMENT

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





**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)****Ryan P. Reardon**  
**Chief of Police****Todd D. Lyford**  
**Patrol Sergeant**

Greetings,

This year brought many extensive changes in personnel and leadership to the Dover-Foxcroft Police Department. Two valued and very tenured employees retired after many years of service to our town. With that, a new Chief of Police was hired as well as 3 new full time patrol officers to fill open positions. We have spent the last 6-8 months training within new policies and making contacts within the community to gauge needs and responses accordingly.

New scheduling practices and assignments were adapted to better serve the community as well as hold down costs for personnel. Several adjustments to equipment and fleet vehicles were made and a cost savings was found that totaled nearly \$30,000 for the upcoming budget cycle. Duty assignments were adjusted in order to more efficiently serve the community. This adjustment placed call response on all officers in order to fulfill primary function of our agency. The primary function for our agency is responding to calls for service within the community in a timely manner.

Partnerships within the law enforcement community were renewed and interagency cooperation was utilized to benefit all regional officers across several agencies. This resulted in a multiagency holiday celebration and fellowship during a dinner hosted by the Piscataquis County Sheriff's Office.

We also built on established community relationships with our many ancillary partners in the great Dover-Foxcroft area. Victim service agencies, batterer intervention programs, child advocacy centers, sexual assault and crisis groups, area schools and many more were all part of building stronger more active relationships with our agency.

Our agency is in the process of accommodating our interview space for the needs of critical victims such as children and sexual assault survivors. We are working closely with our community partners to equip the interview space. This will save victims and their families from having to travel to Bangor, where the nearest forensic interview facility is located. This space will be available to all law enforcement agencies and will serve as a regional resource for the Piscataquis Valley area.

We have gone through many changes and are looking to the future for new, progressive, best practices based programs to serve Dover-Foxcroft. We will continue to work with community leaders and stakeholders to better serve our community. Our mission will continue to be community focused and based on the needs of the people living and working here.

As always, we are here to serve you.

Be safe out there.

Ryan P. Reardon  
Chief of Police

<b>POLICE ARRESTS 07/01/2016 - 06/30/2017</b>			
Charge	Total	Charge	Total
AMBULANCE OR MEDICAL ASSIST	1	LITTER/HEALTH PROBLEM	2
ASSAULT - NO WEAPON, AGGRAVATE INJURY	1	LITTERING/POLLUTION PROBLEM	1
ASSAULT - SIMPLE	8	MOTORCYCLE/RECREATION VEH. PROBLEM	1
AGENCY ASSIST	2	SUSPICIOUS PERSON/CIRCUMSTANCES	2
BAIL VIOLATIONS	10	RECKLESS CONDUCT	2
BURGLARY - RESIDENTIAL FORCED ENTRY	1	RESISTING/INTERFERING WITH POLICE	1
CRIMINAL MISCHIEF	4	TRAFFIC ACCIDENT - NON REPORTABLE	1
CONTROLLED SUBSTANCE - DRUG EQUIPMENT	1	TRAFFIC ACCIDENT - PROPERTY DAMAGE	5
CONTROLLED SUBSTANCE - POSS. COCAINE	1	THREATENING	6
CONTROLLED SUBSTANCE - POSS. MARIJUANA	1	TRAFFIC OFFENSE	64
CONTROLLED SUBSTANCE - POSSESSION	1	THEFT - PROPERTY, OTHER	7
DISORDERLY CONDUCT	3	THEFT - PROPERTY, SHOPLIFTING	2
DUI ALCOHOL OR DRUGS	10	THEFT - VEHICLE, AUTOMOBILE	1
ERRATIC VEHICLE OPERATION	1	VIOLATION OF P.O.	1
FAMILY FIGHT	2	VIOLATION OF RELEASE CONDITIONS	1
FISH AND GAME OFFENSE	2	WARRANT ARREST	32
FORGERY	2	WEAPON PROBLEM	1
FRAUD	2	WEAPONS OFFENSE	1
POLICE INFORMATION	1	PERSON WANTED OUT	1
JUVENILE PROBLEM	2	UNLISTED	6
		<b>TOTAL ARRESTS</b>	<b>194</b>

<b>POLICE SUMMONS 07/01/2016 - 06/30/2017</b>			
Charge	Total	Charge	Total
NO CODE ENTERED	9	INSURANCE IN EFFECT	1
OPERATING ATV ON PUBLIC WAY	2	FT HAVE INSURANCE BOND	1
OPERATING UNREGISTERED ATV	1	FT DISPLAY CURRENT/VAL INSPECT. CERT	17
VIOLATION OF BAIL CONDITION	1	RED LIGHT VIOLATIONS	2
LITTERING	1	IMPROPER PASSING	1
INSURANCE DECEPTION	1	SPEEDING 1-29 OVER	33
DEFECTIVE EQUIPMENT	1	SPEEDING > 30 MPH	1
SEATBELT VIOLATION	3	UNNECESSARY NOISE	2
INSPECTION STICKER VIOLATION	20	CRIMINAL OUI	1
INSURANCE VIOLATION	23	OPERATING WHEN LIC SUPSP/REVOKED	1
PROOF OF FINANCIAL RESPONSIBILITY	1	OAS -FTPF	3
OPERATING EXPIRED LIC < 90 DAYS	7	OAS-FTP LIC REINST FEE	1
OPERATING WITHOUT LICENSE	1	REGISTRATION VIOLATION < 150 DAYS	8
OPERATING EXPIRED LIC > 30 DAYS	2	REGISTRATION VIOLATION >150 DAYS	5
VIOLATION OF INSTRUCTION PERMIT	1	EVADING REG FEE/EXCISE TAX	1
FT NOTIFY NAME/ADDRESS CHANGE REG	2	FISH AND GAME	1
FT PRODUCE EVIDENCE OF INSURANCE	16	<b>TOTAL SUMMONS</b>	<b>171</b>

POLICE INCIDENTS - 07/01/2016 - 06/30/2017			
TOTAL	TYPE	TOTAL	TYPE
3	ABANDONED VEHICLE	2	FIRE
1	ABANDONED PROPERTY	4	FAMILY OFFENSE, NONVIOLENT
10	ADMIN DELIVERY	2	FORGERY
84	ALARM	17	FRAUD
42	AMBULANCE OR MEDICAL ASSIST	9	FIREWORKS
1	ASSAULT NO WEAPON, AGG INJURY	78	HARASSMENT
1	ANIMAL BITE	118	POLICE INFORMATION
39	ANIMAL PROBLEM	13	INTOXICATED PERSON
1	ALCOHOL OFFENSE	3	JUVENILE RUNAWAY
16	ASSAULT, SIMPLE	28	JUVENILE PROBLEM
129	AGENCY ASSIST	2	KIDNAPPING
9	ATTEMPT TO LOCATE	31	LOST OR FOUND PROPERTY
14	BAIL VIOLATIONS	3	LITTER/HEALTH PROBLEM
2	BURGLARY, NON-RES, FORCIBLE ENTRY	7	VEHICLE LOCKOUT
7	BURGLARY, RESID, FORCIBLE ENTRY	3	LITTERING/POLLUTION PROBLEM
7	BURGLARY, RESID, UNLAWFUL ENTRY	3	MOTORIST ASSIST - GAS
2	BAIL SEARCH	2	MOTORIST ASSIST - LOCKOUT
2	CITIZEN DISPUTE	17	MOTORIST ASSIST - MISCELLANEOUS
1	CHILD ABUSE OR NEGLECT	1	MESSAGE DELIVERED
3	CUSTODIAL INTERFERENCE	9	MISSING PERSON
107	CITIZEN ASSIST	11	MOTORCYCLE/REC VEHICLE PROBLEM
53	CIVIL MATTER	24	NOISE PROBLEM
30	CRIMINAL MISCHIEF	2	NONSUFFICIENT FUNDS CHECKS
2	COMMUNICATIONS OFFENSE	1	OVERTIME DETAIL
1	COMMUNITY RELATIONS	9	PARKING PROBLEM
2	CONTROLLED SUBSTANCE - DRUG EQUIP	103	PROPERTY CHECK
1	CONTROLLED SUBSTANCE-POSS. COCAINE	5	PROPERTY DAMAGE, NON-VANDALISM
6	CONTROLLED SUBSTANCE-POSS. MARIJUANA	3	PATRONIZING PROSTITUTE
6	CONTROLLED SUBSTANCE/POSSESSION	135	SUSPICIOUS PERSON/CIRCUMSTANCE
1	CONTROLLED SUBSTANCE - SALE MARIJUANA	11	PUBLIC SERVICE
1	CONTROLLED SUBSTANCE - SALE OTHER	6	PROPERTY WATCH
55	COURT SERVICE	2	RECKLESS CONDUCT
6	DEAD BODY	1	RESISTING/INTERFERING WITH POLICE
33	DISORDERLY CONDUCT	1	SEX OFFENSE - ATTEMPT FORCIBLE RAPE
21	DESIGNATED PATROL	5	SEX OFFENSES
13	DUI ALCOHOL OR DRUGS	1	SEX OFFENSE - FORCIBLE RAPE
26	EMOTIONAL/BEHAVIORAL PROBLEM	17	SUICIDE THREAT
10	ESCORT	3	SEX OFFENDER REGISTRATION VIOLATION
117	ERRATIC VEHICLE OPERATION	3	TRAFFIC ACCIDENT - HIT AND RUN
1	FIRE ALARM	31	TRAFFIC ACCIDENT - NON REPORTABLE
29	FAMILY FIGHT	165	TRAFFIC ACCIDENT - PROPERTY DAMAGE
4	FISH AND GAME OFFENSE	14	TRAFFIC ACCIDENT - PERSONAL INJURY
1	FALSE INFORMATION OR REPORT	42	TRAFFIC HAZZARD

POLICE INCIDENTS - 07/01/2016 - 06/30/2017			
TOTAL	TYPE	TOTAL	TYPE
21	THREATENING	1	UNLAWFUL BURNING
94	TRAFFIC OFFENSE	8	UNSECURE PREMISES
1	TOWED VEHICLE	14	UTILITY PROBLEM
3	THEFT - PROPERTY, BICYCLE	1	VAGRANCY
12	THEFT - PROPERTY, BUILDING	7	VANDALISM
12	THEFT - PROPERTY, FROM MOTOR VEHICLE	5	VEHICLE SERIAL NUMBER INSPECTION
39	THEFT - PROPERTY, OTHER	8	VIOLATION OF P.O.
1	THEFT - PROPERTY, POCKET	1	VIOLATION OF RELEASE CONDITION
8	THEFT - PROPERTY, SHOPLIFTING	37	WARRANT ARREST
2	THEFT - PROPERTY, VEHICLE PARTS	4	WEAPON PROBLEM
28	TRESPASSING	134	WELFARE CHECK
1	TRAINING	2	WEAPONS OFFENSE
4	THEFT - VEHICLE, AUTOMOBILE	13	PERSON WANTED OUT
1	THEFT - VEHICLE, OTHER TYPE	17	UNLISTED - OTHER
		<b>2326</b>	<b>TOTAL INCIDENTS</b>



### New Dover-Foxcroft Police Department patch

Front, from left- Finalists: Ruby Rideout, Justice Batchelder, Maranda Poulin, Halle Page and Grace Carlson  
 Back - SeDoMoCha Middle School art teacher Bobbi Tardiff and Police Chief Ryan Reardon

Components from each of the five finalists' patch designs will be incorporated in the new logo.



## PUBLIC WORKS

The 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 the projects consisted of:

- A. Replaced fabric, gravel and ditching to the Bolton Rd., ditching/culverts/grind bad pavement on Grove St., gravel over built section of Gray Hill Rd., west end gravel and fabric to Board Eddy Rd., gravel over section to plow of Klimavitz Rd.
- B. Boat launch on Steadmans Landing Rd., weeds removed from the cove boat ramp, culvert replaced on Shore Rd. South, rehab retaining wall on Pleasant St. beginning at fire station.
- C. The following roads had new pavement applied:  
Oliver Hill Rd., Grove St., Sanford St., High St., Winter St., Spring St., Morton North, Morton South and the Moosehead parking lot. The Oliver Hill Rd. and town office were also reclaimed, graded and compacted prior to paving. Pave binder was added to the following roads prior to paving; town office, Spring St., Sanford St., Grove St., and Oliver Hill Rd.
- D. As is common most years, we also worked on paving preparation and putting up winter sand.

I'd like to thank my crew for their hard work and dedication to the town throughout the year. The job we do is necessary for the travel and safety of our residents and visitors.

Respectfully Submitted,

Geoff Chambers  
Public Works Supervisor





## SOLID WASTE

For the period 1 Jul 2016 through 30 Jun 2017 the Dover-Foxcroft Regional Recycling Center received, processed, shipped, and sold the following materials.

9.89 Tons of Sorted Office Paper	28.12 Tons of Mixed Paperboard (non-corrugated)
69 Tons of Old Newsprint	8.5 Tons of Aluminum/Steel Cans
176 Tons of Corrugated Cardboard	200 Tons of Appliances & other Scrap Metals
19.34 Tons of Assorted Food Grade Plastics	

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

150 Tons of Construction Debris Chips	1.5 Tons of Computer Towers
300 Tons of Brush Chips	.15 Ton of Laptops
61 Tons of Wood Ash	2.34 Tons of Mixed Electronics
20 Tons of CRT's (Computer monitors and TV's)	25 Boxes of Fluorescent Lamps
1.65 Tons of Old Printers	65.7 Tons of Sheetrock Material

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.

Due to the markets for Construction Demolition Wood chips (CDD) we will be burning our CDD wood pile until the market changes. Please remember just because we're burning wood pile it still needs to remain relatively clean. No trash, no large/long metal objects attached to wood, no shingles, no sheet rock, no treated or pressure treated wood, no plastic, no concrete/bricks/rocks, no screened windows or doors, nothing but CDD wood. Please stop at the recycling center window with all wood loads to be checked. Burn ash must be lab tested before it can be shipped and landfilled. All the above materials contaminate ash to some percentage. It cost a lot of taxpayer money to test, ship, and landfill at an in state facility. If ashes do not pass the cost goes up for disposal out of state. Please do the right thing and stop for your CDD wood load to be checked.



*David Johnson photo*

Respectfully Submitted

Joseph Sands  
Director, Solid Waste and Recycling

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

## WASTEWATER TREATMENT PLANT

To the Citizens of Dover-Foxcroft:

This year this facility received and treated 82.46 million gallons of wastewater, 88.2 tons of organic waste, 92.7 tons of total suspended solids with overall treatment efficiency of 97%.

### *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 2.3 miles of sewer lines, inspected 229 manholes and responded to 4 sewer service calls.

### ***Treatment Plant***

The Dover-Foxcroft Wastewater Treatment Facility is looking and operating well for starting our 27th 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 94.4 cubic feet of grit and 63.1 cubic feet of screenings this year. Removing these solids from the waste stream positively impacts the aerated lagoon treatment system. The pretreatment process has removed 2,667.3 cubic feet of grit and 813.9 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, 2011 and 2017. 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 '16	0.12	6.9	7.0	5	6	4	5	3	0.04
August '16	0.15	6.7	7.1	5	7	3	4	34	NT
September '16	0.12	7.0	7.3	3	3	3	2	8	0.16
October '16	0.44	7.0	7.3	6	26	4	18	NT	NT
November '16	ND								
December '16	ND								
January '17	0.20	7.3	7.5	5	12	3	7	NT	NT
February '17	0.23	7.1	7.3	11	18	3	6	NT	NT
March '17	0.29	7.0	7.2	17	48	4	11	NT	NT
April '17	0.62	7.1	7.2	14	77	4	21	NT	NT
May '17	0.62	7.2	7.8	16	51	13	39	16	NT
June '17	ND								

NT - NOT TESTED

ND - DO DISCHARGE

Respectfully Submitted,

William J. Littlefield, Wastewater Director

### Connections to the Old Sewer System for Stormwater Disposal:

#### Important Disconnection Notice

The Town maintains one active wastewater collection system. As new sections of the collection system have been installed, property owners may have connected to the new system and still not removed their existing connection to the old system in order to facilitate stormwater disposal.

All connections to the old system should be considered temporary and property owners are encouraged to disconnect from the old sewer main and take steps toward establishing permanent provisions for disposal of stormwater on your property.

Also remember that it is a violation of the Dover-Foxcroft Sewer Ordinance to drain stormwater into the active wastewater collection system.

If you have questions or if you are unsure if your property is connected to the old sewer system, you may contact the Dover-Foxcroft Wastewater Department at (207) 564.3905 for more information.

Town of Dover-Foxcroft  
Wastewater Department





## PINE CREST DEVELOPMENT CORPORATION

48 MORTON AVE SUITE A

DOVER-FOXCROFT, MAINE 04426

Phone (207)564-3318 ~ Fax (207)564-3621

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

The Pine Crest Development Corporation is pleased to announce that the twenty year loan for the speck building at the Pine Crest Business Park has been retired and the Town of Dover-Foxcroft is now the owner of the building.

The building was constructed in 1987 and was leased to the Creative Apparel Corporation. Once Creative Apparel closed its operations in Dover-Foxcroft the building was then leased to Hardwood Products LLC as a warehouse.

The lease payments from both Creative Apparel and Hardwood Products were then used to service the debt on the loan.

In 2017 Pine Crest Development Corporation purchased new signage for the business park and continues to provide basic maintenance to the park.

In addition to operating the business park, Pine Crest Development Corporation is active in the development of the Mayo Mill project.

Submitted by Dennis Lyford  
Secretary of the Pine Crest Development  
Corporation

### PINE CREST BUSINESS PARK





# MAYO REGIONAL HOSPITAL HIGHLIGHTS

2017 ANNUAL REPORT FROM HAD 4

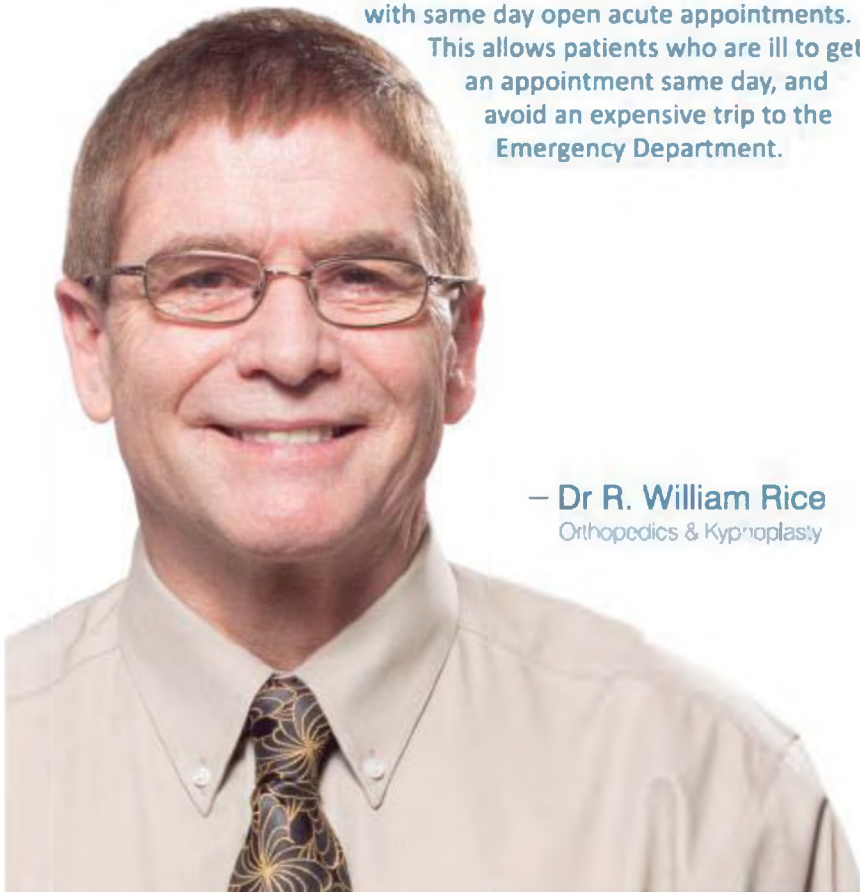
## Message from the President and CEO

Many of my messages this year, as well as messages in the State and National news, speak about the challenges of Rural Healthcare. Those are real, but as we enter into the New Year, I would like to highlight the top 4 reasons I am grateful to be a leader at Mayo Regional Hospital.

