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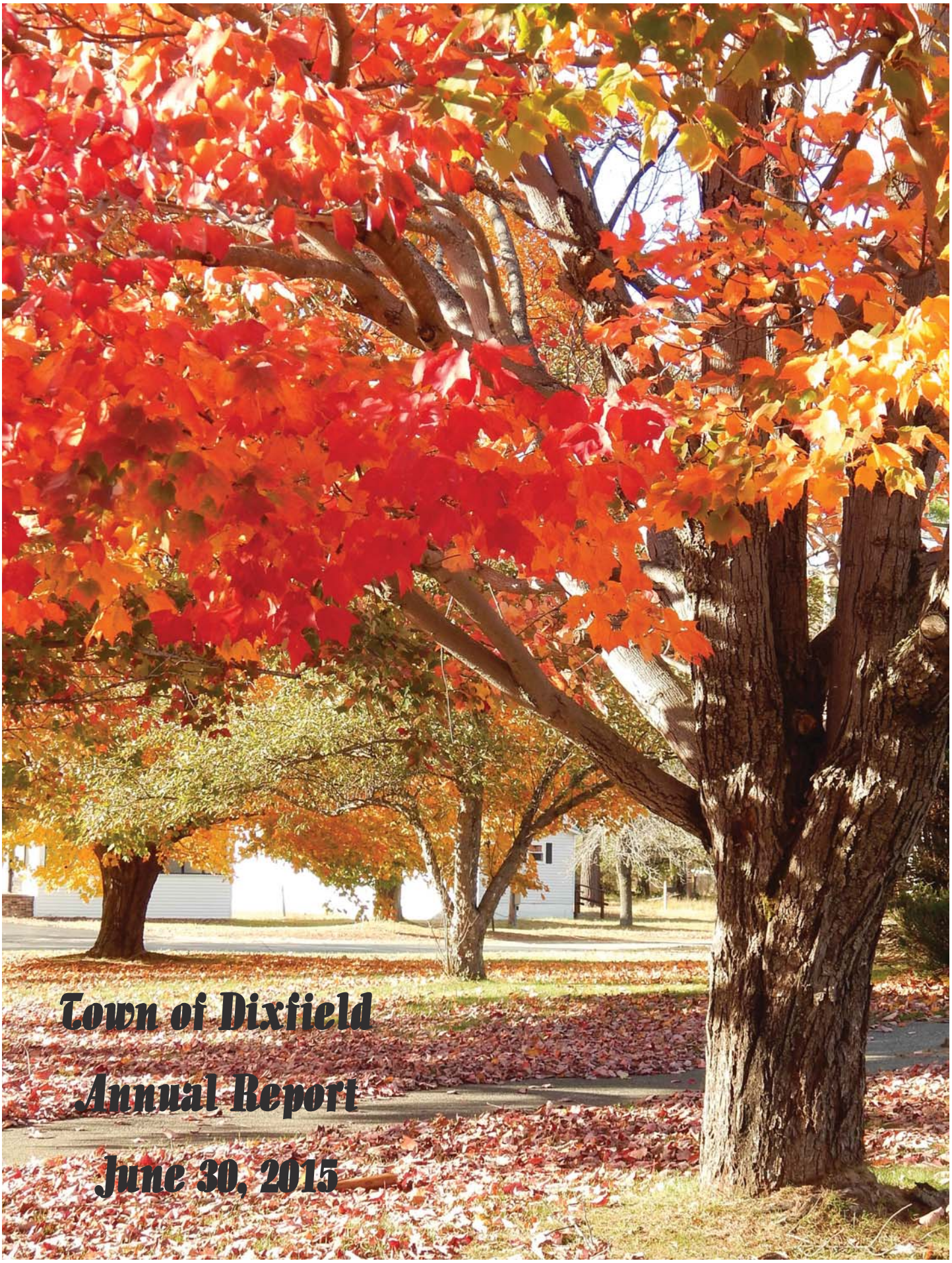
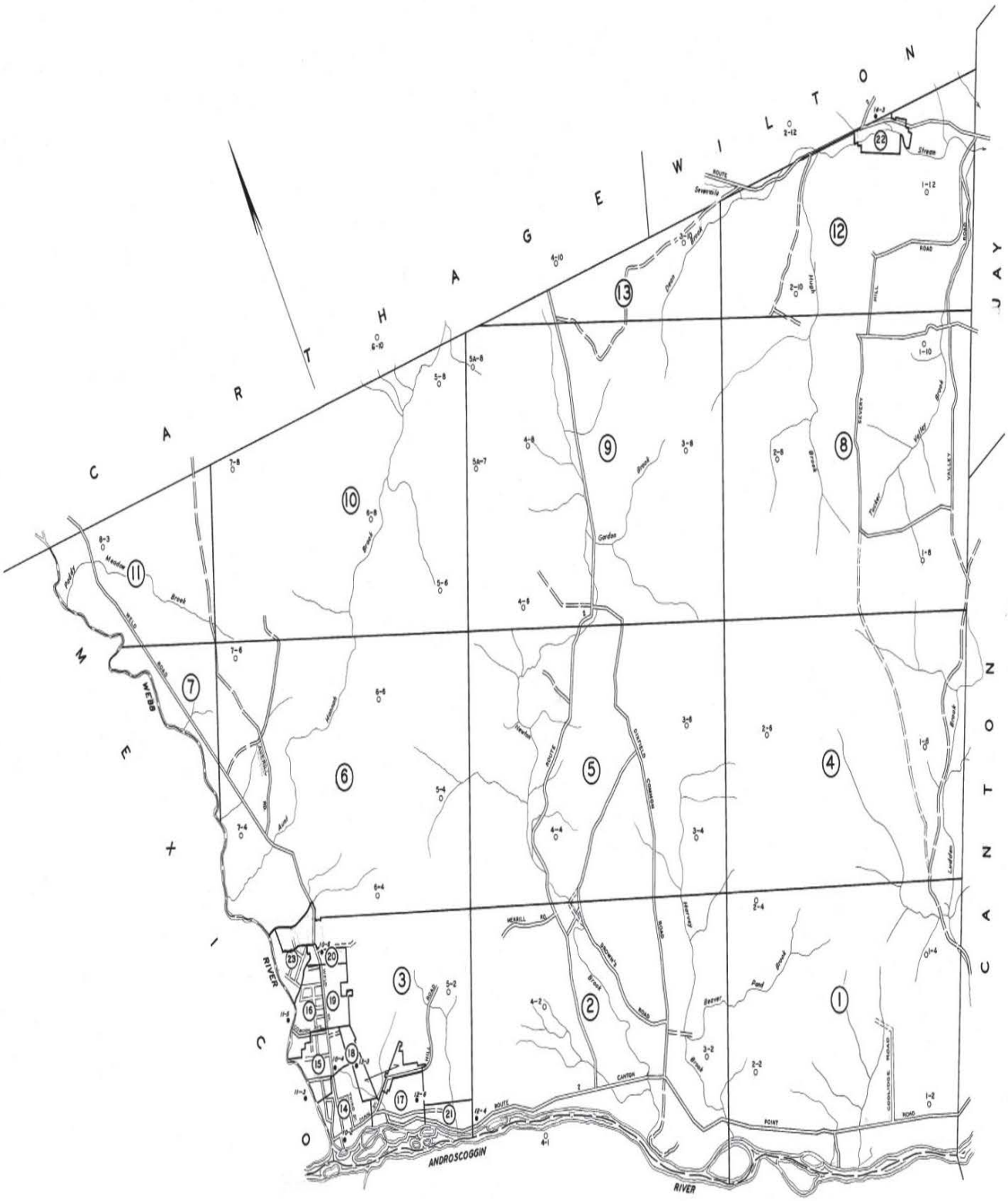


Town of Dixfield

Annual Report

June 30, 2015



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Town of Dixfield

Important Dates to Remember

January 25	Abatement Application Deadline
March 31	Motorcycle Registration Due
April	Annual Town Meeting
April 1	All property Assessed
April 15	2nd half of Taxes Due
June (2nd Tuesday)	Municipal Elections
June 30	ATV & Snowmobile Registration Due
June 30	Fiscal Year Ends
July 1	Fiscal Year Begins
August	Tax Club begins
September 15	1st half of Taxes Due
November (1st Tuesday)	Election Day
December 31	Boat Registration & Dog Licenses Due

Important Telephone Numbers

Town Office	562-8151
Code Enforcement Office	418-0705
Assessors Office	562-8151
Water/Sewer Office	562-4654
Public Works	364-5422
RSU#10 Superintendent	562-7254
Dirigo Elementary School	562-4207
TW Kelly Dirigo Middle School	562-8255
Dirigo High School	562-4251

Town Office

46 Main Street

Hours

Sunday	Closed
Monday	8am—4pm
Tuesday	8am—4pm
Wednesday	8am—4pm
Thursday	8am—4pm
Friday	8am—4pm
Saturday	Closed

Population: 2,550 (as of 2010)

Founded by Colonel Jonathan Holman in 1789

Incorporated on June 21, 1803

Town website: www. dixfield.org

Dedication

Richard A. Pickett

The Town of Dixfield hereby dedicates this year's Annual Report to Richard Pickett.

