

**TOWN OF DOVER-FOXCROFT**  
**Annual Town Report**  
**THANK YOU FIRST REpondERS**



**Dover-Foxcroft Fire Department** (Photo by Eric Ogden)



**Dover-Foxcroft Police Department** (Photo by Chief Matt Grant)

**FY 2019-2020**

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

# Town of Dover-Foxcroft First Responders

## *COVID-19 Pandemic*



### ***DOVER-FOXCROFT FIRE DEPARTMENT***

Over the past year, Covid-19 presented some difficulties to our fire department. The hardest obstacle to overcome was trying to social distance during an emergency situation. We as a fire department had to put meetings on hold, cut out training, and limit our numbers during responses. Another added struggle was the constant cleaning of the interior of the fire department vehicles which extended call times longer than normal. We were trying to remember new response guidelines while responding, and putting on a mask in the middle of the night was by far not the easiest to remember. The added risk of being exposed and then returning to our families with the virus made responding to calls extra stressful. There are some positive points to mention, a few silver linings to the dark clouds. Our fire department members became more aware of the importance of protecting ourselves and looking after each other, on an emergency call and in our lives in general. Overall, not one positive case came through the firehouse because of our diligence, something we are very proud of. We are slowly getting back to holding meetings and training sessions which brings with it a sense of normalcy that we all have dearly missed. We are grateful that our department members have received vaccinations which will help further protect us. We are not out of the woods yet, but our fire department is seeing glimpses of sunlight through the trees, signs of things returning to normal, whatever that once was. Please take care of each other and together we will all get through this very disruptive time to enjoy better days ahead!

Respectfully,

The Dover-Foxcroft Fire Department



### **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)**

Policing the pandemic in Dover Foxcroft

The 2020-2021 Covid-19 pandemic has created challenges for the police since most of our interaction with the public is face to face. The need to intervene during times of crisis and crime has been met with backlogs in court, restrictions on bookings at the jail and other social and governmental services being limited due to Covid-19 closures and reductions. Through these months of social distancing and disease prevention measures, we have been fortunate to have been met with cooperation and understanding by most of our citizenry. It is our expectation that life will return to a normalcy as this period in American history moves toward to a close. We look forward to interacting with folks in Dover Foxcroft at sporting events, social gatherings and other public events.

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E1 (Photos contributed by: Eric Ogden, Chief Matt Grant, Northern Light Mayo Hospital, Dover-Foxcroft Fire Department, Dover-Foxcroft Police Department, Town of Dover-Foxcroft, Friends of Central Hall, Kiwanis Club of Dover-Foxcroft)

## **Board of Selectmen Chairman's Report**

As Chair of the Select Board in 2019-2020 I am pleased to provide the following report.

The town has certainly faced its share of challenges with the Covid-19 Pandemic over the past year. The town has had to adapt its procedures in order to stay within the safety guidelines. Some examples include moving our meetings online to Zoom, installing safety glass barriers at our counters and requiring employees and the public to wear masks. These steps and others have certainly helped the town maintain its services over the past year without disruption due to illness. Hopefully the risks will decrease over 2021 and we can all get back to a more normal way of doing business soon.

Covid did cause some changes to the budget over the past year. The budget initially included funding to replace a plow truck for the public works department. Also, the budget included funds to go towards bridge replacement. As we became aware of the impact that Covid would likely have on the economy, these and other budget items were deferred. With a more predictable revenue outlook for FY '22, these and other items have been put back into the budget.

In terms of capital budgets, the town recently had a special town meeting to authorize borrowing up to \$1.4M for fire equipment an apparatus. The town voted overwhelmingly to support the town's effort to replace the ladder truck, nearly all of its SCBAs units, and to replace a pumper truck. This process has highlighted the need to refocus our future efforts and plan as best we can for the capital needs of the fire department and all departments. We realize that we are better off if we plan for replacements every year and avoid having too many items due for replacement in any given year. Setting money aside every year for capital expenses will also go a long way towards saving money in the long run.

In FY 2020 the town experienced changes with its solid waste disposal. The Coastal facility in Hampden was going through an ownership change through most of the year and 2021 hopes to be a year where there is stability with the ownership and operation of the Coastal facility. In the meantime, the municipal group overseeing the contract has provided for an agreement with the PERC facility in Orrington to handle waste until the Hampden facility can re-open. These arrangements have been achieved at no new added cost for the town.

As always, I'd like to thank the members of the Select Board for giving me the opportunity to serve as Chair over this past year. I'm pleased to serve the town in this role and I'd like to say thank you to all our town employees for their hard work and dedication. And finally, thank you to all the town's volunteers whether they are on boards or committees or those who work on town projects. Thank you for all you do for our community.

Respectfully Submitted,

Elwood Edgerly  
Chairman, Dover-Foxcroft Select Board

# **Town Manager's Report**

Fiscal Year July 1, 2019 through June 30, 2020

The first half of fiscal year 2020-2021 was much like most others but the second half was dominated by the Covid-19 Pandemic. Aside from the human toll which I cannot adequately speak to here, the Covid-19 Pandemic marked the beginning of major social and economic disruption at all levels.

March of 2020 was the beginning of major disruptions in how we all have been able to interact and move about and how we all do business. There were disruptions to our economy and to many of our future plans at least over the short term. The town certainly has had to change the way it was conducting business in terms of conducting meetings remotely and encouraging more business to be conducted online, over the phone, or through the mail in an effort to allow those at risk to remain safe. The town was able to re-open for in-person transactions on June 1<sup>st</sup> with many safeguards in place.

The Covid-19 Pandemic has certainly been center stage over the past year so without dedicating too much of this report to the topic, I do want to say that I truly appreciate the resiliency of our community in the face of the pandemic. I appreciate the resiliency of our employees, particularly our first responders who put themselves in harm's way in serving our community. Our business community has faced huge challenges due to the pandemic and responded by making their businesses safer for customers. Volunteers have stepped up to help those in need, particularly with the work of the food cupboard and food distribution efforts. I appreciate the resiliency of all those hit the hardest and how our community has risen to meet the challenges of the Covid-19 Pandemic and continues to meet them today. As we know, the pandemic is likely to continue to some extent through at least the remainder of 2021. If nothing else, 2020 has taught us that we are all more than able to meet this challenge.

In Fiscal Year 2020 the town was able to address a number of town streets in its paving work including Pleasant St., Davis St., Dwelley Ave., Paul St., Lancaster Ave., Mechanic St., and Whittier St. Looking ahead, paving and other road and bridge work continues. The town is poised to continue with its annual paving plan in 2021. The MDOT three-year plan calls for improvements including resurfacing on Summer St., widening of the Rt 7 and Rt 15 intersection downtown, and perhaps the largest and most impactful transportation projects in recent memory, the replacement of the Essex Street Bridge.

Work continues on efforts to update the land use ordinance to keep current with the needs of the town and changes in laws. We have seen the need to update our ordinance to stay current with changes in law particularly with regards to solar energy projects. The town passed amendments to the land use ordinance in June 2020 and changes in the laws that have made solar projects more financially feasible, enable projects to occur in the community.

As always, I can't say enough about the dedication and hard work of our town employees, volunteers and elected officials. I truly appreciate the efforts I see every day to serve the people of our community and to make our community the place people want to visit and to call home. We are fortunate to have so many who are dedicated to serving the community. If you would like to become more involved as a volunteer please reach out to us. Contact us by e-mail at [doverfoxcroft.town@gmail.com](mailto:doverfoxcroft.town@gmail.com).

Respectfully Submitted

Jack J. Clukey  
Town Manager

# TOWN OF DOVER-FOXCROFT MUNICIPAL OFFICERS

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

Elwood E. Edgerly, Chair	Term Expires 2023	Stephen Grammont	Term Expires 2023
Cynthia Freeman Cyr, Vice Chair	Term Expires 2021	Scott A. Taylor	Term Expires 2021
Jane K. Conroy	Term Expires 2022	W. Ernie Thomas	Term Expires 2023
Gail D'Agostino	Term Expires 2022		

## EXECUTIVE COMMITTEE THOMPSON FREE LIBRARY

Barbara Buerger Term Expires 2021

## RSU No 68 BOARD OF DIRECTORS

Jennifer Chase, Chair	Term Expires 2022	Joel Pratt	Term Expires 2021
Blake Smith	Term Expires 2021	Elisa Schine	Term Expires 2023
Marc Poulin, Vice Chair	Term Expires 2022		

## APPOINTMENTS

Jack J. Clukey	Town Manager
Lisa B. Ronco	Town Clerk/Registrar of Voters
Tammy Fields	Finance Director/Treasurer
Lisa B. Ronco	Freedom of Access Officer
Matthew Grant	Chief of Police
Joseph Guyotte	Fire Chief
Patrick Pembroke	Deputy Fire Chief
Kole B. Stephens	Airport Manager, Charles A. Chase Memorial Field
Brett Marshall	Plumbing Inspector
Brian Gaudet	Building Inspector
Brian Gaudet	Health Officer
Brian Gaudet	Code Enforcement Officer
Dani Dow	Code Office Assistant

## EMERGENCY MANAGEMENT SERVICES DIRECTOR

Matthew Grant

## POLICE DEPARTMENT

Matthew Grant, Chief	Glenn Graef, Sgt.	Elizabeth Lewis, Admin	Tysen Ober, SRO
Stephen Garib, Cpl.	James Reardon	David Haack	Terran Stone
Chad Perkins	Joshua Conroy	Joseph Stalter	Trevor Duby
Michael Harris	Alex Speed, Admin		

**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 2023	Barry Hutchins	Term Expires 2022
Louise Ringle	Term Expires 2023	Lisa Laser	Term Expires 2022
Denise Jackson	Term Expires 2021	Chris Maas	Term Expires 2022
Peter Robinson	Term Expires 2021		

**BOARD OF APPEALS**

Johanna Danforth Greenfield	Term Expires 2023	Daniel Moore	Term Expires 2021
Paul Matulis	Term Expires 2023	Ryan Edgerly	Term Expires 2022

**BUDGET ADVISORY COMMITTEE**

Jamie Gaudion	Term Expires 2023	James Annis	Term Expires 2021
Sean Letarte	Term Expires 2023	Christopher Maas	Term Expires 2021
William Clark	Term Expires 2022	Kathleen Thibault	Term Expires 2021
Marc Poulin	Term Expires 2022		

**LAND USE ORDINANCE COMMITTEE**

Stephen Grammont, Chair	Christopher Maas
Louise Ringle, Vice Chair	Paul Matulis
Ryan Edgerly	George McKay
Barry Hutchins	Gwen Hilton, Consultant
Lisa Laser	

**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) 287-1400

TTY: MAINE RELAY 711

## **Richard A. Evans**

14 Winter Street  
Dover-Foxcroft, ME 04426  
Office: (207) 564-0715  
Cell: (207) 907-0045

[Richard.Evans@legislature.maine.gov](mailto:Richard.Evans@legislature.maine.gov)

Dear Dover-Foxcroft Neighbors:

Thank you for the opportunity to represent you in the 130th Legislature. It is truly an honor to serve our community.

This new legislative session looks quite different because of the ongoing COVID -19 pandemic. We were sworn in at the Augusta Civic Center, and much of our early work has taken place remotely, with both legislators and the public participating via the internet.

We are as determined as ever to continue to do the work you elected us to do accessibly and transparently. All our work is available to access online, either live or after the fact, and I encourage you to visit [www.legislature.maine.gov](http://www.legislature.maine.gov) if you are interested. I also hope you will feel free to contact me with any questions about how to stay informed about our proceedings.

Our major work in the upcoming session will be the creation of a balanced two-year state budget, and public hearings on this legislation are underway as of this writing. One of my goals for this budget includes making sure our recovery from the economic fallout of the pandemic leaves nobody behind, especially people in rural areas like ours. I will also be pushing to make sure the budget adequately funds our schools, strengthens our health care and provides help to local governments and property taxpayers.

Another critical area of work will be our economy, particularly considering how difficult the pandemic has been for our working families and small businesses. We will also need to continue to improve access to affordable health care, expand high-speed internet coverage, augment workforce training and invest in Maine's large infrastructure network. And, given the bad experiences of so many Mainers last year, we need to address the serious shortcomings in our unemployment insurance system that were brought to light by the current situation.

I serve on the Health Coverage, Insurance and Financial Services Committee, which deals with health insurance, insurance in general and banking and financial regulation. I have sponsored several bills to increase access to affordable health coverage.

Through both my committee work and other legislative business, I am committed to working with all my colleagues, regardless of party, to advocate for our community and move our state forward.

Please contact me if I can be of any help to you and your family, or if you want to discuss any legislation. I fully welcome your questions and feedback.

Respectfully,

Rep. Richard A. Evans

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



Paul T. Davis, Sr.  
Senator, District 4

130<sup>th</sup> MAINE SENATE

3 State House Station  
Augusta, ME 04333

**A message from Senator Paul T. Davis, Sr.**

Dear Friends and Neighbors:

Let me begin by thanking you for allowing me the honor of serving you in the Maine Senate. I am grateful that you have put your trust in me and can assure you I will continue to work tirelessly on your behalf.

As you are no doubt aware, Maine is in the midst of the one of its greatest difficulties, both in public health and economic downturn. The 130<sup>th</sup> Maine Legislature faces the challenge posed by a \$1.4 billion budget shortfall, and perhaps more than ever before, state government must learn to live within its means.

As we move through the Legislative session I will be mindful of this and will do my best to hold the line on any new taxes or unneeded borrowing. Like you and your family, state government must tighten its belt in slow economic times and make the difficult, but necessary decisions that will allow us to weather the storm.

At the same time, it is very important that we restore a sense of balance in state government where both the Governor and the Legislature work together on behalf of you, our constituents. This is even more important given the unusual nature of how and where this Legislature will meet, given the safety considerations required by the global pandemic. However the legislative process plays out, it is imperative that the public continue to have access to and play a critical role in the work of the Legislature. These will be a few of my priorities this coming year.

In addition to being before various committees as I present legislation, I will be serving on the Legislature's Appropriations and Financial Affairs committee, which deals directly with the state budget.

Again, thank you for electing me to serve you in the State Senate. The 130<sup>th</sup> Legislature certainly has a great deal of work to do, but I believe that if we come together, there is nothing we can't accomplish. Please feel free to contact me at 287-1505 or [paul.davis@legislature.maine.gov](mailto:paul.davis@legislature.maine.gov) if you have comments, questions or if you would like assistance in navigating our state's bureaucracy.

Sincerely,

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

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



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

Dear Friends:

When I took the oath of office to become Maine's 75th governor, I never imagined that we would face a pandemic. But that is our current reality, and it is my solemn responsibility to guide our state through this unprecedented time to keep Maine people safe and healthy.

COVID-19 is wreaking havoc on our national economy, dealing heavy losses to businesses of all sizes, while millions of people find themselves newly unemployed. Here in Maine it has taken the lives of hundreds of people and sickened many more. While we all dream of going back to the way things were, the fact is that our lives will not return to normal soon. Instead, we have to invent a new normal – a different way of doing business, shopping, traveling, and enjoying the Maine outdoors – one that keeps us all safe.

My Administration, in collaboration with public health experts and business leaders across the state, developed a plan to gradually and safely restart Maine's economy. My Administration has also formed an Economic Recovery Committee charged with assessing the economic impacts of the pandemic on Maine's economy and providing recommendations for policy changes to deal with these impacts. Together, drawing on the hard work and resilience of Maine people, we will rebuild and strengthen our economy and rise from this unprecedented challenge a stronger state than ever.

I continue to be amazed by the strength and courage of the Maine people and businesses who have found different ways to do business and the brave first responders in your town and in our health care facilities. Thank you to the people of Maine who have demonstrated patience, kindness, and compassion during this difficult time.

Please take care,

A handwritten signature in blue ink, appearing to read 'Janet T. Mills'.

Janet T. Mills  
Governor

P.S. For the latest information and guidance on Maine's response to COVID-19, as well as resources for assistance during this time, please visit [www.maine.gov/covid19/](http://www.maine.gov/covid19/).



**Jared Golden**  
Congress of the United States  
2nd District of Maine

Dear Friends,

I hope this letter finds you safe and well. I know that this year has been challenging for many of our communities. In the midst of these challenges, it remains a privilege to represent you, and I appreciate the opportunity to update you on what I have been working on in Congress for the people of the Second Congressional District.

The coronavirus pandemic has made this year an especially difficult one. We've seen the struggles of small businesses, workers and families, hospitals, and states and towns. COVID-19 has been a serious threat to public health that requires a comprehensive, ongoing response. In March, Congress passed the largest of three bipartisan pieces of relief legislation, the *Coronavirus Aid, Relief, and Economic Security (CARES) Act*. The *CARES Act* was a \$2 trillion economic relief package to provide immediate assistance for some of those hit hardest by the pandemic. While an important start, many of the programs and benefits created by the *CARES Act* were set to expire by the end of 2020 at a time when COVID-19 cases were on the rise. That's why in late December, Congress passed another bipartisan bill to provide COVID-19 relief to small businesses and hospitals, the unemployed, and families struggling to put food on the table. However, the action Congress took at the end of 2020 cannot distract from its failure to act sooner. The unwillingness of many members of Congress to accept compromise throughout the fall left many Mainers struggling and led to a rushed process that produced a bill with serious flaws. In 2021, Congress needs to step up, come together, and lead the country through this pandemic and get our economy back on track.

There are a few bright spots that came out of the work done by Congress this year. As a member of the House Armed Services Committee, I helped advocate for a national defense bill that would include important priorities for American national security, Maine shipbuilders, and servicemembers and their families. The legislation authorizes a new DDG-51 Arleigh Burke-class destroyer to be constructed at Bath Iron Works and helps BIW compete for new work by encouraging a new multi-year procurement process for the DDG-51 Flight III. This funding bill also makes permanent new federal guidelines proposed by Senator King and me to allow Gold Star Families free admission to national parks and other federal lands.

I've been working to improve mental health services for veterans for years, and I led the Maine delegation's effort to address the need for long-term mental health substance abuse treatment for veterans in our state. This past fall the Veterans Administration announced we were successful. Construction starts next year on a new, 24-bed facility at Togus that will ensure Maine veterans won't be sent out of state to receive residential care for substance use disorder and associated mental health issues. This is one result that I am especially proud to deliver for my fellow Maine veterans.

As I reflect upon what I am most grateful for this year, I am especially glad to be able to share that my wife Izzy and I are expecting a baby in 2021. We are excited about this new addition to our family and look forward to the blessings ahead.

This period is challenging for Mainers as we all take steps to limit the spread of the coronavirus, protect our families and our communities, and lean on each other to withstand this pandemic and economic hardship. My staff and I stand ready to assist Mainers as we work through these challenges together. I look forward to continuing to work on your behalf in 2021.

Respectfully,

Jared Golden  
Member of Congress

ANGUS KING S.,  
JR.

MAINE

United States Senate  
WASHINGTON, DC  
20510

COMMITTEES, ARMO  
SERVICES

BUOGET

ENERGY AND NATURAL  
RESOURCES

133 HART SENATE OFFICE  
BUILDING(202) 224 5344

January 1, 2021

Dear Friends,

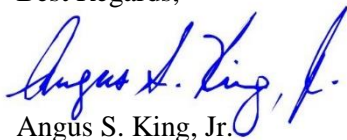
2020 was a year unlike any in our lifetimes. Our state and nation dealt with unprecedented challenges--the coronavirus pandemic, ensuing economic fallout, and a prolonged, heavily divisive campaign season each took a significant toll on all of us. The worst part? In order to protect each other, we had to face these challenges in isolation. But a new year represents new possibilities; a chance to take stock of what we're grateful for and focus on the opportunities in front of us. As we reflect back on 2020, we will remember heartbreak and loss – but we cannot forget the shining rays of hope that broke through the darkness, reminding us all that better days are ahead.

Throughout the pandemic, my top focus has been on bridging the partisan divide in Washington in order to deliver desperately-needed relief for Maine people. Joined by colleagues last March, we pushed for bipartisan negotiations to produce a strong bill that helped fellow Mainers, businesses, and institutions weather this storm. In the weeks and months after the *CARES Act* passed, our team stayed in close contact with people throughout the state to determine how we should adjust our response to best support our citizens. Unfortunately, the aid provided by the *CARES Act* lapsed without Congressional action, leaving too many families and businesses in limbo. I never stopped pushing for a bipartisan relief bill and, after extensive negotiations, we ended the year on a good note by breaking the gridlock and passing new relief legislation. This new bill isn't perfect; in fact, it should just be the start our renewed response. As we enter 2021 with a new administration and new Congress, we must fight for additional legislation to help restore stability to our working families and rebuild our economy and public health infrastructure.

In the midst of this crisis, Congress did manage to accomplish a few successes that will outlast this awful pandemic. Among these was the *Great American Outdoors Act*, a bipartisan bill which was enacted into law in August 2020 and will help address a \$12 billion backlog at our national parks so future generations of Americans can enjoy these beautiful lands and create lifelong memories. Also, as we learn more about the recent hacks of our nation's networks, there is help on the way: 27 of the cybersecurity recommendations made by the Cyberspace Solarium Commission – which I co-chair with Republican Congressman Mike Gallagher– made it into this year's defense bill. While there is no guarantee that these provisions would have prevented the massive hack, they will certainly improve our cyber defenses.

Despite the challenges, I'm hopeful for the future. Vaccines are being distributed across our state – starting with our healthcare heroes, who have sacrificed so much throughout this unprecedented catastrophe and deserve our eternal gratitude. If there can be a silver lining from these challenges of 2020, maybe it will be this: I hope that, in the not-so distant future, we will be able to come together physically and we will be reminded of our love for each other. We have differences, without a doubt. But as Maine people stepped up to support each other, we saw again and again that our differences pale in comparison to the values we share. We are one state, and one community – and there is nothing we cannot or will not do for each other. Mary and I wish you a happy and healthy 2021. We can't wait to see you soon.

Best Regards,



Angus S. King, Jr.  
United States Senator

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 reflect on 2020, an incredibly challenging year for Maine families, small businesses, and communities.

When the pandemic struck, our country faced the specter of an overwhelmed health care system and devastation to our small businesses and the millions of people they employ. I immediately worked with Republicans and Democrats to pass multiple laws allocating approximately \$3 trillion to respond to this public health and economic crisis, including more than \$8 billion directed to Maine to support testing, schools, the economy, and other purposes — that is nearly double Maine’s annual state budget.

I am especially proud of the bipartisan Paycheck Protection Program (PPP) I co-authored. This program has provided three out of four Maine small businesses with nearly \$2.3 billion in forgivable loans, which has helped sustain more than 250,000 Maine jobs. I have met thousands of Maine small employers and employees in all 16 counties who are surviving because of the PPP. As one small business owner told me, the PPP provided “exactly what we needed at exactly the right time.” The PPP also allowed employers to maintain benefits, such as health care, during this challenging time. Another round of PPP is needed to sustain small businesses and their employees.

While the pandemic continues across Maine, our nation, and the world, I thank the first responders, health care professionals, teachers, grocery store employees, factory workers, farmers, truck drivers, postal employees, and so many others who continue to stay on the job during this difficult time. With the deployment of the first vaccines, better tests, and the incredible speed with which these life-saving responses were developed, I am hopeful we can emerge from this crisis in the next few months.

While providing relief to American families was my focus throughout 2020, other accomplishments include the passage of the Great American Outdoors Act, which provides full funding of the Land and Water Conservation Fund and addresses the maintenance backlog at our national parks, forests, and wildlife refuges. As Chairman of the Transportation Appropriations Subcommittee, in 2020 alone, I secured \$132 million to improve Maine’s roads, bridges, airports, buses, rail, ferries, and seaports. Finally, as Chairman of the Aging Committee, I led the reauthorization of the Older Americans Act, which funds programs that improve the well-being, independence, and health of our nation’s seniors and their caregivers, and I authored laws to reduce the cost of prescription drugs and protect individuals with Alzheimer’s disease.

As the end of 2020 is approaching, I have cast more than 7,535 votes, never having missed one. In the New Year, my focus remains to work with colleagues to find common ground on policies to help support the health and safety of Mainers and the safe, responsible opening of our communities. If ever I or my staff can be of assistance to you, please do not hesitate to contact one of my state offices. May the coming year be a successful one for you, your family, your community, and our state.

Sincerely,



Susan M. Collins  
United States Senator

# Municipal Office Report

The Annual Town Meeting/Budget Validation and Election of Municipal Officers, and RSU No. 68 Budget Validation Referendum will be held on Tuesday, June 8, 2021 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 RSU #68 Board of Directors	2 positions/3 year term

The public is encouraged to attend Select Board meetings and participate during open session. Select Board meetings are held on the second and fourth Mondays of each month (summer schedule varies). Meetings and agendas are posted in the municipal building lobby and on our website, [www.dover-foxcroft.org](http://www.dover-foxcroft.org). Elections and Special Town Meetings notices are also posted at Webber Ace Hardware, Mountains Market, US Post Office, and on Municipal Building lobby bulletin board. You may register to vote at the town office and also at the polls on Election Day. The following is a record of elections for Fiscal Year July 1, 2019 – June 30, 2020 :

<u>Election Date</u>	<u>Type of Election</u>	<u>Total Voters (approx.)</u>
November 5, 2019	State of Maine Referendum	373
March 3, 2020	State of Maine Primary	951

This past year was extremely challenging with a Presidential Election happening during a pandemic We broke a record for absentee voting in the Presidential Election with over 1400 absentee ballots cast and more absentee voters than in person voters. To our election workers and the many people who came forward with offers to help with the election we want to say thank you!

With Executive Orders changing by the hour (or so it seemed), we want to thank the members of our community for abiding the Covid safety mandates in the town office. It is because of your patience and willingness to follow the mandates that we have been able to stay open to serve you.

If you consider even the small ways you help your community, through doing so you will find that this is a great place to live and that we are fortunate to be among good people. We thank you for your encouragement and support over the years and through the trying times like we have recently had. We look forward with you to a better year ahead.

Sincerely,

The Dover-Foxcroft Municipal Office Staff

## AT YOUR SERVICE.....

The Town of Dover-Foxcroft is pleased to offer its citizens a variety of services and information. During the pandemic, we are encouraging use of our many online services. Visit our website [www.dover-foxcroft.org](http://www.dover-foxcroft.org) or call (207) 564-3318 with questions. We have also installed a drop box at the front of the municipal building for your safety and convenience.