**Engaged Providers and Employees** - I know that Mayo Providers and Employees get up every day, come to work and do their best, with Patient Safety at top of mind. For a small rural region, we have the most talented, caring and engaged workforce. We have added five new Physician and Non-physician providers this year. It is great to have them join our team and our community.

**Enhanced Access to Care** - Our providers and employees in our physician practices have reached a milestone of over 50,000 patient visits. Our Rural Health Clinics were awarded Patient Centered Medical Home Level 3 recognition by NCQA this year. I am very proud of a new initiative that they implemented this year, with same day open acute appointments.

This allows patients who are ill to get an appointment same day, and avoid an expensive trip to the Emergency Department.



— Dr R. William Rice  
Orthopedics & Kyphoplasty

## KEY STATISTICS 2017

- Admissions: 1,156
- Total Patient Days: 4,545
- Births: 100
- Average Daily Census: 12.5
- Surgeries: 1,250
- Radiology: 20,305
- Labs: 125,649
- Oncology: 1,376
- Physician Office Visits: 50,488
- ED Visits: 10,704
- Ambulance: 4,034
- Psychiatry: 4,281

- Gross patient service revenue: \$86,622,310
- Free Care and Bad Debt: \$4,843,391
- Contractual adjustment: \$34,744,813
- Net Revenue: \$50,222,714
- Salaries & Benefits: \$32,351,633
- Total expenses: \$51,273,182
- Operating Inc/(Loss) (\$1,050,468)

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

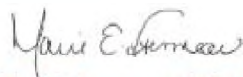
**Investment in our Facility and our Community** - This past year our Board allocated the financing to allow us to upgrade many parts of our facility. We have re-modeled our Inpatient Unit including a new Nurse's station, SCU rooms, private rooms, bathrooms and family friendly nourishment stations. This has made a much more inviting and quiet environment for patients and families.

Our new Oncology Unit, the "Tracy Hibbard Kasprzak Cancer Treatment Center" was dedicated in September. It is a brand new more private, modern and safe facility. We are excited to have this new space and are working actively with our partners at Cancer Care of Maine to expand services.

**Partnerships and Collaboration** - We have known for a long time that partnerships play a very important role in sustaining services in a rural community. Over this past year, we have further expanded our relationship with our partner, EMHS (Eastern Maine Health System). We are exploring becoming a full member of the system, as there are many benefits that could be brought to Mayo by joining a larger system. We are already partnering with our colleagues at CA Dean and Sebecook Valley Health. We are sharing providers and staff when we can to enhance services in both of our areas. They are proving to be great partners.

There is so much more to tell. Even though rural healthcare is challenged, there are so many great things happening. We need to pause to reflect and give thanks for our good fortune!

Sincerely,



**Marie Vienneau BSN, FACHE**



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

## NEW PROVIDERS 2017

- **Dr. John Daggett**  
Internal Medicine
- **Dr. Kristen Wagner**  
FP/OB with C-section
- **Dr. Bill Rice**  
Orthopedics
- **Dr. Bernard Perlman**  
Internal Medicine,  
Hospital Medicine
- **Pam Pellon-Irwin**  
NP, Hospital Medicine
- **Dr. Jonathan Herland**  
Pain Management

## NEW SERVICES 2017

- Interventional Pain Management
- Kyphoplasty
- 3D Mammography
- Inpatient/Outpatient Psychiatry Consultation (CHCS)
- Expanded Oncology
- Expanding addiction treatment to primary care practices

## MAYO/EMHS

- Many are aware that Mayo's Board has been talking with EMHS about affiliation for nearly two years
- We are currently operating under an Interim agreement
- Mayo's Board has spent the last year working with EMHS and getting education from them about their organization
- We are identifying areas we can collaborate to improve
- A much closer working relationship would be created with CA Dean.
- Another agreement will be proposed to begin January 2018. This agreement will establish timelines for community education and further discussion during the coming year



## Piscataquis County Economic Development Council

### 2018 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:**

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 2018 Executive Committee: Tom Goulette (President), Tom Lizotte (Vice-President), Linda Gilbert (Treasurer), Angela Arno (Secretary), Jim Annis (*ex officio*), Denise Buzzelli, Jack Clukey, James Macomber, Scott Moulton, Theresa Mudgett, Thelma Reagan, Dan Rinard, Paul Stearns, Kathy White.

Staff: Christopher Winstead (Executive Director), Georgia Underwood (Community Development Specialist)



## THOMPSON FREE LIBRARY

Dr. Elbridge Thompson made an agreement with the Town of Dover in 1897 to build a library in memory of his wife. The library was dedicated on September 9, 1898. The library has continued to grow and be a vital part of the community for the last 120 years.

The Thompson Free Library collection has over 23,000 adult books, 11,000 children's books, 650 audio books, 3000 movies, 130 music CDs, and 41 subscriptions to magazines and newspapers. The library's more than 2500 registered patrons borrowed over 40,000 items locally, 346 books through interlibrary loan, and 1472 e-books and audio books from the 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 2016. The 1987 – 2016 papers have been digitized and 1987 – 2013 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 free high-speed internet and wireless capabilities. There are three public access desktops and 4 laptops at the library. Library patrons have access to many databases (including Ancestry.com for libraries) and on-line tutorials using Maine MARVEL and Learning Express. Visit the library to learn more about these sources of information and learning. The library continues to provide computer, e-readers and smart phone help.

Programs at the library continue to provide a wide variety of topic. The Maine Humanities Council provided three talks from their series "The World in your Library." Other program topics included ticks and Lyme disease, using plant medicines, message, and animal tracks. "Lawyers in Libraries Day" helped nine people with legal questions. Charlotte White offers art lessons and board game afternoons to their clients and the public in the Community Meeting Room. The knitting group continues to meet every week and the book club still meets the second Thursday of the month. Summer and vacation children's programs are very popular. The library offered 140 programs attended by 2165 children. Story hour is every Thursday morning. Summer programs included yoga, armadillos and alligators, bugs and reptiles, the FA soccer team, and fairy gardens. STEM programs offer science opportunities to area children and adults. The library telescope has been checked out several times. The star party was a great success.

Faxing and copying services are available. Tax forms are available and the library will continue to print basic forms unavailable from the government. Outreach programs include visits to the day care center, local schools, and the PRYMCA.

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, Christopher Maas, Nancy Grant and the many people who have donated time, money, periodical subscriptions, books, DVDs and audio books to the library. Special thanks to Jefferson Prestridge for his work and care of the library yard.

Library Staff: Helen Fogler, Michelle Dyer-Fagan, 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.

After more than 20 years I will be retiring this June. It has been a pleasure and a privilege to work at this great community resource.

## INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS

**TOWN OF DOVER-FOXCROFT - For the Year Ended June 30, 2017****Brantner, Thibodeau & Associates - Certified Public Accountants**674 Mt Hope Ave, Bangor, Maine 1.800.564.2727 <http://www.btacpa.com>

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

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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, 2017, 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, 2017 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.

### **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 48 through 52 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.

*Barthru Shibodan & Associates*

January 17, 2018

**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, 2017. 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.

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, 2017 was \$2,967,470.
- The Town's governmental activities net position increased by a total of \$1,416,508.
- The Town's general fund's fund balance increased by \$408,155, from \$2,209,736 at June 30, 2016 to \$2,619,891 at June 30, 2017.

**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.

***Special Revenue Funds***

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

***Permanent Fund – Non-major 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.

***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 26-46.



## 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 47.

## 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 \$19,853,324 as of June 30, 2017.

### Net Position for the Period Ending June 30, 2017 and 2016

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

	Governmental Activities		Business-type Activities		Total	
	2017	2016	2017	2016	2017	2016
Current and other assets	\$4,117,849	\$3,863,144	\$ 779,088	\$ 806,218	\$ 4,896,937	\$ 4,669,362
Capital assets, net	4,709,453	3,697,964	14,912,671	15,242,965	19,622,124	18,940,929
Total Assets	8,827,302	7,561,108	15,691,759	16,049,183	24,519,061	23,610,291
Deferred outflows of resources	468,377	257,668	-	-	468,377	257,668
Current liabilities	190,202	274,893	21,165	31,282	211,367	304,953
Noncurrent liabilities	1,229,277	1,058,610	3,526,010	3,813,164	4,755,287	4,871,774
Total Liabilities	1,419,479	1,333,503	3,547,175	3,844,446	4,966,654	5,176,727
Deferred inflows of resources	167,460	193,041	-	-	167,460	193,041
Net Position						
Net investment in capital assets	4,122,465	2,968,371	11,386,661	11,429,801	15,509,126	14,398,172
Restricted, nonexpendable	409,346	404,096	-	-	409,346	404,096
Restricted, expendable	549,839	655,529	-	-	549,839	656,751
Unrestricted	2,627,090	2,264,236	757,923	774,936	3,385,013	3,039,172
Total Net Position	\$7,708,740	\$6,292,232	\$12,144,584	\$12,204,737	\$19,853,324	\$18,498,191

	Component Unit	
	2017	2016
Current and other assets	\$ 784,687	\$ 767,795
Capital assets	731,709	753,273
Total assets	1,516,396	1,524,848
Deferred outflows of resources	49,641	37,190
Current and other liabilities	\$ 3,661	\$ 2,937
Noncurrent liabilities	70,895	41,993
Total liabilities	74,556	44,930
Deferred outflows of resources	15,529	21,526
Net position		
Investment in capital assets	731,709	753,273
Restricted, non-expendable	379,978	388,031
Restricted, expendable	364,265	354,278
Total Net Position	\$1,475,952	\$1,495,582

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 \$244,952 in its governmental activities and added fixed assets of \$1,265,348 for the year ended June 30, 2017.

The following table presents a summary of revenues and expenses for the fiscal year ended June 30, 2017 and 2016.

	Governmental Activities		Business-type Activities		Component Unit	
	2017	2016	2017	2016	2017	2016
<b>REVENUES</b>						
<i>Program Revenues:</i>						
Charges for services and other	\$ 298,900	\$ 344,497	\$ 712,316	\$ 696,753	\$ 7,178	\$ 7,781
Operating grants and contributions	399,886	297,848	-	-	196,137	224,551
Capital grants and contributions	120,482	405,570	-	15,920	-	-
<i>General Revenues:</i>						
Property Taxes	6,133,771	5,611,884	-	-	-	-
Excise and miscellaneous taxes	792,021	750,127	-	-	-	-
Grants and contributions not restricted to specific purpose	426,753	389,233	-	-	-	-
Unrestricted investment income	82,799	26,735	11,045	6,691	25,564	11,046
Interest and lien costs	52,328	46,018	-	-	-	-
Miscellaneous	44,999	35,913	-	-	-	-
Total Revenues	<u>\$8,351,939</u>	<u>\$7,907,825</u>	<u>\$ 723,361</u>	<u>\$ 719,364</u>	<u>\$ 243,378</u>	<u>\$ 243,378</u>
<b>EXPENSES</b>						
General government	\$1,238,587	\$1,193,364	\$ -	\$ -	\$ -	\$ -
Protection	859,915	845,297	-	-	-	-
Public works	969,551	843,653	-	-	-	-
Solid waste	511,840	485,564	-	-	-	-
Health and human services	37,133	25,084	-	-	-	-
Culture and recreation	110,219	109,909	-	-	248,509	243,420
Cemetery	105,176	84,846	-	-	-	-
Contingency	22,942	22,585	-	-	-	-
Library	159,750	158,595	-	-	-	-
Tax incremental financing	145,050	110,600	-	-	-	-
County tax	432,501	424,114	-	-	-	-
Education	2,720,387	2,579,074	-	-	-	-
Special grants and contributions	329,874	572,873	-	-	-	-
Cemetery and other trusts	6,456	5,215	-	-	-	-
Interest on long-term debt	27,301	30,650	63,556	66,954	-	-
Capital outlay	13,717	20,587	-	-	-	-
Other sewer fund expenses	-	-	719,958	712,128	-	-
Total expenses	<u>\$7,690,399</u>	<u>\$7,512,010</u>	<u>\$ 783,514</u>	<u>\$ 779,082</u>	<u>\$ 248,509</u>	<u>\$ 243,420</u>
Excess (deficiency) before contributions to permanent fund principal, special items, and transfers	661,540	922,813	(60,153)	(59,718)	(19,630)	(42)
Contributions to permanent funds	5,250	2,150	-	-	-	-
Special item – sale of assets	(15,657)	12,873	-	-	-	-
Special item – proceeds from donated assets	<u>765,375</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in net position	1,416,508	412,060	(60,153)	(59,718)	(19,630)	(42)
Net position, beginning of year	<u>6,292,232</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>
Net position, end of year	<u>\$7,708,740</u>	<u>\$6,293,454</u>	<u>\$12,144,584</u>	<u>\$12,204,737</u>	<u>\$1,475,952</u>	<u>\$1,495,582</u>

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

### Governmental Activities

For the year ended June 30, 2017, the Town's net position for governmental activities increased by \$1,416,508.

Expenses of governmental activities include depreciation expense of \$244,952. 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, 2017 totaled \$7,532,671. Of this amount, \$6,925,792 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, 2017, the Town's net position from business-type activities decreased by \$60,153.

### 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 \$3,549,823, \$300,740 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 \$6,106,306. Excise taxes and other taxes accounted for \$792,021 in total revenue.

Total governmental fund expenditures for the year were \$8,028,984 and are broken down as follows:

General government	\$ 1,222,219
Protection	814,908
Public works	832,193
Solid waste	486,083
Welfare	37,133
Culture and recreation	97,348
Cemetery	96,990
Contingency and abatements	22,942
Library	159,750
Tax incremental financing	145,050
County tax	432,501
Education	2,720,387
Grant program expenses	329,874
Trust fund fees and expenses	6,456
Principal	142,604
Interest and other charges	27,301
Capital outlay	<u>455,245</u>
Total Governmental Funds Expenditures	<u>\$ 8,028,984</u>

The Town paid \$455,245 in governmental capital outlays appropriations during the year. A portion of this was capitalized and is reflected in the \$1,265,348 total added to capital assets as of June 30, 2017.

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

	<b>Balance 6/30/16</b>	<b>Additions/ Completions</b>	<b>Retirement/ Restatement</b>	<b>Balance 6/30/17</b>
<b>Governmental Activities</b>				
Land	\$ 394,830	\$ -	\$ -	\$ 394,830
Construction in Progress	-	-	-	-
Infrastructure- roads	477,249	398,328	-	875,577
Buildings and Improvements	1,971,271	784,530	-	2,356,351
Equipment, furniture and fixtures	1,600,194	44,146	(138,259)	1,506,081
Vehicles	<u>2,184,591</u>	<u>38,344</u>	<u>(154,962)</u>	<u>2,067,973</u>
Total capital assets	6,628,135	1,265,348	(293,221)	7,600,262
Less accumulated depreciation	<u>(2,930,171)</u>	<u>(244,952)</u>	<u>284,314</u>	<u>(2,890,809)</u>
Total capital assets, net	<u>\$ 3,697,964</u>	<u>\$ 1,020,396</u>	<u>\$ (8,907)</u>	<u>\$ 4,709,453</u>
<b>Business-Type Activities</b>				
Land	\$ 124,171	\$ -	\$ -	\$ 124,171
Construction in progress	-	-	-	-
Buildings and Improvements	4,008,951	-	-	4,008,951
Equipment, furniture and vehicles	1,289,157	38,202	(15,049)	1,312,310
Infrastructure	<u>15,378,631</u>	<u>-</u>	<u>-</u>	<u>15,378,631</u>
Total capital assets	20,800,910	38,202	(15,049)	20,824,063
Less accumulated Depreciation	<u>(5,557,945)</u>	<u>(368,496)</u>	<u>15,049</u>	<u>(5,911,392)</u>
Total capital assets, net	<u>\$15,242,965</u>	<u>\$ (330,294)</u>	<u>\$ -</u>	<u>\$14,912,671</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, 2017 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	\$ 483,297	\$ -	\$ (90,797)	\$ 392,500	\$ 18,636
Capital lease obligations	<u>246,296</u>	<u>-</u>	<u>(51,808)</u>	<u>194,488</u>	<u>8,665</u>
Total governmental activities	<u>729,593</u>	<u>-</u>	<u>(142,605)</u>	<u>586,988</u>	<u>27,301</u>
<b>Business-Type Activities</b>					
Bonds and notes payable	<u>3,813,164</u>	<u>-</u>	<u>(287,154)</u>	<u>3,526,010</u>	<u>\$ 63,556</u>
Total	<u>\$4,871,774</u>	<u>\$ -</u>	<u>\$(429,758)</u>	<u>\$4,112,998</u>	<u>\$ 90,857</u>

Additional information on the Town's long-term debt can be found in the Note 4 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, 2017.

During the year, actual revenues exceeded budgeted revenues by \$200,647. Most of this variance resulted from under budgeted excise tax revenues, sales of salt and sand, contributions, and interest and investment earnings.

Budgeted expenditures were higher than actual expenditures by \$929,780 with the utilization of designated carry-forward balances.

The major budget variances for the year ended June 30, 2017 were as follows:

1. Excise and other miscellaneous tax revenues \$108,396 over budget due to increases in excise tax collections.
2. Charges for services revenues \$33,053 over budget, interest and investment income \$65,699 over budget, and contributions revenue \$18,439 over budget due to additional unbudgeted amounts.
3. Capital outlay expenditures \$812,665 lower than budget due to fewer capital projects being completed than anticipated, and general government expenditures under budget by \$51,682, mostly due to savings in personnel costs, health insurance, and heating fuel costs.



### **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> year, 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.