The criteria for any nominee must be that they are actively involved in community affairs, show genuine concern for the community and its citizens, and be a Dixfield resident.

When one learns of the many ways he has contributed to our community, it is easy to see that Dick has certainly demonstrated that he is worthy of this distinction.

Most notably, he served our Town faithfully for 17 years as the Chief of Police.

He served on many Town boards and committees, including the Planning Board, the Economic Development Council, the Finance Committee, and the Board of Selectmen.

He is well known for being involved with his church, serving as a Deacon and other duties.

Most of all, he has built a reputation for being honest, fair, and loving the people of Dixfield.

As a result, he now represents our Town in Augusta serving as a member of the State of Maine House of Representatives.

It is with great appreciation that the Board of Selectmen congratulates the Honorable Richard D. Pickett in the dedication of this Annual Report to forever commemorate his service and commitment to the Town of Dixfield.

Dixfield Board of Selectmen

Distinguished Citizen of the Year

The Distinguished Citizen award is one that honors Dixfield's most generous and valued citizen. This year the Town is pleased to honor an exceptional and devoted Citizen of the Year for 2014—2015:

Beverly E. Glover

Beverly (Bev) exhibits all that makes up a Distinguished Citizen of the Year. She has unselfishly volunteered her time, made significant contributions to the Town because she genuinely cares about her community, and has high morals and impeccable character.

Bev is well-known throughout the town for her endless devotion to the welfare and care of our children—no matter the age. She has watched over our kids for nearly 15 years as a school volunteer; worked part-time at the high school for several years; and worked full-time as a receptionist and accounts payable clerk for the Superintendent for nearly 12 years. During this time Bev has always made sure every child has had what they needed whether during school hours or at extracurricular activities. She has volunteered for last minute chaperoning duties, been a huge Dirigo Teams supporter, and helped the Boosters Club for many years.

In addition to school activities Bev has worked tirelessly for the "Church on the Hill" and is a Trustee and Deacon. She has helped with many meals, been a great council to much of the flock, knitted many prayer shawls for the church, and will help anyone in need.

Bev is also a member of the Dixfield Historical Society and is always willing to contribute with food sales; her cooking is renowned for its quality! She is known throughout school as the "Whoopie Pie Queen". The very best around!!

Bev has made a significant difference in the lives of many and continues to give of herself to whoever seeks or needs her gifts. She is not just a distinguished citizen this year but every year! Congratulations Bev on a very well-deserved award.

Boston Post Cane Recipient

Fred M. Weld

Along with Fred is Selectman Malcolm Gill, Town Manager Carlo Puiia, Spouse Irene Weld, Son Bruce Weld

In August, 1909, Boston Post Canes were forwarded to the Chairman of the Board of Selectmen to over 600 cities and towns in Maine, Massachusetts, New Hampshire, and Rhode Island. The cane is made of ebony wood from the Congo, Africa and finished in the finest quality French varnish. The gold in the head of the cane is of 14 carat fineness. It was originally intended that the cane be presented by the Municipal Officials of each community to the oldest, living male resident. Today, we also honor the oldest, living female resident and present our oldest, living citizen with a Boston Post Cane plaque. This year's recipient of the Dixfield Boston Post Cane is Fred Weld, 95 years old.

Town Manager Report

To the honorable Board of Selectpersons and citizens of Dixfield:

It is with pleasure that I submit, for your consideration, the report for municipal activities for the year ending June 30, 2015.

It is the desire of this office and all reporting departments that the brief explanations of various functions and services provided would help you to better understand and evaluate their operations.

I wish to thank the Board of Selectpersons, all the municipal employees, and the citizens of Dixfield for the support and confidence expressed to me as I complete my first full year as your Town Manager.

I would also like to express my sincerest appreciation for all those that choose to serve this community on boards, committees, commissions, or in other positions to improve or guide your local government.

The Board of Selectpersons and I continue to work diligently with the Department Heads to better understand our operations in order to not jeopardize the services we feel are necessary and want to ensure this community is safe and well maintained while still watching our bottom line.

It is our goal to provide the citizens with the best services possible while keeping the property taxes at an affordable rate.

We all share a common goal: to make the Town of Dixfield the best it can be. Although we may stand on different sides of an issue, we must stand together in order to achieve this goal.

The town ended the year in a strong financial position with a Fund Balance of $1,009,084. Total Governmental Funds as of June 30, 2015 was $3,576,399.

Municipal services account for 43.22% of the taxes, education costs equal 53.50%, and county taxes are 3.28% of the total.

Finally, I greatly appreciate those citizens who are willing to take the time to ask questions and discuss their concerns with me.

Respectfully submitted,

Carlo Puiia
Town Manager

Vital Statistics & Licenses

Marriages, Births, Deaths

7/1/14 through 6/30/15

Marriages	13	**Births**	5 Males - 10 Females	**Deaths**	16

Certified copies of any of the above cost $15.00 for the first copy and $6.00 for additional copies of the same. The cost of a marriage license is $40.00.

Dog Licenses

Neutered or Spayed	230	**Not Neutered or Spayed**	33	**Kennels**	1

The license fee for a neutered or spayed dog is $6.00 and a non-neutered or non-spayed dog is $11.00. Kennel licenses are $41.00 and must be approved by the Animal Control Officer. A current rabies certificate and neutered or spayed certificate must be shown at time of licensing. There is a $25.00 late fee in addition to the annual license fee after January 31 in accordance with Section 3923-C, subsection 1.

90% of your license fee goes directly to fighting animal cruelty in Maine.

Licenses and Registrations

Motor Vehicle Registrations	1999		
Hunting/Fishing Licenses	312		
Boats	80		
Snowmobiles	218	**Non-resident**	10
ATV's	233	**Non-resident**	10

Vickie R. Carrier

Deputy Town Clerk

Registrar of Voters & Elections

We had a much better turn out this year. We have 1687 registered voters. November 2014 was voting for Governor, a Wind Ordinance, and a Straw Poll. We had 1161 voters. For June 2015 it was our 2nd Municipal Referendum and we had 760 voters. So glad more are deciding to vote, **your vote is very important.** We have a great group of people that help with the elections every year and a lot of work is put into it (training and a late night). Thank you for all you do to help. I could not do it without you.

Theresa Hemingway

Deputy Town Clerk/Registrar

Emergency Management Director Report

Dixfield Emergency Management Annual Report for fiscal year 2014-2015

This year, our area experienced a record breaking winter with extremely cold temperatures and large snow fall events. Our town crews stayed on top of it and services were not interrupted for any period of time. As a result of the burden placed on local and state resources by this brutal winter, we addressed the possibility of federal emergency relief. This resulted in a total review of the national snow policy for requesting federal assistance and the new state emergency management staff is working with F.E.M.A. to rehab the federal snow policy. The Maine Emergency Management Agencies staffing vacancies have been filled and the new staff is settling into their positions.

There were no significant spring flooding events and no severe summer storms during this reporting period.

I attended quarterly meetings with Oxford county Emergency Management to remain apprised of training opportunities and state events. Our training schedule was passive this year.

Respectfully submitted,
Jay Bernard
Emergency Management Director

Dixfield Police Department

I would first like to say how happy and proud I am to have been appointed as the new Chief of Police for this great town of Dixfield. I have been serving this town since 1999 and am happy to call it my home. I have had an overwhelming show of support, even in the trying times we have experienced and will continue to do my best to serve you well.

Next, I wish to bid a heartfelt "Fare Thee Well" to former Chief Richard Pickett, a true mentor and leader. Chief Pickett prepared me well for this position and has always expressed his offering of guidance and support. He still, and always will, have the interest of the Town of Dixfield at heart. Richard Pickett is and will always be known as a man with a long and distinguished career in law enforcement and always dedicated to family and friends and to his peers. I wish him all the best.

I would also be remiss if I did not extend my gratitude to the never ending support and tireless hours of work provided by our officers. A tremendous "Thank You" to Officer Eric Bernier for the tireless work he does as and excellent Evidence Tech, to Officer Anne Edmunds for her work in Operation Sunshine, and to Officer Dustin Broughton for his work with the kids in our schools. The thank you also extends to all of the reserve officers that help to cover the open shifts and extra details that are so vital in keeping a small department operating as smoothly as possible.