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

The Town has a Select Board/Town Manager/Town Meeting form of Government. The Select Board holds meetings on the second and fourth Mondays of the month, unless otherwise posted. In-person meetings are held at the Municipal Building located at 48 Morton Ave., Dover-Foxcroft at 6:30 p.m. in the meeting room. Due to the mandate for capacity restrictions, some meetings are held via Zoom Teleconference. Zoom meeting information is posted on the upcoming meetings link on our website on the day of the meeting.

An annual town meeting for consideration of the budget and other town business which voters are authorized to vote upon shall be held on the fourth Saturday in April at 9:00 AM. All registered voters of Dover-Foxcroft are eligible to vote at annual or special town meetings. All voting during town meetings will be done by a simple show of hands unless a paper ballot is warranted by a vote of those present at the meeting. Following the annual town meeting, a budget validation referendum shall be held on the municipal Election Day on the second Tuesday in June. Polls are open from 8am to 8 pm and are located at the municipal building gymnasium. Town reports are available during the week before the election.

### Real Estate Taxes and Home Owner Information

**Tax Billing:** Tax bills are sent to the owners of record as of April 1<sup>st</sup> by State law. If you buy property after that date, the bill will be sent to the recorded owner as of April 1<sup>st</sup>. Therefore, you may not receive a bill until the following year. However, taxes are still due and it is the responsibility of the new owner to obtain tax information from the town office or the previous owner. Taxes are payable in two installments usually due mid-to-end of September, and mid-to-end of February. Exact due dates will be noted on your bill. **You can now pay your real estate taxes, personal property taxes, and sewer bills online by visiting the town website at [www.dover-foxcroft.org](http://www.dover-foxcroft.org) and clicking on the "online services" link.**

### 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.

If there are any services you would like to see offered or if you have suggestions as to how we can serve you better, please contact us. Address for mailing: Town of Dover-Foxcroft, 48 Morton Ave., Suite A, Dover-Foxcroft, Maine 04426; Phone (207) 564.3318; Fax (207) 564.3621.

It is always our pleasure to serve you.

Sincerely,

Town of Dover-Foxcroft Office Staff

## 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 735 renewals completed on-line in the Fiscal Year 2019-20 averaging **over 61 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 June 1, 2020, due to changes in Augusta, because of Covid-19, we may not be able to process your NEW registration before 9:00 AM and after Noon.***

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	FY15-16	FY16-17	FY17-18	FY18-19	FY19-20		FY15-16	FY16-17	FY17-18	FY18-19	FY19-20
Antique Auto	50	40	42	39	28	Trailer-non-excise	417	410	421	417	321
Combination	2	2	2	3	2	Tractor/Special Mobile	3	6	4	4	3
Gold Star	1	1	1	1	0	Coach-Emergency	2	3	3	3	3
Wabanaki	1	1	1	1	2	Farm	20	31	29	40	30
Lobster	19	19	16	20	21	Motorcycle	126	134	130	119	56
Black Bear	26	17	20	17	19	Moped	15	14	12	9	4
Breast Cancer	84	75	72	77	59	Street Rod	0	0	1	3	0
Conservation	89	77	61	58	56	Special Equipment	4	4	11	4	4
University	10	6	7	6	6	Bus	3	2	4	3	2
Agriculture	38	39	34	31	39	Titles	383	377	388	406	348
Sportsman	61	73	58	59	88	Initial Plates	156	143	150	147	117
Troop Support	8	10	10	9	14	Lost Plates	19	30	29	57	22
Disabled	8	38	27	27	2	Duplicate Stickers	101	76	106	124	74
Disabled Veteran	2	9	10	6	4	Duplicate Registrations	44	33	30	27	25
Veteran	105	110	96	115	102	Transfers	256	250	230	226	164
Purple Heart	1	2	2	3	2	Boosters	20	36	0	0	0
Animal Welfare	15	18	20	20	14	Transit	34	32	59	59	32
Firefighter	14	13	12	8	8	Sales Tax Paid	442	419	408	435	383
Motor Home	12	11	11	13	8	Sales Tax-no fee	111	138	137	122	115
Passenger Truck	37	200	305	394	398	National Guard			1	2	2
Passenger	2054	2062	1963	1841	262	Barbara Bush				6	27
Commercial	332	296	298	293	275	Reserve Number				3	3
Conservation Com	5	5	4	4	3						
Trailer-excise	64	66	66	88	52	On-Line Rapid Renewals	375	439	456	413	735

## 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 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 2021 were available by October 15, 2020. Effective January 2011 the State no longer allows online dog licensing from February 1<sup>st</sup> to October 15<sup>th</sup>. Effective February 1<sup>st</sup> of each year, the State mandated late fee for unlicensed dogs is \$25.00 per dog; however, this year the “grace period” has been extended to June 2, 2021 due to Covid-19.

If you no longer own your dog(s), please notify us at the town office and we will update our records.



## VITAL RECORDS

Vital Records remains one of the busiest, ever changing areas due to new laws constantly going into effect. We encourage everyone to call ahead so we may advise you on what you will need. Due to the amount of time that is needed, please plan to arrive at least 30 minutes before the office closes in order to receive your record on the same day. When applying for a marriage license, please come in ahead of time to pick up the required paperwork to complete prior to getting your license. At that time, we can set up an appointment for you both to come back to obtain your license. You may also request vital records by mail. Please visit our website at [www.dover-foxcroft.org](http://www.dover-foxcroft.org) for more information regarding vital records and genealogy requests.



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

	FY2016-2017	FY 2017-2018	FY 2018-2019	FY 2019-2020
<b>MOSES - Maine Online Sportsman's Electronic System</b>				
Inland Fisheries and Wildlife Licenses-MOSES	196	202	145	131
Inland Fisheries and Wildlife Lic.- MOSES-Non Res.	12	10	14	6
Lifetime/Over 70 Licenses	5	7	8	7
<b>Recreational Vehicle Registrations - MOSES</b>				
Boat Renewals	340	329	315	199
Online Boat Registrations	55	70	79	185
Non Resident Milfoil Stickers	11	9	4	4
Snowmobile Renewals	331	309	355	331
Snowmobile Registrations- Non Resident	30	29	32	15
ATV Renewals	245	218	213	161
ATV Non-Resident Registrations	36	34	30	32
<b>Vital Records/Miscellaneous</b>				
Births Recorded	122	145	113	103
Deaths Recorded	106	133	114	113
Marriages Recorded	25	24	24	21
Disposition of Human Remains Permits	135	252	233	181
Cemetery Lot Conveyance Deeds	6	3	4	8
Pole Permits	3	7	3	6
Landfill - Temporary Permits	163	138	120	123
Auto Graveyard Permits	3	3	3	3
<b>Miscellaneous Licenses</b>				
Liquor Licenses	9	11	10	8
Dog Licenses	525	711	754	737
Online Dog Licenses	68	89	70	84
Kennel Licenses	1	1	1	1
<b>Elections</b>				
Annual Town Meeting to Affirm Warrant Articles	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	1	1	1	1
Special Town Meetings	1	0	2	0
<b>Voter Registrations</b>				
Registered Republicans	1038	1037	1040	1223
Registered Democrats	748	766	746	811
Registered Green Party	101	102	110	113
Unenrolled Registered Voters	936	907	920	931



## 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 2019 (Fiscal Year July 1, 2019 to June 30, 2020) the taxable valuation of the town was \$301,948,400. The tax rate was \$21.50 per thousand. The amount raised from taxation was \$6,611,396.61. Of this amount \$2,819,954. was for schools and \$466,554 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 \$25,000. If you already receive this exemption it shows up as a \$25,000 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 940 property owners who received the homestead exemption in 2019. 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 2020 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 2021 as well. We will be reviewing recent sales prior to the commitment of taxes in 2021 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 fifteenth 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, has now retired and we welcome Dani Dow (assistant Code Enforcement Officer), who works on our tax assessment records and earns our thanks for this. We look forward to continuing our work with the help of Dani, Brian Gaudet and the town office staff. Their hard work and professionalism is appreciated.

Respectfully Submitted,

William VanTuinen  
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 \$6,000.00 exemption. For certain veterans requiring specially adapted housing due to disability, this exemption is \$50,000.00.

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. Applicants should carefully consider the benefits and disadvantages. Applications for these programs need to be made by April 1st 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 five 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 OFFICER'S REPORT

### Land Use Permits

There were 119 Land Use permits issued in the past fiscal year. Below is a breakdown of the permits issued for the fiscal year.

New Homes	4	Land Use	11
Mobile Homes	4	Structural Repair	4
Mobile Homes Relocated	0	Sheds	13
Garages/Bakers	14	Decks/Steps	3
Porches	6	New Camps/Additions	1
Interior Renovations	6	Demolitions	27
Signs	6	Bunkhouse	0
Swimming Pools	1	Home Additions	8
Renewals	1	Driveways/Gravel/Concrete Pads	0
Barns	4	Home Occupation	2
Chicken	2	Fences	0
New Commercial Structures	3	Cell Phone Tower/Antennas	0

Of the aforementioned Land Use permits issued; 5 were in Shoreland zoning and 0 were within the floodplain, requiring additional permits to be issued.

### 2019-2020

#### Planning Board

	Member Since:
Chris Maas – Chairman	2009
Lisa Laser	2015
Barry Hutchins	2019
Denise Jackson	2019
Peter Robinson	2016
Louise Ringle	2017
Herbert Aumann	2017

### 2020-2021

#### Planning Board

Chris Mass – Chairman
Lisa Laser
Denise Jackson
Peter Robinson
Louise Ringle
Herbert Aumann
Barry Hutchins

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 the office at least 14 days prior to this meeting as it is necessary for the office to notify the media and send letters to the abutters. The office has a list of the submission requirements that need to be submitted to the office, 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 are 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. The town thanks 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.

**2019-2020**

<b>Board of Appeals</b>	<b>Member Since:</b>
Daniel Moore	2019
Paul Matulis	2014
Johanna Danforth Greenfield	2017
Eric Laser	2019
Ryan Edgerly	2019

**2020-2021**

<b>Board of Appeals</b>
Paul Matulis
Johanna Danforth Greenfield
Eric Laser
Daniel Moore
Ryan Edgerly

The Board of Appeals meets as needed to hear requests for variances or administrative appeals. There was 1 appeal filed on August 28, 2019 for a Shoreland Zoning Violation. The Board of Appeals members are all volunteers too and the town thanks them as well for their time and dedication to the Town of Dover-Foxcroft.

Respectfully Submitted,  
 Brian Gaudet  
 Code Enforcement Officer

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**PLUMBING INSPECTOR**

Internal Plumbing Permits:

Permits Issued – 36

Permits Approved – 29

Subsurface Permits:

Permits Issued – 13

Permits Approved – 7

Respectfully Submitted,  
 Bret Marshall  
 Local Plumbing Inspector

# PLANNING BOARD

## Report of the Planning Board

The planning board had an eventful year. We had nine regular meetings. During that time, we heard and approved:

- Improvements to Pleasant River Lumber Company
- Two new self storage facilities
- Expansion of Spruce Mill Farm & Kitchen
- Expansion of Center Theatre for new theatre room
- Expansion of A.E. Robinson's filling station for Diesel pumps.
- Expansion of storage facilities for Tim Robinson on Landfill Road
- Temporary drive-in theatre for Center Theatre at the Ice Rink
- New restaurant in South Dover

In addition, most of the members participated in meetings of the Land Use Ordinance Committee. In those meetings, moderated by the very capable Gwen Hilton, we worked on:

- Streamlined permitting for uses that could be handled by the code enforcement officer.
- Solar Farms
- Abandoned buildings, unfit houses, property maintenance
- Structure for ordinances for Mega Projects (e.g., large projects for Water extraction, Wind Farms, Transportation Corridors, etc.). This structure does NOT include ordinances for specific mega-projects.

The chair would like to thank Brian Gaudet, our code enforcement officer, and Dani Dow for all of their good work (and patience). We also extend thanks to the planning board members Barry Hutchins, Lisa Laser, Pete Robinson, Herb Aumann, and Denise Jackson. Finally, we appreciate all the time and effort expended by the Members of the Land Use Ordinance Committee; Paul Matulis, Louise Ringle, Steve Grammont, George McKay, Barry Hutchins, Ryan Edgerly, Herb Aumann, Denise Jackson and Pete Robinson. These groups worked harmoniously together to keep this a warm, beautiful and business friendly community.

Chris Maas

Chair of the Planning Board

## FIRE DEPARTMENT



The Dover-Foxcroft Fire Department is always here to serve you, the citizens of our great town, either with calls of help or with fire prevention in our school district.

This year has been different than any other year in history for the nation, state and our department. With Covid-19 putting a stop to all of our fund raising, boot drive, Piscataquis County Fair food booth and visitation to our schools for fire prevention.

We have been very busy at the department with over 350 calls. Many calls during the bad wind storms with trees down in roadways and streets.

We will be replacing our 1993 ladder truck (because of a blown motor for which cannot be fixed) with a newer 2012 ladder truck that was purchased from Alabama. This should last the department for 20 years.

The department is also working with FEMA to replace our 17-year-old air packs through a FEMA grant.

In closing, I would like to thank the department and their families for the endless hours 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 Guyotte

Fire Chief

<b>DOVER-FOXCROFT FIRE DEPARTMENT CALLS 2020</b>			
Building Fires	22	Tree/Wire Down Calls	76
Chimney Fired	5	Medical Calls	30
Vehicle Fires	4	Removal/Rescue Victims	4
Cooking/Stove Fires	1	Water Problems	13
Forest/Brush/Grass Fires	12	Explosions	1
Vehicle Accidents	26	Smoke Scare/Odor	5
Extraction (Jaws of Life)	5	Lockout	1
Gas Leak	3	Cancelled Response	11
Fire Alarm Activations	29	Calls for Non-Emergency	91
Carbon Monoxide Calls	4	Authorized/Unauthorized Burning/	
Electrical Fires	5	Special Outside Fires	12
Gas/Oil Hazard Calls	4		
Mutual Aid Coverage	9	<b>Total Calls for Service</b>	<b>373</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 Town 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 FIRE DEPARTMENT ROLL CALL

<b>FF1/Captain</b>	Berce, Eric	<b>FF1/Asst Chief/HAZ</b>	Rollins, Jerry
	Buckingham, Jon		Salley, Travis
	Buschmann, Adrian		Siemerling, William
	Coiley, Cody		Siemerling, Samantha
<b>Engineer</b>	Daigle, Todd	<b>FF1/LT</b>	Stewart, Dennis
	Durgin, Rob	<b>Safety Officer</b>	Sudsbury, Gary
<b>FF2</b>	Fagan, Ben	<b>FF2</b>	Sutton, Michael
<b>FF1/LT/Engineer</b>	Gaudet, Brian	<b>FF2/LT/Paramedic</b>	Taylor, Ryan
	Gilbert, Justin	<b>SBCA Engineer</b>	Towner, Sammy
	Grant, Terry	<b>FF1/Sec/Safety Ofcr</b>	Young, Mark
<b>FF2/Captain</b>	Guyotte, John	<b>Paramedic</b>	Mullis, Brian
<b>FF1/Chief</b>	Guyotte, Joseph		Perkins, Tim
<b>FF1/LT</b>	London, Ryan		Wasel, Charles
	Majewski, John		Lewis, Eddie Ralph
	Melia, Chris		Sevene, Francis
	Melia, Emma	<b>Dispatch</b>	Bell, Holly
<b>FF1/Paramedic</b>	Melia, Eric		<b>Junior FF</b>
<b>FF1</b>	Nelson, Mike		Durgin, Kaylee
<b>FF1/Dep Chief</b>	Pembroke, Rick		Fagan, Pierce
	Raymond, Chad		Leland, Sean
	Riethmuller, William		Merrill, Carter
	Robinson, Mark		Robinson, Sam



## 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)

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End of 2020 greetings,

The police department has had a busy and challenging year with all that 2020 brought with it. The biggest hurdle of 2020 being the COVID19 pandemic response and all that entailed to ensure health and safety in our community. I'd like to thank our citizenry for its understanding and patience with the implementation of mandated protocols and restrictions on daily routines. No one has enjoyed the provisions of these measures intended to flatten the curve and allow time for effective treatment and vaccination, but overall folks have done well abiding by the restrictions and mandates.

We have had a number of changes in personnel here at the police department during the past year. We continue to work hard to earn your support and trust as we keep our community a great place to work, live and raise a family. This year's societal upheavals have brought protests and violence in the name of social change to many communities throughout our nation. We have been extremely fortunate not to experience this type of destructive behavior and sentiment here.

Thank you to the citizens of Dover Foxcroft for helping us police our community by being available to us in person and via social media in the course of our daily business. It takes citizens seeing something and saying something to solve crimes and resolve problems.

We sent 87 cases for prosecutorial review to the district attorney's office this year. The reduction in numbers for the year can be directly attributed to COVID19 suppressing people's daily activities. We anxiously await 2021 with whatever challenges the New Year brings for our town and the police department. We look forward to continued support and assistance from you all as we strive to keep this a safe and enjoyable community to call home.

Respectfully,

Matt Grant  
Chief of Police

**DOVER-FOXCROFT POLICE DEPARTMENT**

<b>DOVER-FOXCROFT POLICE DEPARTMENT</b>			
<b>ADULT POLICE ARRESTS/SUMMONS (&gt; 18 YEARS OLD)</b>			
<b>07/01/2019 - 06/30/2020</b>			
<b>CHARGE</b>	<b>TOTAL</b>	<b>CHARGE</b>	<b>TOTAL</b>
ASSAULT	5	NEGOTIATING A WORTHLESS INSTRUMENT	2
ASSAULT - AGGRAVATED	1	OPERATING W/SUSPENDED OR REVOKED LICENSE	9
ASSAULT - DOMESTIC VIOLENCE	12	OUI	9
ASSAULT - ON AN OFFICER	1	OUI - 1 PRIOR	2
ASSAULT - ON EMERGENCY/MEDICAL CARE PROVIDER	1	OUI - 2 PRIOR	2
ATTACHING FALSE PLATES	2	OUI - NO TEST	1
CRIMINAL MISCHIEF	2	REFUSING TO SUBMIT TO ARREST	1
CRIMINAL THREATENING	1	REGISTRATION VIOLATION > 150 DAYS	1
CRIMINAL TRESPASS	1	THEFT BY UNAUTHORIZED TAKING	2
DISORDERLY CONDUCT - NOISE	1	THEFT OF SERVICES	2
DISORDERLY CONDUCT - ODORS	1	UNLAWFUL POSSESSION OF SCHEDULED DRUGS	1
ESCAPE	1	VIOLATION OF CONDITIONS OF RELEASE	4
FAILURE TO GIVE NOTICE OF ACCIDENT BY QUICKEST MEANS	1	VIOLATION OF PROBATION	1
INDECENT CONDUCT	1	WARRANT ARREST	9
LEAVING THE SCENE OF PROPERTY DAMAGE ACCIDENT	1		
<b>TOTAL INCIDENTS</b>	<b>73</b>	<b>TOTAL ARRESTS/SUMMONS</b>	<b>77</b>

<b>JUVENILE POLICE ARRESTS/SUMMONS (&lt; 18 YEARS OLD)</b>			
<b>07/01/2019 - 06/30/2020</b>			
<b>CHARGE</b>	<b>TOTAL</b>	<b>CHARGE</b>	<b>TOTAL</b>
ASSAULT - DOMESTIC VIOLENCE	2	FALSIFYING EVIDENCE	1
CRIMINAL THREATENING	1	LEAVING THE SCENE OF A PERSONAL INJURY ACCIDENT	1
DRIVING TO ENDANGER	2	LEAVING THE SCENE OF A PROPERTY DAMACGE ACCIDENT	1
DRIVING WITHOUT A LICENSE	2	POSSESSION OF A USABLE AMOUNT OF MARIJUANA	1
ELUDING A POLICE OFFICER	1	UNAUTHORIZED USE OF MOTOR VEHICLE	2
FAILURE TO REPORT BY QUICKEST MEANS	1		
<b>TOTAL INCIDENTS</b>	<b>6</b>	<b>TOTAL ARRESTS/SUMMONS</b>	<b>15</b>

<b>DOVER-FOXCROFT POLICE DEPARTMENT</b>			
<b>TRAFFIC CITATION SUMMONSES</b>			
<b>07/01/2019 - 06/30/2020</b>			
<b>VIOLATION</b>	<b>TOTAL</b>	<b>VIOLATION</b>	<b>TOTAL</b>
FT DISPLAY CURRENT/VALID INSPECTION CERTIFICATE	4	FALSE PLATES	1
FT PRODUCE EVIDENCE OF INSURANCE	3	DRINKING WHILE OPERATING MV	1
RED LIGHT VIOLATIONS	1	FT MAINTAIN CONTROL OF MV	1
FT STOP/YIELD @ STOP SIGN	2	OPERATING WHEN LICENSE SUPP/REVOKED	1
SPEEDING 1-29 OVER	9	REGISTRATION VIOLATION < 150 DAYS	1
		<b>TOTAL VEHICLE SUMMONS</b>	<b>24</b>

<b>DOVER-FOXCROFT POLICE DEPARTMENT</b>			
<b>INCIDENTS/CALLS OF SERVICE</b>			
<b>07/01/2019 - 06/30/2020</b>			
<b>CALL TYPE</b>	<b>TOTAL</b>	<b>CALL TYPE</b>	<b>TOTAL</b>
ABANDONED VEHICLE	4	HARASSMENT	56
ADMIN DELIVERY	4	POLICE INFORMATION	180
AGGRAVATED ASSAULT	1	INTOXICATED PERSON	15
ASSAULT WITH A KNIFE	1	ILLEGAL POSS OF ALCOHOL (MINOR)	1
ALARM	52	JUVENILE PROBLEM	45
AMBULANCE OR MEDICAL ASSIST	41	KIDNAPPING	1
ASSAULT - AGG INJURY (NO WEAPON)	1	LOST OR FOUND PROPERTY	28
ANIMAL PROBLEM	38	LITTER/HEALTH PROBLEM	3
ALCOHOL OFFENSE	1	LIFELINE PROGRAM	1
ASSAULT - ON POLICE	1	LOCKOUT ASSISTANCE - RESIDENCE	1
ASSAULT - SIMPLE	37	LOCKOUT ASSISTANCE - VEHICLE	87
AGENCY ASSIST	152	MOTORIST ASSIST - BATTERY	1
ATTEMPT TO LOCATE	1	MOTORIST ASSIST - MISCELLANEOUS	9
BAIL VIOLATIONS	1	MOTORIST ASSIST - TIRE	4
BURGLARY - NON-RES, FORCIBLE ENTRY	2	MESSAGE DELIVERED	5
BURGLARY - RES, FORCIBLE ENTRY	2	MISSING PERSON	12
BURGLARY - RES, UNLAWFUL ENTRY	4	MOTORCYCLE/RECREATIONAL VEH PROB	10
BAIL SEARCH	1	NOISE PROBLEM	48
CITIZEN DISPUTE	2	NONSUFFICIENT FUNDS CHECKS	2
CHILD NEGLECT	3	OVERTIME DETAIL	3
CUSTODIAL INTERFERENCE	8	ALL OTHER OFFENSES	3
CITIZEN ASSIST	88	PARKING PROBLEM	7
CIVIL MATTER	44	PROPERTY CHECK	13
CRIMINAL MISCHIEF	35	PROPERTY DAMAGE - NON-VANDALISM	10
COMMUNICATIONS OFFENSE	1	PORNOGRAPHY PROBLEM	1
COMPUTER CRIME	2	VIOLATION OF PROBATION/PAROLE	4
CITY ORDINANCE VIOLATION	3	SUSPICIOUS PERSON/CIRCUMSTANCE	113
POSS OF CONTROLLED SUBS - MARIJUANA	1	PUBLIC SERVICE	3
POSSESSION OF CONTROLLED SUBSTANCE	1	PROPERTY WATCH	5
COURT SERVICE	27	RESISTING/INTERFERING W/POLICE	1
DEAD BODY	4	SEX OFFENSES	3
DISORDERLY CONDUCT	38	SPEEDING	2
DESIGNATED PATROL	3	SUICIDE ATTEMPT	4
DRUG OVERDOSE	1	SUICIDE	1
DUI - ALCOHOL OR DRUGS	15	SUICIDE THREAT	18
EMOTIONAL/BEHAVIORAL PROBLEM	24	TRAFFIC ACCIDENT - CRUISER	1
ESCAPE FROM CUSTODY	1	TRAFFIC ACCIDENT - HIT AND RUN	2
ESCORT	9	TRAFFIC ACCIDENT - NON-REPORTABLE	10
ERRATIC VEHICLE OPERATION	110	TRAFFIC ACCIDENT - PROPERTY DAMAGE	159
FAMILY FIGHT	44	TRAFFIC ACCIDENT - PERSONAL INJURY	25
FRAUD	18	TRAFFIC HAZARD	35
FIREWORKS	2	THREATENING	34

<b>INCIDENTS/CALLS OF SERVICE</b>			
<b>07/01/2019 - 06/30/2020</b>			
<b>CALL TYPE</b>	<b>TOTAL</b>	<b>CALL TYPE</b>	<b>TOTAL</b>
TRAFFIC OFFENSE	23	UNLAWFUL BURNING	2
TOWED VEHICLE	1	UNSECURED PREMISES	10
THEFT - PROPERTY, BICYCLE	1	UTILITY PROBLEM	16
THEFT - PROPERTY, BUILDING	2	VEHICLE SERIAL # INSPECTION	1
THEFT - PROPERTY, FROM MOTOR VEHICLE	2	VIOLATION OF RELEASE CONDITIONS	6
THEFT - PROPERTY, OTHER	26	WARRANT ARREST	10
THEFT - PROPERTY, SHOPLIFTING	1	WEAPON PROBLEM	9
TRESPASSING	32	WELFARE CHECK	323
TRAINING	6	WANTED OUT - PERSON	14
THEFT - VEHICLE, OTHER TYPE	1		
		<b>TOTAL INCIDENTS</b>	<b>2280</b>

## **PUBLIC WORKS**

The Public Works Department now consists of 8 full time employees. 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 which consisted of:

- A. Drainage work and paving prep on Davis St.
- B. Ditches and gravel on Klimavicz Rd.
- C. Sidewalk repair on East Main St. from Pleasant St. to Essex St.
- D. Replaced 1/2" drag shim on Bear Hill Rd.
- E. Replaced butt joints & 1 1/4" shim/overlay on the following: Green St., Lancaster St., Lilac Ln., Mechanic St., Norton Hill Rd., Paul St., Pleasant St., River St., Whittier St.
- F. Put up Winter sand
- G. Screened Gravel at Pit

As always, I'd like to thank my crew for their hard work and dedication throughout the year. The work we do isn't always easy or enjoyable, however it is necessary and their efforts are appreciated.