**Town of Dover-Foxcroft, Maine**  
**Statement of Net Position**  
**June 30, 2017**

	<b>Primary Government</b>			<b>Component Unit-</b>
	<b>Governmental</b>	<b>Business-type</b>		<b>Thompson Free</b>
	<b>Activities</b>	<b>Activities</b>	<b>Total</b>	<b>Library</b>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 2,358,177	\$ 599,588	\$ 2,957,765	\$ 383,229
Investments	539,365	-	539,365	401,458
Beneficial interest in assets held by others	685,844	-	685,844	-
Taxes receivable, net	416,320	-	416,320	-
Other receivables	22,000	172,845	194,845	-
Internal balances	(6,493)	6,493	-	-
Due from other governmental agencies	102,636	162	102,798	-
Capital assets not being depreciated	394,830	124,171	519,001	-
Capital assets being depreciated, net of accumulated depreciation	4,314,623	14,788,500	19,103,123	731,709
<b>Total assets</b>	<b>8,827,302</b>	<b>15,691,759</b>	<b>24,519,061</b>	<b>1,516,396</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred outflows related to pensions	468,377	-	468,377	49,641
<b>LIABILITIES</b>				
Accounts payable, deposits payable, and accrued expenses	151,542	1,457	152,999	3,661
Due to other governments	24,720	-	24,720	-
Unearned revenues	13,940	-	13,940	-
Accrued interest payable	-	19,708	19,708	-
Long-term liabilities				
Due within one year				
Bonds and notes payable	46,250	291,739	337,989	-
Capital lease payable	53,644	-	53,644	-
Due in more than one year				
Bonds and notes payable	346,250	3,234,271	3,580,521	-
Capital leases payable	140,844	-	140,844	-
Net pension liability	642,289	-	642,289	70,895
<b>Total liabilities</b>	<b>1,419,479</b>	<b>3,547,175</b>	<b>4,966,654</b>	<b>74,556</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred inflows related to pensions	140,687	-	140,687	15,529
Prepaid taxes	26,773	-	26,773	-
<b>Total deferred inflows of resources</b>	<b>167,460</b>	<b>-</b>	<b>167,460</b>	<b>15,529</b>
<b>NET POSITION</b>				
Net investment in capital assets	4,122,465	11,386,661	15,509,126	731,709
Restricted, non-expendable for				
Permanent fund principal	409,346	-	409,346	-
Library endowments principal	-	-	-	379,978
Restricted, expendable for				
Permanent fund income	82,246	-	82,246	-
Tax incremental financing project	27,253	-	27,253	-
Special revenue grants and contributions	440,340	-	440,340	-
Library endowments income	-	-	-	364,265
Unrestricted	2,627,090	757,923	3,385,013	-
<b>Total net position</b>	<b>\$ 7,708,740</b>	<b>\$ 12,144,584</b>	<b>\$ 19,853,324</b>	<b>\$ 1,475,952</b>

**Town of Dover-Foxcroft, Maine**  
**Statement of Activities**  
**For the Year Ended June 30, 2017**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position			Thompson Free Library
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		Component Unit	
					Governmental Activities	Business-type Activities	Total	
<b>Primary government</b>								
Governmental activities								
General government	\$ 1,238,587	\$ 88,725	\$ 87,894	\$ -	\$ (1,061,968)	\$ -	\$ (1,061,968)	
Protection								
Police and lights	472,182	11,378	-	-	(460,804)	-	(460,804)	
Hydrant rental	214,430	-	-	-	(214,430)	-	(214,430)	
Fire department	173,303	13,194	-	-	(160,109)	-	(160,109)	
Public works	969,551	27,963	125,345	-	(816,243)	-	(816,243)	
Solid Waste	511,840	126,112	35,086	-	(350,642)	-	(350,642)	
Welfare	37,133	-	11,533	-	(25,600)	-	(25,600)	
Culture and recreation	110,219	3,623	20,805	-	(85,791)	-	(85,791)	
Cemetery	105,176	3,975	-	-	(101,201)	-	(101,201)	
Contingency	22,942	-	-	-	(22,942)	-	(22,942)	
Library	159,750	-	-	-	(159,750)	-	(159,750)	
Tax increment financing	145,050	23,930	-	-	(121,120)	-	(121,120)	
County tax	432,501	-	-	-	(432,501)	-	(432,501)	
Education	2,720,387	-	-	-	(2,720,387)	-	(2,720,387)	
Special revenue grants and contributions	329,874	-	21,168	120,482	(188,224)	-	(188,224)	
Cemetery and other trusts	6,456	-	98,055	-	91,599	-	91,599	
Interest and other charges	27,301	-	-	-	(27,301)	-	(27,301)	
Capital outlay	13,717	-	-	-	(13,717)	-	(13,717)	
Total governmental activities	7,690,399	298,900	399,886	120,482	(6,871,131)	-	(6,871,131)	
Business-type activities								
Sewer fund	783,514	712,316	-	-	-	(71,198)	(71,198)	
Total primary government	<u>\$ 8,473,913</u>	<u>\$ 1,011,216</u>	<u>\$ 399,886</u>	<u>\$ 120,482</u>	<u>(6,871,131)</u>	<u>(71,198)</u>	<u>(6,942,329)</u>	
<b>Component unit</b>								
Thompson Free Library	<u>\$ 248,509</u>	<u>\$ 7,178</u>	<u>\$ 196,137</u>	<u>\$ -</u>				<u>\$ (45,194)</u>
<b>General revenues</b>								
Taxes								
Property taxes, levied for general purposes					6,133,771	-	6,133,771	-
Excise taxes					792,021	-	792,021	-
Interest and lien costs					52,328	-	52,328	-
Grants and contributions not restricted to specific programs					426,753	-	426,753	-
Interest and investment earnings					82,799	11,045	93,844	25,564
Miscellaneous					44,999	-	44,999	-
Contributions to permanent fund principal					5,250	-	5,250	-
Special item - loss on sale of capital assets					(15,657)	-	(15,657)	-
Special item - proceeds from donated assets					765,375	-	765,375	-
Total general revenues, contributions to permanent fund principal, and special items					<u>8,287,639</u>	<u>11,045</u>	<u>8,298,684</u>	<u>25,564</u>
Change in net position					1,416,508	(60,153)	1,356,355	(19,830)
<b>NET POSITION - BEGINNING</b>					<u>8,292,232</u>	<u>12,204,737</u>	<u>18,496,969</u>	<u>1,495,582</u>
<b>NET POSITION - ENDING</b>					<u>\$ 7,708,740</u>	<u>\$ 12,144,584</u>	<u>\$ 19,853,324</u>	<u>\$ 1,475,952</u>

**Town of Dover-Foxcroft, Maine**  
**Balance Sheet**  
**Governmental Funds**  
**June 30, 2017**

	General Fund	Special Revenue Fund	Nonmajor Governmental Fund - Permanent Fund	Total Governmental Funds
<b>ASSETS</b>				
Cash and cash equivalents	\$ 2,358,177	\$ -	\$ -	\$ 2,358,177
Investments	371,116	168,249	-	539,365
Beneficial interest in assets held by others	-	194,262	491,592	685,844
Taxes receivable, net	416,320	-	-	416,320
Due from other funds	-	90,360	-	90,360
Receivable from other governments	101,667	969	-	102,636
Other receivables	22,000	-	-	22,000
Notes receivable	-	10,000	-	10,000
<b>Total assets</b>	<b>\$ 3,269,280</b>	<b>\$ 463,830</b>	<b>\$ 491,592</b>	<b>\$ 4,224,702</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>				
<b>Liabilities</b>				
Accounts payable	\$ 142,342	\$ 9,550	\$ -	\$ 151,892
Due to other funds	69,151	-	-	69,151
Payable to other governments	24,720	-	-	24,720
Unearned revenues	-	13,940	-	13,940
Other accrued expenses	2,527	-	-	2,527
Security deposits payable	7,123	-	-	7,123
Interfund advances payable	35,912	-	-	35,912
<b>Total liabilities</b>	<b>281,775</b>	<b>23,490</b>	<b>-</b>	<b>305,265</b>
<b>Deferred inflows of resources</b>				
Prepaid taxes	26,773	-	-	26,773
Unavailable property taxes	342,841	-	-	342,841
<b>Total deferred inflows of resources</b>	<b>369,614</b>	<b>-</b>	<b>-</b>	<b>369,614</b>
<b>Fund balances</b>				
Nonspendable for trust fund principal	-	-	409,346	409,346
Nonspendable for notes and other receivables	22,000	10,000	-	32,000
Restricted for				
Trust fund purposes	-	362,501	82,246	444,747
Tax incremental financing projects	27,253	-	-	27,253
Special revenue grants and contributions	-	67,839	-	67,839
Committed for debt service	49,587	-	-	49,587
Assigned for capital projects and other purposes	1,236,152	-	-	1,236,152
Unassigned	1,282,899	-	-	1,282,899
<b>Total fund balances</b>	<b>2,617,891</b>	<b>440,340</b>	<b>491,592</b>	<b>3,549,823</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 3,269,280</b>	<b>\$ 463,830</b>	<b>\$ 491,592</b>	<b>\$ 4,224,702</b>



**Town of Dover-Foxcroft, Maine  
Reconciliation of the Governmental Fund's Balance Sheet  
to the Statement of Net Position  
June 30, 2017**

Total fund balance, governmental funds	\$ 3,549,823
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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.	4,709,453
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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	342,841
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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	8,210
Deferred outflows related to pensions	468,377
Deferred inflows related to pensions	(140,687)

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>(1,229,277)</u>
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Net Position of Governmental Activities in the Statement of Net Position	<u><u>\$ 7,708,740</u></u>
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**Town of Dover-Foxcroft, Maine**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds**  
**For the Year Ended June 30, 2017**

	General Fund	Special Revenue Fund	Nonmajor Governmental Fund - Permanent Fund	Total Governmental Funds
<b>REVENUES</b>				
Property taxes	\$ 6,106,306	\$ -	\$ -	\$ 6,106,306
Excise and miscellaneous taxes	792,021	-	-	792,021
Interest and lien costs	52,328	-	-	52,328
Licenses, permits and fees	42,903	-	-	42,903
Intergovernmental	620,966	140,409	-	761,375
Charges for services	305,162	-	-	305,162
Recycling credits	35,086	-	-	35,086
Contributions	18,439	958	5,250	24,647
Investment and interest earnings	82,799	6,038	3,834	92,671
Unrealized, realized gains on investments	-	29,493	57,732	87,225
Payment in lieu of taxes	27,400	-	-	27,400
Miscellaneous	1,359	1,241	-	2,600
Total revenues	8,084,769	178,139	66,816	8,329,724
<b>EXPENDITURES</b>				
<b>Current</b>				
General government	1,222,219	-	-	1,222,219
Protection				
Police and lights	453,412	-	-	453,412
Hydrant rental	214,430	-	-	214,430
Fire department	147,066	-	-	147,066
Public works	832,193	-	-	832,193
Solid waste	486,083	-	-	486,083
Welfare	37,133	-	-	37,133
Culture and recreation	97,348	-	-	97,348
Cemetery	96,990	-	-	96,990
Contingency and abatements	22,942	-	-	22,942
Library	159,750	-	-	159,750
Tax increment financing	145,050	-	-	145,050
County tax	432,501	-	-	432,501
Education	2,720,387	-	-	2,720,387
Grant program expenses	-	329,874	-	329,874
Trust fund fees and donations	-	1,156	5,300	6,456
Debt service				
Principal	142,604	-	-	142,604
Interest and other charges	27,301	-	-	27,301
Capital outlay	455,245	-	-	455,245
Total expenditures	7,692,654	331,030	5,300	8,028,984
Excess (deficiency) of revenues over expenditures	392,115	(152,891)	61,516	300,740
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	16,040	-	-	16,040
Transfers out	-	-	(16,040)	(16,040)
Total other financing sources and uses	16,040	-	(16,040)	-
Net change in fund balances	408,155	(152,891)	45,476	300,740
<b>FUND BALANCES - BEGINNING</b>	2,209,736	593,231	446,116	3,249,083
<b>FUND BALANCES - ENDING</b>	\$ 2,617,891	\$ 440,340	\$ 491,592	\$ 3,549,823

See accompanying notes to the basic financial statements.

**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, 2017**

Net change in fund balances - total governmental funds:	\$	300,740
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Amounts reported for Governmental Activities in the Statement of Activities are different because:

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

Capital outlays		1,265,349
Depreciation expense		(244,952)

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.

(8,907)

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.

27,465

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		8,798
Deferred outflows related to pensions		94,434

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.

Principal repaid		142,604
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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		(169,023)
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Change in net position of governmental activities	\$	1,416,508
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**Town of Dover-Foxcroft, Maine**  
**Statement of Net Position**  
**Proprietary Fund**  
**June 30, 2017**

	<u>Enterprise Fund</u>
	<u>Sewer Fund</u>
<b>ASSETS</b>	
Current assets	
Cash and cash equivalents	\$ 599,588
Accounts receivable, net	172,845
Interfund advances receivable - current	17,956
Receivables from other governments	162
	<u>790,551</u>
Total current assets	
Non-current assets	
Interfund advances receivable	17,956
Land and improvements	124,171
Infrastructure	15,378,631
Buildings	4,008,951
Equipment, vehicles and furniture	1,312,310
Less accumulated depreciation	<u>(5,911,392)</u>
Total non-current assets	<u>14,930,627</u>
Total assets	<u>15,721,178</u>
<b>LIABILITIES</b>	
Current liabilities	
Accounts payable	1,457
Accrued interest payable	19,708
Due to other funds	21,209
Due to governmental activities	8,210
Bonds and notes payable	<u>291,739</u>
Total current liabilities	342,323
Noncurrent liabilities	
Bonds and notes payable	<u>3,234,271</u>
Total liabilities	<u>3,576,594</u>
<b>NET POSITION</b>	
Net investment in capital assets	11,386,661
Unrestricted	<u>757,923</u>
Total net position	<u>\$ 12,144,584</u>



**Town of Dover-Foxcroft, Maine**  
**Statement of Revenues, Expenses and Changes in Fund Net Position**  
**Proprietary Fund**  
**For the Year Ended June 30, 2017**

	<b>Enterprise Fund</b>
	<b>Sewer Fund</b>
<b>REVENUES</b>	
Charges for services	\$ 701,749
Interest and lien charges	10,567
Total operating revenues	712,316
<b>OPERATING EXPENSES</b>	
Administration	283,659
Sanitary sewer maintenance	8,719
Pump station maintenance	10,205
Plant maintenance and equipment	64,867
Depreciation	343,710
Total operating expenses	711,160
Operating income	1,156
<b>NON-OPERATING REVENUES (EXPENSES)</b>	
Interest and investment revenue	11,045
Interest expense	(63,556)
Pension expense	(19,937)
Change in pension related deferred outflows	11,139
Total net non-operating revenues (expenses)	(61,309)
Change in net position	(60,153)
<b>TOTAL NET POSITION - BEGINNING</b>	12,204,737
<b>TOTAL NET POSITION - ENDING</b>	\$ 12,144,584

**Town of Dover-Foxcroft, Maine**  
**Statement of Cash Flows - Proprietary Fund**  
**For the Year ended June 30, 2017**

	<u>Enterprise Fund</u> <u>Sewer Fund</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Received from user charges	\$ 676,165
Interest and lien charges	10,569
Payments to suppliers for goods and services	(72,051)
Payments for administrative services	<u>(283,659)</u>
Net cash provided by operating activities	<u>331,024</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>	
Capital expenditures	38,202
Interest payments	(13,416)
Proceeds from loan repayments	(64,679)
Proceeds from grants	17,957
Bond and note payments	(4)
	<u>(287,154)</u>
Net cash used by capital and related financing activities	<u>(347,296)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Interest income	<u>11,045</u>
<b>NET DECREASE IN CASH AND CASH EQUIVALENTS</b>	(5,227)
<b>CASH AND CASH EQUIVALENTS, BEGINNING</b>	<u>604,815</u>
<b>CASH AND CASH EQUIVALENTS, ENDING</b>	<u>\$ 599,588</u>
<b>Reconciliation of operating income to net cash provided by operating activities</b>	
Operating income	\$ 1,156
Adjustments to reconcile net income to net cash provided by operating activities	
Depreciation	343,710
(Increase) decrease in the following assets	
Accounts receivable	(25,582)
Increase (decrease) in the following liabilities	
Accounts payable	(8,994)
Due to other funds	<u>20,734</u>
Total adjustments to income	<u>329,868</u>
Net cash provided by operating activities	<u>\$ 331,024</u>

See accompanying notes to basic financial statements.

**Town of Dover-Foxcroft, Maine**  
**Statement of Fiduciary Net Position**  
**Fiduciary Funds**  
**June 30, 2017**

	<u>Private Purpose Trust Funds</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 9,705
Investments	865,048
Beneficial interest in assets held by others	<u>1,087,084</u>
Total assets	<u>1,961,837</u>
<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	<u>760,008</u>
Total net position	<u><u>\$ 1,961,837</u></u>

**Town of Dover-Foxcroft, Maine**  
**Statement of Changes in Fiduciary Net Position**  
**Fiduciary Funds**  
**For the Year Ended June 30, 2017**

	<u>Private Purpose Trust Funds</u>
<b>ADDITIONS</b>	
Investment earnings	
Net increase in fair value of investments	\$ 203,442
Interest	40,953
Contributions	<u>11,025</u>
Total additions	<u>255,420</u>
<b>DEDUCTIONS</b>	
Distributions and fees	<u>66,412</u>
Change in net position	189,008
<b>NET POSITION - BEGINNING</b>	<u>1,772,829</u>
<b>NET POSITION - ENDING</b>	<u><u>\$ 1,961,837</u></u>



**Town of Dover-Foxcroft, Maine  
Notes to Basic Financial Statements  
June 30, 2017**

**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, 2017**

**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, 2017**

**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, 2017**

**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, 2017**

**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 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, 2017**

**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, 2017**

**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, 2016, and were due in two installments of 50% on September 30, 2016 and 50% on February 24, 2017. 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, 2017, and during the first sixty days of the next fiscal year are recognized as revenue in 2017. 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	\$290,600,800
Personal property	<u>12,477,600</u>
	\$303,078,400
Tax rate (per \$1,000)	<u>20.25</u>
Commitment	\$ 6,137,338
Add supplemental taxes	3,814
Less collections and abatements	<u>(5,866,671)</u>
Receivable at June 30, 2017	<u>\$ 274,481</u>
Collection rate	95.5%

**11. New Governmental Accounting Standards**

During the year ended June 30, 2017, the Town implemented GASB Statement No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*. This statement improves accounting and financial reporting financial reporting by establishing a single framework for the presentation of information about pensions, which will enhance the comparability of pension-related information reported by employers and non-employer contributing entities.

During the year ended June 30, 2017, the Town implemented 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.

**Town of Dover-Foxcroft, Maine  
Notes to Basic Financial Statements  
June 30, 2017**

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

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

**11. New Governmental Accounting Standards (Continued)**

During the year ended June 30, 2017, the Town implemented 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.

**12. Recent Accounting Pronouncements**

In January 2017, the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 84, *Fiduciary Activities*. This statement improves financial reporting by (1) establishing specific criteria for identifying activities that should be reported as fiduciary activities and (2) clarifying whether and how business-type activities should report their fiduciary activities. Greater consistency and comparability enhances the value provided by the information reported in financial statements for assessing government accountability and stewardship. The statement is effective for periods beginning after December 15, 2018. The effect of this Statement on the Town's financial statements is not known at this time.

In June 2017, the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 87, *Leases*. This statement improves financial reporting by increasing the usefulness of governments' financial statements by requiring reporting of certain lease liabilities that currently are not reported. It will enhance comparability of financial statements among governments by requiring lessees and lessors to report leases under a single model. This Statement also will enhance the decision-usefulness of the information provided to financial statement users by requiring notes to financial statements related to the timing, significance, and purpose of a government's leasing arrangements. The statement is effective for periods beginning after December 15, 2019. 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, 2017, the Town reported deposits of \$3,350,699 with bank balances of \$3,512,372. Of the Town's total bank balance of \$3,512,372, \$2,643,613 was exposed to custodial credit risk. The entire exposed amount, was collateralized by underlying securities held by the related bank, which were not in the Town's name.

Deposits have been reported as follows:

Reported in governmental funds	\$2,358,177
Reported in proprietary funds	599,588
Reported in fiduciary funds	9,705
Reported in component unit	383,229
Total deposits	<u>\$3,350,699</u>



**Town of Dover-Foxcroft, Maine**  
**Notes to Basic Financial Statements**  
**June 30, 2017**

**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, 2017 are as follows:

Open end mutual funds	\$ 1,618,747
Brokered CDs	50,592
Corporate bonds	49,332
Exchange-traded and closed end mutual funds	<u>87,200</u>
Total investments	<u>\$ 1,805,871</u>

All of the Town's investments at June 30, 2017 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 \$87,200 in closed end mutual funds, and \$49,332 in corporate bonds 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.