The Dixfield PD once again applied for and was awarded several grants. Grants received were Underage Drinking, Bureau of Highway Safety Seat Belt Enforcement, Impaired Driving Enforcement, and Local Pass-Through Act-Bryne Jag. We were able to use the grant monies to fund special details in problematic areas of our community. These details included increased patrols for impaired drivers as we strive to make our roads safe for all. We conducted extra saturation patrols to crack down on seatbelt and speed violations throughout our community. We were able to purchase other much needed equipment that otherwise would not have been possible.

Our fifth officer position received through our COPS Grant continued to provide the department with the opportunity to have an officer in both of our schools on a regular basis as well as providing the additional time and manpower to follow up on criminal investigations in a timely manner. As you can see by the statistics the position has proven to be very instrumental in the successful investigation and solving of major crimes during this past year. The grant will end on February 28, 2015. It will then be our obligation to keep the officer on board for one year after coming back to a full roster. With the prolonged opening in the department we will now have Officer Broughton with us until August 2016. This extra position has been instrumental in our ability to work on the increasing number of criminal complaints that have started early this past calendar year, and we hope you will agree that funding this position in the future will be a critical step in helping to keep Dixfield "The Way Life Should Be".

We have a Facebook account on which we encourage you to sign on as a friend and report any and all criminal or suspicious activity you observe in our community. You may also report through our office, in person, by telephone (562-4517) or through the Oxford County Regional Communication Center (800-733-1421). Anonymous tips are welcomed. Please do not hesitate to call and be assured that we will work with you and follow up on all information received.

Theft complaints **decreased** by nearly 50%. Burglaries **increased** by nearly 50%.

Respectfully submitted,
Chief Jeffrey A. Howe

Statistical Information

Recorded Incidents: 1219

Traffic Summonses: 117

OUI: 7

OAS: 8

Theft of A Motor Vehicle: 3

Theft from a Motor Vehicle: 3

Other M/V arrests: 5

Security Checks: 14000

Child Abuse & Neglect: 4

Adult Arrests: 72

Juvenile Arrests: 9

Accidents: 90

Domestic Assaults: 3

Domestic Involved Incidents: 18

Burglaries: 17

Thefts: 37

Sexual Assaults: 3

Simple Assaults: 15

Vandalism: 19

Animal Control

The following is a list of animal-related calls handled by animal control:

Animal Abuse—Cat, unfounded	1
Animal Abuse—Dog, unfounded	1
Dogs were transported to the shelter	3
Dog bites—Unprovoked bites by the dog	2
Dogs running at-large/Returned to owner	22
Cats—Strays	10
Cat at large—Gone on arrival	1
Other—Wildlife or farm animal	3

If you are having trouble with a wild animal (skunk, woodchuck, raccoon, etc) please contact a Game Warden at 800-452-4664 for assistance. The role of the Animal Control Officer to is take care of domesticated animal calls.

Respectfully submitted,
Anne Simmons-Edmunds
Animal Control Officer
(207) 357-9947

Help Stop Animal Abuse in Maine

-Contact-

Animal Welfare Program

28 State House Station

90 Blossom Lane

Deering Building

Augusta, ME 04333

Phone: 207-287-3846 Fax: 207-287-7548

animal.welfare@maine.gov

Dixfield Fire Company

During the fiscal year ending June 30, 2015, the Fire Company responded to the following seventy-eight (78) incidents:

Fire	
Structure (includes chimney fires)	**25**
Wood & Grass	**5**
All other	**2**
Report of Smoke	**3**
Motor Vehicle Accidents	**14**
Rescue Related	**3**
Alarm Activation	**2**
Power Line / Tree on Wires	**6**
Carbon Monoxide check	**1**
Other Miscellaneous	**13**
Medical Assist	**4**

More than one half of these calls, 46, involved mutual aid, either received or provided. As noted in previous years, mutual aid is critical today in our response to emergency incidents, not only in Dixfield, but also our surrounding communities. With more members working out of town, multiple jobs, and shift work, each town sees diminished response numbers at any given time.

We encourage all citizens to check for and remedy any fire hazards in and around your home; please make sure you have working smoke detectors (and replace the batteries when you change your clocks); if you burn wood, please inspect and clean your chimney (we have chimney cleaning brushes available for loan at the station); keep flammables, matches & lighters away from young children.

While outdoor cooking or warming fires do not require a permit, any burning of brush or leaves does require a permit. Fire permits are available from the Town Fire Warden or Deputies (names & numbers available at the Town Office), or online at www.maineburnpermit.com.

Again, I would like to thank the members that have been able to assist with Fire Prevention presentations made in our area schools. These presentations are an important step to developing safe habits handling fire and recognizing hazards. We also encourage citizens to be safe when using fireworks—know the laws; if you have any questions please contact us at the station.

Thank you to our personnel for putting many hours of training, working around the station, and especially responding to calls. We extend our gratefulness to all of our surrounding fire department partners, the Auxiliary, the Dixfield Police and Public Works Departments and MedCare Ambulance. Their assistance is essential to providing a safe response and outcome to our varied calls throughout the year. Finally, thanks to the citizens for providing the equipment necessary to fulfill our mission.

Please, practice fire safety every day.

Scott R Dennett
Fire Chief

Water Department

To the Citizens of Dixfield:

2015 was the second year of our three year contract between Mexico Water District and the Town of Dixfield for the Water Department Field Operations. It also was the second year the Town of Dixifield contracted with Mexico Water District to provide billing and collection services for the Sewer and Water Departments.

For the year 2015 we pumped over 39,980,000 gallons of drinking water.

During the 2015 year, besides the normal work load, we did the following:

1) Oversaw the Pine Street & High Street Water Main Replacement Project.
2) Assisted in the Howard Street Main Replacement.
3) Started the Newton Brook Pumping Station upgrades.
4) Finished Phase 3 of the Plant Controls & Alarm Systems upgrades.
5) Corrected Curb Box issues at the end of Robbins Avenue.
6) We are still working on updating the records for Curb Box shut-offs, to date we have completed 505 out of 600.

Our Meter Replacement Program is in our seventh year, so far we have replaced over 65 meters this year giving us a total of over 475 meter changes since we started in 2006.

We look forward to another great year working for the Town of Dixfield.

Thank you,
James M. White—Superintendent

Dixfield Sewer Department

Matt Timberlake

Ted Berry Company, Inc.

Office Hours: 7:30 am—3:30 pm Monday—Friday

Office: 897-3348 Fax: 897-3627

24 Hour Emergency: 758-8306

www.tedberrycompany.com and **http://dixfield.org/sewer.html**

Paul Pomerleau

In an effort to prolong the life of the sewer infrastructure, maintain Maine DEP compliance, and US EPA Clean Water Act compliance, eliminate sewer overflows or discharges, maintain compliance with town liability insurance requirements, and respond to issues effectively, the Town of Dixfield is contracted with the Ted Berry Company of Livermore to operate and maintain the wastewater collection system. This agreement began on September 1, 2007 when the Ted Berry Company took over the daily operations of the wastewater collection system for the Town.

The Town's sewer system consists of nearly 8.5 miles of underground gravity sewer pipe, approximately 150 manholes, a service connection for each private sewer lateral that connects to the sewer system, and seven pumping stations which lift the flow from areas throughout the system and pump it to Hall Hill where it is metered and pumped one last time to the Rumford/Mexico Sewerage Treatment plant through a long force main which the Town shares with the Mexico Sewer District.

As part of the maintenance agreement annual collection system cleaning and inspections including the sewer mains and the pumping stations is ongoing, if you experience any abnormalities in the sewer system or at your house contact our collection system operator who can check the main sewer and make sure it is operating correctly.

The aging pumping stations require constant attention; and many upgrades have been made in recent years to prolong the life of the systems and increase reliability. These upgrades included mechanical upgrades like new pumps, piping, and telemetry systems in many of the stations as well as a strategic condition assessment that was performed in the main Hall Hill Pumping station in 2015 by the Ted Berry Company and its engineer AE Hodsdon.

Some of the ways residents and users of the sewer system can help protect the infrastructure and keep operating expenses down are to never flush FOG (Fats, Oils, and/or Grease) down the drains, do not flush so called "flushable" wipes into the sewer system as they are in most cases non-dispersible which means they stay intact and can clog pipes and pumps, and report anything that seems abnormal with the sewer system immediately. Sewer pipes and pumping stations can become clogged by FOG and wipes or other debris not intended for the sewer system and cause backups into basements, roadways, businesses, and waterways, Sewer backups create health hazards and can result in expensive property damage and threaten the environment.

Paul Pomerleau, a 20yr veteran of the Ted Berry Company has daily responsibility of the town sewer system and works under direction of Matt Timberlake, a NEWEA Grade IV Collection System Operator and NASSCO certified pipeline inspector. Paul has operated the Dixfield sewer system since 2007.