Respectfully submitted,

Geoff Chambers  
Public Works Supervisor

## SOLID WASTE

For the period 1 Jul 2019 through 30 Jun 2020 the Dover-Foxcroft Regional Recycling Center received, processed, shipped, and sold the following materials.

4.16 Tons of Sorted Office Paper

32.61 Tons of Old Newsprint

239.86 Tons of Corrugated Cardboard

7.68 Tons of Assorted Food Grade Plastics

16.67 Tons of Mixed Paperboard (non corrugated)

12.06 Tons of Aluminum/Steel Cans

200 Tons of Appliances & other Scrap Metals

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

254 Tons of Brush Chips

65.28 Tons of Wood Ash

19 Tons of CRT's (TV's, Towers, Printers, Mixed Electronics)

2 Tons of Fluorescent Lamps

72.23 Tons of Sheetrock Material

We landfilled at our demolition site over 450 tons of bulky waste (furniture, shingles, bathroom fixtures, Clothes, and large plastic/fiberglass items). We also shipped out several 100 pounds of Household Hazardous Wastes, and several 100 gallons of Anti-Freeze and Old Gas. We are receiving revenue for all materials except glass which we landfill.

The Coastal Facility in Hamden has been closed since June 2020. Our Municipal Solid Waste has been going to the PERC facility in Orrington. Hopefully the Coastal facility will be reopening soon as they have found new owner. Be aware that when the facility reopens, we will again be keeping out Certain materials out of the trash. For a list of these items please pick-up a flyer at the recycling center or transfer station. Most of these items will go into the demolition container.

Respectfully Submitted

Joseph Sands

Director, Solid Waste and Recycling

GO PACKERS!

# WASTEWATER TREATMENT PLANT

To the Citizens of Dover-Foxcroft:

This year this facility received and treated 87.38 million gallons of wastewater, 121.8 tons of organic waste, 126.7 tons of total suspended solids with overall treatment efficiency of 97 and 98%, respectively.

## *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.

**Treatment Plant**

The Dover-Foxcroft Wastewater Treatment Facility is looking and operating well for starting our 30th 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 24.0 cubic feet of grit and 50.9 cubic feet of screenings this year. Removing these solids from the waste stream positively impacts the aerated lagoon treatment system. The pretreatment process has removed 2,747.3 cubic feet of grit and 971.9 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 2019-2020 Annual Performance											
Month	FLOW mgd	pH		Biochemical Oxygen Demand		Total Suspended Solids		Avg E. Coli. #/100ml	Total Chlorine Residual ppm - daily max	BOD	TSS
		min	max	ppm	#/day	ppm	#/day			%REMOVAL	%REMOVAL
License Limit	0.80	6.0	9.0	30	334	30	334	64	0.20	85%	85%
July '19	ND										
August '19	0.19	7.2	7.3	3	5	4	5	25	NT	97	98
September '19	0.25	7.2	7.3	3	7	2	5	18	NT	97	98
October '19	0.51	7.1	7.3	7	28	3	13	NT	NT	97	98
November '19	ND										
December '19	0.35	7.5	7.6	6	16	5	16	NT	NT	97	99
January '20	0.20	7.3	7.5	5	8	3	5	NT	NT	97	99
February '20	0.17	7.2	7.4	6	9	4	5	NT	NT	97	99
March '20	0.28	7.2	7.5	7	15	4	10	NT	NT	97	99
April '20	0.52	7.4	8.0	16	71	17	70	NT	NT	98	99
May '20	0.51	7.0	8.1	19	93	14	62	3	NT	97	99
June '20	ND										

NT - NOT TESTED  
ND - DO DISCHARGE

Respectfully Submitted,  
William J. Littlefield, Wastewater Director



**PINE CREST DEVELOPMENT CORPORATION**  
48 MORTON AVENUE, SUITE A  
DOVER-FOXCROFT, MAINE 04426  
Phone (207) 564-3318 ~ Fax (207) 564-3621  
[www.dover-foxcroft.org](http://www.dover-foxcroft.org)

**PINE CREST BUSINESS PARK**

Pine Crest Development Corporation is located on the Rte #7 corridor and envelopes approximately 60 acres of land. Three of its twelve lots are currently being leased and the corporation hopes to add more tenants as our local economy improves. We had inquiries this past year which did not develop due to infrastructure restrictions which were beyond our capacity to impact.

The Pine Crest Development Corporation Board of Directors meets periodically throughout the year and will hold its annual meeting on April 15, 2021.

The Pine Crest Development Corporation continues to seek tenants for its business park and offers affordable lots served with infrastructure including public roadway, water, sewer, three phase power and telecommunications infrastructure. For more information please contact Jack Clukey at (207) 564-3318.

Submitted by,

*Gail D'Agostino*

Secretary, Pine Crest Development Corporation





# Northern Light<sup>SM</sup>

## Mayo Hospital

### Northern Light Mayo Hospital Updates-2020



On March 1, 2020, after years of due diligence, education, community meetings and votes, legislation and a State approved certificate of need, Mayo Regional Hospital became the 10<sup>th</sup> hospital member of the Northern Light Health system! This transition brought the hospital from a quasi-governmental organization under H.A.D.#4 to a private 501c-3 not for profit organization. All service offerings, staff and providers remain unchanged.

Within two weeks of the merger, the World Health Organization and the United States declared the Covid-19 virus a global pandemic. To say we could not have predicted the impact the pandemic would have on our healthcare system, community, economy, and country as whole is an understatement. Mayo was and continues to be grateful to be a part of and lead by Northern Light incident command to guide our response as we cared for our community. We have gone through a near complete shutdown of services to a safe and gradual re-opening. We have established a reliable testing strategy and will be leaders in vaccinating our region as they become available.



In 2020, Mayo provided the following:

1,135 admissions  
101 Births  
1070 surgical procedures  
21,000 Radiology exams

125,599 Laboratory tests  
9,308 ER visits  
3450 Ambulance transports  
1473 Oncology visits

Northern Light Mayo Hospital looks forward to 2021 and another year of caring for our community!

## THOMPSON FREE LIBRARY



FY 2019-2020 was a year of growth that also brought unexpected challenges. Thank you to Thompson Free Library's dedicated staff and volunteers Kim Brawn, Michelle Fagan, Pat Juska, Tom Lyford, Alex Shaffer, and Valerie Talmadge who rose to the challenge, finding new ways to provide quality library programs, resources, and services to our community.

From July 2019 through March 2020, the library was a busy place hosting many public events for children, teens, and adults. From movie nights to discussion groups, story times to after-school activities, the library served as a gathering space for connection and learning. Special events included live music, author readings, open-mic storytelling events, and much more. The 2019 summer reading theme was "A Universe of Stories." We learned about Indigenous storytelling with the Abbe Museum, met animals (including an owl, hedgehog, and boa constrictor) with Sparks Ark Animal Service, and saw drawings come to life with Maine author and illustrator Kevin Hawkes. Erma the READING Dog visited the library throughout the summer to help young readers practice their literacy skills.

This year the library strengthened many community partnerships, co-hosting programs with Center Theatre, the Commons at Central Hall, Pine Tree Hospice, Piscataquis County Soil and Water Conservation District, Piscataquis County Emergency Management Agency, Piscataquis Regional Food Center, and SeDoMoCha. Thank you to our community partners! The library meeting room hosted the Dover Cove Farmers Market throughout the winter months, and was used by many local groups for gatherings and events. Jane Blay, Jo Eaton, Kathy Farris, Geneva Gerris, Roberta Jarvis, Martha Ladd, Edward Muennich, and artists from Living Innovations exhibited their work at the library this year.



When the library closed its doors temporarily due to the COVID-19 pandemic, we found new ways to reach our community--sharing read-alouds on the library Facebook page, hosting Zoom programs, offering remote reference services, and providing informational resources via the library website. Digital resources such as e-books and audiobooks available through the Maine InfoNet Download Library and online learning tools accessible through the Digital Maine Library became even more important, as did offering free Wi-Fi access outside of the library building. In June of 2020, lending resumed with curbside service for books, movies, and other materials.

Thompson Free Library maintains a diverse collection of materials intended to encourage a love of reading, facilitate the exploration of ideas, and support the interests of our community members. At the library you can find current bestsellers as well as classics, fiction and nonfiction, large print books, graphic novels, magazines, audiobooks, DVDs, local history materials, and passes to visit Maine State Parks and the Maine Discovery Museum. New to the library's collection this year are text



sets--backpacks filled with books on various topics, made possible by a 2019 grant from the Rose and Samuel Library Trust. This year the library also increased access to interlibrary loan materials through a resource sharing initiative within the Maine Balsam Libraries Consortium. Use the online catalog at <http://www.thompson.lib.me.us/> to make requests from participating libraries across the state.

Thompson Free Library is committed to exploring, preserving, and sharing our local history. To commemorate Maine's Bicentennial, the library hosted an online speaker series that provided new perspectives on our state's history. Thanks to a partnership with the Dover-Foxcroft Historical Society, digitization of the library's historic newspaper collection (years 1838-2019) is now complete and fully searchable online. We also continued recording stories for the Voices from HOME Oral History Project and began working with libraries across the state to collect writing, images, and other materials to document how COVID-19 has impacted our lives and communities. Visit our regional site, and contribute your own story, at: <https://heartofmaine.omeka.net/>

Each year the library provides detailed statistics to the Maine State Library. Highlights of Fiscal Year 2019-2020 data include:

- Library visits: 24,558
- Registered library users: 1,851
- Circulation of physical materials: 27,348
- Circulation of e-resources: 2,054
- Community room uses: 124
- Public computer sessions: 1,479
- Library programs: 213
- Program attendance: 2,404





## **PISCATAQUIS COUNTY** ECONOMIC DEVELOPMENT COUNCIL

### **2021 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. We celebrated our 20<sup>th</sup> anniversary in 2018.

#### **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. *Most importantly, we will partner with all County stakeholders to revive our economy and protect our citizens as we recover from the COVID-19 pandemic.*

#### **PCEDC Strategic Goals for 2021 and Beyond:**

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.

#### **PCEDC Initiatives & Programs for 2021 (partial list):**

- Create an Economic Development Strategy for Piscataquis County through a steering committee of diverse community stakeholders
- Work with the County Commission, businesses and communities of Piscataquis County to recover from the impacts of the COVID-19 pandemic
- Continue to implement Brownfields projects (if funded) and the revolving loan program to benefit County communities
- Support businesses and municipalities in obtaining Community Development Block Grants
- Expand resources for economic and community development in the County
- Develop a new Strategic Plan for the PCEDC to guide its operations for the next five years
- Provide ongoing community support through the Helping Hands with Hearts initiative

Respectfully submitted,

PCEDC 2021 Executive Committee: Denise Buzzelli (President), Tom Goulette (Vice-President), Lucas Butler (Treasurer), Thelma Regan (Secretary), Wayne Erkinen (*ex officio*), Jack Clukey, James Macomber, Scott Moulton, Michelle McMahon, Jenny Ward, Paul Stearns, Kathy White

Staff: John Shea (Executive Director)

50 Mayo Street, Dover-Foxcroft, ME 04426    [www.pcedc.org](http://www.pcedc.org)    207.564.3638

# 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 x 1023

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.*

# INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS TOWN OF DOVER-FOXCROFT - For the Year Ended June 30, 2020

**Brantner, Thibodeau & Associates - Certified Public Accountants**

674 Mt Hope Ave, Bangor, Maine 1.800.564.2727 <http://www.btacpa.com>

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

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## Independent Auditor's Report

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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, 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, 2020, and the related notes to the financial statements which collectively comprise the Town's basic financial statements as listed in the table of contents.

### *Management's Responsibility for the Financial Statements*

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

### *Auditor's Responsibility*

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

### *Opinions*

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Town of Dover-Foxcroft, Maine as of June 30, 2020 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 and OPEB information on pages 6 through 14 and pages 51 through 56 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.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated January 14, 2021, on our consideration of the Town of Dover-Foxcroft, Maine's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Town of Dover-Foxcroft, Maine's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Dover-Foxcroft, Maine's internal control over financial reporting and compliance.

*Brantley Hibbard & Associates*

January 14, 2021

## 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, 2020. 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 the Town's 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, 2020 was \$3,510,526.
- The Town's governmental activities net position increased by a total of \$295,417.
- The Town's general fund's fund balance increased by \$117,337, from \$3,940,786 at June 30, 2019 to \$4,058,123 at June 30, 2020.

## **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.

## **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 26-50.

**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 51.

**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 \$20,926,544 as of June 30, 2020.

**Net Position for the Period Ending June 30, 2020 and 2019**

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

	<u>Governmental</u>	<u>Activities</u>	<u>Business-type Activities</u>		<u>Total</u>	
	2020	2019	2020	2019	2020	2019
Current and other assets	\$4,764,158	\$ 4,537,612	\$ 670,862	\$ 689,066	\$ 5,435,020	\$ 5,226,678
Capital assets, net	<u>6,061,098</u>	<u>6,033,007</u>	<u>13,948,688</u>	<u>14,238,962</u>	<u>20,009,786</u>	<u>20,271,969</u>
Total Assets	<u>10,825,256</u>	<u>10,570,519</u>	<u>14,619,550</u>	<u>14,928,028</u>	<u>25,444,806</u>	<u>25,498,647</u>
Deferred outflows of resources	<u>221,049</u>	<u>179,829</u>	-	-	<u>221,049</u>	<u>179,829</u>
Current liabilities	292,598	198,715	35,690	35,193	328,288	233,908
Noncurrent liabilities	<u>1,437,415</u>	<u>1,561,252</u>	<u>2,776,041</u>	<u>2,943,078</u>	<u>4,213,456</u>	<u>4,504,330</u>
Total Liabilities	<u>1,730,013</u>	<u>1,759,967</u>	<u>2,811,731</u>	<u>2,978,271</u>	<u>4,541,744</u>	<u>4,738,238</u>
Deferred inflows of resources	<u>197,567</u>	<u>167,173</u>	-	-	<u>197,567</u>	<u>167,173</u>
Net Position						
Net investment in capital assets	5,239,181	5,005,763	11,172,647	11,295,884	16,411,828	16,301,647
Restricted, nonexpendable	420,746	414,746	-	-	420,746	414,746
Restricted, expendable	614,715	599,250	-	-	614,715	599,250
Unrestricted	<u>2,844,083</u>	<u>2,803,549</u>	<u>635,172</u>	<u>653,873</u>	<u>3,479,255</u>	<u>3,457,422</u>
Total Net Position	<u>\$ 9,118,725</u>	<u>\$ 8,823,308</u>	<u>\$ 11,807,819</u>	<u>\$ 11,949,757</u>	<u>\$ 20,926,544</u>	<u>\$ 20,773,065</u>

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

As a result of applying GASB 34, the Town recorded depreciation expense of \$383,924 in its governmental activities and added fixed assets of \$455,706 for the year ended June 30, 2020.

The following table presents a summary of revenues and expenses for the fiscal year ended June30, 2020 and 2019.

	GovernmentalActivities		Business-typeActivities	
	2020	2019	2020	2019
<b>REVENUES</b>				
<i>Program Revenues:</i>				
Charges for services and other	\$ 347,524	\$ 339,721	\$ 678,845	\$ 678,092
Operating grants and contributions	395,318	308,834	-	-
Capital grants and contributions	62,151	640	-	-
<i>General Revenues:</i>				
Property Taxes	6,489,485	6,345,424	-	-
Excise and miscellaneous taxes	813,594	839,604	-	-
Grants and contributions not restricted to specific purpose	736,154	576,481	-	-
Unrestricted investment income	90,038	71,835	14,395	12,319
Interest and lien costs	46,585	83,215	-	-
Miscellaneous	<u>21,395</u>	<u>35,597</u>	-	-
Total Revenues	<u>\$ 9,002,244</u>	<u>\$ 8,574,354</u>	<u>\$ 693,240</u>	<u>\$ 690,411</u>
<b>EXPENSES</b>				
General government	\$1,483,534	\$1,360,572	\$ -	\$ -
Protection	995,971	937,491	-	-
Public works	1,206,479	993,742	-	-
Solid waste	560,069	513,718	-	-
Welfare	31,172	31,823	-	-
Culture and recreation	114,535	119,753	-	-
Cemetery	147,631	128,628	-	-
Contingency	56,235	32,806	-	-
Library	197,275	178,525	-	-
Tax incremental financing	109,509	122,014	-	-
County tax	466,544	434,662	-	-
Education	2,819,954	2,785,395	-	-
Special grants and contributions	82,958	21,108	-	-
Cemetery and other trusts	-	-	-	-
Interest on long-term debt	36,185	20,948	51,172	53,052
Capital outlay	339,085	368,872	-	-
Other sewer fund expenses	-	-	<u>784,006</u>	<u>720,129</u>
Total expenses	<u>\$ 8,647,136</u>	<u>\$8,050,057</u>	<u>\$ 835,178</u>	<u>\$ 773,181</u>
Excess (deficiency) before contributions to permanent fund principal, special items, and transfers	355,108	124,898	(141,938)	(82,770)
Contributions to permanent funds	6,000	3,150	-	-
Special item – sale of assets	(43,691)	(152,145)	-	-
Special item – note receivable write-off	<u>(22,000)</u>	-	-	-
Change in net position	295,417	375,302	(141,938)	(82,770)
Net position, beginning of year	<u>8,823,308</u>	<u>8,448,006</u>	<u>11,949,757</u>	<u>12,032,527</u>
Net position, end of year	<u>\$ 9,118,725</u>	<u>\$ 8,823,308</u>	<u>\$11,817,819</u>	<u>\$11,949,757</u>

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

### **Governmental Activities**

For the year ended June 30, 2020, the Town's net position for governmental activities increased by \$295,417.

Expenses of governmental activities include depreciation expense of \$383,924. 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, 2020 totaled \$8,197,251. Of this amount, \$7,303,079 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, 2020, the Town's net position from business-type activities decreased by \$141,938.

### **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 \$4,058,123, \$117,337 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 \$6,489,210. Excise taxes and other taxes accounted for \$813,594 in total revenue.

Total governmental fund expenditures for the year were \$8,879,891 and are broken down as follows:

General government	\$ 1,424,687
Protection	895,906
Public works	1,023,018
Solid waste	536,777
Welfare	31,172
Culture and recreation	101,628
Cemetery	133,723
Contingency and abatements	56,235
Library	197,275
Tax incremental financing	122,014
County tax	466,544
Education	2,819,954
Grant program expenses	175,717
Principal	213,348
Interest and other charges	36,185
Capital outlay	<u>658,213</u>
Total Governmental Funds Expenditures	<u>\$ 8,879,891</u>

The Town paid \$763,213 in governmental capital outlays appropriations during the year. A portion of this was capitalized and is reflected in the \$455,706 total added to capital assets as of June 30, 2020.

**Capital Asset and Debt Administration Capital**

**Assets**

<b>Balance</b>	<u><b>6/30/19</b></u>	<u><b>Additions/ Completions</b></u>	<u><b>Retirement/ Restatement</b></u>	<u><b>Balance 6/30/20</b></u>
<b>Governmental Activities</b>				
Land	\$ 394,830	\$ -	\$ -	\$ 394,830
Infrastructure	1,713,720	8,125	-	1,721,845
Buildings and Improvements	3,165,436	52,184	-	3,217,620
Equipment, furniture and fixtures	1,745,305	81,686	(67,907)	1,759,084
Vehicles	<u>2,201,683</u>	<u>313,711</u>	<u>(169,193)</u>	<u>2,346,201</u>
Total capital assets	9,220,974	455,706	(237,100)	9,439,580
Less accumulated depreciation	<u>(3,187,967)</u>	<u>(383,924)</u>	<u>193,409</u>	<u>(3,378,482)</u>
Total capital assets, net	<u>\$ 5,638,177</u>	<u>\$ 71,782</u>	<u>\$ 43,691</u>	<u>\$ 6,061,098</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	1,312,310	39,375	-	1,351,685
Infrastructure	<u>15,378,631</u>	<u>-</u>	<u>-</u>	<u>15,378,631</u>
Total capital assets	20,824,063	39,375	-	20,863,438
Less accumulated Depreciation	<u>(6,585,101)</u>	<u>(329,649)</u>	<u>-</u>	<u>(6,914,750)</u>
Total capital assets, net	<u>\$14,238,962</u>	<u>\$ (290,274)</u>	<u>\$ -</u>	<u>\$13,948,688</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, 2020 is as follows:

Beginning	Balance	Additions	Principal Payments	Ending Balance	Total Interest Paid
<b>Governmental Activities</b>					
Bonds and notes payable	\$ 300,000	\$ -	\$ (46,250)	\$ 253,750	\$ 12,214
Capital lease obligations	727,244	11,262	(170,339)	568,167	23,971
Net OPEB liability Net Pension liability	181,980	82,980	(1,596)	263,364	N/A
Total governmental activities	<u>352,028</u>	<u>67,682</u>	<u>(67,576)</u>	<u>352,134</u>	
	<u>1,561,252</u>	<u>161,924</u>	<u>(285,761)</u>	<u>1,437,415</u>	<u>36,185</u>
<b>Business-Type Activities</b>					
Bonds and notes payable					
Total	<u>2,943,078</u>	<u>-</u>	<u>(167,037)</u>	<u>2,776,041</u>	<u>\$ 51,172</u>
Additional information on the Town's long-term debt can be found in the Note 4 to the basic financial statements.					
	<u>\$4,504,330</u>	<u>\$161,924</u>	<u>\$(452,798)</u>	<u>\$4,213,456</u>	<u>\$ 87,357</u>

## 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, 2020.

During the year, actual revenues exceeded budgeted revenues by \$109,090. Most of this variance resulted from under budgeted intergovernmental revenues, sales of salt and sand, contributions, and interest and investment earnings.

Budgeted expenditures were higher than actual expenditures by \$1,151,792 with the utilization of designated carry-forward balances.

The major budget variances for the year ended June 30, 2020 were as follows:

1. Interest and investment income \$40,038 over budget, and charges for services revenue \$17,998 over budget due to additional unbudgeted amounts.
2. Capital outlay expenditures \$864,844 lower than budget due to fewer capital projects being completed than anticipated, and general government expenditures under budget by \$122,588, mostly due to savings in personnel costs, health insurance, and heating fuel costs.
3. Contingency and abatements was overspent by \$21,235 mostly from the unanticipated increase in abatements.

**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, 2020**

	Governmental Activities	Primary Government	
		Business-type Activities	Total
<b>ASSETS</b>			
Cash and cash equivalents	\$ 2,786,552	\$ 533,868	\$ 3,320,420
Investments	594,817	-	594,817
Beneficial interest in assets held by others	720,540	-	720,540
Taxes receivable, net	448,569	-	448,569
Other receivables	-	147,403	147,403
Notes receivable	10,000	-	10,000
Internal balances	10,554	(10,554)	-
Due from other governmental agencies	193,126	145	193,271
Capital assets not being depreciated	394,830	124,171	519,001
Capital assets being depreciated, net of accumulated depreciation	<u>5,666,268</u>	<u>13,824,517</u>	<u>19,490,785</u>
Total assets	<u>10,825,256</u>	<u>14,619,550</u>	<u>25,444,806</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred outflows related to pensions	142,280	-	142,280
Deferred outflows related to OPEB	<u>78,769</u>	<u>-</u>	<u>78,769</u>
Total deferred outflows of resources	<u>221,049</u>	<u>-</u>	<u>221,049</u>
<b>LIABILITIES</b>			
Accounts payable, deposits payable, and accrued expenses	251,461	19,807	271,268
Due to other governments	34,745	-	34,745
Unearned revenues	6,392	-	6,392
Accrued interest payable	-	15,883	15,883
Long-term liabilities			
Due within one year			
Bonds and notes payable	36,250	169,380	205,630
Capital lease payable	89,968	-	89,968
Due in more than one year			
Bonds and notes payable	217,500	2,606,661	2,824,161
Capital leases payable	478,199	-	478,199
Net OPEB liability	263,364	-	263,364
Net pension liability	<u>352,134</u>	<u>-</u>	<u>352,134</u>
Total liabilities	<u>1,730,013</u>	<u>2,811,731</u>	<u>4,541,744</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred inflows related to pensions	118,230	-	118,230
Deferred inflows related to OPEB	39,948	-	39,948
Prepaid taxes	<u>39,389</u>	<u>-</u>	<u>39,389</u>
Total deferred inflows of resources	<u>197,567</u>	<u>-</u>	<u>197,567</u>
<b>NET POSITION</b>			
Net investment in capital assets	5,239,181	11,172,647	16,411,828
Restricted, non-expendable for			
Permanent fund principal	420,746	-	420,746
Restricted, expendable for			
Permanent fund income	92,510	-	92,510
Tax incremental financing project	34,451	-	34,451
Special revenue fund - trust fund purposes	407,390	-	407,390
Special revenue grants and contributions	80,364	-	80,364
Unrestricted	<u>2,844,083</u>	<u>635,172</u>	<u>3,479,255</u>
Total net position	<u>\$ 9,118,725</u>	<u>\$ 11,807,819</u>	<u>\$ 20,519,154</u>

See accompanying notes to basic financial statements.