	<u>Due in less than one year</u>	<u>Due in 1-5 years</u>	<u>Due in more than five years</u>
Brokered CDs	\$ -	\$ 50,592	\$ -
Corporate bonds	<u>29,660</u>	<u>19,672</u>	<u>-</u>
Total	<u>\$ 29,660</u>	<u>\$ 70,264</u>	<u>\$ -</u>

Investments have been reported as follows:

Reported in governmental funds	\$ 539,365
Reported in fiduciary funds	865,048
Reported in component unit	<u>401,458</u>
Total investments	<u>\$1,805,871</u>



**Town of Dover-Foxcroft, Maine**  
**Notes to Basic Financial Statements**  
**June 30, 2017**

**NOTE 3. CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2017, was as follows:

	<b>Balance 6/30/16</b>	<b>Additions/ Completions</b>	<b>Retirements/ Dispositions</b>	<b>Balance 6/30/17</b>
<b>Governmental Activities</b>				
<i>Capital assets not being depreciated</i>				
Land	\$ 394,830	\$ -	\$ -	\$ 394,830
<i>Capital assets being depreciated</i>				
Infrastructure	477,249	398,328	-	875,577
Buildings and improvements	1,571,821	784,530	-	2,356,351
Land improvements	399,450	-	-	399,450
Equipment and furniture	1,600,194	44,146	(138,259)	1,506,081
Vehicles	2,184,591	38,344	(154,962)	2,067,973
Total capital assets being depreciated	6,233,305	1,265,348	(293,221)	7,205,432
<i>Less accumulated depreciation for</i>				
Infrastructure	(144,749)	(39,812)	-	(184,561)
Buildings and improvements	(271,502)	(37,977)	-	(309,479)
Land improvements	(17,331)	(7,989)	-	(25,320)
Equipment and furniture	(1,189,697)	(85,394)	129,352	(1,145,739)
Vehicles	(1,306,892)	(73,780)	154,962	(1,225,710)
Total accumulated depreciation	(2,930,171)	(244,952)	284,314	(2,890,809)
Total capital assets, being depreciated net	3,303,134	1,020,396	(8,907)	4,314,623
Governmental activities capital assets, net	\$ 3,697,964	\$ 1,020,396	\$ (8,907)	\$ 4,709,453
<b>Business-type activities</b>				
<i>Capital assets not being depreciated</i>				
Land	\$ 124,171	\$ -	\$ -	\$ 124,171
<i>Capital assets being depreciated</i>				
Infrastructure	15,378,631	-	-	15,378,631
Buildings and improvements	4,008,951	-	-	4,008,951
Equipment, vehicles and furniture	1,289,157	38,202	(15,049)	1,312,310
Total capital assets being depreciated	20,676,739	38,202	(15,049)	20,699,892
<i>Less accumulated depreciation for</i>				
Infrastructure	(2,812,663)	(229,628)	-	(3,042,291)
Buildings and improvements	(1,576,029)	(82,024)	-	(1,658,053)
Equipment, vehicles and furniture	(1,169,253)	(56,844)	15,049	(1,211,048)
Total accumulated depreciation	(5,557,945)	(368,496)	15,049	(5,911,392)
Total capital assets, being depreciated net	15,118,794	(330,294)	-	14,788,500
Business-type activities capital assets, net	\$15,242,965	\$ (330,294)	\$ -	\$14,912,671

**Town of Dover-Foxcroft, Maine**  
**Notes to Basic Financial Statements**  
**June 30, 2017**

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

<b>Component Unit</b>	<b>Balance 6/30/16</b>	<b>Additions/ Completions</b>	<b>Retirements/ Dispositions</b>	<b>Balance 6/30/17</b>
<i>Capital assets being depreciated</i>				
Buildings and improvements	\$ 1,346,791	\$ 1,495	\$ -	\$ 1,348,286
<i>Less accumulated depreciation for</i>				
Buildings and improvements	<u>(593,518)</u>	<u>(23,059)</u>	<u>-</u>	<u>(616,577)</u>
Component unit capital assets, net	<u>\$ 753,273</u>	<u>\$ (23,059)</u>	<u>\$ -</u>	<u>\$ 731,709</u>

Depreciation expense for the year ended June 30, 2017, was charged as direct expense to programs as follows:

<i>Governmental activities</i>	
General government	\$ 13,403
Police	21,744
Fire	48,581
Public works	121,398
Solid waste	22,185
Recreation	12,871
Cemetery	<u>4,770</u>
Total depreciation expense – Governmental activities	<u>\$ 244,952</u>
<i>Business-type activities</i>	
Sewer fund	<u>\$ 343,710</u>
<i>Component Unit</i>	
Thompson Free Library	<u>\$ 23,059</u>

**Town of Dover-Foxcroft, Maine**  
**Notes to Basic Financial Statements**  
**June 30, 2017**

**NOTE 4. LONG-TERM LIABILITIES**

The following is a summary of long-term liabilities for the year ended June 30, 2017:

	Balance June 30, 2016	Increases	Decreases	Balance June 30, 2017	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	\$ 44,547	\$ -	\$ (44,547)	\$ -	\$ -
General obligation bond dated May 25, 2009 due 2026. Interest ranges 2.15%-5.35% with annual principal and semiannual interest payments	233,750	-	(21,250)	212,500	21,250
General obligation bond dated May 25, 2009, due 2027. Interest ranges 2.2%-5.30% with annual principal and semiannual interest payments	165,000	-	(15,000)	150,000	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	<u>40,000</u>	<u>-</u>	<u>(10,000)</u>	<u>30,000</u>	<u>10,000</u>
Total general obligation bonds	483,297	-	(90,797)	392,500	46,250
<b>Capital Leases</b>	246,296	-	(51,808)	194,488	53,644
<b>Net Pension Liability</b>	<u>329,017</u>	<u>403,422</u>	<u>(90,150)</u>	<u>642,289</u>	<u>N/A</u>
Total governmental long-term liabilities	<u>1,058,610</u>	<u>403,422</u>	<u>(232,755)</u>	<u>1,229,277</u>	<u>99,894</u>

**Town of Dover-Foxcroft, Maine**  
**Notes to Basic Financial Statements**  
**June 30, 2017**

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

	Balance June 30, 2016	Increases	Decreases	Balance June 30, 2017	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	\$1,295,230	\$ -	\$ (42,354)	\$1,252,876	\$ 43,413
2.00% general obligation sewer bonds dated May 10, 2012, due 2040	266,627	-	(8,764)	257,863	8,940
<i>Maine Municipal Bond Bank</i>					
2.25% general obligation revolving loan dated November 13, 2003, due 2024	107,592	-	(12,705)	94,887	12,920
1.71% general obligation sewer bonds dated November 13, 2003, due 2019	382,551	-	(126,858)	255,693	129,244
1.00% general obligation sewer bonds dated September 14, 2012, due 2032	1,004,051	-	(58,179)	945,872	58,761
0.44% general obligation sewer bonds dated August 6, 2014, due 2034	<u>757,113</u>	<u>-</u>	<u>(38,294)</u>	<u>718,819</u>	<u>38,461</u>
Total proprietary general obligation bonds	<u>3,813,164</u>	<u>-</u>	<u>(287,154)</u>	<u>3,526,010</u>	<u>291,739</u>
Total governmental fund and proprietary fund long-term liabilities	<u>\$ 4,871,774</u>	<u>\$ 403,422</u>	<u>\$ (519,909)</u>	<u>\$ 4,755,287</u>	<u>\$ 391,633</u>
<b>Component Unit Liabilities</b>					
<b>Net Pension Liability</b>	<u>\$ 41,993</u>	<u>\$ 35,163</u>	<u>\$ (6,261)</u>	<u>\$ 70,895</u>	<u>\$ N/A</u>



**Town of Dover-Foxcroft, Maine**  
**Notes to Basic Financial Statements**  
**June 30, 2017**

**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	
2018	\$ 46,250	\$ 16,657	\$ 291,739	\$ 55,156	\$ 409,802
2019	46,250	14,405	291,192	51,342	403,189
2020	46,250	12,213	167,037	48,246	273,746
2021	36,250	10,026	169,380	45,896	261,552
2022	36,250	8,218	171,775	43,496	259,739
2023-2027	181,250	15,866	850,811	181,026	1,228,953
2028-2032	-	-	882,635	120,685	1,003,320
2033-2037	-	-	516,888	58,103	574,991
2038-2040	-	-	184,553	7,053	191,606
	<u>\$ 392,500</u>	<u>\$ 77,385</u>	<u>\$ 3,526,010</u>	<u>\$ 611,003</u>	<u>\$ 4,606,898</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, 2017, 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, 2017, 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, 2017 is \$70,679.

Minimum future lease payments under capital leases as of June 30, 2017 are:

2018	\$ 60,472
2019	60,472
2020	59,371
2021	29,995
	<u>210,271</u>
Less amount representing interest	<u>(15,783)</u>
Present value of minimum lease payments	<u>\$ 194,488</u>

**Town of Dover-Foxcroft, Maine**  
**Notes to Basic Financial Statements**  
**June 30, 2017**

**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, 2017, arising from these transactions and interfund transfers were as follows:

	Due from Other Funds	Due to Other Funds	Transfers In	Transfers Out
General fund	\$ -	\$ 105,063	\$ 16,040	\$ -
Special revenue fund	90,360	-	-	-
Nonmajor funds - Permanent fund	-	-	-	16,040
Sewer proprietary fund	<u>14,703</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 105,063</u>	<u>\$ 105,063</u>	<u>\$ 16,040</u>	<u>\$ 16,040</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 \$16,040 is a transfer from permanent fund endowments to the general fund for use in cemetery operations.

There is \$35,912 due to the sewer proprietary fund from the general fund for the remainder of an interfund advance that will be paid off in \$17,956 increments over the next two 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, 2017:

	Governmental Activities	Business-type Activities
Capital assets	\$ 7,600,262	\$ 20,842,019
Accumulated depreciation	(2,890,809)	(5,911,392)
Related bonds payable	(392,500)	(3,526,010)
Related capital leases payable	(194,488)	-
Total balance	<u>\$ 4,122,465</u>	<u>\$ 11,386,661</u>

**Town of Dover-Foxcroft, Maine**  
**Notes to Basic Financial Statements**  
**June 30, 2017**

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

At June 30, 2017 the Town maintained restricted fund balances in its special revenue fund for grants and contributions for the following programs:

Bike Maine grant	\$ 1,123
Dredging	39,232
Wellness grant	220
Balloon festival	447
Senior network	1,544
Downtown revitalization	314
Penquis community grant	300
Land use	3,545
Community & Economic development grants	2,337
Wood sales & sludge removal	<u>18,777</u>
	<u>\$ 67,839</u>

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

At June 30, 2017 the Town maintained assigned fund balances for capital projects and other purposes as follows:

Homecoming	\$ 33,179
Unemployment	8,307
Health insurance co-pay	28,858
Emergency preparedness	5,986
Fire equipment	59,329
Fire station and donations	3,909
Community policing	2,061
Promotion grant match	11,950
Aerial photos	12,929
Greeley Landing	1,596
Public works equipment	32,172
Public works building	9,654
Office machines	62,000
Recreation facilities	38,813
Learn to Skate	500
Promotion and development	12,980
Cable infrastructure	14,178
Police building	9,838
Police equipment	44,760
Police drug enforcement	8,277
Solid waste equipment	25,695
Solid waste facilities	18,118
Cemetery equipment	33,732
Cemetery facilities	5,915
Central hall	32,617
Road improvement	192,578
Gravel pit stumpage sales	16,661
Airport stumpage sales	11,638
Future retirement costs	<u>378,082</u>
	<u>\$ 1,236,152</u>

**Town of Dover-Foxcroft, Maine  
Notes to Basic Financial Statements  
June 30, 2017**

**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 \$1,772,928 in the year ended June 30, 2017. Of this amount, \$685,844 is reported in governmental funds and \$1,087,084 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.

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 (i.e., eligibility for benefits upon reaching qualification) occurs upon the earning of five years of service credit (effective October 1, 1999, the prior ten year requirement was reduced by legislative action to five years for State employees and teachers; separate legislation enacted the same reduced requirement for judges, legislators, and employees of PLDs). In some cases, vesting occurs on the earning of one year of service credit immediately preceding retirement at or after normal retirement age. 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 her/his 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.



**Town of Dover-Foxcroft, Maine**  
**Notes to Basic Financial Statements**  
**June 30, 2017**

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

**Maine Public Employees Retirement System – Town and Thompson Free Library (Continued)**

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%.

**Contributions**

Member and employer contribution rates are each a percentage of applicable member compensation. Member contribution rates are defined by law or by the System's Board of Trustees 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 8.0% of their annual salary to the Plan by State Statute. The Town is required to pay 9.5% 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 \$994,044 and the Thompson Free Library component unit (Library) had covered payroll of \$72,374 for the year ended June 30, 2017.

	Year ended 6/30/17		Year ended 6/30/16		Year ended 6/30/15	
	Amount	Percentage	Amount	Percentage	Amount	Percentage
<b>Town</b>						
Employer	\$ 94,434	9.50%	\$ -	0.00%	\$ -	0.00%
Employee	79,524	8.00	75,969	7.50	71,970	7.00
<b>Component Unit - Thompson Free Library</b>						
Employer	\$ 6,875	9.50%	\$ 6,261	8.90%	\$ 5,380	7.80%
Employee	5,790	8.00	5,276	7.50	4,828	7.00

**Net Pension Liability**

The collective net pension liability measured as of June 30, 2016 was as follows:

	PLD Plan
Plan collective total pension liability	\$ 2,889,740,634
Less plan net position	<u>(2,358,409,925)</u>
Plan collective net pension liability	<u>\$ 531,330,709</u>

**Town of Dover-Foxcroft, Maine  
Notes to Basic Financial Statements  
June 30, 2017**

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

**Net Pension Liability (Continued)**

At June 30, 2017, 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 \$642,289.

The net pension liability for the Town was measured as of June 30, 2016, 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 0.120883%, allocated based on adjusted contributions to the plan for the year ended June 30, 2016. This percentage was 0.103125% at the prior measurement date of June 30, 2015.

At June 30, 2017, 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 \$70,895.

The net pension liability for the Library was measured as of June 30, 2016, 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 0.013343%, allocated based on adjusted contributions to the plan for the year ended June 30, 2016. This percentage was 0.013161% at the prior measurement date of June 30, 2015.

**Pension Expense**

For the year ended June 30, 2017, the Town recognized pension expense of \$135,595 related to the PLD Plan, made up of the Town's proportionate share of plan pension expense \$111,273, and net amortization of deferred amounts from changes in proportion and differences between employer contributions and proportionate share of contributions \$24,322.

For the year ended June 30, 2017, the Library recognized pension expense of \$17,328 related to the PLD Plan, made up of the Library's proportionate share of plan pension expense \$12,282, and net amortization of deferred amounts from changes in proportion and differences between employer contributions and proportionate share of contributions \$5,046.

**Town of Dover-Foxcroft, Maine**  
**Notes to Basic Financial Statements**  
**June 30, 2017**

**NOTE 11. DEFINED BENEFIT PENSION PLAN (CONTINUED)****Deferred Outflows and Inflows of Resources**

For the year ended June 30, 2017, 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	\$ 7,786	\$ 41,311	\$ 860	\$ 4,560
Changes of assumptions	68,855	-	7,600	-
Net difference between projected and actual investment earnings on pension plan investments	237,347	98,781	26,198	10,903
Changes in proportion and differences between employer contributions and proportionate share of contributions	59,955	595	8,108	66
Employer's contributions to plan subsequent to measurement date of collective net pension liability	94,434	-	6,875	-
<b>Total</b>	<b>\$ 468,377</b>	<b>\$ 140,687</b>	<b>\$ 49,641</b>	<b>\$ 15,529</b>

\$94,434 reported as deferred outflows related to pensions resulting from Town contributions and \$6,875 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, 2018. Other amounts reported as deferred inflows and outflows will be recognized as pension expense as follows:

<b>Year ended June 30</b>	<b>PLD Plan Town</b>	<b>PLD Plan Library</b>
2018	\$ 57,011	\$ 8,654
2019	44,805	5,601
2020	94,422	8,896
2021	37,018	4,086
	<u>\$ 233,256</u>	<u>\$ 27,237</u>

**Actuarial Assumptions, Discount Rate, and Pension Plan Fiduciary Net Position**

Information on the pension plan's fiduciary net position, as well as the actuarial assumptions and discount rate used by the Maine Public Employees Retirement System in calculating the net pension liability and related amounts are disclosed in the Notes to the Audited Schedules of Employer Allocations and Pension Amounts by Employer. Those schedules, as well as the actuarial valuation reports for each of the System's plans may be obtained by calling 1-800-451-9800, and are available on the System's website at [www.maineopers.org/Publications/Publications.htm#Annual Reports](http://www.maineopers.org/Publications/Publications.htm#Annual%20Reports).

**Town of Dover-Foxcroft, Maine  
Notes to Basic Financial Statements  
June 30, 2017**

**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.

**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, 2017, the Town's proportionate interest was 1.2881%. For the year ended June 30, 2017, the Town paid \$199,191 in tipping fees to PERC. At June 30, 2017, \$4,222 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, 2017, 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, 2017 were \$88,642, with \$72,367 related to expenditures of federal awards. At June 30, 2017, no amounts were owed to Edgerly Plumbing for services provided.



**Town of Dover-Foxcroft, Maine  
Notes to Basic Financial Statements  
June 30, 2017**

**NOTE 16. TAX ABATEMENTS**

The Town enters into property tax abatement agreements with local businesses under Title 30-A Chapter 206 Development Districts, Subchapter 1, Development Districts for Municipalities and Plantations and Subchapter 3, Municipal Affordable Housing Development Districts. Under this law, municipalities may grant property tax abatements of up to 100 percent of a business' property tax bill for the purpose of attracting or retaining businesses within their jurisdictions. The abatements may be granted to any business located within or promising to relocate to the Town. For the fiscal year ended June 30, 2017, the Town abated property taxes totaling \$138,076 under this program, including the following tax abatement agreements.

Arnold Development Group, LLC received a 90 percent property tax abatement for undertaking the renovation and rehabilitation of the former Moosehead Manufacturing facility in the Town and for making certain income generating improvements to the property. The abatement amounted to \$62,771.

Pleasant River Lumber Company received a 39 percent property tax abatement of the tax on certain facility improvements, including investment of \$7,050,000 into a mill modernization project. The percent of taxes abated will decrease yearly until the year ending June 30, 2021. The abatement amounted to \$75,305.