Ludden Memorial Library

This past year has brought some changes to our library. We welcome Loretta Blancato, (or as the children call her, Miss Loretta) as our new Story Time coordinator. She is a very fine addition to our staff and does a wonderful job with the children who already adore her! Miss Loretta fits in well with the library and the library's patrons. We are all happy to have her join us!

Also new this year, we are taking part in a unique program called "Books on Wheels" which is funded by a private grant through SeniorsPlus' "Meals on Wheels" in Oxford County. The program enables homebound consumers to be able to enjoy library materials without leaving their homes. The items are picked up and returned to the library by the same "Meals on Wheels" delivery people. This seems to be working well for everyone involved.

The library continues to adapt and restructure in this digital world of ever increasing technology. According to the Bangor Daily News, "***28 percent** of adults read an e-book in 2013, up from 23 percent in 2012 and there is a clear need for their (the library's) role as a gathering space."* Ludden library provides these things, as a meeting place for many public and private functions, plus we offer over 7,500 of the latest downloadable books, and we have nearly 5,000 downloadable audio books for children, teens, and adults. These books may be downloaded to any digital device for free with your library card. Of course we also offer over 20,000 print materials, approximately 1,000 physical audio books on CD, and approximately 2,000 video DVDs. We also subscribe to 34 print serials which are available to check out as well. Our patrons also have access to 66 licensed databases which can be used for research, etc. at the library, at home, or anywhere that you have an internet connection. We also offer public WiFi as well.

In addition, we also provide interlibrary loans to other Minerva libraries and receive interlibrary loans from those libraries as well. "If we don't have it, we can get it," is our motto.

We have circulated 6,681 children's materials and 16,755 adult materials, plus approximately 1,000 electronic materials over this past year. Our 10 public use computers are also well used with over 4,000 sessions this year. We have had over 16,000 library visits and assisted patrons with 697 reference questions. There have been 41 children's programs offered this year, which have been well attended with close to 1,000 participants. Also, for adults we hosted "The Blue Lights and Funny Cider Tour" with visiting Maine authors John Ford, Sr. and Mark Nickerson. Ford is a former Maine Game Warden; Nickerson is a former Maine State Trooper. Both are authors of their own books. This program was very interesting and enjoyable for all those in attendance.

The library was operated with a municipal appropriated budget of $135,073 for the FY 2014-15. We have collected revenues consisting of non-resident fees, fines, print and copy fees, etc. of $5,458.

The library also uses social media to keep in touch with our patrons & friends. You can find us on Facebook and follow us on Twitter to see what we've been up to, or you can stop in anytime during our business hours to visit!

This library serves the towns of Dixfield, Canton, Carthage, and Peru with nearly 1400 registered users.

Hours of operation are: Monday through Friday 9:30 a.m. until 5:30 p.m. We are also open on Saturdays at 9:00 a.m. until Noon from Labor Day until Memorial Day, the library is closed on Saturdays during the summer.

Respectfully submitted,

Peggy Malley,
Library Director

Northern Oxford Regional Solid Waste Board

(N.O.R.S.W.B)

Greetings, Town of Dixfield Residents:

Recycling market revenues decreased some $9,150 due to less demand for materials globally. Revenues received did, however, cover the costs of our recycling operations. In addition, we were able to complete various improvements at the transfer station/recycling center including completion of paving the facility.

Year 2014 saw an improvement in processed tons of municipal solid waste from our six member towns totaling 9633 tons versus 9080 in 2013. Disposal cost in 2014 (excluding transportation) was $486,305. Recycled material was 938 tons in 2014 which gave us total revenues of $102,641. Tonnage was down from the 965 ton figure in 2013.

Please remember separating recyclables from trash decreases the cost of disposal and creates a revenue stream. An average person's trash is made up of 50% recyclables, while only 10% is currently being recycled.

Recyclable materials include aluminum and metal cans, newsprint, magazines, office paper and junk mail, as well as, any cardboard and paperboard such as cereal containers, shoe boxes, egg cartons, etc. Plastic recycling has expanded to include all containers, excluding plastic bags, which most supermarkets accept, and Styrofoam, which has no reuse, as of current conditions. Glass, including containers, drinking and cups, plates and baking dishes, has no current market in our area and is being landfilled on site.

We collected 109 units of household hazardous waste from our member towns during June 2015. Used motor oil is accepted by many local garages. A new point collection program, including latex, has been established at our transfer station. This will allow disposal year-round and recycles usable point via an outside contractor.

Universal waste such as fluorescent lamps, mercury thermometers and switches, TV's, computer equipment, etc. must also be separated from regular waste and brought to the designated spot at the Recycling and Transfer Station, Route 2, Mexico.

Information on recycling and household hazardous waste is available by contacting the **Regional Solid Waste & Recycling** facility at 364-3645 or **River Valley Healthy Communities Coalition** at 364-7408.

Please remember together we can make a difference!

Respectfully submitted,
William DeVries

Economic Development Council

The Dixfield Economic Development Council (DEDC), unfortunately, hasn't been as active as a committee this year. The DEDC, however, is grateful to the Outdoor Market Committee for giving us news for our report. Through their efforts, the town enjoyed another great Market Day.

Thank you to the Outdoor Market committee for last year's celebration and we are all looking forward to August 21, 2016 for Market Day.

Our council is suffering from lack of members due to three resignations this year. What do you see as projects that could help improve activities in the town or make the town more attractive to visitors and businesses? Drop in at the Town Office and fill out a short form expressing your interest and willingness to be a member. There are no restrictions, all are welcome. Membership on another committee or Board is a plus.

Looking forward to notice of your interest,

Norine Clarke

T-Shirts available for sale at the Town Office

For more information please call 562-8151

Dixfield Historical Society

The Dixfield Historical Society has once again experienced great community support in 2015. Several artifacts and many archival materials have been donated, and we in the organization are so grateful that interested citizens want Dixfield's history to be preserved for future generations and not lost to boxes deteriorating in an attic, basement, or closet somewhere.

We continue to work with the Maine Memory Network and Maine Archives and Museums for preservation and further education projects. Kurt Rowley's class "A River Valley Civilization" from Dirigo High School sponsored a Silent Movie Night at the Tuscan Opera House for the third straight year and donated the proceeds of $309.75 to the Society. A big thank you to them for this community outreach project and to Nancy Carpenter for making the building available for the event.

Our newsletter the "Dixfield Star" has been evolving and being very well received with many "tell it again" stories as well as documenting history. If you have a story that you remember from days past, get in touch with me or Jane Bubar. We'd love to "Tell it Again"! Yearly membership revenue directly publishes the newsletter.

I certainly cannot end 2015 without thanking the citizens of Dixfield for voting the $2,500 each year at Annual Town Meeting. It takes many volunteer hours and funds to continue Dixfield Historical Society's mission and maintain the Museum House. Community support is essential in a small organization such as this, and we have it in Dixfield. THANK YOU ALL!

Sincerely,

Donna Towle

President

Ione Harlow

Dixfield Community Fund and Scholarships

Year	Total Interest	Interest Town Use	Interest Scholar-ships (25%)
1972	$ 5,319.04	$ 3,989.26	$ 1,329.78
1973	11,013.67	8,260.24	2,753.43
1974	16,466.52	12,349.92	4,116.60
1975	17,963.21	13,472.41	4,490.80
1976	17,124.58	12,843.41	4,281.17
1977	18,088.14	13,566.11	4,522.03
1978	18,099.01	13,574.26	4,524.75
1979	19,990.92	14,993.19	4,997.73
1980	22,302.65	16,726.99	5,575.66
1981	23,009.42	17,257.07	5,752.35
1982	34,315.05	25,736.29	8,578.76
1983	24,534.65	18,400.99	6,133.66
1984	26,392.53	19,794.40	6,598.13
1985	26,636.35	19,977.26	6,659.09
1986	24,100.45	18,075.34	6,025.11
1987	25,235.58	18,926.68	6,308.90
1988	24,161.27	18,120.96	6,040.31
1989	24,499.50	18,372.99	6,126.51
1990	25,556.64	19,167.48	6,389.16
1991	23,631.73	17,723.80	5,907.93
1992	3,633.00	8,833.00	4,800.00
1993	18,638.03	14,035.67	4,602.36