Town of Dover-Foxcroft, Maine Statement of Activities  
For the Year Ended June 30, 2020

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
<b>Primary government</b>							
Governmental activities							
General government	\$ 1,483,534			\$ -			
Protection							
Police and lights	542,073			-			
Hydrant rental	215,303			-			
Fire department	238,595			-			
Public works	1,206,479			-			
Solid Waste	560,069			-			
Welfare	31,172			-			
Culture and recreation	114,535			-			
Cemetery	147,631			-			
Contingency	56,235			-			
Library	197,275			-			
Tax increment financing	109,509			-			
County tax	466,544			-			
Education	2,819,954			-			
Special revenue grants and contributions	82,958			8,684			
Cemetery and other trusts	-			-			
Interest and other charges	36,185			-			
Capital outlay	339,085			53,467			
Total governmental activities	8,647,136			62,151			
Sewer fund	835,178	678,845	-	-	-	(156,333)	(156,333)
Business-type activities							
Total primary government	<u>\$ 9,482,314</u>			<u>\$ 62,151</u>			
<b>General revenues</b>							
Taxes							
Property taxes, levied for general purposes					6,489,485		
Excise taxes					813,594		
Interest and lien costs					46,585		
Grants and contributions not restricted to specific programs					736,154		
Interest and investment earnings					90,038		
Miscellaneous					21,395		
Contributions to permanent fund principal					6,000		
Special item - note receivable writeoff					(22,000)		
Special item - loss on sale of capital assets					(43,691)		
Total general revenues, contributions to permanent fund principal, and special items					<u>8,137,560</u>		
Change in net position					295,417		
<b>NET POSITION - BEGINNING</b>					<u>8,823,308</u>		
<b>NET POSITION - ENDING</b>					<u>\$ 9,118,725</u>		

**Town of Dover-Foxcroft, Maine Balance Sheet**  
**Governmental Funds June 30, 2020**

**Nonmajor Governmental**

	General Fund	Special Revenue Fund	Fund - Permanent Fund	Total Governmental Funds
<b>ASSETS</b>				
Cash and cash equivalents	\$ 2,786,551	\$ -	\$ -	\$ 2,786,551
Investments	404,711	190,106	-	594,817
Beneficial interest in assets held by others	-	207,284	513,256	720,540
Taxes receivable, net	448,569	-	-	448,569
Due from other funds	-	66,369	-	66,369
Receivable from other governments	164,154	28,972	-	193,126
Notes receivable	-	10,000	-	10,000
Total assets	<u>\$ 3,803,985</u>	<u>\$ 502,731</u>	<u>\$ 513,256</u>	<u>\$ 4,819,972</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>				
Liabilities				
Accounts payable	\$ 228,711	\$ 8,585	-	\$ 237,296
Due to other funds	64,520	-	-	64,520
Payable to other governments	34,745	-	-	34,745
Unearned revenues	-	6,392	-	6,392
Other accrued expenses	5,862	-	-	5,862
Security deposits payable	8,305	-	-	8,305
Total liabilities	<u>342,143</u>	<u>14,977</u>	<u>-</u>	<u>357,120</u>
Deferred inflows of resources				
Prepaid taxes	39,389	-	-	39,389
Unavailable property taxes	365,340	-	-	365,340
Total deferred inflows of resources	<u>404,729</u>	<u>-</u>	<u>-</u>	<u>404,729</u>
Fund balances				
Nonspendable for trust fund principal	-	-	420,746	420,746
Nonspendable for notes and other receivables	-	10,000	-	10,000
Restricted for				
Trust fund purposes	-	397,390	92,510	489,900
Tax incremental financing projects	34,451	-	-	34,451
Special revenue grants and contributions	-	80,364	-	80,364
Committed for debt service	49,587	-	-	49,587
Assigned for capital projects and other purposes	1,342,279	-	-	1,342,279
Unassigned	1,630,796	-	-	1,630,796
Total fund balances	<u>3,057,113</u>	<u>487,754</u>	<u>513,256</u>	<u>4,058,123</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 3,803,985</u>	<u>\$ 502,731</u>	<u>\$ 513,256</u>	<u>\$ 4,819,972</u>

**Town of Dover-Foxcroft, Maine Reconciliation of the Governmental  
Fund's Balance Sheet  
to the Statement of Net Position  
June 30, 2020**

Total fund balance, governmental funds	\$ 4,058,123
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.	6,061,098
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	365,340
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	8,708
Deferred outflows related to pensions	78,769
Deferred inflows related to pensions	(118,230)
Deferred outflows related to OPEB	142,280
Deferred inflows related to OPEB	(39,948)
Some liabilities, (such as Notes Payable, Capital Leases Payable, Bonds Payable, Net OPEB Liability, 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.	(1,437,415)
Net Position of Governmental Activities in the Statement of Net Position	\$ 9,118,725

**Town of Dover-Foxcroft, Maine**  
**Statement of Revenues, Expenditures and Changes in Fund Balances Governmental Funds**  
**For the Year Ended June 30, 2020**

	General Fund	Special Revenue Fund	Nonmajor Governmental Fund - Permanent Fund	Total Governmental Funds
<b>REVENUES</b>				
Property taxes	\$ 6,489,210	\$ -	\$ -	\$ 6,489,210
Excise and miscellaneous taxes	813,594	-	-	813,594
Interest and lien costs	46,585	-	-	46,585
Licenses, permits and fees	44,589	-	-	44,589
Intergovernmental	950,032	124,604	-	1,074,636
Charges for services	331,573	-	-	331,573
Recycling credits	12,603	-	-	12,603
Contributions	5,890	66,560	6,000	78,450
Investment and interest earnings, net	90,038	-	-	90,038
Unrealized, realized gains (loss) on investments	-	(1,594)	3,922	2,328
Payment in lieu of taxes	24,000	-	-	24,000
Miscellaneous	360	-	-	360
Total revenues	<u>8,808,474</u>	<u>189,570</u>	<u>9,922</u>	<u>9,007,966</u>
<b>EXPENDITURES</b>				
Current				
General government	1,424,687	-	-	1,424,687
Protection				
Police and lights	493,458	-	-	493,458
Hydrant rental	215,303	-	-	215,303
Fire department	187,145	-	-	187,145
Public works	1,023,018	-	-	1,023,018
Solid waste	536,777	-	-	536,777
Welfare	31,172	-	-	31,172
Culture and recreation	101,628	-	-	101,628
Cemetery	133,723	-	-	133,723
Contingency and abatements	56,235	-	-	56,235
Library	197,275	-	-	197,275
Tax increment financing	109,509	-	-	109,509
County tax	466,544	-	-	466,544
Education	2,819,954	-	-	2,819,954
Grant program expenses	-	175,717	-	175,717
Debt service				
Principal	213,348	-	-	213,348
Interest and other charges	36,185	-	-	36,185
Capital outlay - leased assets	11,262	-	-	11,262
Capital outlay	646,951	-	-	646,951
Total expenditures	<u>8,704,174</u>	<u>175,717</u>	<u>-</u>	<u>8,879,891</u>
Excess of revenues over expenditures	<u>104,300</u>	<u>13,853</u>	<u>9,922</u>	<u>128,075</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Lease proceeds	11,262	-	-	11,262
Transfers in	17,310	-	-	17,310
Transfers out	-	-	(17,310)	(17,310)
Total other financing sources and (uses)	<u>28,572</u>	<u>-</u>	<u>(17,310)</u>	<u>11,262</u>
<b>SPECIAL ITEMS</b>				
Write off of note receivable	<u>(22,000)</u>	<u>-</u>	<u>-</u>	<u>(22,000)</u>
Net change in fund balances	110,872	13,853	(7,388)	117,337
<b>FUND BALANCES - BEGINNING</b>	<u>2,946,241</u>	<u>473,901</u>	<u>520,644</u>	<u>3,940,786</u>
<b>FUND BALANCES - ENDING</b>	<u>\$ 3,057,113</u>	<u>\$ 487,754</u>	<u>\$ 513,256</u>	<u>\$ 4,058,123</u>

See accompanying notes to basic financial statements.

**Town of Dover-Foxcroft,  
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, 2020**

Net change in fund balances - total governmental funds:	\$	117,337
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		455,706
Depreciation expense		(383,924)
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.		
		(43,691)
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.		
		275
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		5,830
Deferred outflows related to pensions and OPEB		41,220
Deferred inflows related to pensions and OPEB		(21,176)
Governmental funds report bond proceeds as current financial resources. In contrast, the Statement of Activities treats such issuance of debt as a liability. Governmental funds report repayment of bond and lease principal as an expenditure, In contrast, the Statement of Activities treats such repayments as a reduction in long-term liabilities. This is the amount by which repayments exceeded proceeds.		
Debt issued		(11,262)
Principal repaid		216,590
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		1,651
Net OPEB expense		(83,139)
Change in net position of governmental activities	\$	<u>295,417</u>

**Town of Dover-Foxcroft,**  
**Statement of Net Position Proprietary Fund**  
**June 30, 2020**

	<u>Enterprise Fund</u>	<u>Sewer Fund</u>
<b>ASSETS</b>		
Current assets		
Cash and cash equivalents	\$	533,868
Accounts receivable, net		147,403
Receivables from other governments		<u>145</u>
Total current assets		<u>681,416</u>
Non-current assets		
Land and improvements		124,171
Infrastructure		15,378,631
Buildings		4,008,951
Equipment, vehicles and furniture		1,351,685
Less accumulated depreciation		<u>(6,914,750)</u>
Total non-current assets		<u>13,948,688</u>
Total assets		<u>14,630,104</u>
<b>LIABILITIES</b>		
Current liabilities		
Accounts payable		19,807
Accrued interest payable		15,883
Due to other funds		1,849
Due to governmental activities		8,705
Bonds and notes payable		<u>169,380</u>
Total current liabilities		215,624
Noncurrent liabilities		
Bonds and notes payable		<u>2,606,661</u>
Total liabilities		<u>2,822,285</u>
<b>NET POSITION</b>		
Net investment in capital assets		11,172,647
Unrestricted		<u>635,172</u>
Total net position	\$	<u>11,807,819</u>

See accompanying notes to basic financial statements.

**Town of Dover-Foxcroft, Maine**  
**Statement of Revenues, Expenses and Changes in Fund Net Position Proprietary Fund**  
**For the Year Ended June 30, 2020**

	<b>Enterprise Fund</b>
	<b>Sewer Fund</b>
<b>REVENUES</b>	
Charges for services	\$ 668,582
Interest and lien charges	<u>10,263</u>
Total operating revenues	<u>678,845</u>
<b>OPERATING EXPENSES</b>	
Administration	303,437
Sanitary sewer maintenance	17,132
Pump station maintenance	4,206
Plant maintenance and equipment	60,324
Depreciation	<u>329,649</u>
Total operating expenses	<u>714,748</u>
Operating income (loss)	<u>(35,903)</u>
<b>NON-OPERATING REVENUES (EXPENSES)</b>	
Interest and investment revenue	14,395
Interest expense	(51,172)
Capital outlay	(63,428)
Pension expense and change in deferred outflows	<u>(5,830)</u>
Total net non-operating revenues (expenses)	<u>(106,035)</u>
Change in net position	(141,938)
<b>TOTAL NET POSITION - BEGINNING</b>	<u>11,949,757</u>
<b>TOTAL NET POSITION - ENDING</b>	<u>\$ 11,807,819</u>

**Town of Dover-Foxcroft, Maine**  
**Statement of Cash Flows - Proprietary Fund For the Year ended June 30, 2020**

	Enterprise Fund	Sewer Fund
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Received from user charges	\$	666,922
Interest and lien charges		10,263
Payments to suppliers for goods and services		(79,824)
Payments for administrative services		<u>(303,437)</u>
Net cash provided by operating activities		<u>293,924</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Capital expenditures		(102,803)
Interest payments		(51,705)
Proceeds from loan repayments		90,000
Proceeds from grants		42
Bond and note payments		<u>(167,037)</u>
Net cash used by capital and related financing activities		<u>(231,503)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Interest income		<u>16,465</u>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>		
		78,886
<b>CASH AND CASH EQUIVALENTS, BEGINNING</b>		
		<u>454,982</u>
<b>CASH AND CASH EQUIVALENTS, ENDING</b>		
		<u><u>\$ 533,868</u></u>
<b>Reconciliation of operating income to net cash provided by operating activities</b>		
Operating income (loss)	\$	<u>(35,903)</u>
Adjustments to reconcile net income to net cash provided by operating activities		
Depreciation		329,649
(Increase) decrease in the following assets		
Accounts receivable		(1,660)
Increase (decrease) in the following liabilities		
Accounts payable		1,029
Due to other funds		<u>809</u>
Total adjustments to income		<u>329,827</u>
Net cash provided by operating activities		<u><u>\$ 293,924</u></u>

See accompanying notes to basic financial statements.

**Town of Dover-Foxcroft, Maine Statement of Fiduciary Net  
Position Fiduciary Funds  
June 30, 2020**

	<b>Private Purpose Trust Funds</b>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 20
Investments	834,754
Beneficial interest in assets held by others	1,136,614
Total assets	1,971,388
<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	769,559
Total net position	\$ 1,971,388

**Town of Dover-Foxcroft, Maine**  
**Statement of Changes in Fiduciary Net Position**  
**Fiduciary Funds**  
**For the Year Ended June 30, 2020**

	<b>Private Purpose Trust Funds</b>
<b>ADDITIONS</b>	
Investment earnings	
Net increase in fair value of investments	\$ 12,086
Interest, net of fees	17,718
Contributions	12,749
Total additions	42,553
<b>DEDUCTIONS</b>	
Distributions	79,381
Change in net position	(36,828)
<b>NET POSITION - BEGINNING</b>	<b>2,008,216</b>
<b>NET POSITION - ENDING</b>	<b>\$ 1,971,388</b>

**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, there are no entities that should be included as part of these financial statements. In the previous year financial statements the Thomson Free Library was included as a component unit. It has been determined subsequently that the Library does not meet the all requirements to be a component unit of Town.

**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.

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

**C. BASIC FINANCIAL STATEMENTS – FUND FINANCIAL STATEMENTS**

The Town segregates transactions related to certain functions or activities in order to aid financial management and to demonstrate legal compliance. Separate statements are presented for governmental, proprietary, and fiduciary activities. The governmental and proprietary statements present each major fund as a separate column on the fund financial statements; all non-major funds are aggregated and presented in a single column, when applicable. The fiduciary statements aggregate and present each fund type as a separate column on the fund financial statements.

**1. Governmental Funds**

Governmental funds are those funds through which most governmental functions typically are financed. The measurement focus of governmental funds is on the sources, uses and balance of current financial resources.

The Town has presented the following major governmental funds:

*General Fund*

The general fund is the primary operating fund of the Town and is always classified as a major fund. This fund is used to account for all financial resources not accounted for in other funds.

*Special Revenue Fund*

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

**2. Proprietary Fund**

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

The Town has presented the following major proprietary fund:

*Enterprise Fund*

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

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services in connection with a proprietary fund's principal ongoing operations. Operating expenses for the proprietary funds include the cost of personnel, contractual services, supplies and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

**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.

**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. Cash and Cash Equivalents and Investments**

For purposes of the statements of net position and cash flows, the Town considers all highly liquid investments 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.

**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, capital 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, net OPEB liability, 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 and Other Post-Employment Benefits (OPEB)**

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

**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.

**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, 2019, and were due in two installments of 50% on September 28, 2019 and 50% on February 29, 2020. 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, 2020, and during the first sixty days of the next fiscal year are recognized as revenue in 2020. 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	\$290,032,500
Personal property	<u>11,915,900</u>
	\$301,948,400
Tax rate (per \$1,000)	<u>21.50</u>
Commitment	\$ 6,491,891
Add supplemental taxes	8,432
Less collections and abatements	<u>(6,281,631)</u>
Receivable at June 30, 2020	<u>\$ 218,692</u>
Collection rate	97%

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

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

**11. Recent Accounting Pronouncements**

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 was originally issued to be effective for periods beginning after December 15, 2019 but in May of 2020, the Governmental Accounting Standards Board postponed the effective date of this Statement to periods beginning after June 15, 2021. The effect of this Statement on the Town's financial statements is not known at this time.

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 was originally issued to be effective for periods beginning after December 15, 2018 but in May of 2020, the Governmental Accounting Standards Board postponed the effective date of this Statement to 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. CASH, CASH EQUIVALENTS AND INVESTMENTS**

**Cash and Cash Equivalents**

*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, 2020, the Town reported deposits of \$3,320,439 with bank balances of \$3,658,044. Of the Town's total bank balance of \$3,658,044, \$1,749,073 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	\$2,786,551
Reported in proprietary funds	533,868
Reported in fiduciary funds	<u>20</u>
Total deposits	<u>\$3,320,439</u>

**Investments**

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

**Town of Dover-Foxcroft, Maine Notes to  
Basic Financial Statements June 30, 2020**

**NOTE 2. CASH, CASH EQUIVALENTS AND INVESTMENTS (CONTINUED)**

**Investments (Continued)**

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, 2020 are as follows:

Open end mutual funds	\$ 1,279,916
Bond funds	83,685
Brokered CDs	<u>65,970</u>
Total investments	<u>\$ 1,429,571</u>

All of the Town's investments at June 30, 2020 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 has no investments exposed to custodial credit risk.

*Interest Rate Risk:* To the extent possible, the Town will attempt to match investments with anticipated cash requirements with shorter term maturities. This does not apply to trust funds held by the Town.

	Due in less than one year	Due in 1-5 years	Due in more than five years
Brokered CDs	<u>\$ 25,089</u>	<u>\$ 40,881</u>	<u>\$ -</u>

Investments have been reported as follows:

Reported in governmental funds	\$ 594,817
Reported in fiduciary funds	<u>834,754</u>
Total investments	<u>\$1,429,571</u>

**Town of Dover-Foxcroft, Maine Notes to  
Basic Financial Statements June 30, 2020**

**NOTE 3. CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2020, was as follows:

	<u>Balance 6/30/19</u>	<u>Additions/ Completions</u>	<u>Retirements/ Dispositions</u>	<u>Balance 6/30/20</u>
<b>Governmental Activities</b>				
<i>Capital assets not being</i>				
<i>depreciated</i>				
Land	\$ 394,830	\$ -	\$ -	\$ 394,830
<i>Capital assets being depreciated</i>				
Infrastructure	1,713,720	8,125	-	1,721,845
Buildings and improvements	2,765,986	52,184	-	2,818,170
Land improvements	399,450	-	-	399,450
Equipment and furniture	1,745,305	81,686	(67,907)	1,759,084
Vehicles	<u>2,201,683</u>	<u>313,711</u>	<u>(169,193)</u>	<u>2,346,201</u>
Total capital assets being depreciated	<u>8,826,144</u>	<u>455,706</u>	<u>(237,100)</u>	<u>9,044,750</u>
<i>Less accumulated depreciation for</i>				
Infrastructure	(326,888)	(85,155)	-	(412,043)
Buildings and improvements	(634,744)	(66,061)	-	(700,805)
Land improvements	(41,299)	(8,011)	-	(49,310)
Equipment and furniture	(1,062,857)	(116,871)	63,204	(1,116,524)
Vehicles	<u>(1,122,179)</u>	<u>(107,826)</u>	<u>130,205</u>	<u>(1,099,800)</u>
Total accumulated depreciation	<u>(3,187,967)</u>	<u>(383,924)</u>	<u>193,409</u>	<u>(3,378,482)</u>
Total capital assets, being depreciated net	<u>5,638,177</u>	<u>71,782</u>	<u>(43,691)</u>	<u>5,666,268</u>
Governmental activities capital assets, net	<u>\$ 6,033,007</u>	<u>\$ 71,782</u>	<u>\$ (43,691)</u>	<u>\$ 6,061,098</u>
<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	<u>1,312,310</u>	<u>39,375</u>	<u>-</u>	<u>1,351,685</u>
Total capital assets being depreciated	<u>20,699,892</u>	<u>39,375</u>	<u>-</u>	<u>20,739,267</u>
<i>Less accumulated depreciation for</i>				
Infrastructure	(3,502,136)	(218,487)	-	(3,720,623)
Buildings and improvements	(1,822,103)	(92,599)	-	(1,914,702)
Equipment, vehicles and furniture	<u>(1,260,862)</u>	<u>(18,563)</u>	<u>-</u>	<u>(1,279,425)</u>
Total accumulated depreciation	<u>(6,585,101)</u>	<u>(329,649)</u>	<u>-</u>	<u>(6,914,750)</u>
Total capital assets, being depreciated net	<u>14,114,791</u>	<u>(290,274)</u>	<u>-</u>	<u>13,824,517</u>
Business-type activities capital assets, net	<u>\$14,238,962</u>	<u>\$ (290,274)</u>	<u>\$ -</u>	<u>\$13,948,688</u>

**Town of Dover-Foxcroft, Maine Notes to  
Basic Financial Statements June 30, 2020**

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

Depreciation expense for the year ended June 30, 2020, was charged as direct expense to programs as follows:

<i>Governmental activities</i>	
General government	\$ 59,066
Police	40,272
Fire	51,450
Public works	189,367
Solid waste	19,784
Recreation	12,906
Cemetery	<u>11,079</u>
 Total depreciation expense – Governmental activities	 <u>\$ 383,924</u>
 <i>Business-type activities</i>	
Sewer fund	<u>\$ 329,649</u>

**NOTE 4. LONG-TERM LIABILITIES**

The following is a summary of long-term liabilities for the year ended June 30, 2020:

	Balance June 30, 2019	Increases	Decreases	Balance June 30, 2020	Portion due within one year
<b>Governmental Funds Liabilities</b>					
<b>General Obligation Bonds</b>					
<i>Maine Municipal Bond Bank</i>					
General obligation bond dated May 25, 2009 due 2026. Interest ranges 2.15%- 5.35% with annual principal and semiannual interest payments	\$ 170,000	\$ -	\$ (21,250)	\$ 148,750	\$ 21,250
General obligation bond dated May 25, 2009, due 2027. Interest ranges 2.2%- 5.30% with annual principal and semiannual interest payments	120,000	-	(15,000)	105,000	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>10,000</u>	<u>-</u>	<u>(10,000)</u>	<u>-</u>	<u>-</u>
Total general obligation bonds	300,000	-	(46,250)	253,750	36,250
<b>Capital Leases</b>	727,244	11,262	(170,339)	568,167	89,968
<b>Net OPEB Liability</b>	181,980	82,980	(1,596)	263,364	N/A
<b>Net Pension Liability</b>	<u>352,028</u>	<u>67,682</u>	<u>(67,576)</u>	<u>352,134</u>	<u>N/A</u>
Total governmental long- term liabilities	<u>1,561,252</u>	<u>161,924</u>	<u>(285,761)</u>	<u>1,437,415</u>	<u>126,218</u>

**Town of Dover-Foxcroft, Maine Notes to  
Basic Financial Statements June 30, 2020**

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

	Balance June 30, 2019	Increases	Decreases	Balance June 30, 2020	Portion due within one year
<b>Proprietary Fund Liabilities</b>					
<b>General Obligation Bonds</b>					
<i>Rural Development</i>					
2.50% general obligation sewerbonds dated February 16, 2011, due 2039	\$1,164,964	\$ -	\$ (45,611)	\$ 1,119,353	\$ 46,751
2.00% general obligation sewerbonds dated May 10, 2012, due 2040	239,805	-	(9,301)	230,504	9,487
<i>Maine Municipal Bond Bank</i>					
2.25% general obligation revolving loan dated November 13, 2003, due 2024	68,821	-	(13,382)	55,439	13,629
1.00% general obligation sewerbonds dated September 14, 2012, due 2032	827,761	-	(59,942)	767,819	60,542
0.44% general obligation sewerbonds dated August 6, 2014, due 2034	<u>641,727</u>	<u>-</u>	<u>(38,801)</u>	<u>602,926</u>	<u>38,971</u>
Total proprietary general obligation bonds	<u>2,943,078</u>	<u>-</u>	<u>(167,037)</u>	<u>2,776,041</u>	<u>169,380</u>
Total governmental funds and proprietary fund long-term liabilities	<u>\$ 4,504,330</u>	<u>\$ 161,924</u>	<u>\$ (452,798)</u>	<u>\$ 4,213,456</u>	<u>\$ 295,598</u>
<b>General obligation bonds payable</b>					

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	
2021	\$ 36,250	\$ 10,026	\$ 169,380	\$ 45,896	\$ 261,552
2022	36,250	8,218	171,775	43,496	259,739
2023	36,250	6,406	174,222	41,043	257,921
2024	36,250	4,593	176,040	38,537	255,420
2025	36,250	2,962	164,535	36,130	239,877
2026-2030	72,500	1,905	858,060	145,263	1,077,728
2031-2035	-	-	714,573	84,081	798,654
2036-2040	<u>-</u>	<u>-</u>	<u>347,456</u>	<u>21,813</u>	<u>369,269</u>
	<u>\$ 253,750</u>	<u>\$ 34,110</u>	<u>\$ 2,776,041</u>	<u>\$ 456,259</u>	<u>\$ 3,520,160</u>

**Town of Dover-Foxcroft, Maine Notes to  
Basic Financial Statements June 30, 2020**

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

**General obligation bonds payable (Continued)**

The interest rate varies on the Maine Municipal Bond Bank bonds payable in the governmental funds according to a schedules established at the time of debt issuance.

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, 2020, the Town was in compliance with these limitations.

**Capital leases payable**

The Town is the lessee of a photocopier, a fire truck, street lights, and a grader under capital leases expiring in 2021, 2024, 2025 and 2029. 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, 2020, the Town had recorded \$291,762 in equipment, \$342,000 in infrastructure lights and \$436,144 in vehicles related to outstanding capital leases. Amortization of these assets is included with depreciation expense. Accumulated depreciation for these assets at June 30, 2020 is \$118,653.

Minimum future lease payments under capital leases as of June 30, 2020 are:

2021	\$ 110,549
2022	110,549
2023	110,549
2024	110,457
2025	43,563
2026-2029	<u>165,653</u>
	651,320
Less amount representing interest	<u>(83,153)</u>
Present value of minimum lease payments	<u>\$ 568,167</u>

**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, 2020, arising from these transactions and interfund transfers were as follows:

	Due from Other Funds	Due to Other Funds	Transfers In	Transfers Out
General fund	\$ -	\$ 64,520	\$ 17,310	\$ -
Special revenue fund	66,369	-	-	-
Nonmajor funds - Permanent fund	-	-	-	17,310
Sewer proprietary fund	<u>-</u>	<u>1,849</u>	<u>-</u>	<u>-</u>
	<u>\$ 66,369</u>	<u>\$ 66,369</u>	<u>\$ 17,310</u>	<u>\$ 17,310</u>

**Town of Dover-Foxcroft, Maine Notes to  
Basic Financial Statements June 30, 2020**

**NOTE 5. INTERFUND TRANSACTIONS (CONTINUED)**

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 \$17,310 is a transfer from permanent fund endowments to the general fund for use in cemetery operations.