Exhibit 1

**Town of Dover-Foxcroft, Maine**  
**Budget and Actual (with Variances)**  
**General Fund**  
**For the year ended June 30, 2017**

	Budgeted Amounts			Actual	Variance with Final Budget - Positive (Negative)
	Original*	Changes**	Final*		
<b>REVENUES</b>					
Property taxes	\$ 6,138,338	\$ -	\$ 6,138,338	\$ 6,106,306	\$ (32,032)
Excise and miscellaneous taxes	683,625	-	683,625	792,021	108,396
Interest and lien costs	45,500	-	45,500	52,328	6,828
Licenses, permits and fees	41,105	-	41,105	42,903	1,798
Intergovernmental	614,925	-	614,925	620,966	6,041
Charges for services	246,805	25,304	272,109	305,162	33,053
Recycling credits	40,520	-	40,520	35,086	(5,434)
Sale of tax acquired property	-	-	-	-	-
Contributions	-	-	-	18,439	18,439
Interest earnings	17,100	-	17,100	82,799	65,699
Payment in lieu of taxes	26,900	-	26,900	27,400	500
Miscellaneous	4,000	-	4,000	1,359	(2,641)
Total revenues	7,858,818	25,304	7,884,122	8,084,769	200,647
<b>EXPENDITURES</b>					
<b>Current</b>					
General government	1,278,305	(4,404)	1,273,901	1,222,219	51,682
Protection					
Police and lights	469,795	-	469,795	453,412	16,383
Hydrant rental	214,430	-	214,430	214,430	-
Fire department	150,290	-	150,290	147,066	3,224
Public works	823,005	25,304	848,309	832,193	16,116
Solid waste	486,110	-	486,110	486,083	27
Welfare	52,750	-	52,750	37,133	15,617
Culture and recreation	113,713	-	113,713	97,348	16,365
Cemetery	97,625	-	97,625	96,990	635
Contingency and abatements	20,000	-	20,000	22,942	(2,942)
Library	159,750	-	159,750	159,750	-
Tax increment financing	145,050	-	145,050	145,050	-
County tax	432,501	-	432,501	432,501	-
Education	2,720,387	-	2,720,387	2,720,387	-
Debt service					
Principal	90,796	51,808	142,604	142,604	-
Interest and other charges	18,644	8,665	27,309	27,301	8
Capital outlay	1,323,979	(56,069)	1,267,910	455,245	812,665
Total expenditures	8,597,130	25,304	8,622,434	7,692,654	929,780
Excess (deficiency) of revenues over expenditures	(738,312)	-	(738,312)	392,115	1,130,427
<b>OTHER FINANCING SOURCES (USES)</b>					
Use of carryover unassigned fund balances	211,940	-	211,940	-	(211,940)
Use of carryover assigned fund balances	714,117	-	714,117	-	(714,117)
Overlay	(202,745)	-	(202,745)	-	202,745
Transfers in	15,000	-	15,000	16,040	1,040
Total other financing sources and uses	738,312	-	738,312	16,040	(722,272)
Net change in fund balances	\$ -	\$ -	\$ -	408,155	\$ 408,155
<b>FUND BALANCES - BEGINNING</b>				2,209,736	
<b>FUND BALANCES - ENDING</b>				\$ 2,617,891	

\* 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,**

	<u>2017</u>	<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>
Town's proportion of the net pension liability	0.120883%	0.103125%	0.096517%	0.090781%						
Town's proportionate share of the net pension liability	\$ 642,289	\$ 329,017	\$ 148,521	\$ 279,841						
Town's covered-employee payroll	\$ 1,012,922	\$ 1,028,138	\$ 961,394	\$ 955,445						
Town's proportionate share of the net pension liability as a percentage of its covered-employee payroll	63.41%	32.00%	15.45%	29.29%						
Plan fiduciary net position as a percentage of the total pension liability	81.61%	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,

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Contractually required contribution	\$ 90,150	\$ 80,195	\$ 62,491	\$ 50,639						
Contributions in relation to the contractually required contribution	(90,150)	(80,195)	(62,491)	(50,639)						
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						
Town's covered-employee payroll	\$ 1,012,922	\$ 1,028,138	\$ 961,394	\$ 955,445						
Contributions as a percentage of covered-employee payroll	8.90%	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,**

	<u>2017</u>	<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>
Library's proportion of the net pension liability	0.013343%	0.013162%	0.009505%	0.006658%						
Library's proportionate share of the net pension liability	\$ 70,895	\$ 41,993	\$ 14,626	\$ 20,524						
Library's covered-employee payroll	\$ 70,349	\$ 68,967	\$ 50,689	\$ 37,026						
Library's proportionate share of the net pension liability as a percentage of its covered-employee payroll	100.78%	60.89%	28.85%	55.43%						
Plan fiduciary net position as a percentage of the total pension liability	81.61%	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,**

	<u>2017</u>	<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>
Contractually required contribution	\$ 6,261	\$ 5,380	\$ 3,295	\$ 1,962						
Contributions in relation to the contractually required contribution	<u>(6,261)</u>	<u>(5,380)</u>	<u>(3,295)</u>	<u>(1,962)</u>						
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>						
Library's covered-employee payroll	\$ 70,349	\$ 68,967	\$ 50,689	\$ 37,026						
Contributions as a percentage of covered-employee payroll	8.90%	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**  
**Combining Schedule of Revenues, Expenditures and Changes in**  
**Fund Balances - Permanent Fund and Special Revenue Fund Trusts**  
**For the Year ended June 30, 2017**

	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)	-	5,250	-	-	5,250
Total revenue	-	5,250	-	-	5,250
<b>Fund balance, beginning</b>	50,168	353,928	-	-	404,096
<b>Fund balance, ending</b>	50,168	359,178	-	-	409,346
<b>RESTRICTED</b>					
Revenues					
Investment income	8,750	52,816	11,833	23,698	97,097
Contributions	-	-	-	958	958
Expenditures	(753)	(4,547)	883	(2,040)	(6,457)
Operating transfers in (out)	-	(16,040)	-	-	(16,040)
Excess of revenue and other financing sources over expenditures and other financing uses	7,997	32,229	12,716	22,616	75,558
<b>Fund balance, beginning</b>	13,348	28,672	165,533	171,636	379,189
<b>Fund balance, ending</b>	21,345	60,901	178,249	194,252	454,747
<b>TOTAL PRINCIPAL AND RESTRICTED FUND BALANCE, ENDING</b>	<u>\$ 71,513</u>	<u>\$ 420,079</u>	<u>\$ 178,249</u>	<u>\$ 194,252</u>	<u>\$ 864,093</u>

**Town of Dover-Foxcroft, Maine**  
**Schedule of Permanent Fund and Special Revenue Fund Trust Balances**  
**June 30, 2017**

	<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	\$ 359,178	\$ 60,901	\$ 420,079
Special Funds			
Funds held by Town of Dover-Foxcroft in Maine Community Foundation			
Victor L. and Laura A. Warren Scholastic Fund	12,584	5,355	17,939
Henry N. Spaulding Funds	22,826	9,708	32,534
Ministerial and School Fund	14,758	6,282	21,040
Total special trust funds	50,168	21,345	71,513
Total permanent funds	<u>\$ 409,346</u>	<u>\$ 82,246</u>	<u>\$ 491,592</u>
<b>SPECIAL REVENUE FUNDS</b>			
Special Funds			
Funds held by Town of Dover-Foxcroft in Maine Community Foundation			
George J. Babson - Loan Fund	\$ -	\$ 194,252	\$ 194,252
Funds held by the American Funds			
Gray Fire department Fund	-	168,249	168,249
Other assets			
Receivables	-	10,000	10,000
Total special trust funds	-	372,501	372,501
Total special revenue funds	<u>\$ -</u>	<u>\$ 372,501</u>	<u>\$ 372,501</u>

**Town of Dover-Foxcroft, Maine**  
**Combining Schedule of Changes in Net Position**  
**Private Purpose Trust Funds**  
**For the Year ended June 30, 2017**

	<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	58,536	119,904	65,955	244,395
Contributions	-	10,635	390	11,025
Expenditures	(4,157)	(8,015)	(5,680)	(17,852)
Operating transfers in (out)	<u>(2,663)</u>	<u>(30,120)</u>	<u>(15,777)</u>	<u>(48,560)</u>
Excess of revenue and other financing sources over expendi- tures and other financing uses	51,716	92,404	44,888	189,008
<b>Net position, beginning</b>	<u>253,487</u>	<u>263,082</u>	<u>54,431</u>	<u>571,000</u>
<b>Net position, ending</b>	<u>305,203</u>	<u>355,486</u>	<u>99,319</u>	<u>760,008</u>
<b>TOTAL PRINCIPAL AND RESTRICTED NET POSITION, ENDING</b>	<u>\$ 472,368</u>	<u>\$ 959,712</u>	<u>\$ 529,757</u>	<u>\$ 1,961,837</u>



**Town of Dover-Foxcroft, Maine**  
**Schedule of Private Purpose Trust Funds Balances**  
**June 30, 2017**

	<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	\$ 78,885	\$ 246,050
Funds held in trust by The First Theodora Gray	<u>-</u>	<u>226,318</u>	<u>226,318</u>
<b>Total Mayo Memorial Hospital Fund</b>	<u>167,165</u>	<u>305,203</u>	<u>472,368</u>
<b>Thompson Free Library</b>			
Funds held by Town of Dover-Foxcroft in Maine Community Foundation			
Eugene S. Favor	27,206	4,683	31,889
Frank E. Guernsey	13,384	2,300	15,684
E.A. Thompson	11,322	1,947	13,269
Eva Gilman	5,924	1,012	6,936
Barbara Goodwin	11,749	2,010	13,759
Dudley C. Goodwin	10,681	1,828	12,509
Dorothy F. Greenlaw	10,147	1,742	11,889
Goodwin charitable trust	167,560	29,443	197,003
Sanford	5,009	858	5,867
Gellerson	2,136	356	2,492
Funds held in trust by The First Theodora Gray	-	228,268	228,268
Funds held in trust by The First Marion Morrison	<u>339,108</u>	<u>81,039</u>	<u>420,147</u>
<b>Total Thompson Free Library Trust Fund</b>	<u>604,226</u>	<u>355,486</u>	<u>959,712</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	46,754	314,838
Ruby Williams	66,982	13,244	80,226
Ambulance Fund	8,763	3,726	12,489
Guy M. Buck - Education Fund	4,710	728	5,438
Flora Mayo - Rent subsidy	70,799	30,121	100,920
Mary E. Page Fund	10,222	4,352	14,574
Lawrence - Peabody - Museum	878	374	1,252
<b>Other assets</b>			
Checking	<u>-</u>	<u>20</u>	<u>20</u>
<b>Total special trust funds</b>	<u>430,438</u>	<u>99,319</u>	<u>529,757</u>
<b>Total funds</b>	<u>\$ 1,201,829</u>	<u>\$ 760,008</u>	<u>\$ 1,961,837</u>

**Town of Dover-Foxcroft, Maine**  
**Taxes Receivable, Tax Liens, and Tax Acquired Property**  
**General Fund**  
**June 30, 2017**

Taxes receivable	
2017	\$ 268,021
2016 and prior	<u>763</u>
Total taxes receivable	<u>268,784</u>
Tax liens and tax acquired property	
2016	125,544
2015 and prior	312
Tax acquired	<u>26,680</u>
Total tax liens and tax acquired property	<u>152,536</u>
Total taxes receivable, tax liens, and tax acquired property	421,320
Less allowance for uncollectibles and writeoffs	<u>(5,000)</u>
Total	<u>\$ 416,320</u>



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Email: bta@btacpa.com

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

Board of Selectmen  
Town of Dover-Foxcroft

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Town of Dover-Foxcroft, Maine as of and for the year ended June 30, 2017, 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 January 17, 2018. 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 January 17, 2018.

**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.

*Barthrus Chibodau & Associates*

January 17, 2018



## ADDITIONS TO CEMETERY TRUST FUND

PERPETUAL CARE - YEAR ENDING - JUNE 30, 2017	
NAME AMOUNT	CEMETERY/LOT
David & Rheba Michaud Dover Cemetery, Poole Yard, Lot 26, Spaces 5 & 6	500.00
Joyce E. Simpson South Dover Cemetery Annex, Block 24, Spaces 1 & 2	500.00
Debra Thibeault & Kim Snow Rural Grove – New Section, Lot 103B, Spaces 1 & 2	500.00
Merle L & Margaret A Shorey East Dover Cemetery – Annex, Lot 10, Spaces 1, 2, 3 & 4, Lot 11, Spaces 3 &	1,500.00
Blaire M & Michael J Fagan Dover Cemetery – Pond Section B, Lot 102, Spaces 1, 2 & 3	750.00
Leon Kirkpatrick Dover Cemetery, Poole Yard, Lot 24, Spaces 1-6	1,500.00
	5,250.00



TOWN OF DOVERFOXCRIFT CEMETERIES	
<u>NAME OF CEMETERY</u>	<u>LOCATION</u>
DOVER	VAUGHN ROAD
EAST DOVER	EAST DOVER ROAD
SOUTH DOVER	BANGOR ROAD
BOSS	ANDERSON ROAD
FOXCRIFT CENTER/STEADMAN'S	FOXCRIFT CENTER
GRAY	WEST MAIN STREET
LEE	LEE CEMETERY RD
PARSON'S LANDING	PARSON'S LANDING RD
PINE GROVE/BRANN'S MILLS	NOTCH/FRENCH ROAD
RURAL GROVE	EAST MAIN STREET
MCALLISTER	DEXTER ROAD



TAXES RECEIVABLE 2016-2017 - JUNE 30, 2017					
ACCT	NAME	AMOUNT	ACCT	NAME	AMOUNT
604	*2006 HAZEL C. MOORE TRUST	978.30	2710	*FINNEMORE, KENNETH B	263.25
352	*ANTHONY, MARK	1,524.83	1119	*FLINT, JODIE MARIE	1,856.93
2914	*ARNO, TOBY S	618.14	1808	FOSTER, CURTIS & KERI	1,879.20
261	*BAKER, DAKOTA	209.83	1000	*GILBERT, MERLE & MILLAGE	334.13
2765	*BATCHELDER, PHILIP R & VIOLA M	576.17	1489	*GILBERT, MERLE & MILLAGE	340.20
2672	BELL, JOHN & DEBORA	1,044.90	986	GLADSTONE, PHILIP A & LAUREN A	2,128.28
1532	*BELOTE, JAYNE K	251.87	2494	*GRANT, BURGESS & KATHRYN	1,127.93
1962	BENEFICIAL MAINE INC	1,991.20	2740	*GRANT, BURGESS & KATHRYN	1,686.83
417	*BICKFORD, CARL & JENNIFER L	402.98	1583	*GRANT, CHRISTOPHER	726.98
1412	*BICKFORD, CARL I	1,741.50	742	HALL, DANIEL R SR	847.39
1461	*BICKMORE, GLORIA	789.75	216	HALL, EDWARD & MARY	255.15
556	*BIGELOW TRAVEL	1,138.05	2432	*HAPSIS, MARK F	4.96
911	BISHOP, DANIEL J	1,559.25	2953	*HARMON, SANDRA	875.64
1480	BISHOP, DANIEL J	190.35	1404	HARRINGTON, JESSICA J	909.23
20	BLOCKLER, LORRIE ANN	980.10	671	HARVILLE, THOMAS W	759.38
1556	BLOCKLER, LORRIE ANN	131.63	2959	HENDERSON, RAYMOND D	2,176.88
3133	BLOCKLER, NATHAN R HEIRS OF	76.95	1394	HENDERSON, RAYMOND D & MARY LOU	1,615.95
3355	BLOCKLER, NATHAN R HEIRS OF	64.80	1128	HERETAKIS ENTERPRISES	1,453.95
3360	BLOCKLER, NATHAN R HEIRS OF	91.13	1497	*HEWETT, VICTOR R	1,476.23
3311	BONSEY, GAYLE E	1,217.03	2729	*HEWETT, VICTOR R	514.35
1852	*BOONE, LISA A	2,184.98	502	HICKS, CHARLES & JANICE	1,111.73
67	*BOONE, TIMOTHY R	2,654.78	3264	*HILEMAN, DANIELLE	303.75
2099	BOZZELLI, DANELLE	1,893.38	3313	*HILEMAN, THOMAS B & DANIELLE M	346.28
110	BRAMMER, JACQUELINE L	747.23	104	HURD, DANIEL O	921.38
1653	BRAWN, FREDERICK D & NINA G	959.85	141	HURD, DANIEL O	352.35
574	*BRAYSON, ROBERT L	697.61	304	HURD, DANIEL O	4,639.28
871	*BURGESS, BRIAN R & DARCY A	3,037.50	2388	HURD, DANIEL O	405.00
2330	*BURHOE, BLAINE H JR	2,432.03	2292	HURD, DANIEL O JR	2,363.18
2791	*BURNES, ALAN J JR	2,118.15	611	*HUTCHINSON, EUGENE W	2,270.03
S2791	*BURNES, ALAN J JR	500.00	1446	JACKSON, KATHRYN L	1,968.30
2385	CADIEUX, VIRGINIA	1,703.03	1411	JACQUES, BENJAMIN D	507.26
2688	*CHASE, HENRY F IV & JAYME M	1,545.08	1265	*JAMESON, LAURALYN BUJE	540.93
S2057	*COCKERLINE, MONTY	850.49	1204	*JAMIESON, DANIEL J, JR & MICHELLE	415.12
1648	*COLE, THOMAS H & ANDREA LYNN	431.33	2616	*JONES et als, KENNETH	1,026.68
3170	COWING, EARL T	1,332.45	2733	*JONES et als, KENNETH	417.15
844	*CURRIER, CAROL A	1,674.68	2772	*JONES et als, KENNETH	109.35
1733	*CURTIS, JUDITH A	172.13	3152	*JONES, KENNETH &	249.08
347	*DANKERT, RYAN M & STEPHANIE L	846.37	3182	*JONES, KENNETH &	548.78
2958	*DERHAK, MARY A	1,738.32	3146	*JONES, KENNETH R	253.13
1695	DOORE, ELAINE HEIRS OF	716.85	3408	*JONES, KENNETH R	315.18
306	DORNAN, CHARLOTTE L HEIRS OF	1,102.79	2056	*JOSLYN, STACY L & THERESA M ET AL	1,977.75
1631	DOW, NORA	1,296.00	2724	*KELLEY, RANDY E	506.25
1612	*DOW, RANDALL E	399.02	3085	*KERWIN, KAREN MARIE	1,667.49
3367	*DOW, SPENCER J	1,022.63	2379	LABELLE, KATHY S COLBRY	583.64
3096	DRINKWATER, LUCAS B	1,119.83	21	*LAFORGE, JUSTIN & TERRI	10.01
991	*DYER, DIRK C	625.73	2976	LEIGHTON, DAVID & DIANE	1,176.70
2239	*EDDY, CHARLES & HARDING, MINDY	1,765.80	525	*LIRANZO, ROBERTO &	1,314.23
51	EDGERLY, HERBERT E JR & WILLIAM C	2,992.95	1927	*LIVINGSTONE, HEATHER & MICHAEL	10.96
1822	EDGERLY, JASON	1,421.55	73	LOVEJOY, PHILIP R	1,391.18
2749	*EMERSON, JEREMIAH D & KELLY SUE	514.90	696	*LUNDGREN, CONRAD H	1,644.30
1414	EWER, MICHAEL J & BILLIE-JO	1,312.20	978	LUNDGREN, CONRAD H	1,729.35
2901	EWER, MICHAEL J & BILLIE-JO	1,202.85	2261	LUNDGREN, CONRAD H	439.43
963	*FAIRBROTHER, MARY JANE HEIRS OF	381.02	3404	LYFORD, ZACHARY	184.28