Year	Total Interest	Interest Town Use (75%)	Interest Scholar-ships (25%)
1994	16,662.95	12,496.65	4,166.30
1995	21,313.42	17,050.27	4,263.15
1996	21,605.88	17,284.23	4,321.65
1997	13,296.37	9,971.82	3,324.55
1998	12,395.39	9,296.12	3,099.27
1999	15,039.46	11,279.08	3,760.38
2000	11,895.13	8,920.94	2,974.19
2001	13,096.50	9,821.93	3,274.57
2002	13,366.26	10,024.24	3,342.02
2003	14,350.65	10,762.50	3,588.15
2004	18,360.22	13,769.54	4,590.68
2005	18,456.95	13,842.09	4,614.86
2006	20,393.94	15,294.76	5,099.18
2007	18,315.82	13,736.25	4,579.57
2008	28,405.16	21,302.90	7,102.26
2009	17,451.35	13,087.92	4,363.43
2010	15,016.01	11,261.49	3,754.52
2011	13,884.63	10,413.00	3,471.63
2012	20,757.08	15,567.10	5,189.98
2013	13,205.71	9,904.28	3,301.43
2014	12,442.97	9,331.80	3,111.17
2015	20,372.88	15,279.66	5,093.22

		75%	25%
Totals	**$830,796.67**	**$623,896.29**	**$206,900.38**

Odd Fellows and Rebekahs

Scholarship Fund

Interest Earned from 1986 to Present

		Interest Earned	Scholarships Awarded
1986	(1st Year)	$ 1,255.41	8
1987		1,298.20	9
1988		1,242.93	8
1989		3,044.46	11
1990		3,100.98	8
1991		2,867.40	7
1992		2,337.25	17
1993		2,624.83	7
1994		2,260.54	14
1995		1,726.17	14
1996		2,068.82	8
1997		1,322.36	4
1998		1,504.01	6
1999		1,824.84	6
2000		1,443.31	9
2001		1,589.08	7
2002		1,621.81	13
2003		1,726.17	16
2004		2,227.75	14
2005		2,239.49	8
2006		2,474.52	10
2007		2,222.36	6
2008		3,446.57	9
2009		2,200.00	5
2010		1,921.98	4
2011		1,709.68	9
2012		2,518.58	15
2013		1,602.33	15
2014		1,509.78	8
2015		2,471.97	16
Total		**$61,403.58**	**291**

Verdurina Ludden Trust

Verdurina Ludden Trust is a separate trust fund, although managed through Key Bank Trust (together with those listed below). These funds are dedicated as an off-set to the library's annual budget and are placed in a library revenue account each year. This year's interest (2015) totaled **$798.54.**

Key Bank Trust Accounts

Fund	% of Earned Interest	Amount Received 2015	Balance of Accrued Interest 6/30/2015
Ione Harlow Dixfield Community Fund	54.77%	$15,278.97	$51,236.85
Ione Harlow Dixfield Community Fund Scholarships	18.26%	5,093.91	3,107.41
Cemetery Trusts	16.86%	4,706.91	17,518.79
Odd Fellows Scholarship Trust	8.86%	2,471.97	1,507.27
Harlow Library Trust	1.06%	294.41	1,257.10
Ministerial School Trust	.19%	52.77	826.58
Totals	100.00%	$27,898.94	$75,454.00

Gross Budget 2014— 2015

Municipal Departments	
Executive Department	$ 297,667
Police Department	342,598
Public Works Department	518,763
Fire Department	92,030
Ludden Memorial Library	127,024
Boards and Committees	3,580
Public Safety	180,122
Health, Animal & Code Enforcement	15,515
Recreation	12,500
Municipal Grounds	32,186
Insurances	36,000
Social Services	4,901
Regional Expenses	164,860
Miscellaneous Expense	5,240
Reserves	285,000
Debt Service	51,953
General Assistance	9,000
County Tax	112,377
RSU No. 10 (School)	1,834,620
Total Gross Budget	**$4,125,936**
Municipal Revenue Sharing	-182,765
Other Projected Revenues	-620,751
2014/15 Net Budget	**$3,322,420**

Tax Rate Calculation

2014 - 2015

Real and Personal Property Valuation		
Local Taxable Real Estate Valuation	$127,854,361	
Local Taxable Personal Property Valuation	30,121,215	
Total Taxable Valuation		$157,975,576
Total of All Homestead Exempt Valuation	8,081,600	
Total of All Homestead Exempt ÷ 2		4,040,800
Total of All BETE Exempt Valuation	6,360,300	
Standard BETE Reimbursement Value		3,886,123
Total Valuation Base 2014/15		$165,902,499

Appropriations		
Appropriations:		
Oxford County Assessment	$112,377	
Municipal Appropriations	2,285,079	
RSU No. 10 Assessment	1,834,620	
Total Appropriations		$4,232,076
Allowable Deductions:		
State Municipal Revenue Sharing	182,765	
All Other Revenues Except Homesteads	620,751	
Total Deductions		$803,516
Net Raised by Local Property Tax Rate		$3,428,560

Tax Rate Calculation		
Total Valuation	$165,902,499	
Homestead Exemptions	4,040,800	
BETE Valuation	3,886,123	
Total		$157,975,576
Multiplied by Selected Tax Rate		x .020800
Tax Commitment		3,285,891
Deduct Net Budget		3,428,560
Overlay		$22,211

State of Maine Homestead Reimbursement: Valuation of $4,040,800 x tax rate of .020800 = $84,048; Interest charged on overdue taxes 7%; 1Mil = $165,902,499.

Tax Liens 2015

Name	2015	2014	2013	Total
Arsenault, Albert J.	$569.92	$509.52	$513.48	$1,592.92
Atlantic Trust	$2,189.20			$2,189.20
Austin, Joyce E	$1,693.97	$2,219.50		$3,913.47
Babbitt, Wesley M.	$270.40			$270.40
Barbioni, Edward E.	$975.52	$905.17	$912.21	$2,792.90
Blauvelt, Gordon	$2,184.00	$1,031.06		$3,215.06
Bradford, Andrew	$284.96	$264.41	$266.46	$815.83
Bradford, Andrew	$996.32	$924.47	$931.66	$2,852.45
Brann, Nelson	$378.56	$351.26	$353.99	$1,083.81
Bright, Keith	$690.74			$690.74
Brown, Jody	$1,281.17			$1,281.17
Brown, Robert, heirs	$790.40	$686.90		$1,477.30
Burgess, Timothy	$1,186.64			$1,186.64
Burns, John	$1,424.45			$1,424.45
By Eye Property Mgmt	$1,204.32	$1,117.47		$2,321.79
Capponi, Jason	$1,807.52	$1,677.17		$3,484.69
Cassier, Lisa	$469.04			$469.04
Chiasson, Christopher	$906.57			$906.57
Cobb, Alan	$249.60	$231.60	$845.88	$1,327.08
Colburn, Rita	$1,208.48			$1,208.48
Conley, Harold D.	$2,610.40			$2,610.40
Coolidge, Gordon E.	$544.96	$228.80		$773.76
Daigle, Sally	$498.93			$498.93
Daley, Hart	$249.60			$249.60
Davis, Dawn	$953.87			$953.87
Dean, Elaine	$315.48			$315.48
Dolloff, James G., Jr.	$368.16	$341.61	$343.41	$1,053.18
Dupuis, David	$908.62			$908.62
Dyer, Brad	$999.44			$999.44
Exiles Motorcycle Club	$327.90			$327.90
Fontaine, Sue Ellen	$490.65			$490.65
Frost, Brian	$1,225.12			$1,225.12
Frost, Brian	$149.45			$149.45
Gallant, Bradlee	$256.76			$256.76
Gallant, William	$3,870.88			$3,870.88
Gonzalez, Francisco	$235.04	$25.08		$260.12
Gordon, Robert, heirs			$1,295.76	$1,295.76
Grant, Rick E., Jr.	$438.88			$438.88
Greenwood, Barbara	$629.73			$629.73
Grignon, John	$4,037.28	$1,022.73		$5,060.01
Haley, Michelle	$1,283.36	$1,190.81		$2,474.17
Hall, Edward	$651.74			$651.74
Hall, Paul, Houghton	$1,493.44	$1,385.74	$1,396.51	$4,275.69
Hamilton, Wanda	$1,689.24			$1,689.24
Harkness, Denise	$979.68	$909.03	$915.51	$2,804.22
Harrison, Lucky J	$1,146.08	$760.61		$1,906.69