**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, 2020:

Governmental	Activities	Business-type Activities
Capital assets	\$ 9,439,580	\$ 20,863,438
Accumulated depreciation	(3,378,482)	(6,914,750)
Related bonds payable	(253,750)	(2,776,041)
Related capital leases payable	(568,167)	-
Total balance	<u>\$ 5,239,181</u>	<u>\$ 11,172,647</u>

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

At June 30, 2020 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	303
Food cupboard	7,500
Harvard Pilgrim COVID donation	7,065
MacKenzie Foundation	884
Balloon festival	447
Senior network	1,544
Downtown revitalization	314
Penquis community grant	300
Land use	3,545
Community & Economic development grants	2,501
Wood sales & sludge removal	<u>15,606</u>
	<u>\$ 80,364</u>

**Town of Dover-Foxcroft, Maine Notes to  
Basic Financial Statements June 30, 2020**

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

At June 30, 2020 the Town maintained assigned fund balances for capital projects and other purposes as follows:

Homecoming	\$ 24,484
Unemployment	8,307
Health insurance co-pay	32,293
Emergency preparedness	5,986
Fire equipment	5,748
Fire station and donations	22,430
Community policing	102
Assessing	15,429
Greeley Landing	1,596
Public works equipment	41,765
Public works building	22,097
Office machines	51,047
Recreation facilities	62,213
Learn to skate	500
Promotion and development	19,900
Cable infrastructure	33,600
Police building	12,439
Police equipment	38,059
Police drug enforcement	8,277
Police drug forfeiture	3,657
Police education	40,600
Solid waste equipment	40,668
Solid waste facilities	24,090
Solid waste transitional MRC	35,365
Street lights	75,584
Cemetery equipment	19,304
Cemetery facilities	14,863
Morton Avenue building	58,838
Road improvement	62,176
Gravel pit stumpage sales	16,661
Airport stumpage sales	11,638
TIF Mill district	16,658
Personnel liabilities	77,718
Legal	8,051
Future retirement costs	<u>430,136</u>
	<u>\$ 1,342,279</u>

**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 \$1,857,154 in the year ended June 30, 2020. Of this amount, \$720,540 is reported in governmental funds and \$1,136,614 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**

Eligible employees participate in the Maine Public Employees Retirement System's Participating Local District (PLD) Plan. The PLD plan is a multiple-employer cost sharing defined benefit plan. Eligible employers (districts) are defined in Maine statute.

**Pension Benefits**

Benefit terms are established in Maine statute; in the case of the PLD Consolidated Plan, an advisory group, also established by statute, reviews the terms of the plan and periodically makes recommendations to the Legislature to amend them. The System's retirement programs provide defined retirement benefits based on members' average final compensation and service credit earned as of retirement. Vesting (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, 2020**

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

**Maine Public Employees Retirement System – Town (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 2.69%.

**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 between 7-10.0% of members' compensation, as determined on an annual basis by the Plan's actuaries. The contribution requirements of plan members and the Town are established by and may be amended by the State legislature. The Town had covered payroll of \$1,071,404 for the year ended June 30, 2020.

	Year ended 6/30/20		Year ended 6/30/19		Year ended 6/30/18	
	Amount	Percentage	Amount	Percentage	Amount	Percentage
<b>Town</b>						
Employer	\$ 79,284	7.50%	\$ 67,576	7.00%	\$ 96,513	9.50%
Employee	83,100	8.00	84,308	8.00	81,274	8.00

**Net Pension Liability**

The collective net pension liability measured as of June 30, 2019 was as follows:

	<u>PLD Plan</u>
Plan collective total pension liability	\$ 3,258,819,605
Less plan net position	<u>(2,953,156,096)</u>
Plan collective net pension liability	<u>\$ 305,663,509</u>

**Town of Dover-Foxcroft, Maine Notes to  
Basic Financial Statements June 30, 2020**

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

**Net Pension Liability (Continued)**

At June 30, 2020, the Town reported a liability of \$352,134 for its proportionate share of the net pension liability.

The net pension liability for the Town was measured as of June 30, 2019, 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 0.115203%, allocated based on adjusted contributions to the plan for the year ended June 30, 2019. This percentage was 0.128629% at the prior measurement date of June 30, 2018.

**Pension Expense**

For the year ended June 30, 2020, the Town recognized pension expense of \$122,891 related to the PLD Plan, made up of the Town's proportionate share of plan pension expense \$108,074, pension expense related to specific liabilities of individual employers (\$363), and net amortization of deferred amounts from changes in proportion and differences between employer contributions and proportionate share of contributions \$15,180.

**Deferred Outflows and Inflows of Resources**

For the year ended June 30, 2020, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Deferred	PLD Plan – Town	
	Outflows	Deferred Inflows
Differences between expected and actual experience	\$ 41,693	\$ -
Changes of assumptions	17,834	-
Net difference between projected and actual investment earnings on pension plan investments	-	88,201
Changes in proportion and differences between employer contributions and proportionate share of contributions	3,469	30,029
Employer's contributions to plan subsequent to measurement date of collective net pension liability	79,284	-
<b>Total</b>	<b>\$ 142,280</b>	<b>\$ 118,230</b>

**Town of Dover-Foxcroft, Maine Notes to  
Basic Financial Statements June 30, 2020**

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

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

\$79,284 reported as deferred outflows related to pensions resulting from Town contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in theyear ended June 30, 2021. Other amounts reported as deferred inflows and outflows will be recognized as pension expense as follows:

Year ended	June 30	PLD Plan Town
2021		\$ 8,952
2022		(48,122)
2023		(16,008)
2024		(56)
		\$ (55,234)

**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#AnnualReports).

The Town owed Maine PERS \$18,028 at June 30, 2020.

**NOTE 12. DEFINED BENEFIT OPEB PLAN**

**Maine Public Employees Retirement System – Group Life Insurance**

The Group Life Insurance Plan for Retired Participating Local District (PLD) (the PLD ConsolidatedPlan) employees is a multiple-employer cost sharing plan.

**Other Post-Employment Benefits (OPEB)**

The Group Life Insurance Plans (the Plans) provide basic group life insurance benefits, duringretirement, to retirees who participated in the Plans prior to retirement for a minimum of 10 years (the 10-year participation requirement does not apply to recipients of disability retirement benefits). The level of coverage in retirement is initially set to an amount equal to the retiree’s average final compensation. The initial amount of basic life is then subsequently reduced at the rate of 15% per yearto the greater of 40% of the initial amount or \$2,500.

**Contributions**

Premium rates are those determined by the System’s Board of Trustees to be actuarially sufficient to pay anticipated claims. PLD employers are required to remit a premium of \$0.46 per \$1,000 of coverage for covered active employees, a portion of which is to provide a level of coverage in retirement. PLD employers with retired PLD employees continue to remit a premium of \$0.46 per \$1,000 of coverage per month during the post-employment retired period.

**Town of Dover-Foxcroft, Maine Notes to  
Basic Financial Statements June 30, 2020**

**NOTE 12. DEFINED BENEFIT OPEB PLAN (CONTINUED)**

**Net OPEB Liability**

The collective net OPEB liability measured as of June 30, 2019 was as follows:

	PLD Plan
Plan collective total OPEB liability	\$ 37,656,642
Less plan net fiduciary position	<u>(16,259,162)</u>
Plan collective net OPEB liability	<u>\$ 21,397,480</u>

At June 30, 2020, the Town reported a liability for its proportionate share of the net OPEB liability. The amount recognized by the Town as its proportionate share of the net OPEB liability was \$52,051.

The net OPEB liability for the Town was measured as of June 30, 2019, and the total collective OPEB liability used to calculate the net OPEB liability was determined by actuarial valuations as of that date. The Town's proportionate share percentage of the collective net OPEB liability for the PLD Plan was 0.243258%, allocated based on adjusted contributions to the plan for the year ended June 30, 2019. This percentage was 0.208346% at the prior measurement date of June 30, 2018.

**OPEB Expense**

For the year ended June 30, 2020, the Town recognized OPEB expense of \$3,908 related to the PLD Plan, made up of the Town's proportionate share of plan OPEB expense \$2,717, OPEB expense related to specific liabilities of individual employers \$0, and net amortization of deferred amounts from changes in proportion and differences between employer contributions and proportionate share of contributions \$1,191

**Deferred Outflows and Inflows of Resources**

For the year ended June 30, 2020, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

Deferred	PLD Plan	
	Outflows	Deferred Inflows
Differences between expected and actual experience	\$ 3,318	\$ -
Changes of assumptions	4,332	6,800
Net difference between projected and actual investment earnings on OPEB plan investments	-	2,328
Changes in proportion and differences between employer contributions and proportionate share of contributions	7,425	1,722
Employer's contributions to plan subsequent to measurement date of collective net OPEB liability	<u>1,010</u>	<u>-</u>
Total	<u>\$ 16,085</u>	<u>\$ 10,850</u>

**Town of Dover-Foxcroft, Maine Notes to  
Basic Financial Statements June 30, 2020**

**NOTE 12. DEFINED BENEFIT OPEB PLAN (CONTINUED)**

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

\$1,010 reported as deferred outflows related to OPEB resulting from Town contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2021. Other amounts reported as deferred inflows and outflows will be recognized as OPEB expense as follows:

Year ended	June 30	PLD Plan Amount
2021		\$ (149)
2022		(149)
2023		338
2024		2,542
2025		1,643
		\$ 4,225

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

Information on the OPEB 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 OPEB liability and related amounts are disclosed in the Notes to the Audited Schedules of Employer Allocations and OPEB 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 Reports).

**NOTE 13. OTHER POST RETIREMENT BENEFIT (OPEB) PLAN**

**Town Plan Description**

The Town sponsors a post-retirement benefit plan providing health insurance to retiring employees (hereafter referred to as the Health Plan). The plan is a single-employer defined benefit OPEB plan administered by the Maine Municipal Employees Health Trust (MMEHT). The Town Council has the authority to establish and amend the benefit terms and financing requirements.

No assets are accumulated in a trust that meets the criteria of paragraph 4 of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*.

Changes in the discount rate affect the measurement of the Total OPEB Liability (TOL). Lower discount rates produce higher TOL and higher discount rates produce a lower TOL. The table below shows the sensitivity of the TOL to the discount rate.

**Town of Dover-Foxcroft, Maine Notes to  
Basic Financial Statements June 30, 2020**

**NOTE 13. OTHER POST RETIREMENT BENEFIT (OPEB) PLAN (CONTINUED)**

**Benefits Provided**

Under the Health Plan, MMEHT provides healthcare and life insurance benefits for retirees and their dependents. Town employees over the age of 55 with 5 years of continuous service and/or will be collecting MEPERS retirement, are allowed to participate in the plan. Retirees that are designated in a plan pay 100% of the single coverage premium and 100% of the family coverage premium. For those Town employees eligible for Medicare (post-65 Retiree Plan), the plan is offered in conjunction with Medicare Parts A and B and the Companion Plan B.

*Employees Covered by Benefit Terms* – At June 30, 2020, the following employees were covered by the Health Plan benefit terms:

Inactive employees or beneficiaries currently receiving benefits	-
Inactive employee entitled to but not yet receiving benefits	-
Active employees	<u>26</u>
Total	<u>26</u>

**OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB**

The Town's total Health Plan OPEB liability of \$211,313 was measured as of January 1, 2020, and was determined by an actuarial valuation as of that date.

Changes in the Total Health Plan OPEB Liability

	Total OPEB Liability
Balance at June 30, 2019	\$ 139,892
Changes for the year:	
Service Cost	11,412
Interest	6,199
Changes of benefit terms	(3,942)
Differences between expected and actual experience	4,360
Changes in assumptions or other inputs	53,632
Benefit payments	<u>(240)</u>
Net changes	<u>71,421</u>
Balance at June 30, 2020	<u>\$ 211,313</u>

**Town of Dover-Foxcroft, Maine Notes to  
Basic Financial Statements June 30, 2020**

**NOTE 13. OTHER POST RETIREMENT BENEFIT (OPEB) PLAN (CONTINUED)**

**OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)**

Change in assumptions reflects a change in the discount rate from 4.10% to 2.74% and also a change in valuation method from Projected Unit Credit funding to the Entry Age Normal funding method.

For the year ended June 30, 2020, The Town recognized OPEB expense of \$20,004 related to the Health Plan. At June 30, 2020, The Town reported deferred outflows of resources and deferred inflows of resources related to the Health Plan from the following sources:

Deferred Outflows of	Resources		Deferred Inflows of Resources
	Differences between expected and actual experience	\$ 3,633	\$ 17,805
	Changes in assumptions or other inputs	58,206	11,293
	Employer contributions after measurement date	845	-
	Total	<u>\$ 62,684</u>	<u>\$ 29,098</u>

\$845 reported as deferred outflows related to OPEB resulting from Town contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2021. Deferred outflows of resources and deferred inflows of resources related to the Health Plan will be recognized in OPEB expense as follows:

Year ended June 30:

2021	\$ 6,335
2022	6,335
2023	6,335
2024	6,335
2025	7,401
Thereafter	-
Total	<u>\$32,741</u>

**Actuarial Assumptions - Health Plan** - The total OPEB liability in the January 1, 2019 actuarial valuation for the Health Plan was determined using the following assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.00% per annum
Salary increases	2.75% per annum
Discount rate	2.74% per annum
Healthcare cost trend rates	8.27% for 2020, decreasing to 4.00% for 2032
Retirees' share of the benefit related costs	100% of projected health insurance premiums

Mortality rates for the Health Plan were based on the RP2014 Total Dataset Healthy Annuity Mortality Table, for males and females.

The actuarial assumptions used in the January 1, 2020 valuation for the Health Plan were based on the results of an actuarial experience study for the period June 30, 2012 through June 30, 2015.

**Discount Rate - Health Plan** - The rate used to measure the total OPEB liability for the Health plan was 2.74% per annum. Since the plan is pay as you go and is not funded, the discount rate will be based on a 20-year tax-exempt general obligation municipal bond index. The rate is assumed to be an index rate for 20-year tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher, for pay as you go plans.

**NOTE 13. OTHER POST RETIREMENT BENEFIT (OPEB) PLAN (CONTINUED)**

**OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)**

**Sensitivity of the Total Health Plan OPEB Liability to Changes in the Discount Rate** - The following presents the Town's total OPEB liability related to the Health Plan calculated using the discount rate of 2.74%, as well as what the Town's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (1.74%) or 1 percentage-point higher (3.74%) than the current rate:

	1% Decrease 1.74%	Discount Rate 2.74%	1% Increase 3.74%
Total OPEB Liability	\$ 246,663	\$ 211,313	\$ 182,322
Plan Fiduciary Net Position	-	-	-
Net OPEB Liability	<u>\$ 246,663</u>	<u>\$ 211,313</u>	<u>\$ 182,322</u>
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	0.00%	0.00%	0.00%

A one percent decrease in the discount rate increases the Net OPEB Liability (NOL) by approximately 16.7%. A one percent increase in the discount rate decreases the NOL by approximately 13.7%.

**Sensitivity of Net OPEB Liability to Changes in Healthcare Cost Trend Rates** - The table below Presents the Town's total OPEB liability related to the Health Plan calculated using the healthcare costtrend rates of 8.27%, as well as what the Town's total OPEB liability would be if it were calculated usinghealthcare cost trend rates that are 1 percentage-point lower (7.27%) or 1 percentage-point higher(9.27%) than the current healthcare cost trend rates:

1% Decrease	Healthcare Trend		1% Increase
Total OPEB Liability	<u>\$ 180,860</u>	<u>\$ 211,313</u>	<u>\$ 248,874</u>

A one percent decrease in the healthcare trend rate decreases the NOL by approximately 14.4%. A one percent increase in the healthcare trend rate increases the NOL by approximately 17.8%.

**NOTE 14. RISK COVERAGE**

The Town is exposed to various risks of losses related to torts, theft, damage, and destruction of assets, injuries to employees, and natural disasters. The Town maintains various commercial insurance policies to mitigate these risks to an acceptable level and to limit the Town's exposure to losses.

**NOTE 15. CONTINGENCIES**

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

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

**Town of Dover-Foxcroft, Maine Notes to  
Basic Financial Statements June 30, 2020**

**NOTE 16. JOINT VENTURE**

Under the terms of a waste disposal agreement with Coastal Resources of Maine, the Town has guaranteed a certain amount of tons of acceptable waste per year to be hauled from Dover-Foxcroft to the Coastal waste facility in Hampden Maine at an agreed upon tipping fee established annually. The Town is one of many members of the waste pool. Should the Town not deliver its guaranteed tonnage and the shortage is not covered by the waste pool, the Town could be billed for the shortfall. Additionally, the Town is a member of the Municipal Review Committee (MRC) and contracts with the MRC for the disposal of waste at the Coastal facility. The MRC oversees the operations of the facility and ensures that operations meet contractual obligations to its members. In 2020 the Coastal facility ceased to operate due to financial conditions which resulted in waste being re-directed according to bypass agreements established by the MRC. The MRC has been actively engaged in facilitating a new ownership structure for the purpose of restarting the Coastal Facility. For the year ended June 30, 2020 the town paid \$172,973 for municipal solid waste disposal through its contract with the MRC.

**NOTE 17. 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, 2020, the Town abated property taxes totaling \$109,508 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 \$74,050.

Pleasant River Lumber Company received a 17 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 \$35,458.

**NOTE 18. SUBSEQUENT EVENTS**

Management has evaluated subsequent events through January 14, 2021, the date on which the financial statements were available to be issued.

In early 2020, the Town was directly impacted by the coronavirus outbreak (COVID-19). On January 31, 2020, the U.S. Health and Human Services Secretary declared a public emergency for the United States. On March 15, 2020, The Governor of the State of Maine issued an Executive Order and the Town was required to suspend some public operations. The Town does not know what the overall effect on its operations is from partially closing its business.

## Town of Dover-Foxcroft, Maine Budget and Actual (with Variances)

General Fund  
For the year ended June 30, 2020

	Budgeted Amounts			Actual	Variance with Final Budget - Positive (Negative)
	Original*	Changes**	Final*		
<b>REVENUES</b>					
Property taxes	\$ 6,492,891	\$ -	\$ 6,492,891	\$ 6,489,210	\$ (3,681)
Excise and miscellaneous taxes	804,465	-	804,465	813,594	9,129
Interest and lien costs	47,000	-	47,000	46,585	(415)
Licenses, permits and fees	43,205	-	43,205	44,589	1,384
Intergovernmental	903,493	-	903,493	950,032	46,539
Charges for services	272,455	41,120	313,575	331,573	17,998
Recycling credits	12,855	-	12,855	12,603	(252)
Contributions	-	-	-	5,890	5,890
Interest earnings	50,000	-	50,000	90,038	40,038
Payment in lieu of taxes	26,900	-	26,900	24,000	(2,900)
Miscellaneous	5,000	-	5,000	360	(4,640)
Total revenues	<u>8,658,264</u>	<u>41,120</u>	<u>8,699,384</u>	<u>8,808,474</u>	<u>109,090</u>
<b>EXPENDITURES</b>					
Current					
General government	1,547,275	-	1,547,275	1,424,687	122,588
Protection					
Police and lights	545,135	-	545,135	493,458	51,677
Hydrant rental	215,305	-	215,305	215,303	2
Fire department	187,215	-	187,215	187,145	70
Public works	992,380	41,120	1,033,500	1,023,018	10,482
Solid waste	536,980	-	536,980	536,777	203
Welfare and social service	53,020	-	53,020	31,172	21,848
Culture and recreation	125,588	-	125,588	101,628	23,960
Cemetery	133,750	-	133,750	133,723	27
Contingency and abatements	35,000	-	35,000	56,235	(21,235)
Library	197,275	-	197,275	197,275	-
Tax increment financing	109,509	-	109,509	109,509	-
County tax	466,544	-	466,544	466,544	-
Education	2,819,954	-	2,819,954	2,819,954	-
Debt service					
Principal	103,011	110,337	213,348	213,348	-
Interest and other charges	115,879	(2,368)	113,511	36,185	77,326
Capital outlay	<u>1,619,764</u>	<u>(107,969)</u>	<u>1,511,795</u>	<u>646,951</u>	<u>864,844</u>
Total expenditures	<u>9,803,584</u>	<u>41,120</u>	<u>9,844,704</u>	<u>8,692,912</u>	<u>1,151,792</u>
Excess (deficiency) of revenues over expenditures	<u>(1,145,320)</u>	<u>-</u>	<u>(1,145,320)</u>	<u>115,562</u>	<u>1,260,882</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Use of carryover unassigned fund balances	422,150	-	422,150	-	(422,150)
Use of carryover assigned fund balances	937,093	-	937,093	-	(937,093)
Overlay	(229,923)	-	(229,923)	-	229,923
Transfers in	16,000	-	16,000	17,310	1,310
Total other financing sources and (uses)	<u>1,145,320</u>	<u>-</u>	<u>1,145,320</u>	<u>17,310</u>	<u>(1,128,010)</u>
<b>SPECIAL ITEM</b>					
Write off of note receivable	-	-	-	(22,000)	(22,000)
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>110,872</u>	<u>\$ 110,872</u>
<b>FUND BALANCES - BEGINNING</b>				<u>2,946,241</u>	
<b>FUND BALANCES - ENDING</b>				<u>\$ 3,057,113</u>	

\* Includes designated carryforward accounts

\*\*Changes made for additional revenues budgeted, debt service payments 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>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Town's proportion of the net pension liability	0.115203%	0.128629%	0.126063%	0.120883%	0.103125%	0.096517%	0.090781%
Town's proportionate share of the net pension liability	\$ 352,134	\$ 352,028	\$ 516,149	\$ 642,289	\$ 329,017	\$ 148,521	\$ 279,841
Town's covered-employee payroll ***	\$ 965,369	\$ 1,015,927	\$ 994,044	\$ 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	36.48%	34.65%	51.92%	63.41%	32.00%	15.45%	29.29%
Plan fiduciary net position as a percentage of the total pension liability **	90.62%	91.14%	86.43%	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

\*\* Plan net position and collective net pension liability reflect only the employees' group portion of the SET plan

\*\*\* Contributions in relation to statutorily required pension contributions are the contributions an employer actually made to the System, as distinct from the statutorily required contributions.

\*\*\* The Town's covered payroll is defined by GASB 82, Pension Issues—an amendment to GASB Statements No. 67, No. 68, and No. 73, as payroll on which contributions to a pension plan are based; and by GASB 85, Omnibus 2017, as payroll on which contributions to the OPEB plan are based. For System employers, covered payroll for both pension and OPEB represents payroll on which contributions to both plans are based.

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

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Contractually required contribution	\$ 67,576	\$ 71,115	\$ 64,613	\$ 56,754	\$ 71,970	\$ 62,491	\$ 62,104			
Contributions in relation to the contractually required contribution **	<u>(67,576)</u>	<u>(71,115)</u>	<u>(64,613)</u>	<u>(56,754)</u>	<u>(71,970)</u>	<u>(62,491)</u>	<u>(62,104)</u>			
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>			
Town's covered-employee payroll	\$ 965,369	\$ 1,015,927	\$ 994,044	\$ 1,012,922	\$ 1,028,138	\$ 961,394	\$ 955,445			
Contributions as a percentage of covered-employee payroll ***	7.00%	7.00%	6.50%	5.60%	7.00%	6.50%	6.50%			

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

\*\*Contributions in relation to statutorily required pension contributions are the contributions an employer actually made to the System, as distinct from the statutorily required contributions.

\*\*\* The Town's covered payroll is defined by GASB 82, Pension Issues—an amendment to GASB Statements No. 67, No. 68, and No. 73, as payroll on which contributions to a pension plan are based; and by GASB 85, Omnibus 2017, as payroll on which contributions to the OPEB plan are based. For System employers, covered payroll for both pension and OPEB represents payroll on which contributions to both plans are based.