\*Paid after June 30, 2017 and prior to printing Town Report

TAXES RECEIVABLE 2016-2017 - JUNE 30, 2017					
ACCT	NAME	AMOUNT	ACCT	NAME	AMOUNT
6	*MAIHOS, JAMES C	577.13	1777	RIVERVIEW APTS	10,694.03
2060	*MAIHOS, JAMES C	3,726.00	2183	ROANE, CASANDRA & SANDRA	1,024.65
3261	MALOOM JR, ARCHIE W	2,452.28	79	*ROBINSON ENTERPRISES, LLC	1,010.48
342	MALOOM JR, ARCHIE W & MELANIE J	1,682.78	272	*ROBINSON ENTERPRISES, LLC	7,929.90
2101	MANN, KEITH & JESSE	913.28	430	*ROBINSON, PETER & GALE	4,169.48
801	*MAYO, KEVIN & CHERYL	635.84	341	ROGERS, JEANNE L	1,992.60
2482	MAYO, KEVIN & CHERYL-LEE	1,324.35	3186	*SADLER, RUSSELL L	212.63
1218	MAZEROLLE, HEIRS OF DAVID	439.43	2982	*SADLER, RUSSELL L & SHEILA L	1,012.50
684	*MCCORMACK, GAIL A	1,132.16	3007	SAGE, SHARI	978.08
3012	*MCCORMACK, GAIL A	146.81	2294	*SANDS, TOM & CATHERINE	761.28
2249	*MCCUE, KAREN F	2,200.87	243	SANTIFORT, WILLIAM W & MELANIE L	1,081.35
3000	*MCINTOSH, RACHEL L	1,291.95	1585	SANTIFORT, WILLIAM W & MELANIE L	243.00
1080	*MERCHANT, CLARENCE J II	1,403.33	1286	SEGERSON, JOHN D	380.70
2006	MERRILL, MARK & JOAN	816.08	2709	SHANNON, NOLA LIFE ESTATE	101.25
488	MERRILL, RICHARD W	42.53	2836	*SHERMAN, BARBARA	1,978.43
1473	MERRILL, RICHARD W	1,989.95	668	*SIMMONS, ROBYN L & KELSEY W	341.83
2003	*MEUCCI, WILLIAM T FAMILY CAMP TR	2,236.61	895	SKOMARS, JEFF	304.76
508	MILLETTE, JOSEPH G	259.20	981	SKOMARS, JEFF	137.70
2487	MILLETTE, JOSEPH G	2,108.03	1086	SKOMARS, JEFF	64.80
1201	*MILLIKEN, TOBY G	1.53	1090	SKOMARS, JEFF	175.16
2430	*MITCHELL, WILLIAM A	2,321.48	3328	SLAMA, JOSHUA J	492.08
8	*MOORE, ALAN	2,025.00	787	SMALL, JEFFERY W & LISA M	844.43
253	MOORE, BARBARA J & ROBERT N	2,079.68	2222	SMALL, JEFFERY W & LISA M	273.38
1352	MOORE, BARBARA J & ROBERT N	540.68	1700	*SMH REALTY TRUST, SUSAN HUUSKON	1,952.10
2073	MOORE, RICKY A	882.90	483	*SMITH, DEAN J & LAURIE L	1,111.73
2076	*MOORE, RICKY A	17.21	2105	SMITH, DEAN J & LAURIE L	1,435.73
3044	*MOORE, RICKY A	478.91	3181	*SMITH, KENNETH L	251.10
2217	*MORELL, SARAH	1,964.25	1142	*SMITH, PATRICIA	273.38
307	*MORGAN, DANIEL D	633.83	2011	SNAPP, ALICIA	1,844.78
2488	MORGAN, DANIEL D & KARON	467.78	323	*SNIDE, JENNETTE M	103.28
208	*MULHERIN, BRIAN & SHERI	1,871.10	1979	SPACK, JOHN A	4,922.78
1043	*NOURSE, PAMELA JW	740.14	2182	SPACK, JOHN A	595.35
2376	*NUTTER et als, PATRICIA	1,010.48	2082	*STARBIRD, DANIEL H & DERREL C	3,604.50
2594	*NUTTER et als, PATRICIA	874.80	1074	STEPHEN, RONALD	826.20
420	O'BRIEN, DOLORES A	1,328.26	524	*STEVENS JR, ROBERT N & BRENDA J	1,458.00
1022	*O'BRIEN, DOLORES A	160.34	3076	STEVENS SR, GARY L & ROSELAND R	346.31
1604	*O'BRIEN, DOLORES A	25.30	1719	STEVENS, OLIVE HEIRS OF	1,324.35
2652	*OLSEWSKI JR, ROBERT	1,314.23	339	*STEVENS, ROBERT & BRENDA	583.20
605	*OROPEZA, RICHARD A & ABBY L	358.95	S2803	*SUDSBURY, RAMONA E & GARY L	56.70
1839	PATTERSON, DWIGHT E	823.93	1898	*SULLIVAN, EDWARD	473.85
2179	*PERKINS, ROXANNE	822.15	231	TATRO, ROGER L	249.08
967	*PFORTE, KIMBERLY T	392.44	3119	TATRO, ROGER L	56.70
1593	*PLUMMER, JACK & BRENDA	157.95	828	*TAYLOR, NANCY	1,332.45
1850	POTTER, EVERETT & DOREENE	3,883.95	3262	*TETLOW, BARRY &	520.42
1900	*POULIN, NORMAN A	374.69	3265	*TETLOW, SCOTT J	77.96
2874	*PREBLE, WENDY S BERCE	323.72	1343	THIBODEAU, FRANCIS D & MARSHA A	1,895.40
1476	PROVOST, STEPHEN P	2,427.98	3112	*THOMAS, KATHY	1,091.48
1978	PULLYARD, THOMAS & HUDA	384.75	22	THREE MOONS FARM LLC	763.43
2428	*RAND-HANSON, NICHOLAS	278.44	96	THREE MOONS FARM LLC	1,251.45
872	REIER PROPERTIES LLC	868.73	1717	THREE MOONS FARM LLC	512.33
150	REIER, JAMIE L	2,741.85	2997	THREE MOONS FARM LLC	1,889.33
76	RITTER, STEVEN J & LAYTHE-RITTER,	319.95	2078	WARREN, SHERWOOD & DEBORAH	619.65
1673	RIVERVIEW APTS	15,914.48	277	*WATERMAN, GENE A	577.13

\*Paid after June 30, 2017 and prior to printing Town Report

**TAXES RECEIVABLE 2016-2017 - JUNE 30, 2017**

ACCT	NAME	AMOUNT	ACCT	NAME	AMOUNT
566	*WEINSCHENK, KARL	2,106.00	363	*WIEDEN, PRISCILLA	1,202.95
2255	WEST, CRISTALINE &	1,048.95	1536	WORCESTER, SCOTT C	429.30
521	*WHITTAKER, FRANCIS & ANN	4,041.90			
*Paid after June 30, 2017 and prior to printing Town Report				Real Estate FY 2016-17	<b>263128.84</b>

**PERSONAL PROPERTY 2016-2017 - JUNE 30, 2017**

ACCT	NAME	AMOUNT	ACCT	NAME	AMOUNT
47	ACE HARDWARE INC	1,174.50	152	*FRASZ DAVID DR	841.39
222	*BOB'S SUGARHOUSE	488.03	26	HURD DANIEL O	121.50
170	CATALINA MARKETING CORP	18.23	307	*MUZAK LLC	50.63
313	*DENTAL HYGENE ASSOCIATES OF MAI	46.57	36	*NUTTER MARK	161.62
44	*DR RICHARD EVANS	168.07	55	PAT'S DAIRY LAND	101.25
8	*FERNOW LESLIE DR.	27.34	293	*SAGE, SHARI	30.38
43	*FOXCROFT LAUNDRY	271.35	195	SHIRETOWN PIZZA	141.75
208	*FOXCROFT PRINTERS	48.60	60	SPACK, JOHN A.	283.50
74	*FOXCROFT PRINTING & SIGN LLC	164.02	340	*SPRUCE MILL FARM AND KITCHEN	50.63
				Personal Property FY 2016-17	<b>4,189.36</b>
				Total Real Estate and Pers. Prop.	<b>267318.20</b>
				payment balance adjustments	<b>702.65</b>
*Paid after June 30, 2017 and prior to printing Town Report				Total Taxes Rec. FY 2016-17	<b>268020.85</b>

**PERSONAL PROPERTY FY 2013-14, FY 2014-15, FY2015-16 - JUNE 30, 2017**

ACCT	NAME	AMOUNT	ACCT	NAME	AMOUNT
60	*SPACK, JOHN A.	247.10	60	SPACK, JOHN A.	260.40
60	*SPACK, JOHN A.	255.50			
*Paid after June 30, 2017 and prior to printing Town Report				Total Pers. Prop. FY13-14 FY14-15 FY15-16	<b>763.00</b>

**ABATEMENTS 2016-2017**

ACCT	NAME	AMOUNT	ACCT	NAME	AMOUNT
PP326	William Scotsman	44.55	3181	Kenneth Smith	129.60
PP220	Creative Apparel	2079.68	1328	Jeffrey Cross	338.18
2980	Robert Trousdell	1419.53	1398	David Andrews	967.95
147	International Timber	115.43	2551	Matthew & Julianne Smith	520.43
2802	Dave's World	723.94	2267	Kenneth & Kathleen Gregory	303.75
3345	Daniel & Monique Smith	299.70	2525	Ian Murray Champeon	328.05
2057	Gary Sudsbury Sr	1948.05	3203	Wayne & Cindy Rice	228.82
1875	Ryan Taylor	405.00	3134	Marc Poulin (L Hall)	289.57
2286	Puritan Medical Products	1215.00	535	Diana McEachern	303.75
1045	Lori Rosebush	445.50	1571	Bart Currie	261.22
2057	Monty Cockerline	123.53	1781	Options in Therapy	607.50
13	Floyd Corbin	303.75	683	Paul D & Melissa N Preble	224.77
2089	Marc Poulin	40.50	2245	Steven F Engstrom	967.95
296	Douglas Ware	121.50	1740	Alan H & Linda D Pangburn	3096.22
3086	Lucia Connelly	360.45	PP93	Duane LaCasce	133.65
					<b>18347.52</b>

**SUPPLEMENTS 2016-2017**

ACCT	NAME	AMOUNT	ACCT	NAME	AMOUNT
3345	Roxanna Larrabee	299.70	2803	Gary Sudsbury Sr	56.70
743	Jonathan Webber	500.00	2611	Dan & Beth Steinke	509.60
2057	Monty Cockerline	1948.05	2791	Alan Burnes Jr.	500.00
					<b>3814.05</b>



**TAX LIENS RECEIVABLE 2015-2016**

ACCT	NAME	AMOUNT	ACCT	NAME	AMOUNT
2672	*BELL, JOHN & DEBORA	959.76	508	*MILLETTE, JOSEPH G	238.08
417	*BICKFORD, CARL & JENNIFER L	370.14	2487	*MILLETTE, JOSEPH G	2029.26
1412	*BICKFORD, CARL I	1692.60	2488	*MORGAN, DANIEL & KARON	406.74
1461	*BICKMORE, GLORIA	1255.50	307	*MORGAN, DANIEL D	572.69
911	*BISHOP, DANIEL J	28.47	2179	*PERKINS, ROXANNE	848.16
1480	*BISHOP, DANIEL J	143.22	1850	*POTTER, EVERETT & DOREENE	1401.72
20	*BLOCKLER, LORRIE ANN	900.24	1476	*PROVOST, STEPHEN P	2323.14
3133	*BLOCKLER, NATHAN R HEIRS OF	35.37	1978	PULLYARD, THOMAS & HUDA	176.70
3355	*BLOCKLER, NATHAN R HEIRS OF	29.79	872	*REIER PROPERTIES LLC	797.93
3360	*BLOCKLER, NATHAN R HEIRS OF	41.89	150	*REIER, JAMIE L	2518.44
3311	*BONSEY, GAYLE E	1117.86	1673	RIVERVIEW APTS	14503.07
110	BRAMMER, JACQUELINE L	779.34	1777	RIVERVIEW APTS	9432.08
1653	*BRAWN, FREDERICK D & NINA G	974.64	2183	*ROANE, CASANDRA & SANDRA	941.16
2330	*BURHOE, BLAINE H JR	1496.54	79	*ROBINSON ENTERPRISES, LLC	928.14
2385	*CADIEUX, VIRGINIA	1603.22	272	*ROBINSON ENTERPRISES, LLC	7283.76
3170	*COWING, EARL T	1316.88	430	*ROBINSON, PETER & GALE	3675.22
844	*CURRIER, CAROL A	1631.22	341	*ROGERS, JEANNE L	1923.24
1695	*DOORE, ELAINE HEIRS OF	329.22	3186	*SADLER, RUSSELL L	43.93
1631	*DOW, NORA	1283.40	2982	*SADLER, RUSSELL L & SHEILA L	29.07
3096	*DRINKWATER, LUCAS B	922.56	243	*SANTIFORT, WILLIAM W & MELANIE L	993.24
991	*DYER, DIRK C	678.90	1585	*SANTIFORT, WILLIAM W & MELANIE L	223.20
51	*EDGERLY, HERBERT E JR	2527.98	1286	*SEGERSON, JOHN D	349.68
1822	*EDGERLY, JASON	1342.92	787	*SMALL, JEFFERY W & LISA M	775.62
1414	*EWER, MICHAEL J & BILLIE-JO	1205.28	2011	SNAPP, ALICIA	1679.51
2901	*EWER, MICHAEL J & BILLIE-JO	1104.84	323	*SNIDE, JENNETTE M & BRETT J	208.32
1119	*FLINT, JOSEPH S HEIRS OF	1716.78	1979	*SPACK, JOHN A	4335.66
986	*GLADSTONE, PHILIP A & LAUREN A	2047.86	2182	*SPACK, JOHN A	825.84
1583	*GRANT, CHRISTOPHER	577.58	2082	*STARBIRD, DANNEL H & DERREL C	3310.80
1404	*HARRINGTON, JESSICA J	835.14	1074	*STEPHEN, RONALD	758.88
671	*HARVILLE, THOMAS W	697.50	1719	*STEVENS, OLIVE HEIRS OF	478.49
1394	*HENDERSON, RAYMOND D & MARY LOI	1231.54	1898	*SULLIVAN, EDWARD	217.97
1128	*HERETAKIS ENTERPRISES	1335.48	231	*TATRO, ROGER L	321.78
502	*HICKS, CHARLES & JANICE	584.27	3119	TATRO, ROGER L	52.08
104	*HURD, DANIEL O	777.48	828	*TAYLOR, NANCY	1316.88
141	*HURD, DANIEL O	282.72	1343	*THIBODEAU, FRANCIS D & MARSHA A	1833.96
304	*HURD, DANIEL O	4335.66	22	*THREE MOONS FARM LLC	701.22
2388	*HURD, DANIEL O	372.00	96	*THREE MOONS FARM LLC	1149.48
2292	*HURD, DANIEL O JR	2170.62	1717	*THREE MOONS FARM LLC	470.58
1446	*JACKSON, KATHRYN L	900.32	2997	*THREE MOONS FARM LLC	1735.38
73	LOVEJOY, PHILIP R	1277.82	2078	*WARREN, SHERWOOD & DEBORAH	163.38
3404	*LYFORD, ZACHARY	137.61	2255	*WEST, CRISTALINE &	963.48
2060	*MAIHOS, JAMES C	3422.40	1536	*WORCESTER, SCOTT C	76.26
2101	*MANN, KEITH & JESSE	838.86	S1536	WORCESTER, SCOTT C	500.00
1080	*MERCHANT, CLARENCE J II	1288.98	S1536	WORCESTER, SCOTT C	3427.20
*Paid after June 30, 2017 and prior to printing Town Report					<b>125543.82</b>

**TAX ACQUIRED PROPERTY**

ACCT	NAME	AMOUNT	ACCT	NAME	AMOUNT
3278	BRYANT MARK	448.50	2725	RICHARDS JONATHAN L	4242.54
2859	MILLER SHAWNA L	2192.16	1800	SEAVEY JONATHAN M & JOSHUA TARDY	1034.77
3187	O'BRIEN EDWARD P & MARY C	616.68	1665	SEAVEY JONATHAN M & NANCY H	11000.31
1403	RAYMOND CATHY	1277.93	2224	WAKEFIELD ROBERT	5868.03
*Paid after June 30, 2017 and prior to printing Town Report					<b>26680.92</b>

Wastewater Receivables - June 30, 2017					
ACCT	NAME	AMOUNT	ACCT	NAME	AMOUNT
4	*Atwater, Rachelle	89.65	188	*McLeish, Et Als Andrew H	304.86
9	*Allen, Gregory & Susan	332.31	192	*Westman, Brian Nye	1,937.11
15	*Anderson, Ellen M	89.65	193	*Westman, Brian Nye	322.01
16	*Anderson, Ellen M	178.57	194	Kaja Holdings 2 LLC	824.57
26	*Brown, Michael L	269.75	197	*Dave's World Inc	89.65
30	*Warner, Daniel T	410.04	199	*Republic Associates, Liberty Manag	89.65
38	*Merchant, Mary A	89.65	204	*Sheppard, William S	106.66
42	*Hospital Administative District #4	210.31	208	*Crispell, Gregory W	358.60
51	*Ellery, Judith R	837.69	211	*Crockett, Larry & Nancy	44.65
54	*Fortier, Timothy	137.86	214	Currier, Carol A	358.60
57	*Bickmore, Gloria	493.62	215	*Smith, Laurie A & Brian A	89.65
58	*Bigelow Travel	358.60	241	*Morell, Sarah	403.76
62	*Richardson, Scott A & Lisa C	103.16	247	*Doore, Elaine Heirs of	358.60
65	*Parsons, Lori R	426.38	249	*Royal, Christopher	361.41
66	*Atkinson, Barbara	963.63	252	*Doore, Keith J	89.65
71	Blockler, Lorrie Ann	377.62	254	*Laythe-Ritter, Theresa	92.51
72	Blockler, Lorrie Ann	573.27	257	*Dornan, Shawn V	367.71
73	*Nutter, Patricia Et Als	358.60	259	*Heritakis Enterprises	204.71
74	Schmand, Rory Heirs of	178.54	270	*Hospital Administrative District #4	194.95
81	*Boss, Calvin R & Theresa H	331.75	271	*Dyer, Dennis & Deborah	646.07
85	*Boone, Lisa A	200.76	275	*Earley, Connie D Et Als	326.58
92	Provost, Stephen P	557.25	276	*Earley, Robert E & Connie D	268.95
94	*Clukey, Christopher R	121.25	282	*Hutchinson, Brett A & Kelly J	421.36
95	*Clukey, Christopher R	30.73	284	Smith, Dean & Laurie	1,348.92
98	Brawn, Frederick D & Nina G	1,134.62	285	*Engstrom, Martha A	666.03
99	Brayson, Robert L	89.65	290	*Andrade, Mark A	423.57
101	*Breton, David M & Cheryl	119.35	291	*Fairbrother, James Allen	471.23
108	*Lewis, David A	111.58	294	*Perry, Gloria	179.30
111	*Brown, Philip J & Brenda M	281.16	295	*Cranmer, Tracy	49.65
114	*Simpson, Katie M	141.47	303	*Flanders, Paul & Tami	434.78
116	Reier, Jamie L	627.98	307	*Rayfield, William T & Audra M	122.41
123	*Butler, Allen & Sheila Clark	89.66	308	*Taylor, Ryan J	89.65
124	Levensalor, Adam	1,023.96	310	*Kerr, Jessica L	179.30
126	*Cahill, Barbara E	206.76	316	*Foxcroft Printing and Signs, LLC	1,797.67
127	*Cameron, Marilyn	123.76	318	*Dankert, Ryan M & Stephanie L	602.96
131	*Markaki, Eleni	89.65	319	O'Brien, Dolores A	1,323.52
132	*Carolyn, Michael & Elizabeth	89.65	327	*Dave's World Inc	89.65
133	*Blethen, Carol	268.95	332	*Gilbert, Richard J & Judith A	241.09
136	Makowski, Joel B & Theresa A	516.58	335	*Kasprzak, James A	358.60
143	*Dean, Jason & Erika	107.83	342	*Dave's World Inc	386.77
144	*Johnson, Nicole M	277.85	353	Grant, Burgess & Kathryn	371.44
146	*Lovejoy, Stephen D & Jamie L	729.20	354	*Grant, Terry L Jr & Brenda K	329.16
162	*Church, Kevin D & Michelle M	426.56	355	*Caswell, Bryan K & Debra S	89.65
166	*Blay, Jane S	750.74	360	*Martin, Scott A & Elizabeth R	89.65
170	Cotta, Chad	378.98	363	*Mayo Regional Hospital	179.30
178	*McChesney, Gordon	179.30	366	*Clawson, Glenn L & Brenda S	288.00
187	*Waugh, Eben	65.83	370	*Henderson, Michael J & Alyssa	508.78