Tax Liens 2015

Name	2015	2014	2013	Total
Haynes, Jeffrey	$465.92			$465.92
Haynes, Jeffrey	$321.73			$321.73
Haynes, Stanley	$559.52			$559.52
Hebert, Christopher	$4,014.81			$4,014.81
Hebert, Oscar	$734.24	$611.45		$1,345.69
Heintz, Margaret	$429.79			$429.79
Henderson, Wendell,heirs	$1,372.80	$674.15		$2,046.95
Hiscock, Ellen F	$1,716.00	$1,592.25		$3,308.25
Hixon, Thomas	$434.09			$434.09
Holman, Ruth	$645.84			$645.84
Jacques, Kenneth	$573.58			$573.58
JP Morgan Chase Bank	$2,560.48			$2,560.48
Karkos, Terry PR	$1,420.47			$1,420.47
Knox, Sandra	$919.74			$919.74
Laliberty, Erin	$124.07			$124.07
Laprell, Darryl	$2,146.56	$1,991.76		$4,138.32
Latouche, Ronald	$775.83			$775.83
Leavitt, Stephen	$534.56			$534.56
Leavitt, Stephen	$616.99			$616.99
Leblanc, Joseph	$775.84	$719.89		$1,495.73
LeBlanc, Lee Roy	$505.44	$234.49		$739.93
Long River Inc.	$1,345.76			$1,345.76
Louvat, Daniel	$1,711.84			$1,711.84
Louvat, Daniel	$284.96			$284.96
Maddaus, Elizabeth	$1,314.86			$1,314.86
Marston,Heidi	$43.68	$40.53	$40.26	$124.47
McLean, Eugene	$108.16			$108.16
McPherson, Melissa	$372.32	$143.69		$516.01
Mease, Darlene	$619.55			$619.55
Merrill, Lawrence	$1,307.88			$1,307.88
Michaud, Thomas	$2,221.44			$2,221.44
Mills, Joaquin	$1,264.64	$579.83		$1,844.47
Mitchell, Terri	$1,485.12			$1,485.12
Mitchell, Terri	$241.28			$241.28
Money, Michael	$1,077.44			$1,077.44
Murphy, Kevin	$1,333.28	$677.83		$2,011.11
Noyes, Daniel	$6.93			$6.93
Noyes Sand & Gravel	$1,483.58			$1,483.58
Paine, Richard	$1,256.32	$331.78		$1,588.10
Plante, Jennifer	$2,092.48	$1,941.58	$1,956.67	$5,990.73
Porter, Carl	$840.70			$840.70
Porter, Jeffrey	$804.96			$804.96
Pratt, Joseph	$1,064.96	$243.51		$1,308.47
Rice, Michael	$811.03	$1,063.43		$1,874.46
Ridley, Justin	$884.54			$884.54
Roberts, Richard R	$473.20			$473.20

Tax Liens 2015

Name	2015	2014	2013	Total
Robertson, Lisa R	$1,119.04	$1,038.34		$2,157.38
Rodrigues, Marc	$645.12			$645.12
Roy, Norman	$1,414.40	$736.01		$2,150.41
Saphier, David	$3,303.04	$2,274.37		$5,577.41
Sawtelle, Evelyn	$540.48			$540.48
Scott, George	$503.36			$503.36
Shorey, Heather	$1,424.80	$1,322.05	$1,312.01	$4,058.86
Skidgell, William	$1,027.52	$953.42		$1,980.94
Skidgell, William	$3,280.16			$3,280.16
Smith, Alan	$210.08			$210.08
Smith, Darren	$422.04			$422.04
Soni, Amit	$472.16	$438.11		$910.27
St Cyr, Margaret	$453.44			$453.44
Sterns, Kelly	$682.24			$682.24
Swan, Royal	$2,100.33			$2,100.33
Terrill, Cynthia	$1,815.84			$1,815.84
Tompkins, Clarence	$1,431.04			$1,431.04
Towle, Kathryn P	$698.88	$648.48	$653.52	$2,000.88
Treadwell, Christal	$1,118.47			$1,118.47
Tyler, Nicole	$66.56	$45.48		$112.04
Viitala, Richard	$1,083.68	$302.65		$1,386.33
Viitala, Richard	$511.68			$511.68
Virgin, Clifford	$344.24			$344.24
Waite, Jeffrey D	$1,449.76	$1,345.21	$1,355.47	$4,150.44
Weinberg, Robert P	$3,373.76			$3,373.76
Welch, Benjamin N	$2,742.95			$2,742.95
Whalen, Shawn	$746.72	$685.15		$1,431.87
White, David	$2,117.44	$326.15		$2,443.59
Whiting, Mark	$561.60	$141.10		$702.70
Whittemore, Frederick E., Jr	$2,104.96	$861.02		$2,965.98
Wight, Angela	$642.72	$298.18		$940.90
Wilbur, Timothy	$1,052.48	$976.58	$813.38	$2,842.44
Willoughby, Richard H	$1,212.64			$1,212.64
Wilson, Matheau	$1,373.74			$1,373.74
TOTAL	**$135,263.05**	**$39,021.41**	**$13,906.18**	**$188,190.64**

Independent Auditors' Report

Proven Expertise and Integrity

INDEPENDENT AUDITORS' REPORT

Board of Selectmen

Town of Dixfield

Dixfield, Maine

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements

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

Auditors' 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 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 of 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.

3 Old Orchard Road, Buxton, Maine 04093

Tel: (800) 300-7708 (207) 929-4606 Fax: (207) 929-4609

www.rhrsmith.com

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, business-type activities, each major fund, and the aggregate remaining fund information of the Town of Dixfield, Maine as of June 30, 2015, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 4 through 11 and 43 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Dixfield, Maine's basic financial statements. The combining and individual non-major fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual non-major fund financial statements are the responsibility of management and were derived from and related 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, the combining and individual nonmajor fund financial statements are fairly stated in all material respects in relation to the basic financial statements as a whole.

RHR Smith & Co.

Buxton, Maine

March 22, 2016

REQUIRED SUPPLEMENTARY INFORMATION

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2015

(UNAUDITED)

The following management's discussion and analysis of Town of Dixfield, Maine's financial performance provides an overview of the Town's financial activities for the fiscal year ended June 30, 2015. Please read it in conjunction with the Town's financial statements.

Financial Statement Overview

The Town of Dixfield, Maine's basic financial statements include the following components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also includes required supplementary information which consists of the general fund budgetary comparison schedule, and other supplementary information which includes combining and other schedules.

Basic Financial Statements

The basic financial statements include financial information in two differing views: the government-wide financial statements and the fund financial statements. These basic financial statements also include the notes to financial statements that explain in more detail certain information in the financial statements and also provide the user with the accounting policies used in the preparation of the financial statements.

Government-Wide Financial Statements

The government-wide financial statements provide a broad view of the Town's operations in a manner that is similar to private businesses. These statements provide both short-term as well as long-term information in regards to the Town's financial position. These financial statements are prepared using the accrual basis of accounting. This measurement focus takes into account all revenues and expenses associated with the fiscal year regardless of when cash is received or paid. The government–wide financial statements include the following two statements:

The Statement of Net Position – this statement presents *all* of the government's assets, deferred outflows of resources, liabilities and deferred inflows of resources with the difference being reported as net position.

The Statement of Activities – this statement presents information that shows how the government's net position changed during the period. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows.

Both of the above mentioned financial statements have separate columns for the two different types of town activities. The types of activities presented for the Town of Dixfield are:

- *Governmental activities* – The activities in this section are mostly supported by taxes and inter governmental revenues (federal and state grants). Most of the Town's basic services are reported in governmental activities, which include general government, protection, public works, human services, education, community and social agencies, and unclassified.
- *Business-type activities* – These activities are normally intended to recover all or a significant portion of their costs through user fees and / or charges to external users for goods and/or ser vices. These activities for the Town of Dixfield include the sewer and water departments.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town of Dixfield, Maine, like other local governments, uses fund accounting to ensure and demonstrate compliance with financial related legal requirements. All of the funds of the Town of Dixfield, Maine can be divided into two categories: governmental funds and proprietary funds.

Governmental funds: Most of the basic services provided by the Town are financed through governmental funds. Governmental funds are used to account for essentially the same functions reported in governmental activities in the government- wide financial statements. However, unlike the government-wide financial statements, the governmental fund financial statements focus on near-term inflows and outflows of spendable resources. They also focus on the balance of spendable resources available at the end of the fiscal year. Such information will be useful in evaluating the government's near-term financing requirements. This approach is known as the current financial resources measurement focus and the modified accrual basis of accounting. Under this approach revenues are recorded when cash is received or when susceptible to accrual. Expenditures are recorded when liabilities are incurred and due. These statements provide a detailed short-term view of the Town's finances to assist in determining whether there will be adequate financial resources available to meet the current needs of the Town.

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 government'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. These reconciliations are presented on the page immediately following each governmental fund financial statement.

The Town of Dixfield, Maine presents five columns in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances. The Town's major governmental funds are the general fund, the Road Reconstruction Fund, the Ione Harlow Community Fund and the Ione Harlow Scholarship Fund. All other funds are shown as nonmajor and are combined in the "All Nonmajor Funds" column on these statements.

The general fund is the only fund for which the Town legally adopted a budget. The Budgetary Comparison Schedule – Budgetary Basis – Budget and Actual – General Fund provides a comparison of the original and final budget and the actual expenditures for the current year.