**Notes to Schedule:**

**Changes of Benefit Terms:** There were no changes of benefit terms in FY 2020

**Changes in Benefit Assumptions:** There were no changes of benefit assumptions in FY2020

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

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Town's proportion of the net OPEB liability	0.243258%	0.208346%	0.219992%							
Town's proportionate share of the net OPEB liability	\$ 52,051	\$ 42,088	\$ 36,786							
Town's covered-employee payroll	\$ 549,000	\$ 516,000	\$ 622,000							
Town's proportionate share of the net OPEB liability as a percentage of its covered-employee payroll	9.48%	8.16%	5.91%							
Plan fiduciary net position as a percentage of the total OPEB liability	43.18%	43.92%	47.42%							

\* 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's OPEB ContributionsParticipating Local Districts Plan  
Last 10 Fiscal Years\*  
For the years ended June 30,**

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Contractually required contribution	\$ 1,301	\$ 623	\$ 2,282							
Contributions in relation to the contractually required contribution	<u>(1,301)</u>	<u>(623)</u>	<u>(2,282)</u>							
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>							
Town's covered-employee payroll	\$ 549,000	\$ 516,000	\$ 622,000							
Contributions as a percentage of covered-employee payroll	0.24%	0.12%	0.37%							

\* 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 Changes in Net OPEB Liability and Related Ratios -Postretirement Employee Healthcare Plan**  
**For the Years Ended**

June 30, 2020	June 30, 2019		June 30, 2018
Valuation Date	Actuarial	Actuarial	Actuarial
<u>January 1, 2020</u>	<u>January 1, 2019</u>	<u>January 1, 2018</u>	<u>January 1, 2018</u>
<b>Total OPEB Liability</b>			
Service cost (BOY)	\$ 11,412	\$ 12,615	\$ 8,288
Interest (includes interest on service cost)	6,199	5,182	5,307
Changes of benefit terms	(3,942)	-	-
Differences between expected and actual experience	4,360	-	(31,161)
Changes in assumptions	53,632	(15,809)	23,650
Benefit payments, including refunds of member contributions	(240)	(231)	(118)
<b>Net change in total OPEB liability</b>	<b>\$ 71,421</b>	<b>\$ 1,757</b>	<b>\$ 5,966</b>
<b>Total OPEB liability - beginning</b>	<b>\$ 139,892</b>	<b>\$ 138,135</b>	<b>\$ 132,169</b>
<b>Total OPEB liability - ending</b>	<b><u>\$ 211,313</u></b>	<b><u>\$ 139,892</u></b>	<b><u>\$ 138,135</u></b>
<b>Plan fiduciary net position</b>			
Contributions - employer	240	231	118
Contributions - member	-	-	-
Net investment income	-	-	-
Benefit payments, including refunds of member contributions	(240)	(231)	(118)
Administrative expense	-	-	-
<b>Net change in plan fiduciary net position</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Plan fiduciary net position - beginning</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Plan fiduciary net position - ending</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>Net OPEB liability - ending</b>	<b><u>\$ 211,313</u></b>	<b><u>\$ 139,892</u></b>	<b><u>\$ 138,135</u></b>
Covered employee payroll	<u>\$ 1,096,807</u>	<u>\$ 897,147</u>	<u>\$ 897,147</u>
Net OPEB liability as a percentage of covered employee payroll	<u>19.3%</u>	<u>15.6%</u>	<u>15.4%</u>

**Notes to Schedule****Net OPEB Liability****Changes of Benefit Terms - None**

**Changes of Assumptions** - Under the Health Plan, changes of assumptions and other inputs reflects the changes in the discount rate eachperiod. The following are the discount rates used in each period:

<u>Fiscal Year</u>	<u>Discount Rate</u>
2020	2.74%
2019	4.10%
2018	3.44%
2017	3.78%

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, 2020**

	Permanent Fund		Special Revenue Fund		Totals
	Special Funds	Cemetery Funds	Babson Gray Fire Student Loan Trust Fund	and Town Fund	
<b>PRINCIPAL (AND FUNDS FUNCTIONING AS PRINCIPAL)</b>					
Revenue Capital gains and principal additions	\$ -	\$ 6,000	\$ -	\$ -	\$ 6,000
<b>Fund balance, beginning</b>	<u>50,168</u>	<u>364,578</u>	<u>-</u>	<u>-</u>	<u>414,746</u>
<b>Fund balance, ending</b>	<u>50,168</u>	<u>370,578</u>	<u>-</u>	<u>-</u>	<u>420,746</u>
<b>RESTRICTED</b>					
Revenues					
Investment income, net of fees	6813,241		5,076(6,670)		2,328
Operating transfers in (out)	<u>-</u>	<u>(17,310)</u>	<u>-</u>	<u>-</u>	<u>(17,310)</u>
Excess (deficiency) of revenue and other financing sources over expenditures and other financing uses	681(14,069)		5,076(6,670)		(14,982)
<b>Fund balance, beginning</b>	<u>29,664</u>	<u>76,234</u>	<u>195,031</u>	<u>213,953</u>	<u>514,882</u>
<b>Fund balance, ending</b>	<u>30,345</u>	<u>62,165</u>	<u>200,107</u>	<u>207,283</u>	<u>499,900</u>
<b>TOTAL PRINCIPAL AND RESTRICTED FUND BALANCE, ENDING</b>	<u>\$ 80,513</u>	<u>\$ 432,743</u>	<u>\$ 200,107</u>	<u>\$ 207,283</u>	<u>\$ 920,646</u>

**Town of Dover-Foxcroft, Maine**  
**Schedule of Permanent Fund and Special Revenue Fund Trust Balances**  
**June 30, 2020**

	<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	\$ 370,578	\$ 62,165	\$ 432,743
Special Funds			
Funds held by Town of Dover-Foxcroft in Maine			
Community Foundation			
Victor L. and Laura A. Warren Scholastic Fund	12,584	7,613	20,197
Henry N. Spaulding Funds	22,826	13,803	36,629
Ministerial and School Fund	<u>14,758</u>	<u>8,929</u>	<u>23,687</u>
Total special trust funds	<u>50,168</u>	<u>30,345</u>	<u>80,513</u>
Total permanent funds	<u>\$ 420,746</u>	<u>\$ 92,510</u>	<u>\$ 513,256</u>
<b>SPECIAL REVENUE FUNDS</b>			
Special Funds			
Funds held by Town of Dover-Foxcroft in Maine			
Community Foundation			
George J. Babson - Loan Fund	\$ -	\$ 207,283	\$ 207,283
Funds held by the American Funds			
Gray Fire Department Fund	-	190,107	190,107
Other assets			
Receivables	<u>-</u>	<u>10,000</u>	<u>10,000</u>
Total special trust funds	<u>-</u>	<u>407,390</u>	<u>407,390</u>
Total special revenue funds	<u>\$ -</u>	<u>\$ 407,390</u>	<u>\$ 407,390</u>

**Town of Dover-Foxcroft, Maine**  
**Combining Schedule of Changes in Net Position Private Purpose Trust Funds**  
**For the Year ended June 30, 2020**

Mayo Memorial	Hospital	Thompson Free Library	Special Funds	Totals
<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 (loss)	7,423	17,674	4,707	29,804
Expenditures	<u>(10,201)</u>	<u>(40,451)</u>	<u>(15,980)</u>	<u>(66,632)</u>
Excess (deficiency) of revenue and other financing sources over expenditures and other financing uses	(2,778)	(22,777)	(11,273)	(36,828)
<b>Net position, beginning</b>	<u>329,572</u>	<u>348,539</u>	<u>128,276</u>	<u>806,387</u>
<b>Net position, ending</b>	<u>326,794</u>	<u>325,762</u>	<u>117,003</u>	<u>769,559</u>
<b>TOTAL PRINCIPAL AND RESTRICTED NET POSITION, ENDING</b>	<u>\$ 493,959</u>	<u>\$ 929,988</u>	<u>\$ 547,441</u>	<u>\$ 1,971,388</u>

**Town of Dover-Foxcroft, Maine**  
**Schedule of Private Purpose Trust Funds Balances**  
**June 30, 2020**

	<u>Principal</u>	<u>Restricted</u>	<u>Total</u>
Mayo Memorial Hospital Fund			
Funds held by Town of Dover-Foxcroft inMaine			
Community Foundation			
Mayo Memorial trust	\$ 167,165	\$ 109,846	\$ 277,011
Funds held in trust by The First			
Theodora Gray	<u>-</u>	<u>216,948</u>	<u>216,948</u>
Total Mayo Memorial Hospital Fund	<u>167,165</u>	<u>326,794</u>	<u>493,959</u>
Thompson Free Library			
Funds held by Town of Dover-Foxcroft inMaine			
Community Foundation			
Eugene S. Favor	27,206	4,747	31,953
Frank E. Guernsey	13,384	2,329	15,713
E.A. Thompson	11,322	1,972	13,294
Eva Gilman	5,924	1,027	6,951
Barbara Goodwin	11,749	2,035	13,784
Dudley C. Goodwin	10,681	1,851	12,532
Dorothy F. Greenlaw	10,147	1,768	11,915
Goodwin charitable trust	167,560	30,100	197,660
Sanford	5,009	873	5,882
Gellerson	2,136	361	2,497
Funds held in trust by The First			
Theodora Gray	-	220,120	220,120
Funds held in trust by The First			
Marion Morrison	<u>339,108</u>	<u>58,579</u>	<u>397,687</u>
Total Thompson Free Library Trust Fund	<u>604,226</u>	<u>325,762</u>	<u>929,988</u>
Special Funds			
Funds held by Town of Dover-Foxcroft inMaine			
Community Foundation			
Victor L. and Laura A. Warren Home Fund	268,084	47,788	315,872
Ruby Williams	66,982	13,626	80,608
Ambulance Fund	8,763	5,297	14,060
Guy M. Buck - Education Fund	4,710	737	5,447
Flora Mayo - Rent subsidy	70,799	42,823	113,622
Mary E. Page Fund	10,222	6,185	16,407
Lawrence - Peabody - Museum	878	527	1,405
Other assets			
Checking	<u>-</u>	<u>20</u>	<u>20</u>
Total special trust funds	<u>430,438</u>	<u>117,003</u>	<u>547,441</u>
Total funds	<u>\$ 1,201,829</u>	<u>\$ 769,559</u>	<u>\$ 1,971,388</u>

**Town of Dover-Foxcroft, Maine**  
**Taxes Receivable, Tax Liens, and Tax Acquired Property**  
**General Fund June 30, 2020**

Taxes receivable 2020		
	\$ 218,692	
2019 and prior		<u>4,702</u>
Total taxes receivable		<u>223,394</u>
Tax liens and tax acquired property		
2019		86,299
2018 and prior		4,028
Tax acquired		<u>139,848</u>
Total tax liens and tax acquired property		<u>230,175</u>
Total taxes receivable, tax liens, and tax acquired property		453,569
Less allowance for uncollectibles and writeoffs		<u>(5,000)</u>
Total		<u>\$ 448,569</u>

**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, each major fund, and the aggregate remaining fund information of Town of Dover-Foxcroft, Maine as of and for the year ended June 30, 2020, 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 14, 2021.

**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) as a basis for designing 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. Given these limitations during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## 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 financial statement. 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*.

## 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 noncompliance. 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.

*Brantner Whibodian & Associates*

January 14, 2021

# ADDITIONS TO CEMETERY TRUST FUND40

## PERPETUAL CARE

YEAR ENDING - JUNE 30, 2020		
NAME	CEMETERY/LOT	AMOUNT
Mary K. Mallett	Rural Grove East End Lot 71A, Space 1	300.00
Randall & Marcia Tyler	Dover, Pond Section B Lot 98, Spaces 1 & 2	600.00
Dean & Jill Walton	East Dover Annex Lot 36, Spaces 3 & 4	600.00
Paul & Carolyn Belmain	Dover, Pond Section B Lot 106, Spaces 1, 2 & 3	900.00
Jane E. Pratt	Pine Grove Annex Lot 105A, Spaces 1 & 2	600.00
Quentin F. & Mary E. Clark	Rural Grove – New Section Lots 17B & 18 B – 6 spaces	1,800.00
Robert J. Hogan	South Dover Annex Block 27, Spaces 1 & 2	600.00
Leona M. Dow	East Dover Cemetery Annex Lot 16, Spaces 1 & 2	600.00
		<b>\$6,000.00</b>



### TOWN OF DOVER-FOXCROFT CEMETERIES

NAME OF CEMETERY

LOCATION

- |                            |                       |
|----------------------------|-----------------------|
| Dover                      | Vaughn Road           |
| East Dover                 | East Dover Road       |
| South Dover                | Bangor Road           |
| Boss                       | Anderson Road         |
| Foxcroft Center/Steadman's | Foxcroft Center       |
| Gray                       | West Main Street      |
| Lee                        | Lee Cemetery Road     |
| Parson's Landing           | Parson's Landing Road |
| Pine Grove/Brann's Mills   | Notch/French Road     |
| Rural Grove                | West Main Street      |
| McAllister                 | Dexter Road           |

TAXES RECEIVABLE 2019-2020 - JUNE 30, 2020					
ACCT	NAME	AMOUNT	ACCT	NAME	AMOUNT
564	ASHFORD, VIOLET	1,341.60	1404	Harrington, Jessica J	965.35
2765	*Batchelder, Philip R	566.61	2555	*Harrison, Jeffrey P	1,935.00
2672	BELL, JOHN	1,109.40	671	HARVILLE, THOMAS W	806.25
2726	BERGERON, GLENN	2,027.45	1400	*Haynes, Robert A	2236.00
417	*Bickford, Carl I	427.85	1762	*Haynes, Robert A	746.05
1412	*Bickford, Carl I	2,171.50	1695	Heirs of Elaine Doore	761.10
911	BISHOP, DANIEL J	1,655.50	2834	Heirs of Elaine Doore	666.50
1480	*BISHOP, DANIEL J	202.10	508	*Heirs of Joseph G Millette	275.20
20	BLOCKLER, LORRIE ANN	853.55	2379	Heirs of June I Michalko	503.10
1556	BLOCKLER, LORRIE ANN	139.75	2379	*Heirs of Kathy S Colbry LaBelle	683.70
3018	*BOELENS, CYNTHIA	1,300.75	3133	Heirs of Nathan R Blockler	81.70
248	*BONSEY, DIAN L	782.60	3355	*Heirs of Nathan R Blockler	68.80
1811	*BONSEY, DIAN L	623.50	3360	Heirs of Nathan R Blockler	96.75
1845	*BONSEY, DIAN L	3,033.65	2959	*HENDERSON, RAYMOND D	2,296.20
3311	BONSEY, GAYLE E	862.15	1128	Heretakis Enterprises	1,535.83
2192	*Bossie, Kathleen M	3,291.65	502	*Hicks, Charles	750.35
574	*BRAYSON, MICHAEL A	1,481.35	104	Hurd, Daniel O	958.90
1042	*Brochu, Jason A	324.65	141	Hurd, Daniel O	361.20
849	Brown, Clifford J	1135.20	304	Hurd, Daniel O	4,813.85
3278	*Bryant, Mark - Party in Possession	129.00	2388	Hurd, Daniel O	430.00
2791	Burnes, Alan J Jr	4,112.95	2292	HURD, DANIEL O JR	2,504.75
1488	*Carleton, Marjorie B	1,666.25	2052	HUTCHINSON, BRETT A	1,943.60
3396	*Caswell, Bryan K	842.74	611	*HUTCHINSON, EUGENE W	2,302.65
2688	*Chase, Henry F IV	1,640.45	1411	*JACQUES, BENJAMIN D	647.15
625	*Cleaves Farms	507.40	1649	*KNAUT, LORETTA M	2,127.82
1716	*Cleaves Farms	176.30	76	*Laythe-Ritter, Theresa	679.40
1648	COLE, THOMAS H	228.97	2149	*Lee, Jamie	420.45
3170	Cowing, Earl T	1,307.20	779	*Leighton, Ryan W	500.00
1733	*CURTIS, JUDITH A	182.75	779	*Leighton, Ryan W	3650.00
780	*Dormady, Sean	877.20	525	*LIRANZO, ROBERTO	426.37
306	DORNAN, SHAWN V	1,431.90	696	LUNDGREN, CONRAD H	1,616.80
3096	DRINKWATER, LUCAS B	1,188.95	978	LUNDGREN, CONRAD H	1,836.10
1027	DSV SPV2 LLC	1,673.04	2261	LUNDGREN, CONRAD H	466.55
1904	DSV SPV3 LLC	2,872.26	1796	*Luppen, Larry D	98.79
2287	*DUNHAM, CARL S & CAROLYN A	3,978.88	1025	*MACOMBER, DAVID	1,134.61
2239	*EDDY, CHARLES	1,790.95	2634	*MAINE GENERAL INVESTMENTS LLC	795.85
51	*EDGERLY, HERBERT E JR	2,907.98	342	MALOON, ARCHIE W JR	1,786.65
1822	Edgerly, Jason	855.70	3261	MALOON, ARCHIE W JR	2,603.65
963	FAIRBROTHER, JAMES ALLEN	851.40	2101	Mann, Keith	1,006.20
2921	*Fay, Barbara Alice	1,500.19	408	*Marden, Craig	1,732.14
1987	*Ferguson, John M	2,271.47	1218	MAZEROLLE, HEIRS OF DAVID	466.55
3000	FILLMORE, RACHEL L	941.70	684	*McCormack, Gail A	4,482.75
1119	FLINT, JODI MARIE	1,874.04	3012	*McCormack, Gail A	311.75
1808	*Foster, Curtis	1,887.70	2233	MERCHANT, CLARENCE J II	1,130.90
3076	*GARY L STEVENS SR, ROSELAND, DAV	58.05	2006	*MERRILL, MARK	866.03
1545	*GETCHELL, JUDITH S	550.27	1414	MICHAEL J EWER, BILLIE-JO, KENDRA, A	1,393.20
2934	*GILES, CHRISTOPHER	178.60	2901	MICHAEL J EWER, BILLIE-JO, KENDRA, A	1,277.10
986	GLADSTONE, PHILIP A	2,152.15	924	*MIRISOLA, ROBERT	476.19
2464	*Grant, Jeffrey P	1,085.60	2430	*MITCHELL, WILLIAM A	729.61
1223	*Grant, Matthew Ryan	387.00	8	*MOORE, ALAN	1,155.62
1278	Grosse, Brian	3,802.59	253	*MOORE, BARBARA J	2,100.55
1679	*Harmon, Sandra	32.76	834	*MOORE, BARBARA J	1,522.20
2953	*Harmon, Sandra	2,433.80	290	*MOORE, LAURIE A	888.81
	*Paid after June 30, 2020 and prior to printing Town Report				

<b>TAXES RECEIVABLE 2019-2020 - JUNE 30, 2020</b>					
ACCT	NAME	AMOUNT	ACCT	NAME	AMOUNT
2073	MOORE, RICKY A	1,767.30	2242	*Sebec Enterprises Inc	647.15
2217	MORELL, SARAH	1,978.00	1286	SEGERSON, JOHN D	404.20
307	MORGAN, DANIEL D	672.95	895	*SKOMARS, JEFF	647.15
2488	*MORGAN, DANIEL D	496.65	981	*SKOMARS, JEFF	292.40
2489	MORSE, SUZANNE E	1,844.70	1086	*SKOMARS, JEFF	129.00
2711	*NADEAU, STEVEN J	1,954.40	1090	*SKOMARS, JEFF	371.95
642	*NICKERSON, AUSTIN EST	1,035.68	3328	*SLAMA, JOSHUA J	239.97
3187	*O'Brien, Edward P - Party In Possession	232.20	787	*SMALL, JEFFERY W	896.55
2652	*Olszewski, Robert Jr	1,287.85	2222	*SMALL, JEFFERY W	290.25
2376	*PATRICIA KING, BLOCKLER, LORRIE, D	1,072.85	1156	*SMITH, DEAN J	543.95
2594	*PATRICIA KING, BLOCKLER, LORRIE, D	928.80	47	SMITH, RAYMOND W JR	126.85
495	PENNINGTON, JEFFREY A	2,042.50	2385	*Smith, Susy M	2,130.65
1770	PENNINGTON, JEFFREY A	220.73	2011	SNAPP, ALICIA	1,958.65
967	*PFORTE, KIMBERLY T	242.10	1979	SPACK, JOHN A	5,226.65
576	PIRES, JOHN JR	475.15	2182	SPACK, JOHN A	524.60
1925	POLYCOMP TRUST CO CUSTODIAN FBO	1,810.30	2789	*SPEAR, SANDRA J	400.00
1506	Porter, Ryan S	2,070.45	2005	*SPENCER, MICHAEL W SR	486.76
2855	*PROVO, ROY	706.27	1074	STEPHEN, RONALD	877.20
1476	PROVOST, STEPHEN P	2,470.35	2272	*STEVENS, ANN	394.86
1978	*PULLYARD, THOMAS -PARTY IN POSSE	408.50	339	*STEVENS, ROBERT N JR	619.20
2428	RAND-HANSON, NICHOLAS	591.25	1898	Sullivan, Edward	502.03
1454	*REIER, CHARLES R	3,489.45	2833	*TASH, RENEE	978.18
2437	Reno, Jeffrey	251.55	1343	Thibodeau, Francis D	1,904.90
2076	RICKY A MOORE, RICKY MOORE JR, SHE	36.55	3112	*THOMAS, KATHY	13.33
3044	RICKY A MOORE, RICKY MOORE JR, SHE	1,016.95	22	*Three Moons Farm LLC	810.55
2183	*ROANE, CASANDRA	912.73	96	*Three Moons Farm LLC	1,328.70
341	ROGERS, JEANNE L	2,008.10	1717	*Three Moons Farm LLC	543.95
1425	*ROSOLOWSKI, THOMAS	1,228.72	2997	*Three Moons Farm LLC	2,005.95
1592	*RUSSELL, JAMES R	1,005.69	2835	TREFETHEN, MAUREEN J	1,750.97
1570	RUSSELL, JOHN K.	1,051.35	2604	*VASSALLO-JOHNSON, MARIA A	1,788.80
3425	*RYDER, RONALD J	37.23	804	*Webb, Benjamin	879.35
124	SANDAGON, MERLIE-JO	196.89	566	WEINSCHENK, KARL	2,236.00
243	SANTIFORT, WILLIAM W	1,148.10	2255	WEST, CRISTALINE	1,113.70
1585	SANTIFORT, WILLIAM W	258.00	521	WHITTAKER, FRANCIS	4,291.40
1849	*Sebec Enterprises Inc	3,194.90	2909	WHITTIER, ROBERT J	662.20
				Real Estate FY 2019-20	<b>215,924.81</b>

<b>PERSONAL PROPERTY 2019-2020 - JUNE 30, 2020</b>					
ACCT	NAME	AMOUNT	ACCT	NAME	AMOUNT
165168	ACCENT HEALTH LLC	38.70	325	*MISSION IMPIZZABLE	301.00
206	*BEARS DEN RESTAURANT	12.81	55	*PAT'S DAIRY LAND	107.50
222	*BOB'S SUGARHOUSE	481.60	293	*SAGE SHARI	32.25
152	*FRASZ DAVID DR	42.90	340	*SPRUCE MILL FARM AND KITCHEN	53.75
172	*HARTFORD EARLENE	32.25	47	WEBBER ACE HARDWARE	1,225.50
26	*HURD DANIEL O	129.00			
296	*MAILLOUX SHANE & DANELLE	30.10			
				Personal Property FY 2019-20	<b>2,487.36</b>
				Total Real Estate and Pers. Prop.	<b>218,412.17</b>
				payment balance adjustments	<b>279.37</b>
				<b>Total Taxes Rec. FY 2019-20</b>	<b>218,691.54</b>

\*Paid after June 30, 2020 and prior to printing Town Report

<b>PERSONAL PROPERTY FY2015-16, FY2016-17, FY2017-18, FY2018-19 - JUNE 30, 2020</b>					
ACCT	NAME	AMOUNT	ACCT	NAME	AMOUNT
47	ACE HARDWARE INC	3574.20	60	SPACK, JOHN A.	543.90
195	SHIRETOWN PIZZA	288.05	364	BUTTERSTICK BAKERY	63.60
<i>*Paid after June 30, 2020 and prior to printing Town Report</i>					<b>4,469.75</b>

<b>ABATEMENTS 2019-2020</b>					
ACCT	NAME	AMOUNT	ACCT	NAME	AMOUNT
2305	PCSWCD	649.30	420	Dolores O'Brien	1152.40
1910	Randy & Kerry King	430.00	2974	Robert & Alyson Ade	1120.15
2875	Judith Morse	430.00	1130	Scott & Nancy Elliott	163.40
PP180	Verso Androscoggin	2831.44	929	Dennis Vadenais	98.90
403	William Gallant	559.00	3076	Gary Stevens ET AL	434.30
2284	Ruth Varnum	148.40	826	Richard & Sandra Thomas	849.25
1400	Charles & Wilhelmina Shaw	2236.00	592	Phyllis M Burtchell	365.50
1762	Charles & Wilhelmina Shaw	746.50	1822	Jason Edgerly	206.40
2321	Neil & Patsy Mallett	322.50	1496	Ross Merrill	1311.50
592	Phyllis M Burtchell	741.75	PP278	TIAA Commercial	1674.80
380	Daniel & Monique Smith	21.50			
					<b>16492.54</b>

<b>SUPPLEMENTS 2019-2020</b>					
ACCT	NAME	AMOUNT	ACCT	NAME	AMOUNT
1400	*Robert Haynes & Marnie Erin	2236.00	2576	*John Thomas/Constance Barrett	42.00
1762	*Robert Haynes & Marnie Erin	746.05	1076	*Scott & Debra Hayes	500.00
779	*Ryan & Jennifer Leighton	4150.00	143	*Penquis Land Holdings LLC	463.00
997	*Roy & Janet Palmer	294.70			
<i>*Paid after June 30, 2020 and prior to printing Town Report</i>					<b>8431.75</b>

TAX LIENS RECEIVABLE 2017-2018 - ACCT 1156 - *SMITH, DEAN J & LAURIE L	264.38
TAX LIENS RECEIVABLE 2017-2018 - ACCT 2011 - SNAPP, ALICIA	1903.99
TAX LIENS RECEIVABLE 2016-2017 - ACCT 2011 - SNAPP, ALICIA	1,844.78
TAX LIENS RECEIVABLE 2015-2016 - ACCT 2011 - *SNAPP, ALICIA	14.51

TAX LIENS RECEIVABLE 2018-2019						AMOUNT
ACCT	NAME	AMOUNT	ACCT	NAME		
2672	*Bell, John	1093.92	2101	*Mann, Keith		956.12
2726	*Bergeron, Glenn	1,999.16	1218	*Mazerolle, Heirs of David		460.04
911	*Bishop, Daniel J	1,632.40	1414	*Michael, Billie-Jo, Kendra & Abby Ewer		1,373.76
1480	*Bishop, Daniel J	199.28	2901	*Michael, Billie-Jo, Kendra & Abby Ewer		1259.28
20	*Blocker, Lorrie Ann	841.64	253	*Moore, Barbara J		1628.52
1556	*Blocker, Lorrie Ann	137.80	2073	*Moore, Ricky A		1,742.64
3133	*Blocker, Nathan R Heirs of	80.56	2217	*Morell, Sarah		1,950.40
3355	*Blocker, Nathan R Heirs of	67.84	2489	*Morse, Suzanne E		1818.96
3360	*Blocker, Nathan R Heirs of	95.40	495	*Pennington, Heirs of Merelyn		1659.59
3018	*Boelens, Cynthia	1,115.56	576	*Pires, John Jr		363.33
3311	*Bonsey, Gayle E	850.12	1476	*Provost, Stephen P		2435.88
574	*Brayson, Michael A	730.34	2428	Rand-Hanson, Nicholas		583.00
849	Brown, Clifford J	779.10	2076	*Ricky A & Ricky Moore Jr, & S. Hasting		36.04
2791	*Burnes, Alan J Jr	3962.28	3044	*Ricky A & Ricky Moore Jr, & S. Hasting		1,002.76
3170	*Cowing, Earl T	1,288.96	341	*Rogers, Jeanne L		1,980.08
1695	*Doore, Elaine Heirs of	750.48	1570	Russell, John K		1036.68
2834	*Doore, Elaine Heirs of	106.93	243	*Santifort, William W		1132.08
306	*Dornan, Shawn V	638.06	1585	*Santifort, William W		254.40
1822	*Edgerly, Jason	1405.56	1286	*Segerson, John D		398.56
963	*Fairbrother, James Allen	606.12	787	*Small, Jeffery W		884.04
3076	*Gary L , Roseland R & David A Stevens	485.48	2222	*Small, Jeffery W		286.20
986	*Gladstone, Philip A	2,122.12	1156	*Smith, Dean J		536.36
1404	*Harrington, Jessica	951.88	2385	*Smith, Susy M		1,240.36
671	*Harville, Thomas W	795.00	2011	Snapp, Alicia		1,931.32
1474	Heirs of June I Michalko	496.08	1979	*Spack, John A		5,153.72
2959	*Henderson, Raymond D	2287.48	2182	*Spack, John A		517.28
502	*Hicks, Charles	739.88	339	*Stevens, Robert N Jr		610.56
104	*Hurd, Daniel O	981.56	1343	*Thibodeau, Francis D		1878.32
141	*Hurd, Daniel O	379.48	22	*Three Moons Farm LLC		799.24
304	*Hurd, Daniel O	4,757.28	96	*Three Moons Farm LLC		1310.16
2388	*Hurd, Daniel O	424.00	1717	*Three Moons Farm LLC		536.36
2292	*Hurd, Daniel O	2469.80	2997	*Three Moons Farm LLC		1977.96
1982	*Jackson, Phoebe	364.64	566	*Weinschenk, Karl		2204.80
76	*Laythe-Ritter, Theresa	380.62	2255	*West, Cristaline		1098.16
978	*Lundgren, Conrad H	1810.48	521	*Whittaker, Francis		4,231.52
342	*Maloon, Archie W Jr	550.27	2909	Whittier, Robert J		652.96
	<i>*Paid after June 30, 2020 and prior to printing Town Report</i>					<b>86299.00</b>