Wastewater Receivables - June 30, 2017					
ACCT	NAME	AMOUNT	ACCT	NAME	AMOUNT
372	Richards, Wendy Jo	358.01	578	*Milton, Yolanda A Heirs of	179.30
373	Harrington, Jessica	358.60	587	*Grant, Matthew R & Curtis, Chelsey	268.95
381	*Seavey, Jonathan M & Nancy H	402.03	588	*2006 Hazel C Moore Trust	89.65
386	*Hayes, Scott & Debra	538.64	591	Kaja Holdings 2, LLC	1,602.09
388	*Durgin, Jason D & Kristen E	226.71	594	*Morgan, Daniel D & Karon	437.23
402	*Scribner, Leisa M	898.59	595	*Desmarais, Scott P & Nicole	155.91
403	*Stephens Jr, Nelson G & Beth M	297.90	603	*Kimball, Chad A	835.53
407	*Cerick, Kathryn	179.95	608	*Aplanalp, Dennis A & Christine A	89.65
409	*Wellington, Thomas D & Ami	841.46	610	*Richardson, Betty	689.40
410	*Aplanalp, Dennis A & Christine A	158.71	613	*Sage, Shari	254.73
423	*Johnson, Lois A	137.44	616	*Hosley, Robert G & Rebecca A	675.10
427	*Dever, Merlin G & Marjorie D	381.13	617	*Nicholas, Louis Jr & Chi Kim, Nichol	448.87
432	Bishop, Daniel J	587.42	620	Sec of Housing and Urban Dev	358.60
438	*Keniston, Robert & Raelene	104.44	626	*Nutter, Mark & Denise	301.84
439	*Michaud, Joshua A	105.27	645	*Pare, Ethel I	217.37
445	*Batchelder, Jennifer L	611.14	646	*Harville, Thomas	1,095.18
451	*Mooney, Dawn & Floyd	89.65	648	*Chase, Henry F IV & Jayme M	176.86
452	*Hospital Administrative District #4	179.30	650	*Bacon, John D Jr & St. John, Rhond	91.89
453	*Kirkpatrick, Rhonda L	617.49	651	*McCue, Karen F	180.34
456	Tibbetts, Heather M	358.60	655	Grant, Burgess & Kathryn	371.18
457	*Laffin, Blaise & Jacquelyn L	279.93	659	*Pennington, Merelyn	89.65
458	*Lamson, Marnie M	268.95	660	*Nelson, David P	129.48
468	Liranzo, Roberto & Moran-Liranzo, Da	358.60	663	*Perry, Mary	179.30
469	*Henderson, Mirna E	179.30	665	*VRRIC Investmants LLC	1,288.84
473	*Leighton, David & Diane	549.69	671	*Stevens Jr, Robert N & Brenda J	268.95
482	*Warstler, Brandon J	308.93	673	*Ruksznis, Sheila	345.87
483	*Marshall, Mark & Lucielie	578.35	674	*Araujo, Gary R	555.96
486	*Seubert, Gary & Regina	179.30	694	*Prouty, Edgar C Jr	909.01
488	*JAWPLN, INC	179.30	696	*Seiders, Floyd A & Linda E	216.15
497	*Lovell, Philip & Nancy	89.65	697	*Qiu, Miichael & Yue Lan	219.03
500	*Garceau, Evalynn	72.53	709	*Reyes, Juan & Elsy	247.89
505	*Casillas, Steven & Tereca L	1,042.41	713	*Richards, Jonathan L	344.95
524	*Marden, Craig	423.43	720	*Bozzelli, Danelle	386.85
527	Anthony, Mark	826.09	723	*CVD, LLC	399.38
528	*Marshall, Andrew E III & Brenda L	339.24	725	Riverview Apartments	905.90
532	*Mayo Regional Hospital	1,063.65	726	Riverview Apartments	2,307.01
533	*Mayo Regional Hospital	8,749.47	727	Riverview Apartments	1,136.21
534	*Mayo Regional Hospital	13,893.60	728	Riverview Apartments	524.07
535	*Mayo Regional Hospital	307.67	729	Riverview Apartments	1,290.25
537	*McAllister, Joseph G	89.65	730	Riverview Apartments	424.56
551	*Currie, Bart	239.04	731	Riverview Apartments	1,013.38
554	*McKusick, Paul L Et Al	88.43	732	Riverview Apartments	885.94
556	*Mooers, Billie-Jo	368.53	736	*Hammond, Paul P & Tilton, Suzann	89.65
557	West, Cristaline & Dunbar, Joseph	358.60	741	*Runnels, Charles A	359.63
559	*Merchant, Jeffrey S	89.65	749	*Lewis, Linus & Karrie	187.92
574	*Michaud, Joseph & Carol	377.90	750	*Spear, Sandra J	437.12
576	*Estes, Anthony B & Bracy, Kara J	174.56	751	*Rogers, Jeanne L	358.60

Wastewater Receivables - June 30, 2017					
ACCT	NAME	AMOUNT	ACCT	NAME	AMOUNT
758	Emery, Teresa L	357.57	888	*Perry, Gloria R	179.30
760	*Moore, Laurie A	471.97	899	*Smith, Derek T & Susan L	616.37
764	*Russel, Daniel Alan	89.65	902	*Eddy, Charles & Harding, Mindy	399.73
765	*Norsworthy, Loretta R	268.34	908	*Thomas, Derek E & Amy L	224.37
769	*Mayo Regional Hospital	233.37	909	*Sands, Seth T & Darcie W	274.48
771	*Moro, Lewis J Jr & Linda E	7.62	910	*Sands, Seth T & Darcy D	532.06
777	*Wesley, Christopher H & Courtney S	89.53	913	*Goodine, Todd & Christine	578.84
779	*Foley, Michael & Jennifer	89.65	918	Cameron, Alan L	446.27
781	*Dimartino, Dorindo T	88.33	924	*McKusick, Paul L & Jody K	326.48
782	*Philbrick, Daniel S & Barranco, Mari	463.35	926	YMCA	5,969.63
783	Maloon, Archie W Jr & Melanie J	603.72	928	*Jameson, Lauralyn Buie	89.65
792	*Schmidt, James A & Kathy A	358.60	934	*Stevens Jr, Robert N & Paula A	485.85
796	*Sherman, Barbara	263.82	943	*Westman, Brian Nye	695.40
799	Marshall, Ronald L & Lisa I	507.21	945	*Smith, Shaun & Lori	224.17
803	*Dill, Justina	235.43	946	*Merchant, Clarence J II	179.30
810	Snide, Jennette M	378.93	966	*Webber, Jonathan L	89.65
812	*Hall, Whitney M	88.94	968	*Thorpe, Edward J	89.65
816	Spack, John A	965.68	970	*Chambers, Denzel L	976.83
817	*Pulkkinen, Kerri J	90.16	979	*Nadeau, Steven A & Angel A	190.26
826	*Stevens, Jeffrey	268.95	989	*Mallett, Melissa M & Duane R	137.25
827	*Stiffler, Annemarie	346.35	1000	*Nutter, Patricia Et Als	358.60
829	*Gidman, Daniel R & Brigitte G	110.68	1025	Reier Properties LLC	358.60
834	*Howell, Alyssa J	89.65	1039	*Mayo Regional Hospital	266.06
835	*Weinschenk, Karl	358.60	1043	Riverview Apartments	1,657.57
839	*Taylor, Nancy	358.60	1052	*VVRIC Investmants LLC	823.76
840	*Raynes, Matthew & Mallett, Julie	373.26	1053	Blockler, Lorrie Ann	358.60
841	Tenan, Larry W & Lisa A	1,301.88	1056	*Merrill, Derrick T	290.05
842	*Allain, Jayson E & Laurel	123.29	1058	*Hathaway, Donna L	179.30
844	Brayall, Jacqueline	596.41	1070	*Cochran, Stephen P & Cheryl L	179.30
846	*Cates, Heirs of Kenneth G	89.65	9001	*Young, Robert & Emma	120.22
857	Gladstone, Philip A & Lauren E	713.34	9008	*Darrah, Shawn D & Rachel	89.65
859	Spack, John A	358.60	9009	*Davis, Robert A	358.60
862	*United Baptist Church	194.13	9010	*Davis, Robert A & Delores D Smith	358.60
867	*Veno, John T & Marie	281.04	9021	*Powell, Alexander C Jr	358.60
869	*Cookson, Debra L	183.43	9030	*Waterhouse, Karly R & Stevens, Ro	88.17
874	*Levensalor, Allen & Jessica A	268.95			
882	*Webber, Jonathan Lee	222.24		<b>Receivables</b>	<b>128,285.64</b>
883	*Sherman, Shane E & Barbara E	200.14		<b>Payment Balance Adjustments</b>	<b>(26,238.26)</b>
884	*Macomber, Scott A & Brenda L	278.15		<b>Total Receivables June 30, 2017</b>	<b>102,047.38</b>

\*Paid after June 30, 2017 and prior to printing of Town Report

Wastewater Liens - June 30, 2017					
ACCT	NAME	AMOUNT	ACCT	NAME	AMOUNT
L30	*Warner, Daniel T	358.06	L557	West, Cristaline & Dunbar, Joseph	358.60
L57	*Bickmore, Gloria	841.28	L603	*Kimball, Chad A	256.70
L71	Blockler, Lorrie Ann	417.25	L646	Harville, Thomas	851.56
L72	*Blockler, Lorrie Ann	579.83	L751	*Rogers, Jeanne L	32.62
L92	Provost, Stephen P	698.36	L783	Maloon, Archie W Jr & Melanie J	693.52
L98	Brawn, Frederick D & Nina G	1,386.95	L799	*Marshall, Ronald L & Lisa I	29.76
L116	Reier, Jamie L	615.35	L810	Snide, Jennette M & Brett J	689.55
L124	Levensalor, Adam	851.18	L816	Spack, John A	1,172.29
L136	Makowski, Joel B & Theresa A	466.45	L839	*Taylor, Nancy	358.60
L194	*Kaja Holdings 2 LLC	346.30	L841	*Tenan, Larry W & Lisa A	1,362.03
L285	*Engstrom, Martha A	530.46	L857	Gladstone, Philip A & Lauren E	692.73
L291	*Fairbrother, Mary Jane Heirs of, &	194.35	L859	Spack, John A	358.60
L335	*Kasprzak, James A	268.95	L899	*Smith, Derek T & Susan L	531.48
L353	Grant, Burgess & Kathryn	358.60	L926	*YMCA	5,130.95
L373	Harrington, Jessica	358.60	L1025	Reier Properties LLC	358.60
L402	*Scribner, Leisa M	407.96	L1053	Blockler, Lorrie Ann	358.60
L456	*Tibbetts, Heather M	380.06			
L468	*Liranzo, Roberto & Moran-Liranzo	282.01		<b>Total Liens June 30, 2017</b>	<b>22,578.19</b>

\*Paid after June 30, 2017 and prior to printing of Town Report

Wastewater Tax Acquired Property - June 30, 2017					
ACCT	NAME	AMOUNT	ACCT	NAME	AMOUNT
56	Raymond, Cathy	3,099.15	589	Seavey, Jonathan M & Tardy, Josh	982.00
345	Miller, Shawna L	7,123.96	590	Seavey, Jonathan M & Tardy, Josh	1,051.71
462	Seavey, Jonathan M & Nancy H	11,710.58	712	Richards, Jonathan L	1,075.80
				<b>Total Tax Acquired June 30, 2017</b>	<b>25,043.20</b>

\*Paid after June 30, 2017 and prior to printing of Town Report

Wastewater Abatements 2016-2017					
ACCT	NAME	AMOUNT	ACCT	NAME	AMOUNT
777	Wesley, Christopher & Courtney	118.02	753	Lytle, Ronnie L II	1551.77
				<b>Total Abatements</b>	
				<b>July 1, 2016-June 30, 2017</b>	<b>1669.79</b>



# Dover-Foxcroft, Maine 04426

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

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[MEMA's General Weather Information Page](#)  
[Zone 31 Weather Forecast](#)  
  
[Southern Piscataquis County](#)

## Shiretown of Piscataquis County

Office Hours: Mon., Thurs., Fri. 7:30 AM- 4:00 PM  
Tues. Closed, Wed. 7:30 AM - 6:00 PM

**TOWN OF DOVER-FOXCROFT**  
**Municipal Candidate Election and Budget Validation Referendum**  
**Tuesday, June 12, 2018**  
**Polling Place: Municipal Gymnasium, Morton Ave., Dover-Foxcroft**  
**Polling Hours: 8:00 AM - 8:00 PM**  
[Election Information](#)

[Printer-friendly Version](#)

**Dover-Foxcroft**

**Upcoming Meetings & Minutes**

**Upcoming Events**

**The Commons at Central Hall**

[Building Communities, Enriching Lives.](#)  
[Preserving Memories](#)

### Calendar of Events

June 2018						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
27	28 Memorial Day - Office Closed	29	30 Board of Selectmen	31	1	2
3	4	5 Office Closed	6	7 Deadline to receive Absentee Ballots Planning Board Meeting	8	9
10	11	12 Municipal Election Candidate and Referendum Office Closed	13	14	15	16
17	18 Board of Selectmen Meeting	19 Office Closed	20	21	22	23 Whoopie Pie Festival
24	25	26 Office Closed	27	28	29	30 Fiscal Year End

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



## IN REMEMBRANCE

FY 2016-2017

Dorothy Anderson	Margaret Goodrow	Alfreda Preble
Dorothy Austin	Edith Grant	Glen Raymond
Geraldine Batchelder	Ethel Hersey	Lois Reynolds
Deborah Burnham	Evelyn Higgins	Steven Ritter
John Cameron	Edwin Howard	William Roberts
Richard Carleton III	Carol Hubbell	Marland Ross
Thomas Carr	Robert Laurie	Gerald Roussel
Kenneth Cates	Jeffrey London	Zadoc Russell
Johanna Colson	Dennis Lovejoy	David Seavey
Michael Cookson Jr.	Raymond Lyford	Jane Sharpe
Juanita Cushing	James MacAlister	Dolores Smith
Martha Danforth	Joanne MacAlister	Miriam Smith
Adeline Dauphinee	Linda Macomber	Allan Snyder
Mary Derhak	James Maloney	Glenice Snyder
Marjorie Devine	Harry McInnis	Catherine Spruce
Barry Dionne	Kathryn Merrill	Louis Stevens
Beryl Dow	James Moffett	Malcolm Strout
Brenda Edgerly	Violet Moffett	John Turke
Wayne Evans Sr.	Julius Murano	Peter Veraldo
Beryl Forrest	Ruth Musick	Joseph Villani
Mary Fowler	Kathleen O'Hara	David Webb
George Gifford	Jane Osgood	Harry Webber
Tina Golden	Merle Peachey	Jane York

## THE CENTRAL HALL PROJECT

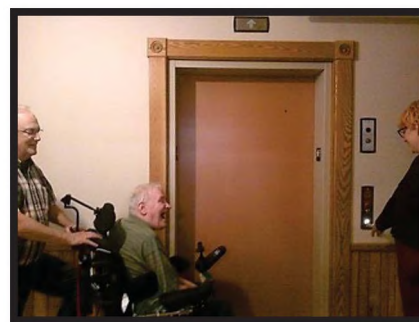
When the Dover-Foxcroft Historical Society decided to save Central Hall in 2009, they had no idea that it was possible – much less that re-opening the hall would take until 2018. But it will happen in 2018!



2017 was a very good year for this project. Our carpenters, Keith Doore and John Libera, with lots of help from the Charleston Correctional inmates, cut, shaped, stained and installed all of the woodwork in the building, installed hardwood flooring, and over 40 beautiful doors, new bathrooms, and a 2-stop elevator making the building disability accessible (Woody Woodworth got the first ride.)

A gracious new space for gathering, Senior Commons on

the first floor, is complete. The exterior of the building has been landscaped and over 300 memorial bricks have been placed (plenty of room for more to be added!). The main thing holding up our occupancy is installation of the sprinkler system. We have a signed contract and most of the materials have been delivered – unfortunately at the moment they are lying around on the floor. We are promised that they will be installed sometime in the next four to six weeks”. We can’t wait!



Financially we ended 2017 in a strong position: two foundation grants, memorial bricks, a successful silent auction, and dozens of gifts from individual supporters such as you, have added approximately \$150,000 to our construction funds. This will allow us to open the building and to purchase and install equipment for the event center, including stage curtains, lighting, sound system, kitchen equipment and tables, chairs, coat racks and other equipment for the hall. Our partner, Centre Theatre is already booking events and planning the grand opening on May 12, 2018. The Senior Commons now has an employee, Tara Smith, who is already hard at work organizing senior activities throughout the region. She can’t wait to use the beautiful new space on the first floor.

The third piece of the project, the Adult Day Service Center still awaits the last bit of funding for the project (approximately \$275,000 for remaining construction and for program startup costs,) and a medical services provider to step up and run the program. We are confident that we will find both. In the meantime, the Senior Commons has a vision for many ways to use the space for the benefit of our region including some multigenerational programming.

Our board of directors meets regularly to work on planning and directing our project. On our board are:

Lesley Fernow, M.D. President, Retired physician	Dick Swett, M.D, Retired physician
Cheryl Stitham White, Secretary, Educator	Patrick Myers, Executive Director, Center Theatre
Chris Maas, Treasurer, Retired IT consultant	Gail D’Agostino, Town of Dover-Foxcroft
Sylvia Dean (Dover-Foxcroft Historical Society)	Gloria Zela, Retired social worker and manager



If you have questions contact Chris Maas at any time (924-4553) [www.centralhallcommons.org](http://www.centralhallcommons.org)



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

Stop by and view your brick installed alongside the landscaped walkway.  
We continue to accept brick orders and encourage you to create your memory to last a lifetime.



**Brick applications are available:**

**DOVER-FOXCROFT HISTORICAL SOCIETY \* DOVER-FOXCROFT TOWN OFFICE  
BOB'S SUGAR HOUSE \* IN THE WOODS**

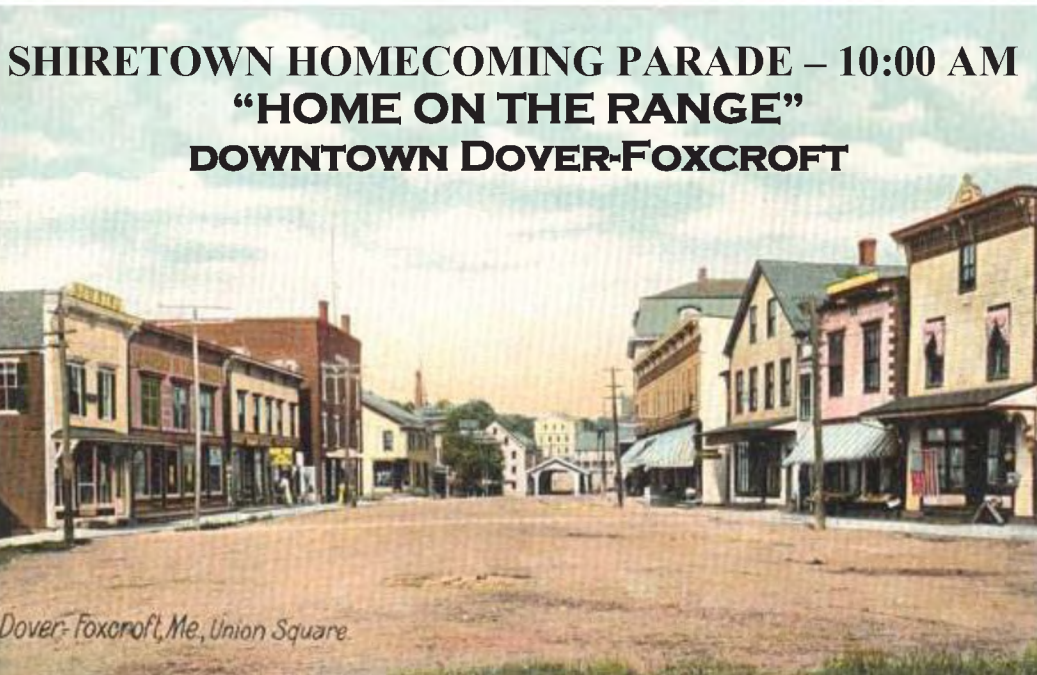
**For more information contact: Barbara Moore at [bob@mainemaplesyrup.com](mailto:bob@mainemaplesyrup.com) or call (207)717-3338**



**DOVER-FOXCROFT SHIRETOWN HOMECOMING CELEBRATION**

**SATURDAY, August 4, 2018**

**Celebrating Dover-Foxcroft's 96<sup>th</sup> Anniversary**



Visit the Piscataquis Chamber of Commerce website for updates  
<http://www.piscataquischamber.com>

**“COUNTRY HOE DOWN”  
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**

The Homecoming Committee encourages other organizations to become involved and bring new ideas and excitement to the annual Homecoming event.