Proprietary Funds: The Town of Dixfield, Maine maintains two proprietary funds, the sewer and water departments. These funds are used to show activities that operate more like those of commercial enterprises. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. Like the government-wide financial statements, proprietary fund financial statements use the accrual basis of accounting. No reconciliation is needed between the government-wide financial statements for business-type activities and the proprietary fund financial statements.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the Government-Wide and the Fund Financial Statements. The Notes to Financial Statements can be found following the Statement of Cash Flows – Proprietary Funds.

Required Supplementary Information

The basic financial statements are followed by a section of required supplementary information, which includes a Budgetary Comparison Schedule – Budgetary Basis – Budget and Actual – General Fund.

Other Supplementary Information

Other supplementary information follows the required supplementary information. These combining and other schedules provide information in regards to nonmajor funds, capital asset activity and other detailed budgetary information for the general fund.

Government-Wide Financial Analysis

Our analysis below focuses on the net position, and changes in net position of the Town's governmental and business-type activities. The Town's total net position for governmental activities decreased by $178,964 from $13.44 million to $13.26 million. The Town's total net position for business-type activities decreased by $147,609 from $3.17 million to $3.02 million.

Unrestricted net position - the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements - increased for governmental activities to a balance of $1,561,994 at the end of this year. Unrestricted net position for business-type activities decreased to a balance of $68,020.

Table 1
Town of Dixfield, Maine
Net Position
June 30,

	Governmental Activities		Business-Type Activites	
	2015	2014	2015	2014 (Restated)
Assets				
Current Assets	$ 4,227,471	$ 3,770,424	$ 326,807	$ 495,619
Capital Assets	11,100,607	10,844,801	4,509,121	4,383,891
Total Assets	15,328,078	14,615,225	4,835,928	4,879,510
Liabilities				
Current Liabilities	630,737	67,957	374,303	154,760
Long-term Debt Outstanding	1,428,462	1,095,899	1,438,638	1,554,154
Total Liabilities	2,059,199	1,163,856	1,812,941	1,708,914
Deferred Inflows of Resources				
Prepaid Taxes	12,458	15,984	-	-
Total Deferred Inflows of Resources	12,458	15,984	-	-
Net Position				
Net Investment in Capital Assets	9,542,472	9,722,965	2,954,967	2,734,349
Restricted: Special Revenue Funds	7,126	7,116	-	-
Capital Projects Funds	836,897	995,452	-	-
Permanent Funds	1,307,932	1,298,610	-	-
Unrestricted	1,561,994	1,411,242	68,020	436,247
Total Net Position	$ 13,256,421	$ 13,435,385	$ 3,022,987	$ 3,170,596

Table 2
Town of Dixfield, Maine
Change in Net Position
For the Years Ended June 30,

	Governmental Activities		Business-Type Activities	
	2015	2014	2015	2014
Revenues				
Program revenues:				
Charges for services	$ 9,220	$ 19,434	$ 524,069	$ 527,357
Operating grants and contributions	2,804	29,159	-	-
General revenues:				
Taxes	3,624,773	3,357,530	-	-
Grants and contributions not restricted to specific programs	493,923	494,497	830	19,893
Miscellaneous	171,534	280,495	12,755	11,268
Transfers from other funds	258,104	302,825	-	-
Total Revenues	4,560,358	4,483,940	537,654	558,518
Expenses				
General government	842,437	387,504	-	-
Protection	213,258	611,932	-	-
Public works	890,426	782,782	-	-
Human services	10,643	10,747	-	-
Community and social agencies	308,847	315,045	-	-
Education	1,834,621	1,788,968	-	-
Interest on long-term debt	6,963	3,581	-	-
County tax	112,377	110,770	-	-
Capital outlay	166,517	29,444	-	-
Sewer department	-	-	379,247	316,962
Water department	-	-	306,016	291,446
Unclassified	95,129	152,015	-	-
Transfers to other funds	258,104	302,825	-	-
Total Expenses	4,739,322	4,495,613	685,263	608,408
Change in Net Position	(178,964)	(11,673)	(147,609)	(49,890)
Net Position - July 1, Restated	13,435,385	13,447,058	3,170,596	3,220,486
Net Position - June 30	$ 13,256,421	$ 13,435,385	$ 3,022,987	$ 3,170,596

Revenues and Expenses

Revenues for the Town's governmental activities increased by 1.70%, while total expenses increased by 5.42%. For the business-type activities revenues decreased by 3.74%, while total expenses increased by 12.63%.

Financial Analysis of the Town's Fund Statements

Governmental funds: The financial reporting focus of the Town's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information may be useful in assessing the Town's financial requirements. In particular, unassigned fund balance may serve as a useful measure of a government's financial position at the end of the year, and the net resources available for spending.

Table 3
Town of Dixfield, Maine
Fund Balances - Governmental Funds
June 30,

	2015	2014
General Fund:		
Nonspendable	$ 12,405	$ 15,702
Assigned	-	27,472
Unassigned	996,679	852,001
Total General Fund	$ 1,009,084	$ 895,175
Road Reconstruction Fund:		
Restricted	$ 836,897	$ 995,452
Ione Harlow Community Fund:		
Restricted	$ 706,330	$ 703,734
Ione Harlow Scholarship Fund:		
Restricted	$ 221,861	$ 220,686
Nonmajor Funds:		
Special Revenue Funds:		
Restricted	$ 7,126	$ 7,116
Assigned	44,764	47,036
Unassigned	(24,882)	(22,780)
Capital Projects Funds:		
Assigned	395,478	369,890
Permanent Funds:		
Restricted	379,741	374,190
Total Nonmajor Funds	$ 802,227	$ 775,452

The general fund total fund balance increased by $113,909 over the prior fiscal year. The Road Reconstruction Fund total fund balance decreased by $158,555 from the prior fiscal year. The Ione Harlow Community Fund total fund balance increased by

$2,596 from the prior fiscal year. The Ione Harlow Scholarship Fund total fund balance increased by $1,175 from the prior fiscal year. The non-major fund balances increased by $26,775 from the prior fiscal year.

Proprietary funds: The Town's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

The sewer department had a change in net position of ($188,966) for the year ended June 30, 2015. The water department had a change in net position of $41,357 for the current year.

Budgetary Highlights

There was no significant difference between the original and final budget for the general fund.

The general fund actual revenues were over budget by $21,839. This was mainly the result of excess receipts in all categories except property taxes, homestead exemption, and other intergovernmental revenues.

The general fund actual expenditures were under the budget by $219,567. All expenditure categories were under budget.

Capital Asset and Debt Administration

Capital Assets

As of June 30, 2015, the net book value of capital assets recorded by the Town increased by $381,036 from the prior year. The increase is the result of current year additions of $966,274 less current year depreciation expense of $585,238.

Table 4
Town of Dixfield, Maine
Capital Assets (Net of Depreciation)
June 30,

	2015	2014
Land and non-depreciable assets	$ 523,468	$ 146,708
Buildings, building improvements and land improvements	812,404	831,067
Machinery, equipment and vehicles	4,765,330	4,519,428
Infrastructure	9,508,526	9,731,489
Total	$ 15,609,728	$ 15,228,692

Debt

At June 30, 2015, the Town had $2,606,154 in bonds outstanding versus $2,729,542 last year. Other obligations include capital leases payable and accrued sick and vacation time. Refer to Note 6 of Notes to Financial Statements for more detailed information.

Currently Known Facts, Decisions, or Conditions

Economic Factors and Next Year's Budgets and Rates

The Town has steadily maintained a sufficient unassigned fund balance to sustain government operations for a period of approximately two months, while also maintaining significant reserve accounts for future capital and program needs.

Contacting the Town's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the Town's finances and to show the Town's accountability for the money it receives. If you have questions about this report or need additional financial information, the Treasurer for the Town of Dixfield can be reached at P.O. Box 808, Dixfield, Maine 04224.