TAX ACQUIRED PROPERTY						
ACCT	NAME	AMOUNT	ACCT	NAME	AMOUNT	
2224	Wakefield, Robert	7014.80	3119	Tatro, Roger	286.86	
3187	*O'Brien, Edward P & Mary C	1303.56	742	Hall, Daniel R. Sr.	3474.07	
1536	*Worcester, Scott	5704.82	3404	Lyford, Zachary	184.28	
1777	Riverview Apartments	41838.40	1839	Patterson, Dwight	5689.33	
1673	Riverview Apartments	61787.86	2709	*Shannon, Nola Life Estate	419.25	
110	*Brammer, Jacqueline Heirs of	3206.07	508	*Millet, Joseph Heirs of	1073.28	
3278	*Bryant, Mark	830.10	2487	*Millet, Joseph Heirs of	5266.05	
1978	*Pullyard, Thomas and Huda	1769.85				
	<i>*Paid after June 30, 2020 and prior to printing Town Report</i>					<b>139848.58</b>

**Wastewater Receivables - June 30, 2020**

ACCT	NAME	AMOUNT	ACCT	NAME	AMOUNT
4	*Atwater, Rachele	135.56	166	*Blay, Jane S	323.57
12	*Johnson, Philip D & Joanne P	89.65	175	*Calgram LLC	268.95
15	*Anderson, Ellen M	93.41	178	*McChesney, Gordon	354.19
16	*Anderson, Ellen M	179.76	188	*Andrew H McLeish Et Als	134.06
26	*Brown, Michael L	260.68	189	*Maine General Investments, LLC	308.76
41	Holmes, Matthew & Tabitha L	358.60	196	*Fitzgerald, Charles	268.95
43	*Heirs of William J Becraft Sr	178.89	204	*Ade, Robert A & Alyson J	179.30
47	*Cerick, Kathryn	89.65	208	*Sargent, Kevin A	151.37
48	*Bent, Alden D	219.05	213	*Bragan, Christopher J & Angel M	214.06
51	*Judith R Ellery Revocable Living Tr	672.12	214	*Saunders, Michael K	114.20
54	Fortier, Timothy	941.69	241	*Morell, Sarah	381.75
58	*Bigelow Travel	124.67	247	Doore, Elaine Heirs of	358.60
60	*Billington, Lillian	671.01	249	*Royal, Christopher	932.75
61	*Russell, James R & Mary Jane	358.60	252	*Doore, Keith J	89.65
62	*Richardson, Ryan S	699.05	254	Laythe-Ritter, Theresa	549.56
65	*Rosolowski, Thomas	268.95	259	*Heretakis Enterprises	358.60
66	*Atkinson, Barbara	397.21	269	*Durgin, Louis R Sr & Darlene E	179.30
71	Blockler, Lorrie Ann	389.98	275	*Earley, Connie D Et Als	397.76
72	Blockler, Lorrie Ann	395.14	276	*Earley, Robert E & Connie D	367.60
73	Patricia King, Lorrie, Daniel B, Richa	358.60	285	Engstrom, Martha A	441.24
74	Schmand, Rory Heirs of	358.60	287	*Ostrosky, Seth L	592.61
76	*Boardway, Lee A	165.36	290	Andrade, Mark A	357.03
85	*Armstrong, Donald D & Courtni	79.22	291	Fairbrother, James Allen	831.69
87	*Campbell, Cathy	89.65	295	*Cranmer, Tracy	49.82
92	Provost, Stephen P	568.67	303	*Flanders, Paul & Tami	97.15
97	*Whiting, Joshua	151.68	306	Doore, Elaine Heirs of	358.60
98	Brawn, Frederick D & Nina G	464.73	307	*Rayfield, William T & Audra M	259.43
99	*Brayson, Michael A	447.90	310	*Kerr, Jessica L	182.04
107	*Campbell, Molly	127.56	316	*Foxcroft Printing and Signs, LLC	1,708.93
108	Lewis, David A	442.84	318	*Dankert, Ryan M & Stephanie L	634.94
111	*Wortman, Jullianne C	119.30	319	*McGary, Christopher & Jodi	88.75
112	*Stefanides, Stephanie & Elissa	212.28	321	*Frye, Alice	179.30
114	*Ogden, Eric W & Kimberly S	217.93	330	*Dumont, Jonathan E & Alexis J	89.65
115	*Leveille, Richard F Jr	204.40	335	*Kasprzak, James A	179.30
116	Drinkwater, Lucas B & Davis, Rebec	358.60	353	*Grant, Burgess & Kathryn	268.95
117	*Andrade, Mikayla G & Youseff ME	166.39	356	*Miller, Leslie A	89.65
121	*Durgin, Louis R Sr & Darlene E	179.30	359	*Clark, Edward E	89.65
122	*Butler, Jeffrey	164.60	360	*Martin, Scott A & Elizabeth R	272.23
125	*Cabot, Benjamin K	401.55	366	*Bjornson Weismore, Corey B & Al	146.42
126	*Taylor, Jennifer M & Frankie Jr	695.52	368	Pforte, Kimberly	203.59
129	*Fillmore, Rachel L	221.57	370	*Henderson, Michael J & Alyssa	567.22
130	*Meader, George & Kathleen L	358.60	371	Strout, Talon R, Kevin L & Vikki	363.59
135	*Ostrosky, Seth L	188.85	373	Harrington, Jessica	358.60
136	Makowski, Joel B & Theresa A	626.77	374	*Merrill, Derrick & Laurie	89.65
146	*Lovejoy, Stephen D & Jamie L	383.36	377	*Martin, Ronald F & Daryl J	89.65
155	*Lincoln Holdings LLC	206.49	396	*McKusick, Scott N	179.30
162	*Church, Kevin D & Michelle M	478.13	409	*Wellington, Thomas D & Ami	179.30

**Wastewater Receivables - June 30, 2020**

417	*Jackson, Phoebe	358.60	671	*Stevens Jr, Robert N	479.37
432	*Bishop, Daniel J	449.12	672	*Letteney, Justin & Wagner, Kriste	89.65
438	*Keniston, Robert & Raelene	134.20	673	*Ruksznis, Sheila	358.60
439	*Michaud, Joshua A	153.27	674	*Araujo, Hannah & Susan R	747.16
445	Batchelder, Jennifer L Jones	412.65	687	*Priest, Jacqueline & Barry	179.30
449	*Knaut, Loretta M	179.30	692	*Grass, Shawn & Kristi M	94.11
450	*Cookson, Melissa A	264.85	693	*Prouty, Edgar C Jr	362.25
453	*Kirkpatrick, Rhonda L	1,320.21	694	*Prouty, Edgar C Jr	187.38
457	*Laffin, Blaise & Jacquelyn L	201.17	695	Provo, Roy & Karen	509.75
462	*Blacker, Bruce A & Sonya E	89.65	697	*Qiu, Miichael & Yue Lan	191.76
472	*Tyler, Rhonda L	89.65	700	*Bragan, Angel M & Christopher J	627.75
473	*Leighton, David & Diane	296.61	715	*Michaud, Joseph V Jr	221.02
482	*Warstler, Brandon J	276.45	716	*Richardson, Betty	179.30
483	*Marshall, Mark & Lucielie	581.32	720	*Bozzelli, Danelle	434.54
487	*Randall, Dana C	94.15	723	Powerhouse Homes LLC Trustee of	4,883.84
488	Jawpln, Inc	92.11	741	*Runnels, Charles A	369.47
495	*Gerrish, Glen V	94.94	749	*Lewis, Linus & Karrie	315.79
500	*Garceau, Evalynn	189.67	750	*Spear, Sandra J	89.65
503	*Lyford, Christopher	179.30	751	*Rogers, Jeanne L	393.18
504	*London, Jennifer D & Ryan A	179.30	753	*Brackett, Christopher J	89.65
511	*Knapp, Angie	313.85	758	Emery, Teresa L	357.12
512	*Gallagher, Timothy B & Britney F	89.65	760	Moore, Laurie A	526.23
513	*Gray, Jantha J	89.65	765	*Norsworthy, Loretta R	88.93
524	*Marden, Craig	526.91	771	*Ronco, Michael W & Lisa A	89.65
529	*Landry, Linda M	374.01	779	*Foley, Michael & Jennifer	291.85
538	*Oakes, Chelsea R & Nicholas CG	183.09	783	Maloon, Archie W Jr & Melanie J	358.60
551	*Currie, Bart E	280.24	789	*Wheeler, Penelope H	268.95
556	Mooers, Billie-Jo	613.27	790	*Shapleigh, Steven M	93.72
557	West, Cristaline & Dunbar, Joseph	179.30	792	Schmidt, James A & Kathy A	279.95
573	*Michaud, Eric S	90.71	799	*Marshall, Ronald L & Lisa I	406.58
574	*Michaud, Joseph & Carol	565.49	803	*Dill, Justina	362.54
576	*Estes, Anthony B & Bracy, Kara J	158.05	804	*Provost, Lisa Ann	128.91
577	*Cary, Christopher W & Jennifer A	489.17	809	*Hodge, Stephen J	89.65
578	*Milton, Yolanda A Heirs of	89.65	810	Snide, Jennette M	358.60
583	*Moore, Barbara J & Robert N	358.60	816	Spack, John A	777.07
587	*Grant, Matthew Ryan & Chelsey E	357.72	817	*Pulkkinen, Kerri J	480.32
594	*Morgan, Daniel D & Karon	373.14	818	*Ostrosky, Seth L	725.95
599	*Cogar, Christopher A	192.70	824	Porter, Ryan S & Birmingham, And	663.59
603	Kimball, Chad A	743.15	826	Stevens, Jeffrey	672.24
610	*Richardson, Betty	1,573.69	827	*Stiffler, Annemarie	218.66
615	*Ostrosky, Seth L	521.87	833	*65 Pritham LLC	179.30
616	*Hosley, Robert G & Rebecca A	115.31	834	*Howell, Alyssa J	122.57
645	*Pare, Ethel I	211.50	835	Weinschenk, Karl	358.60
646	Harville, Thomas	421.29	839	*Bragan, Christopher & Angel	179.30
648	Chase, Henry F IV & Jayme M	1,049.74	840	*Raynes, Matthew & Mallett, Julie	426.22
655	*Grant, Burgess & Kathryn	402.38	841	Tenan, Larry W & Lisa A	1,098.20
659	*Pennington, Jeffrey A	71.09	844	*Brayall, Jacqueline	183.18
660	*Nelson, David P	307.67	848	*Edgerly, Ryan R	126.16

**Wastewater Receivables - June 30, 2020**

ACCT	NAME	AMOUNT	ACCT	NAME	AMOUNT
849	*Ware, Melissa B & Douglas M	101.81	979	*Nadeau, Steven A & Angel A	358.60
850	*Kliesch, James Ronald	163.67	989	*Mallett, Melissa M & Duane R	511.61
857	Gladstone, Philip A & Lauren E	760.48	1000	Patricia King, Lorrie, Daniel B, Rich	624.14
859	Spack, John A	358.60	1034	*Conner, Christopher Jon & Sonya	93.60
864	*Rhoda, Douglas A & Shannon C	108.08	1049	*L & W Realty (Little Linus Childca	89.65
869	*Cookson, Debra L	356.36	1053	Blockler, Lorrie Ann	358.60
874	*Levensalor, Jessica A	358.60	1056	*Merrill, Derrick T	283.96
876	*Urquhart, Lynette M	558.56	1070	*Cochran, Stephen P & Cheryl L	89.65
900	*Katz, Samuel I	193.94	1072	*Stevens, Robert N Jr	179.30
902	*Eddy, Charles & Harding, Mindy	464.29	9001	*Young, Robert & Emma	259.83
909	*Sands, Seth T & Darcie W	358.60	9006	*Cochran, Stephen P & Cheryl L	89.65
910	*Sands, Seth T & Darcy D	689.27	9008	*Darrah, Shawn D & Rachel	179.30
913	*Goodine, Todd P & Christine J	362.87	9009	*Davis, Robert A	358.60
918	*Cameron, Alan L	358.60	9010	*Davis, Robert A & Heirs of Delore	358.60
919	*Chenevert, Daryl J	204.34	9017	*Mooers, Michelle	89.65
922	*Belote, Travis L & Kristen L	89.65	9022	*Roberts, David G & Emily L	91.80
924	*Slama, Joshua J	127.97	9025	*Stewart, Dennis M	89.65
925	*Leveille, Richard F	405.78	9029	Whittier, Robert J & Phyllis	268.95
926	*YMCA	4,603.87	9034	*Luchetti, Alberta	179.30
928	*Jameson, Lauralyn Buie	179.30			
946	Merchant, Clarence J II	358.60	<b>Payment Balance Adjustments</b>		<b>(5,730.61)</b>
952	*Getchell, Judith S	179.30	<b>Total Receivables June 30, 2020</b>		<b>82,835.93</b>

\*Paid after June 30, 2020 and prior to printing of Town Report

**Wastewater Liens - June 30, 2020**

ACCT	NAME	AMOUNT	ACCT	NAME	AMOUNT
41	Holmes, Matthew & Tabitha L	358.60	646	Harville, Thomas	417.63
54	Fortier, Timothy	257.47	695	Provo, Roy & Karen	554.43
71	Blockler, Lorrie Ann	358.60	751	*Rogers, Jeanne L	1.19
72	Blockler, Lorrie Ann	420.72	760	Moore, Laurie A	292.24
92	Provost, Stephen P	506.55	783	Maloon, Archie W Jr & Melanie J	805.92
99	*Brayson, Michael A	545.83	799	*Marshall, Ronald L & Lisa I	445.50
108	*Lewis, David A	215.84	810	*Snide, Jennette M & Brett J	358.60
116	Drinkwater, Lucas B & Davis, Rebec	180.52	816	Spack, John A	735.09
136	Makowski, Joel B & Theresa A	583.76	817	*Pulkkinen, Kerri J	65.08
247	Doore, Elaine Heirs of	266.10	835	Weinschenk, Karl	746.81
254	*Laythe-Ritter, Theresa	225.40	857	Gladstone, Philip A & Lauren E	877.23
259	*Heretakis Enterprises	89.65	859	Spack, John A	358.60
291	Fairbrother, James Allen	418.47	918	*Cameron, Alan L	356.08
306	Doore, Elaine Heirs of	358.60	946	Merchant, Clarence J II	357.85
373	*Harrington, Jessica	358.60	979	*Nadeau, Steven A & Angel A	262.03
417	*Jackson, Phoebe	397.20	1053	Blockler, Lorrie Ann	358.60
432	*Bishop, Daniel J	237.69			
603	Kimball, Chad A	238.91	<b>Total Liens June 30, 2020</b>		<b>13,011.39</b>

\*Paid after June 30, 2020 and prior to printing of Town Report

<b>Wastewater Tax Acquired Property - June 30, 2020</b>					
ACCT	NAME	AMOUNT	ACCT	NAME	AMOUNT
170	*Cotta, Chad	1,593.78	729	Riverview Apartments	5,281.62
194	DSV SPV3 LLC	1,917.79	730	Riverview Apartments	1,949.08
725	Riverview Apartments	4,661.40	731	Riverview Apartments	3,854.76
726	Riverview Apartments	7,159.33	732	Riverview Apartments	3,796.01
727	Riverview Apartments	3,888.96	1043	Riverview Apartments	10,767.22
728	Riverview Apartments	3,125.77		<b>Total Tax Acquired June 30,2020</b>	<b>47,995.72</b>
*Paid after June 30, 2020 and prior to printing of Town Report					
<b>Wastewater Abatements 2019-2020</b>					
ACCT	NAME	AMOUNT	ACCT	NAME	AMOUNT
604	Champeon, Joseph E	431.11	711	Johnson, JasonA & Kimberly M	282.88
168	Soileau, Randall	23.33	465	Smith, Daniel W & Monique P	310.80
1065	Smith, Worden W	3.47	248	Smith, Daniel W & Monique P	606.33
793	Needham, Melodie	212.89	814	Lemanski, Stephen & Jill	400.29
749	Lewis, Linus J & Karrie M	64.47	157	Brown, Donald & Kimette	1021.05
205	Gaudet, Brian H & Lauren A	63.25			
151	Penquis Mental Health Assoc	1637.48		<b>Total Abatements</b>	
917	Penquis Mental Health Assoc	2891.57		<b>July 1, 2019-June 30, 2020</b>	<b>2,891.57</b>



**ALL ONLINE SERVICES ARE IN ONE CONVENIENT LOCATION**

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

**Real Estate, Personal Property and Sewer payments; Motor Vehicle re-registrations; Boat, Personal Watercraft, ATV and Snowmobile re-registrations; Hunting and Fishing Licenses; Dog Licenses**

Please visit our website at [www.dover-foxcroft.org](http://www.dover-foxcroft.org). Click on the "Online Services" tab on the left-hand side of the screen and follow the link for the service you would like.

**Payments are processed through InForMe/Maine Payport with a Debit or Credit Card**

0-\$40.00 transactions incur a \$1.00 processing fee

Over \$40.00 transactions incur a 2.5% processing fee

Please feel free to call our office for more information: **(207)564-3318**

**Credit/Debit card payments are accepted in the town office or by phone**

2.5% third party processing fee applies for charges over \$40.00

\$1.00 for charges \$40.00 and under

**\*\*To avoid charges you may pay by cash or check\*\***

**\$35.00 FEE FOR ALL RETURNED CHECKS**

## **MUNICIPAL OFFICE SCHEDULE**

**Current Daily Hours:**

**Monday, Thursday, Friday – 7:30 – 4:30**

**Wednesday – 8:30 – 5:30**

**Tuesday – Closed**

***Due to the complexity of VITAL RECORDS and NEW MOTOR VEHICLE REGISTRATIONS  
WE MAY NOT PROCESS THEM AFTER 3:30 PM (4:30 PM on WEDNESDAY)***

**VISIT OUR WEBSITE [www.dover-foxcroft.org](http://www.dover-foxcroft.org)**

**Town Departments, Property Cards, Tax Mapping, Meetings, Minutes, News, Public Notices, Town Report, Economic Development, Community Profile, Contact information and much more.**

# Dover-Foxcroft, Maine

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- Town Departments
- Municipal Government
- Online Services
- Property Cards and Tax Mapping
- COVID 19 Updates & Information
- Upcoming Meetings and Minutes
- Public Notices
- Town Report
- Pine Crest Development Corporation
- Employment and Volunteer Opportunities
- Contact Us
- Contact Your Legislators

## Welcome to Dover-Foxcroft!



For Municipal Calendar, scroll to bottom of the page.

The Dover-Foxcroft Town Office hours are Mon-7:30-4:30, Tue-Closed, Wed-8:30-5:30, Th-7:30-4:30, Fri-7:30-4:30. **Masks Required.** If you are unable to wear a mask please call to arrange for service outside the building. Customers are encouraged to utilize online, telephone and/or mail transactions if possible to reduce wait times at the town office.

The next Select Board Meeting will be on Monday, April 12, 2021 at 6:30 PM. [Click here: for Zoom meeting and agenda information.](#)

Annual Town Meeting - Saturday, April 24, 2021 9:00 AM  
Municipal Gymnasium

Nomination Papers for Municipal Offices for the June 8, 2021 Municipal Election are available. [Click here for more information: Nomination Papers](#)

## Upcoming Meetings

Citizens are encouraged to attend public meetings and participate during Open Session.

Click on the "Public Meeting Notification" icon below for listing of upcoming meetings.



## License your Dog



Click on dog icon to visit State online license site.

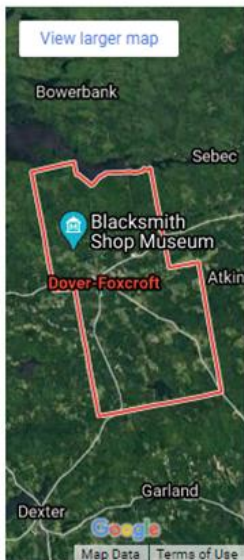
## Annual Town Report



Final Report Urban Area Transportation Study, Dover-Foxcroft

## Office Hours

Mon.,Thurs., Fri. --  
7:30 AM - 4:30 PM  
Tuesday CLOSED  
Wed. 8:30 AM - 5:30 PM



*In Remembrance*

*July 1, 2019 - June 30, 2020*

Anderson, Beverly Eldridge	Hall, Stephanie J	Molinaro, Anthony J Jr
Araujo, Gary R	Harris, Norma A	Mulherin, Alvin D
Barbu, Karavilka	Hatch, Leon Benjamin	Oliver, Larry W
Bent, Alden D	Hayes, Paul J	Palmer, Joan D
Berce, Rachel S	Higgins, Lawrence E Jr	Pelkie, Gloria Jean
Bonsey, Dian L	Howard, Stephen A	Plummer, Frank Hermon
Boone, Adelbert Harvey	Keites, Philip L	Powell, Alexander C Jr
Boone, William L	Kinney, Rebecca M	Risser, Michael Edwin
Burleigh, Dorothy Eleanor	Landry, Linda M	Rivera, Aaron M
Cole, Dorothy B	LaPointe, Betty J	Rush, Ione R
Corbin, Roland J	Leland, Howard A	Smith, Marion B
Crocker, Arol D	LeVasseur, Mark F	Soucie, Ernest Carl
Crocker, Regina H	Levensalor, Donna L	Thurston, Sharron Louise
Cross, Gloria Ann	Logan, Guthrie Thomas Jr	Turner, Sloan M
Cushing, John H	Lunt, Joe Phillip	Valli, Bonnie Lee
Davis, Keith S	Lyford, Violet Ruby	Wallace, Patricia Esther
Dierking, Lou Ann	Mackie, Margaret Ann	Walton, Nathan Dean
Durant, Edward Frederick Jr	Mayo, Regina Marie	White, Lee Edward
Genereux, Joseph Everest	McDermott, Richard J	Wiley, Clifford L
Glick, Carl Henry	Mercer, Marilyn A	Willie, Christopher R
Godwin, Sherryanne H	Merrill, Helen Irene	Wolf, Beverly M
	Zepeda, Adolfo	

## THANK YOU FROM FRIENDS OF CENTRAL HALL



2020 is over – it's in the books, a year which will go down in history and one we all want to put behind us. Life did go on however, and many wonderful events took place to bring smiles to our faces. One of those heartwarming things was the continuing support from so many of you, our support staff for our beloved Central Hall at the Commons. Although the 2<sup>nd</sup> Floor Event Center was forced to stay relatively quiet and empty for the most part, our partners "Central Hall Commons" found many ways via Zoom to keep the community and beyond entertained and updated with various programs.

This year- for this report - however, we are happy to focus on the exterior of this glorious historical building as it gives us the first glimpse and memories of years past. As we stand on the sidewalk viewing its magnificence, we first see the newly renovated sign at the top of the building – black background, big gold lettering just as it has looked for decades welcoming us back – CENTRAL HALL! We are so grateful to see this back in place!

Our eyes travel down to the two beautiful wooden doors with covered alcove, down the steps to the gorgeous walkway lined with *your* engraved memorial bricks. The bricks are placed in very deliberate positions – beginning and honoring the Founders who started it all, followed by a section honoring the Dover-Foxcroft Historical Society Directors and Officers who played such a huge role in this renovation - getting it off the ground and seeing it through, and finally designated areas grouped together for Town of Dover-Foxcroft, Central Hall personnel, D-F Shiretown Homecoming, Foxcroft Academy classes, former businesses and business leaders, Hospital personnel and current businesses, family groupings (those who purchased bricks in memory of loved ones we kept family members together), and lastly and most important an area for our former and current military, police, firefighters, and all first responders. This important grouping has been placed along the walkway on the left side and directly opposite the flag pole. These bricks weave a history of our area and those who were here before us *to be forever cherished*.

Your Memorial Bricks are highlighted by gorgeous landscaping courtesy of Karen Maas. It is not very often one will travel past "Central Hall" without seeing Karen decked out with her gloves, big hat for shading (and to keep bugs at bay), designing the outlay, weeding, planting, watering, organizing and generally keeping it breathtakingly beautiful. Her tender care of this beauty provides the perfect backdrop as we stand back and let all the memories and history sink in. Thank you, Karen for your "labor of love and hundreds of hours of devotion."

Once again – remember this is a "*FOREVER*" project with no deadlines or time limits. We have approximately 250 Memorial bricks right now and are eternally grateful to each and every one of you for your donations through this Memorial Brick Program. There will always be room for more engraved bricks of your loved ones – anyone or anything you cherish and would like to have become part of our historical fabric. Contact Barb Moore at 717-3338 or [bob@mainemaplesyrup.com](mailto:bob@mainemaplesyrup.com), Cindy Woodworth at 217-0963, or Mary Annis at 564-0820 for an application or information.