To become involved, attend a meeting or contact a committee member. Meetings are posted on the Town of Dover-Foxcroft website and the Homecoming Facebook page. Join us in the effort as we continue to make this a special day each year in our community.



## *Special Thanks To 2017 Homecoming Fireworks Donors*

### **Corporate Sponsors**

**Bears Den Motel & Tavern,  
Central Maine Refrigeration Corp.,  
Foxcroft Academy, Howard Insurance,  
Mayo Regional Hospital, Rowell's Garage,  
Steinke & Caruso Dental Care,  
A.E. Robinson Oil Co. Inc., Bud & Kathy Prouty,  
Camden National Bank, Pleasant River Lumber**

### **Sponsors**

**A. E. Robinson Oil Co. Inc., Eric & Polly Anderson, Balsley Family,  
Bear Point Marina & Campground, Kenneth Bearce, Dennis Beaver, Herbert Berquist,  
Johnny & Linda Black, Bob & Judy Carrigg, Clark Family, Joanne Conroy,  
Derrill & Mary Jean Cowing, Tom & Doris Coy, Doug & Lori Cummings,  
Don & Leslie Dreves, Tish Dutson & Jerry Packard, Engdahl Family, Marilyn Febles,  
David Frasz & Lesley Fernow, Mary & Tom Frederick, Michele & Hal Gary,  
Glover Family, Joseph & Cynthia Goula, Gronberg Family, Bob & Janet Hall,  
Russ & Vandy Hewett, Den & Linda Hews, Peggy & Sam Hon, In Memory of Billy Ireland,  
Kerry Israels, J. D. Raymond Transport Inc., Kerry & Larry Jones, Marcia Langston,  
Tom & Bonny Largay, Lary Funeral Home, John & Christine Lattanzi,  
Peter & Dina Lattanzi, Gary & Pat Levasseur, Bob & Karen Lewin,  
Robert & Linda Livingston, Pitts & Sonia Loureiro Families, Patricia Lyford,  
Floyd & Nathalee Marsh, Judith & David Marshall, John & Nancy McCormack,  
McDermott Family, Agnes McGeown, Lee & George Ann Millet, Donna & Steve Morgan,  
Mountain's Market Inc., Lori & Jim Noble, Robert Ogan & Lynne Coy-Ogan,  
Marlborough Packard & Terry Finlay, Richard & Nancy Page,  
Jason Perrin & Erin Carroll, Kathy & John Pisano, Karen Pomeroy,  
Marlene Pray's Mobile Home Park, Ellen Pride, Doretta Prior, Donna & George Pylant,  
Shawn & Ann Rainsford, Chet Randall & Joan Fortin, Lynette Rayfield,  
Challa & Usha Reddy, Robert Higgins Family, Sebec Lake Association, Charles Sendzik,  
Diana & Sam Shepherd, Richard & Carolyn Swett, Fred Wappler, Ward Family Camp,  
Ruth & Bill Warren, Janet Waterman, Jeff & Lilly Weatherbee, Pam Weatherbee,  
Darrell & Edith Webb, Edward Weidman, John & Marian Weston, Jackie Weymouth,  
Robert & Cheryl White, Pat & John Wiles, Steve & Vickie Wilson,  
Vic & Marie Woodbrey, World of Flags U.S.A., Wyman Family, Carole Young**

## KIWANIS PARK - DOVER-FOXCROFT, MAINE

(Established 1989)



The Kiwanis Gazebo and Park area is maintained by the Kiwanis Club of Dover-Foxcroft.

The park is open to the public daily and closes at sunset.

The gazebo may be reserved for weddings, receptions, reunions, and other community events and includes electricity, water and restroom facilities.

To reserve a date for your event call:

Town of Dover-Foxcroft, Municipal Offices, 564-3318

Visit the Gazebo, Gardens, Playground, Picnic Area and Fishing Pond



For more information about Kiwanis Park call: Chair, Bob Moore at -717-3337

Read History of Kiwanis Park - [www.doverfoxcroftkiwanis.org](http://www.doverfoxcroftkiwanis.org)

*All proceeds received will be used for the maintenance, upkeep and improvements to the Gazebo and Kiwanis Park area*

*Kiwanis is a global organization of volunteers dedicated to changing the world one child and one community at a time*

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

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

Saturday, April 28, 2018 at 9:00 AM

Election of Moderator - 9:00 AM

**Municipal & Referendum Election**

Tuesday, June 12, 2018

Election of Moderator - 7:45 AM, Polls are open from 8:00 AM–8:00PM

**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-*

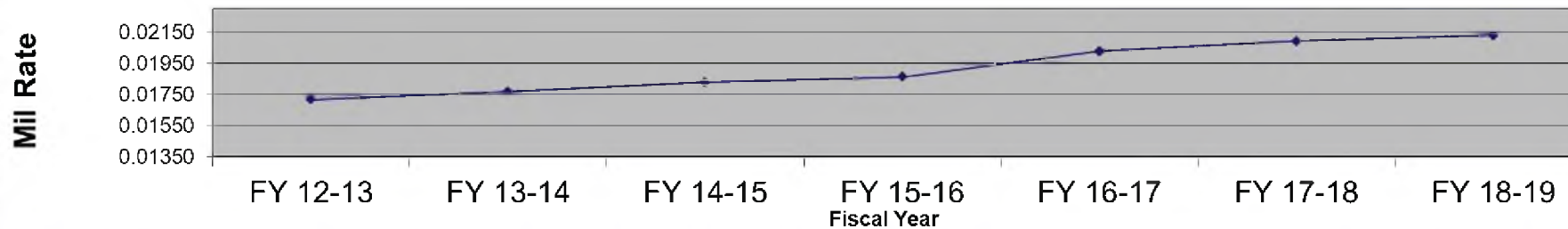
*48 Morton Avenue, Dover-Foxcroft, Maine 04426.*

## PROPOSED BUDGET AND HISTORY

***Tax Commitments FY 2013 - 2018, Fiscal Year 2018-2019 Projected***  
**April 2018**

	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	\$ 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	\$5,019,355.00	-\$55,465.00	-1.31%
<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>\$2,372,463.57</u>	<u>\$2,191,705.00</u>	-\$180,758.57	-9.32%
<b>Property Tax</b>	\$2,039,995.00	\$2,045,006.00	\$2,254,297.92	\$2,298,410.98	\$2,636,654.39	\$2,702,356.43	\$2,827,650.00	\$125,293.57	5.45%
<b>TAX RATE COMPUTATION</b>									
<b>TIF AMOUNT</b>	\$106,894.65	\$102,529.90	\$94,301.36	\$110,600.18	\$145,050.20	\$127,758.76	\$127,758.76	\$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	\$2,702,356.43	\$2,827,650.00	\$125,293.57	5.45%
<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	\$2,780,636.48	\$0.00	0.00%
<b>County</b>	\$411,256.00	\$403,097.00	\$406,040.00	\$424,114.00	\$432,501.00	\$428,079.00	\$434,662.00	\$6,583.00	1.55%
<b>Overlay</b>	\$188,092.81	\$192,102.00	\$201,632.57	\$205,335.73	\$202,744.96	\$207,773.87	\$194,000.00	-\$13,773.87	-6.71%
<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	\$6,246,604.54	\$6,364,707.24	\$118,102.70	2.10%
<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	\$6,246,604.54	\$6,364,707.24	\$118,102.70	2.10%
<b>Town Valuation</b>	\$299,270,700.00	\$299,636,800.00	\$299,461,200.00	\$302,018,000.00	\$303,078,400.00	\$298,880,600.00	\$298,880,600.00	\$0.00	0.00%
<b>Mil Rate\$/1000</b>	0.01715	0.01765	0.01825	0.01860	0.02025	0.02090	<b>0.02130</b>	0.00040	1.95%
	<u>\$17.15/\$1,000</u>	<u>\$17.65/\$1,000</u>	<u>\$18.25/\$1,000</u>	<u>\$18.60/\$1,000</u>	<u>\$20.25/\$1,000</u>	<u>\$20.90/\$1,000</u>	<b><u>\$21.30/\$1,000</u></b>		

**Mil Rate FY '12-'13 thru FY '17-'18 with FY 2018-2019 projected**





**BUDGET ADVISORY COMMITTEE****The Budget Review Committee's Work on the FY 2018-2019 Town Budget**

The Budget Committee met to review and comment on the town's fiscal year 2018-2019 budget. We met on February 28<sup>th</sup>, March 7<sup>th</sup>, March 14<sup>th</sup>, March 21<sup>st</sup> and March 28<sup>th</sup>. We reviewed the budgets for all of the town departments, including Library, Social Service, Welfare, General Government, Contingency & Abatement, Debt Service, Protection, Hydrants, Fire, Solid Waste, Recreation, Cemetery, Economic Development, Public Works, and Wastewater.

We had useful discussions with all of the departments on their budgets. With the exception noted below, all of the department operations budgets are approximately flat. The capital expense budget, after accounting for an extraordinary item on last year's budget, is also flat. We continue to believe that the operations portion of the budget, while tight, is adequate to allow the town to continue to provide the relatively high level of services enjoyed by our citizens. Our capital expenses, for roads, buildings and equipment, is adequate for the near term. Looking a bit further ahead, all of these will deserve more attention.

The biggest change we recommended was to the personnel costs – occasioned by the recent changes to the state's minimum wage laws. All departments and the wastewater treatment plant and the library were affected. These changes rippled throughout all the departments. The net effect accounts for almost all of the increases in the operations budget.

Over the past several years we have been catching up on sorely needed investments – two years ago, the roads; last year, some capital investments, this year it is personnel costs. We believe that all of these, collectively, provide the high level of services demanded by our citizens and help us to be competitive in keeping our dedicated, professional, efficient staff.

The net increase in the amount to raise by taxes will be \$125,290 (about 4.64%). Much of this is due to increases in personnel costs. However it is important to note that the increases in offsetting revenue (mostly revenue sharing and homestead reimbursements) have not kept pace with overall changes over the past several years. Less money from the state results in more of a burden on the local taxpayers.

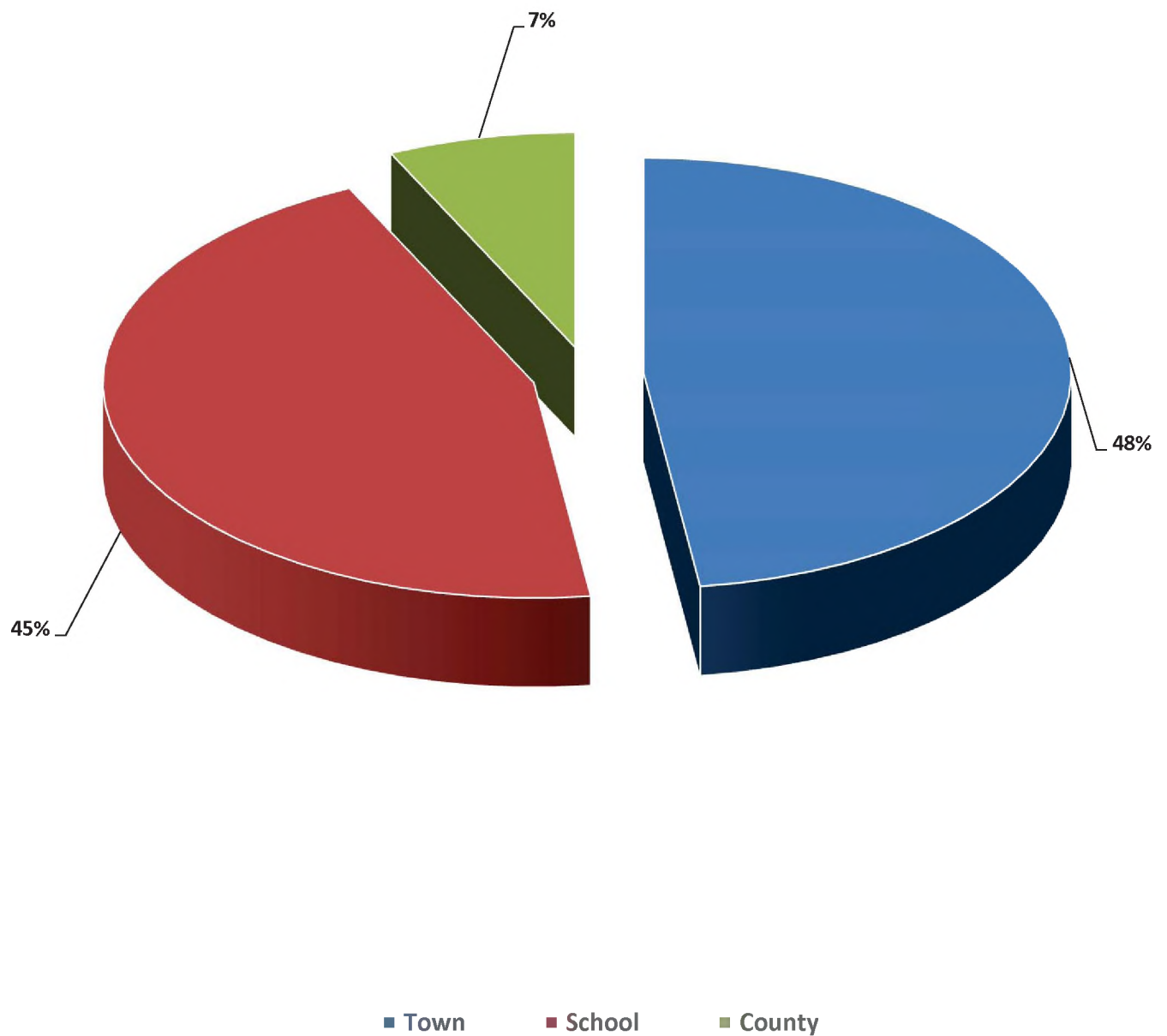
The committee continues to recognize the excellent work that Jack Clukey, Lisa Ronco, David Johnson, and the town's department managers have done not only to prepare the budget but to operate the town's department so well on such limited funds. I would also like to express my appreciation for the work done by the review committee – Steve Robinson, Marc Poulin, Erin Callaway, Kathleen Thibault, Sean Letarte, Kim Cavanagh, Jamie Gaudion and Jim Annis. It was truly an honor and a pleasure working with such a good group.

Chris Maas

Chair, Budget Advisory Committee

## PROJECTED TAX COMMITMENT

### Breakdown of Property Tax Commitment Fiscal Year 2018-2019



## WARRANT

**Town of Dover-Foxcroft  
48 Morton Avenue Dover-Foxcroft Maine 04426  
Annual Town Meeting Warrant  
Saturday, April 28, 2018**

To Ryan 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 Saturday, the 28th day of April, A.D., 2018 at nine o'clock in the forenoon, then and there to act upon the following articles:

### ARTICLE 1

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

### ARTICLE 2

Shall the Town appropriate revenues anticipated in the amount of \$1,966,705 and appropriate additional funds including funds from surplus in the amount of \$225,000, for a total amount of \$2,191,705, 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 \$4,331,855, for Town Operations? (Revenue and surplus to be used to reduce the amount to be raised to fund this article \$2,079,610, net amount to be raised \$2,252,245.)

		Previous Year
General Government	\$ 1,454,750	\$ 1,368,260
Protection	\$ 511,770	\$ 480,360
Fire Department	\$ 179,865	\$ 165,150
Fire Hydrants	\$ 214,430	\$ 220,865
Public Works	\$ 920,325	\$ 863,740
Solid Waste	\$ 515,315	\$ 514,085
Welfare	\$ 44,135	\$ 43,945
Social Service	\$ 10,000	\$ 9,500

		Previous Year
Recreation Facilities	\$ 29,425	\$ 25,275
Recreation Programming	\$ 56,000	\$ 53,000
Cemetery	\$ 121,855	\$ 108,080
Contingency/Abatement	\$ 25,000	\$ 25,000
Promotion & Development	\$ 11,500	\$ 11,500
Thompson Free Library	\$ 178,525	\$ 164,515
Debt Repayment	\$ 58,960	\$ 61,045
TOTAL	\$ 4,331,855	\$ 4,114,320

**Board of Selectmen Recommends****Budget Advisory Committee Recommends****ARTICLE 4**

Shall the Town raise and appropriate the sum of \$215,000 to capital reserve to fund capital equipment?

(Revenue and surplus to be used to reduce the amount to be raised to fund this article \$16,395, net amount to be raised \$198,605); 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	\$ 30,000
Public Works	\$ 90,000	\$ 390,000
Solid Waste	\$ 10,000	\$ 10,000
Cemeteries	\$ 12,000	\$ 10,000
Fire	\$ 65,000	\$ 40,000
TOTAL	\$ 215,000	\$ 488,000

**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	\$ 7,500
Public Works	\$ 7,500	\$ 7,500
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>\$ 35,000</u>
TOTAL	\$ 72,500	\$ 72,500

**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 \$757,495 and reserve funds anticipated in the amount of \$72,515 to fund sewer operations, debt repayment and capital? Total expenditure \$830,010.

(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	\$ 433,665	\$413,180
Debt Repayment	\$ 351,445	\$351,815
Capital Equipment	\$ 7,900	\$ 15,700
Capital Improvement	<u>\$ 37,000</u>	<u>\$ 0</u>
TOTAL	\$ 830,010	\$780,695

**Board of Selectmen Recommends**

**Budget Advisory Committee Recommends**

The Selectmen hereby give notice that The Office of the Registrar of Voters in the Dover-Foxcroft Municipal Building will be open from 7:30 o'clock in the forenoon to 6:00 o'clock in the afternoon on the 25th, and from 7:30 o'clock in the forenoon to 4:00 o'clock in the afternoon on the 26th and 27th day of April, A.D., 2018 to receive applications of persons claiming a right to vote.

Given under our hands this 9th day of April, A.D., 2018

**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

## **Pay Your Real Estate Tax, Personal Property Tax and Sewer Bills Online.**

*The Town of Dover-Foxcroft is pleased to announce the NEW AndroGov online payment service.*

You will be able to access the AndroGov online payment screen at <https://dover-foxcroft.androgo.com> or visit our website at [www.dover-foxcroft.org](http://www.dover-foxcroft.org) and click on the on-line services tab.

Available payment methods:

- 1) ACH/Checking Account - \$1.00 processing fee
- 2) Credit/Debit Cards:
  - a) Credit Cards – VISA, MasterCard, American Express, Discover  
2.75% processing fee, minimum charge \$1.95
  - b) VISA consumer Debit Card – discounted flat rate of \$3.95 for tax payments
  - c) All other Debit Cards – processed same as Credit Cards

Check our website or call the town office for further information (207)564-3318.

## 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>
	24 hour service (recorder)	
Fire Station		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/higgnne.htm">http://legislature.maine.gov/house/hsebios/higgnne.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



## KIWANIS CLUB of DOVER-FOXCROFT



*Toby Nelson photo*

**Kiwanis members and Foxcroft Academy Key Club members gathered around Tim and Grace Hague for a farewell group photo. 😞**

**Tim and Grace are moving back to New Jersey.**

**The club recognizes them for their many years of community service.**

### Current Officers



*Tom Gerrish photo*

**(L to R) Division 2 Installing Officers: Lt. Governor Norman "Buddy" Webb and Past Lt. Governor Larry Wade both from the Old-Town Orono Club**

**President Elect Jack Clukey, Treasurer Barbara Moore, Immediate Past President Brian Woodworth, President Marilyn Hartford, Secretary Jan Barton, Vice-President Grace Hague**





Search and view CAIAxisGIS on our town website – [www.dover-foxcroft.org](http://www.dover-foxcroft.org)

Enjoy aerial views, tax maps, property cards, property quick maps including land use, historic district, 911 address points, shoreline zoning, aquifer, bedrock, conservation and contour. Other areas of interest include cemeteries, parks, Sebec Lake, community businesses, schools, town departments, and much more!