*Sincerely,*

Barbara and Bob Moore, Cindy & Brian Woodworth, Dennis Lyford, Mary & Jim Annis, Sylvia Dean,  
and our leaders: Chris Maas and Elwood Edgerly

*Original Mission Statement:*

*The mission of the Friends of Central Hall is to preserve, restore to its former glory, maintain, and operate Central Hall as an event center that showcases small town America and promotes a vibrant Main Street by joining forces with those seeking to revitalize the community.*

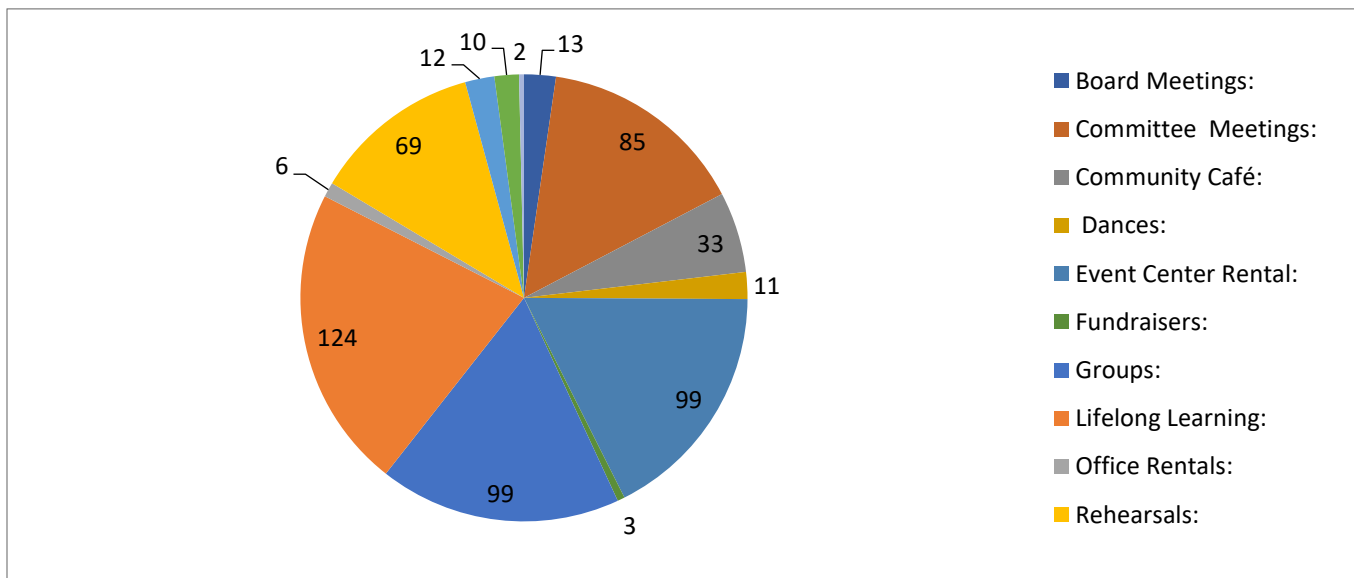


## CENTRAL HALL COMMONS

- Central Hall hosted 98 organizational board and committee meetings for various regional non-profits.
- 33 Community Café luncheons occurred in the Central Hall event center, in collaboration with volunteers and Eastern Area Agency on Aging.
- 11 themed dances occurred, including monthly contradances, a goth-dance, and an 80's dance.
- Other event center rentals that occurred over the course of the year included: Theatrical auditions; Baby Showers; a Bridal Shower; a Christmas Ball; CT Craft Fair; CT Harry Potter Fundraiser; CT Holiday Dinner Theatre; CT Valentine's Dinner Theatre; Drama Camp Performance; a Memorial service; multiple dinner rentals; monthly Historical Society Meetings; weekly Gymnastics classes; Penquis Holiday Performance; Penquis Rising Stars; Local Fundraiser; a VOICES from HOME Story Slam; Pine Tree Hospice Trivia Night; Weddings and more.
- Additional Central Hall Commons hosted events included: the Fall Folk Festival; 5K Glow Run; and the Hometown Holidays Craft Day.
- Ongoing special interest groups which comprised over 99 meetings included: Adult Quilting Group, Community Climate Conversations, Highlands Death Café, LGBTQ+ Support Group, NAMI Multi-generational Support Group, Piscataquis Spinners Group, Rummikub Club, Writer's Support Group.
- Lifelong Learning Center offered classes on the following subjects: Beginner's Quilting; Introduction to Drawing, Drawing Basics & Beyond, Introduction to Meditation, Medicare 101, Nordic Culture, Photo Story, Krav Maga Self-defense, Tech-time, 10-tips Nutrition, Young at Heart Singing, NAMI Education, Taoist Healing Arts, Yoga, Virtual PTSD Conversation Series, Writers Workshop and more.
- Four CT plays held rehearsals in the event center including: Junie B. Jones; Oliver; Little Women and Tuesdays with Morrie.
- CHC hosted and participated in monthly tele-health conferences on ECHO-Dementia.
- Workshop event center rentals included: AAAS - Commission on Democratic Citizenship Listening Session; Efficiency Maine; Elder Abuse Institute; HHH Commission on Education Roundtable; HHH Poverty series; Highlands Youth Summit; Land in Common; MRH Professional Development; & a 211 Training.

Additional Central Hall Commons outreach programs included: Calling for the Common Good check-in program and Community Pulling Together grocery delivery service.

**What did we do at Central Hall Commons this year?**



# Shiretown Homecoming Celebration 2021



*ANNUAL MAPLE BREAKFAST, HOMECOMING PARADE, MUNICIPAL BEACH PARTY & FIREWORKS*

**Stay Tuned.....**

**As we know, the Covid 19 Pandemic caused the Homecoming Committee to cancel the 2020 Celebration. Again, due to Covid, the status of the 2021 Celebration is uncertain. The status of the 2021 Shiretown Homecoming Celebration will be determined by the Shiretown Homecoming Committee in the spring.**

**The Shiretown Homecoming Committee would like to take this opportunity to thank its dedicated sponsors, supporters, and volunteers who make this celebration possible and support it throughout the year.**

**TOWN OF DOVER-FOXCROFT**  
**INCORPORATED 1922**  
**MUNICIPAL ELECTION SCHEDULE**  
**Tuesday, June 8, 2021**

**Municipal Candidate and Annual Town Meeting Referendum Election**  
**Regional School Unit No. 68 Budget Validation Referendum**

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

**Special Town Meetings**

Notices of Special Town Meetings are posted in advance at the following locations: Municipal Building Lobby Bulletin Board, Mountains Market, United States Post Office, and Webber Ace Hardware and on our website: [www.dover-foxcroft.org](http://www.dover-foxcroft.org).

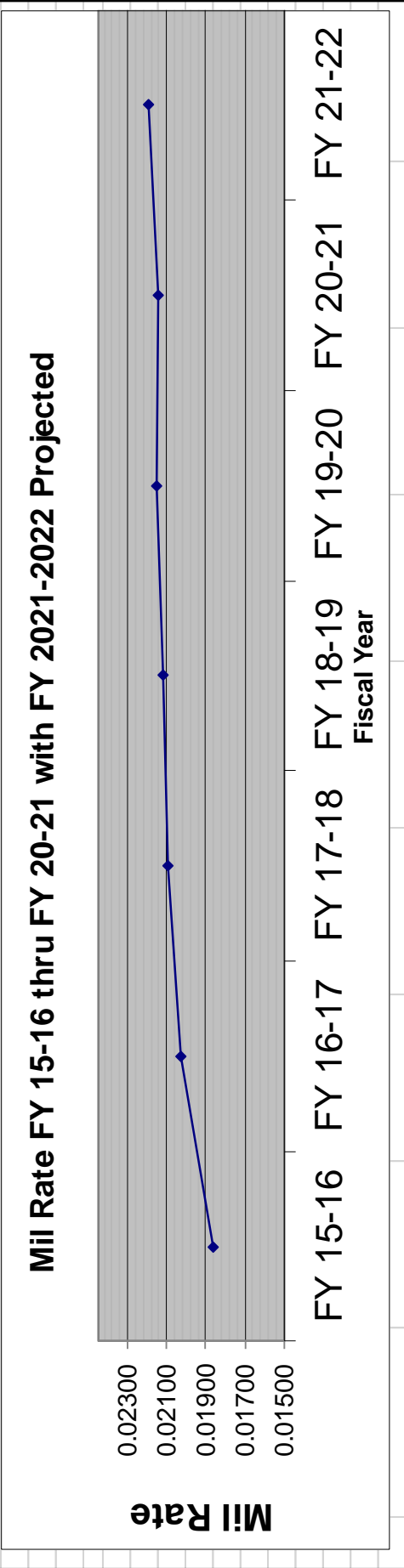
*A Person may register to vote on or before Election Day.*

*Polls are located at the Municipal Building Gymnasium-*

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

**PROPOSED BUDGET AND HISTORY**

FY 2015-2016 through FY 2020-2021 (FY 2021-2022 proposed)										
	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	\$ difference		
1										
2										
3	<b>Appropriations</b>	\$4,238,880.00	\$4,585,075.00	\$5,074,820.00	\$5,019,355.00	\$5,470,475.00	\$5,329,635.00	\$6,102,510.00	\$772,875.00	
4	<b>Revenues</b>	\$1,940,469.02	\$1,948,420.61	\$2,372,463.57	\$2,205,108.00	\$2,604,523.00	\$2,534,156.00	\$3,198,760.00	\$664,604.00	
5	<b>Property Tax</b>	\$2,298,410.98	\$2,636,654.39	\$2,702,356.43	\$2,814,247.00	\$2,865,952.00	\$2,795,479.00	\$2,903,750.00	\$108,271.00	
6										
7	<b>TAX RATE COMPUTATION</b>									
8	<b>TIF AMOUNT</b>	\$110,600.18	\$145,050.20	\$127,758.76	\$122,013.00	\$109,508.00	\$100,774.00	\$100,774.00	\$0.00	
9	<b>Town</b>	\$2,298,410.98	\$2,636,654.39	\$2,702,356.43	\$2,814,247.00	\$2,865,952.00	\$2,795,479.00	\$2,903,750.00	\$108,271.00	
10	<b>Schools</b>	\$2,579,073.91	\$2,720,387.05	\$2,780,636.48	\$2,785,394.99	\$2,819,954.00	\$2,812,070.00	\$2,864,532.00	\$52,462.00	
11	<b>County</b>	\$424,114.00	\$432,501.00	\$428,079.00	\$434,662.00	\$466,544.00	\$497,994.00	\$544,539.00	\$46,545.00	
12	<b>Overlay</b>	\$205,335.73	\$202,744.96	\$207,773.87	\$200,161.00	\$229,922.00	\$308,117.00	\$200,000.00	-\$108,117.00	
13	<b>Total Prop. Tax</b>	\$5,617,534.80	\$6,137,337.60	\$6,246,604.54	\$6,356,477.99	\$6,491,880.00	\$6,514,434.00	\$6,613,595.00	\$99,161.00	
14										
15	<b>Net to Raise</b>	\$5,617,534.80	\$6,137,337.60	\$6,246,604.54	\$6,356,477.99	\$6,491,880.00	\$6,514,434.00	\$6,613,595.00	\$99,161.00	
16	<b>Town Valuation</b>	\$302,018,000.00	\$303,078,400.00	\$298,880,600.00	\$299,833,900.00	\$301,948,400.00	\$304,412,800.00	\$301,948,400.00	-\$2,464,400.00	
17										
18	<b>Mill Rate\$/1000</b>	0.01860	0.02025	0.02090	0.02120	0.02150	0.02140	<b>0.02190</b>	0.00050	
19		\$18.60/\$1,000	\$20.25/\$1,000	\$20.90/\$1,000	\$21.20/\$1,000	\$21.50/\$1,000	\$21.40/\$1,000	<b>\$21.90/\$1,000</b>		



## **BUDGET ADVISORY COMMITTEE**

### **The Budget Review Committee's Work on the FY 2020 2021 Town Budget**

The Budget Committee met to review and comment on the town's fiscal year 2019-2020 budget. We met on March 4<sup>th</sup>, March 11<sup>th</sup>, March 18<sup>th</sup> and March 25<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.

This budget reflects an increase in the net amount to raise of just under \$75,000, or 2.6% increase from a year ago. This will result in a mil rate of .02150 (or \$21.50 for every thousand dollars of valuation).

We had useful discussions with all of the departments on their budgets. 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.

One significant change to the capital budgets is a recognition that we have bridges that will need repairing and/or replacing. In addition we will need a new plow truck for public works and expectation of additional equipment for the fire department.

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 – Jim Annis, Lucas Butler, Kim Cavanaugh, Bill Clark, Jamie Gaudion, Sean Letarte, Marc Poulin and Kathleen Thibault. It was truly an honor and a pleasure working with such a good group.

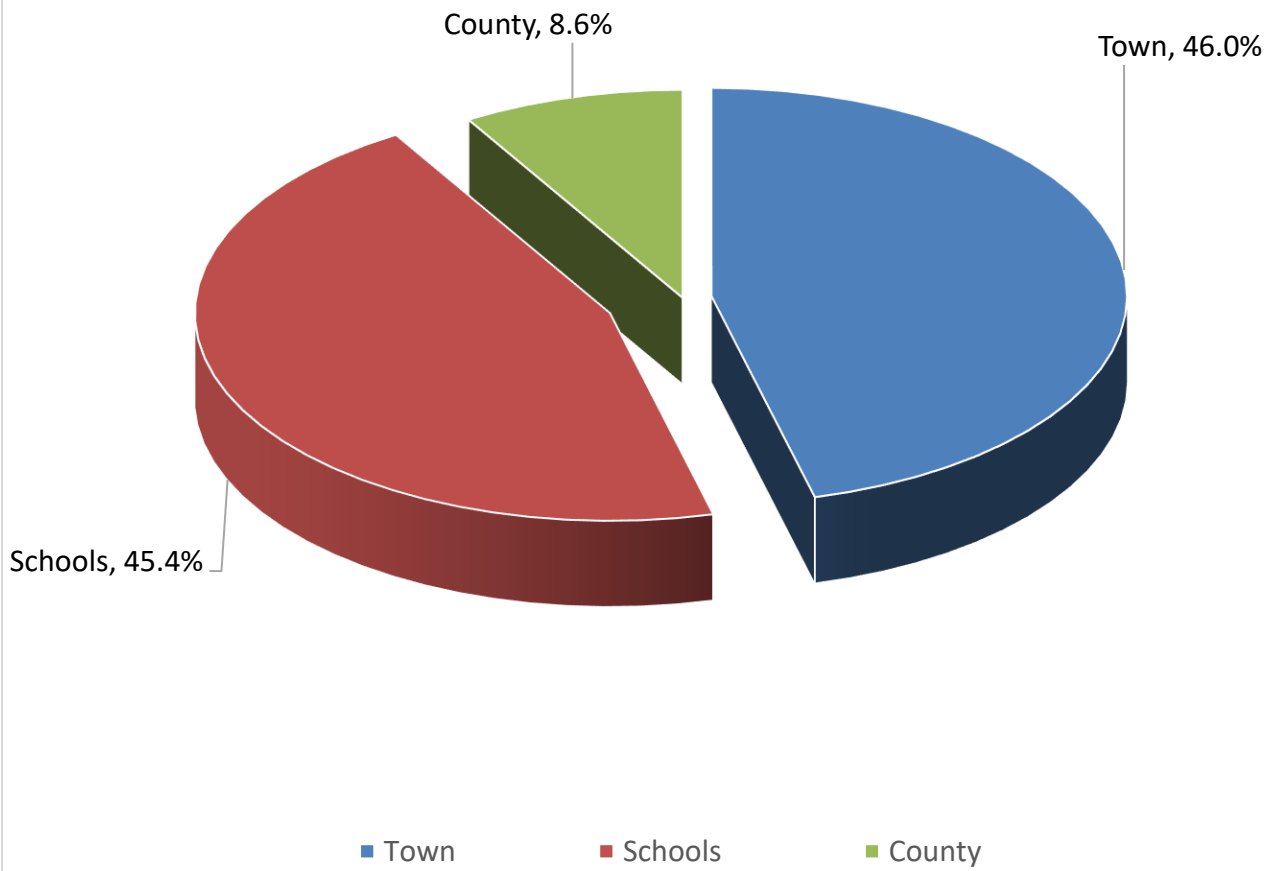
Chris Maas

Chair

Budget Advisory Committee

# PROJECTED TAX COMMITMENT

## Breakdown of Estimated Fiscal Year 2021-2022 Tax Commitment



**Town of Dover-Foxcroft  
 48 Morton Avenue Dover-Foxcroft Maine 04426  
 Fiscal Year 2021-2022  
 Annual Town Meeting Warrant  
 Saturday, April 24, 2021**

To Matthew Grant, 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 24th day of April, A.D., 2021 at 9:00 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 \$2,538,760 and appropriate additional funds including funds from surplus in the amount of \$660,000, for a total amount of \$3,198,760 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?

**Select Board Recommends.**

**Budget Advisory Committee Recommends.**

**ARTICLE 3**

Shall the Town raise and appropriate the sum of \$5,024,910, for Town Operations? (Revenue and surplus to be used to reduce the amount to be raised to fund this article is \$1,107,455, net amount to be raised is \$3,917,455.)

		Previous Year
General Government	\$ 1,667,740	\$ 1,570,260
Protection	\$ 526,230	\$ 547,900
Fire Department	\$ 281,530	\$ 197,830
Fire Hydrants	\$ 219,400	\$ 215,305
Public Works	\$ 1,040,240	\$ 998,095
Solid Waste	\$ 562,880	\$ 538,160
Welfare	\$ 43,465	\$ 43,250
Social Service	\$ 11,800	\$ 11,800

		Previous Year
Recreation Facilities	\$ 34,225	\$ 33,225
Recreation Programming	\$ 59,000	\$ 59,000
Airport	\$ 2,370	\$ 2,370
Cemetery	\$ 138,930	\$ 134,975
Contingency/Abatement	\$ 50,000	\$ 50,000
Promotion & Development	\$ 20,520	\$ 11,800
Thompson Free Library	\$ 211,140	\$ 196,850
Debt Service	\$ 46,870	\$ 40,815
Equipment Lease	<u>\$ 111,170</u>	<u>\$ 0</u>
TOTAL	\$ 5,027,510	\$ 4,651,635

**Select Board Recommends.**

**Budget Advisory Committee Recommends.**

**ARTICLE 4**

Shall the town authorize the Select Board to establish a reserve fund and transfer funds to capital equipment accounts per Title 30-A (2) M.R.S.A. §5801 and;

Shall the Town raise and appropriate the sum of \$385,000 to capital reserve to fund capital equipment? (Revenue and surplus to be used to reduce the amount to be raised to fund this article is \$220,100, net amount to be raised is \$164,900); and authorize the Board of Selectmen to expend funds as follows:

		Previous Year
Administration	\$ 5,000	\$ 0
Assessing	\$ 5,000	\$ 3,000
Police	\$ 30,000	\$ 25,000
Public Works	\$ 260,000	\$ 90,000
Solid Waste	\$ 20,000	\$ 12,500
Cemeteries	\$ 15,000	\$ 10,000
Fire	<u>\$ 50,000</u>	<u>\$ 65,000</u>
TOTAL	\$ 385,000	\$ 205,500

**Select Board Recommends.**

**Budget Advisory Committee Recommends.**

**ARTICLE 5**

Shall the town authorize the Select Board to establish a reserve fund and transfer funds to capital improvement accounts per Title 30-A (2) M.R.S.A. §5801 and; Shall the Town raise and appropriate the sum of \$90,000 to capital reserve to fund capital improvements to Town buildings and facilities? (Revenue to be used to reduce the amount to be raised to fund this article is \$5,700, net amount to be raised is \$84,300); and authorize the Board of Selectmen to expend funds as follows:

		Previous Year
Police Station	\$ 5,700	\$ 5,700
Fire Station	\$ 10,000	\$ 10,000
Public Works	\$ 15,000	\$ 12,500
Cemetery/Maintenance	\$ 3,000	\$ 3,000
Solid Waste/Recycling	\$ 7,500	\$ 7,500
Recreation	\$ 8,800	\$ 8,800
Municipal Building	<u>\$ 40,000</u>	<u>\$ 25,000</u>
TOTAL	\$ 90,000	\$ 72,500

**Select Board 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; and appropriate \$200,000 from surplus and not assessed for bridge capital improvements? Total expenditure = \$600,000.

		Previous Year
Local Road Improvements	\$400,000	\$400,000
Bridge Improvements	\$200,000	
TOTAL	\$600,000	\$400,000

**Select Board Recommends.**

**Budget Advisory Committee Recommends.**

**ARTICLE 7**

Shall the Town of Dover-Foxcroft appropriate all sewer department revenue anticipated in the amount of \$737,820 to fund sewer operations, debt repayment and capital? Total expenditure = \$737,820.

		Previous Year
Operations	\$ 455,475	\$ 446,415
Debt Repayment	\$ 218,695	\$ 218,695
Capital Equipment	<u>\$ 63,650</u>	<u>\$ 63,400</u>
TOTAL	\$ 737,820	\$ 728,510

**Select Board Recommends.**

**Budget Advisory Committee Recommends.**

**ARTICLE 8**

For the purpose of assisting the Piscataquis Valley Snowmobile Club with financing for the purchase of a snow groomer; and establishing a repayment period by the Snowmobile Club over a period not to exceed two years, shall the following vote be adopted?

Shall the Town vote to appropriate \$112,478 to be used for the purchase of a snow groomer, and further to authorize the Select Board to enter into an agreement with Piscataquis Valley Snowmobile Club under the terms of which the Club will at its expense (1) use said snow groomer to maintain public snowmobile trails within and adjacent to the Town of Dover-Foxcroft; (2) reimburse the Town for said sum over a period of two (2) years by way of equal and successive annual payments beginning 12 months from date of said agreement, until all said sum be fully paid; (3) maintain casualty and liability insurance with respect to said groomer in an amount satisfactory to the Select Board; and finally, upon the repayment to the Town of said sum, the Select Board shall convey the groomer to said Club.

**Select Board Recommends.**

**Budget Advisory Committee Recommends.**

**ARTICLE 9**

Shall the town authorize the Select Board to designate certain accounts as non-lapsing at the end of the fiscal year if necessary for funds to be available to complete the intended use of the account?

**ARTICLE 10**

Shall an Ordinance entitled "Amendment to the Town of Dover-Foxcroft Land Use Ordinance to change the Land Use District designation of Map 11 Lot 49 from Village District to Rural Residential District" be enacted?

*Note: An attested copy of the proposed Amendment to the Ordinance is available at the Office of the Town Clerk and will be available at Town Meeting.*

The Select Board hereby gives notice that the Office of the Registrar of Voters in the Municipal Building will be open from 8:30 a.m. until 5:30 p.m. on the 21<sup>st</sup> and from 7:30 a.m. until 4:30 p.m. on the 22<sup>nd</sup> and 23<sup>rd</sup> day of April, 2021 A. D, to receive applications of persons claiming the right to vote. A prospective voter may also register to vote at the Annual Town Meeting.

Given under our hands this 12<sup>th</sup> day of April, A.D., 2021,

**TOWN OF DOVER-FOXCROFT  
SELECT BOARD**

- Elwood Edgerly, Chair
- Cynthia Freeman Cyr, Vice Chair
- Jane K., Conroy
- Gail D’Agostino
- Stephen Grammont
- Scott Taylor
- W. Ernie Thomas

## MUNICIPAL SERVICES DIRECTORY

Town Office, Town Manager	Mon, Thurs, Fri...7:30am-4:30pm - Wed...8:30am-5:30pm	564-3318
Motor Vehicle Registrations	Mon, Thurs, Fri...7:30am-4:30pm - Wed...8:30am-5:30pm	564-3318
Assessor's Office	Call for an appointment	564-3318
General Assistance	Sept. 1 – April 30 - Mon & Thurs 8:00am-10:00am May 1 – August 31 – Wed 8:30am–11:00am	564-3318 x1019
Code Enforcement Officer	Brian Gaudet - M, W, Th, F - 8:00am-4:00pm-cell-717-3186	564-3318 x1025
<b>Town Office Closed To The Public on Tuesdays</b>		
Plumbing Inspector	Bret Marshall	717-9595
Public Works Garage	Mon-Fri - 7:00am-3:30pm	564-2841
Transfer Station	Mon & Fri - 9am-5pm, Wed.10am-6pm, Sat. 8am-4pm	564-7613
Recycling Center	Mon & Fri - 9am-5pm, Wed.10am-6pm, Sat. 8am-4pm	564-7940
Wastewater Treatment Plant	Mon-Fri - 7:00am-3:30pm <b>Emergency call 759-7132</b>	564-3905
<b>EMERGENCY/FIRE DEPT.</b>	24 hour service	<b>911</b>
Fire Station	24 hour service (recorder)	564-2610
Joe Guyotte, Fire Chief	home phone	564-2187
Police Department	24 hour service	564-8021
Sheriff's Department	24 hour service	564-3304
Ambulance Service	24 hour service non-emergency 564-3078/564-3989	<b>911</b>
Mayo Regional Hospital	24 hour service	564-8401
<b>State Senator</b>	Paul T Davis, Sr.	287-1505
State Address	3 State House Station, Augusta, ME 04333	287-1540
Home Address	36 Townhouse Road, Sangerville, ME 04479	876-4047 (Res.)
Toll-free telephone	Message Service	1-800-423-6900
e-mail	<a href="mailto:paul.davis@legislature.maine.gov">paul.davis@legislature.maine.gov</a>	343-0258 (Cell)
<b>State Representative</b>	Dr. Richard Evans	800-423-2900
State Address	House of Representatives, 2 State House Station Augusta, ME 04333-0002	711 TTY: Maine Relay 287-1440 (Voice)
Maine Legislative Web Site	<a href="http://www.maine.gov/legis/house">www.maine.gov/legis/house</a>	1-800-423-2900
State House E-Mail	<a href="mailto:Richard.Evans@legislature.maine.gov">Richard.Evans@legislature.maine.gov</a>	564-0715 (Office)
Home Address	14 Winter Street, Dover-Foxcroft, ME 04426	907-0045 (Cell)
<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 - 9:30-3:00 <b>(Temporarily Suspended)</b> American Legion Hall, Park Street	624-9000 x 52114
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	Brian Gaudet	564-3318 x1025
Career Center	<a href="#">Penquis Higher Education Center, 50 Mayo Street</a>	564-8196
Piscataquis Regional YMCA	Park Street	564-7111

**THANK YOU FOR YOUR SERVICE  
TO THE TOWN OF DOVER-FOXCROFT**

**Connie & Joe Sands**



**Connie Sands**

**10/20/1995 – 05/29/2020**

**24 Years of Dedicated Service**

**Joe Sands**

**09/05/1994 – 03/31/2021**

**26 Years of Dedicated Service**



**You will both be greatly missed by your current and previous co-workers.  
We wish you many years of Happy Retirement!**