SCHEDULE 1

TOWN OF DIXFIELD, MAINE

BUDGETARY COMPARISON SCHEDULE – BUDGETARY BASIS
BUDGET AND ACTUAL – GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2015

	Budgeted Amounts		Actual	Variance Positive
	Original	Final	Amounts	(Negative)
Budgetary Fund Balance, July 1	$ 895,175	$ 895,175	$ 895,175	$ -
Resources (Inflows):				
Taxes:				
Property taxes	3,285,992	3,285,992	3,265,988	(20,004)
Excise taxes	290,600	290,600	338,652	48,052
Intergovernmental revenues:				
State revenue sharing	182,765	182,765	187,168	4,403
Homestead exemption	84,049	84,049	80,525	(3,524)
Other	176,540	176,540	166,002	(10,538)
Charges for services	8,663	8,663	9,220	557
Interest income	500	500	624	124
Miscellaneous revenues	97,682	97,682	100,451	2,769
Transfers from other funds	-	-	-	-
Amounts Available for Appropriation	5,021,966	5,021,966	5,043,805	21,839
Charges to Appropriations (Outflows):				
Current:				
General government	347,262	347,532	329,033	18,499
Protection	614,750	635,438	572,771	62,667
Public works	550,949	557,488	533,817	23,671
Human services	13,901	13,901	10,643	3,258
Community and social agencies	304,384	304,384	297,710	6,674
Education	1,834,621	1,834,621	1,834,621	-
County tax	112,377	112,377	112,377	-
Unclassified	111,594	111,594	6,797	104,797
Debt service:				
Principal	71,886	71,886	71,885	1
Interest	6,963	6,963	6,963	-
Transfers to other funds	258,104	258,104	258,104	-
Total Charges to Appropriations	4,226,791	4,254,288	4,034,721	219,567
Budgetary Fund Balance, June 30	$ 795,175	$ 767,678	$ 1,009,084	$ 241,406
Utilization of assigned fund balance	$ -	$ 27,497	$ -	$ (27,497)
Utilization of unassigned fund balance	100,000	100,000	-	(100,000)
	$ 100,000	$ 127,497	$ -	$ (127,497)

Other Supplementary Information

Other supplementary information includes financial statements and schedules not required by the Government Accounting Standards Board, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

- Budgetary Comparison Schedule – Budgetary Basis – Budget and Actual – General Fund Revenues
- Schedule of Departmental Operations – General Fund
- Combining Balance Sheet - Nonmajor Governmental Funds
- Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds
- Combining Balance Sheet - Nonmajor Special Revenue Funds
- Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Special Revenue Funds
- Combining Balance Sheet – Nonmajor Capital Projects Funds
- Combining Schedule of Revenue, Expenditures and Changes in Fund Balances – Nonmajor Capital Projects Funds
- Combining Balance Sheet – Nonmajor Permanent Funds
- Combining Schedule of Revenue, Expenditures and Changes in Fund Balances – Nonmajor Permanent Funds
- Schedule of General Capital Assets by Function
- Schedule of Changes in General Capital Assets by Function

SCHEDULE A

TOWN OF DIXFIELD, MAINE

BUDGETARY COMPARISON SCHEDULE – BUDGETARY BASIS
BUDGET AND ACTUAL – GENERAL FUND REVENUES
FOR THE YEAR ENDED JUNE 30, 2015

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
Resources (Inflows):				
Taxes:				
Property taxes	$ 3,285,992	$ 3,285,992	$ 3,265,988	$ (20,004)
Motor vehicle excise	290,000	290,000	336,996	46,996
Boat excise	600	600	1,656	1,056
Intergovernmental revenues:				
State revenue sharing	182,765	182,765	187,168	4,403
Homestead exemption	84,049	84,049	80,525	(3,524)
Tree growth reimbursement	89,209	89,209	79,518	(9,691)
General assistance	4,000	4,000	2,804	(1,196)
Other state/federal funds	83,331	83,331	83,680	349
Charges for services:				
Town clerk fees	6,000	6,000	6,849	849
Administration	1,200	1,200	2,371	1,171
Snowmobile fees	1,463	1,463	-	(1,463)
Investment income:				
Regular investment income	500	500	624	124
Other revenues:				
Fees/interest on taxes	17,000	17,000	17,567	567
Post office rent	19,580	19,580	18,083	(1,497)
RSU No. 10 garage rent	15,717	15,717	-	(15,717)
Cable t.v. franchise	3,873	3,873	3,816	(57)
Misc. other	41,512	41,512	60,985	19,473
Transfers from other funds	-	-	-	-
Amounts Available for Appropriation	$ 4,126,791	$ 4,126,791	$ 4,148,630	$ 21,839

SCHEDULE B

TOWN OF DIXFIELD, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS – GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2015

	Original Budget	Budget Adjustments	Total Available	Actual	Variance Positive (Negative)
EXPENDITURES					
General government:					
Executive department	$ 293,167	$ -	$ 293,167	$ 284,447	$ 8,720
Boards and committees	3,580	270	3,850	1,250	2,600
Code enforcement	14,515	-	14,515	11,747	2,768
Insurance & benefits	36,000	-	36,000	31,589	4,411
	347,262	270	347,532	329,033	18,499
Protection:					
Police department	342,598	17,688	360,286	316,605	43,681
Fire department	92,030	3,000	95,030	77,385	17,645
Public safety	180,122	-	180,122	178,781	1,341
	614,750	20,688	635,438	572,771	62,667
Public works:					
Public works department	518,763	3,850	522,613	508,165	14,448
Grounds	32,186	2,689	34,875	25,652	9,223
	550,949	6,539	557,488	533,817	23,671
Human services:					
Social services	4,901	-	4,901	4,901	-
General assistance	9,000	-	9,000	5,742	3,258
	13,901	-	13,901	10,643	3,258

TOWN OF DIXFIELD, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS – GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2015

	Original Budget	Budget Adjustments	Total Available	Actual	Variance Positive (Negative)
Community and social agencies:					
Ludden Memorial Library	127,024	-	127,024	122,031	4,993
Recreation	12,500	-	12,500	10,877	1,623
Regional expenses	164,860	-	164,860	164,802	58
	304,384	-	304,384	297,710	6,674
Debt service:					
Principal	71,886	-	71,886	71,885	1
Interest	6,963	-	6,963	6,963	-
	78,849	-	78,849	78,848	1
Education	1,834,621	-	1,834,621	1,834,621	-
County tax	112,377	-	112,377	112,377	-
Unclassified:					
Miscellaneous funding	89,383	-	89,383	3,772	85,611
Overlay	22,211	-	22,211	3,025	19,186
	111,594	-	111,594	6,797	104,797
Transfers out	258,104	-	258,104	258,104	-
Total Expenditures	$ 4,226,791	$ 27,497	$ 4,254,288	$ 4,034,721	$ 219,567

SCHEDULE C

TOWN OF DIXFIELD, MAINE

COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2015

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
ASSETS				
Cash and cash equivalents	$ 5,223	$ 483,290	$ 32,483	$ 520,996
Investments	7,126	-	346,289	353,415
Due from other funds	44,764	2,540	1,319	48,623
TOTAL ASSETS	$ 57,113	$ 485,830	$ 380,091	$ 923,034
LIABILITIES				
Due to other funds	$ 30,105	$ 90,352	$ 350	$ 120,807
TOTAL LIABILITIES	30,105	90,352	350	120,807
FUND BALANCES				
Restricted	7,126	-	379,741	386,867
Assigned	44,764	395,478	-	440,242
Unassigned	(24,882)	-	-	(24,882)
TOTAL FUND BALANCES	27,008	395,478	379,741	802,227
TOTAL LIABILITIES AND FUND BALANCES	$ 57,113	$ 485,830	$ 380,091	$ 923,034

SCHEDULE D

TOWN OF DIXFIELD, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2015

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
REVENUES				
Intergovernmental	$ 63,032	$ -	$ -	$ 63,032
Interest income	10	569	-	579
Investment income, net of unrealized gains/(losses)	-	-	8,807	8,807
Other	3,989	31,670	3,000	38,659
TOTAL REVENUES	67,031	32,239	11,807	111,077
EXPENDITURES				
Capital outlay	-	264,755	-	264,755
Program expenses	71,395	-	6,256	77,651
TOTAL EXPENDITURES	71,395	264,755	6,256	342,406
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(4,364)	(232,516)	5,551	(231,329)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	258,104	-	258,104
Transfers (out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	258,104	-	258,104
NET CHANGE IN FUND BALANCES	(4,364)	25,588	5,551	26,775
FUND BALANCES - JULY 1	31,372	369,890	374,190	775,452
FUND BALANCES - JUNE 30	$ 27,008	$ 395,478	$ 379,741	$ 802,227

Special Revenue Funds

Special revenue funds are established to account for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are legally restricted to expenditures for specific purposes.

SCHEDULE E

TOWN OF DIXFIELD, MAINE

COMBINING BALANCE SHEET – NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2015

	Recreation Committee	Economic Development Committee	Podunk Snowmobile Club	Walmart Eco Pierce Grant	Kitty Fund	Halloween & Easter	Insurance Refunds	Library Donations	Outdoor Market Committee
ASSETS									
Cash and cash equivalents	$ -	$ -	$ 1,023	$ -	$ -	$ -	$ -	$ -	$ -
Investments	-	-	-	7,126	-	-	-	-	-
Due from other funds	7,378	856	-	-	50	-	12,036	6,284	764
TOTAL ASSETS	$ 7,378	$ 856	$ 1,023	$ 7,126	$ 50	$ -	$ 12,036	$ 6,284	$ 764
LIABILITIES									
Due to other funds	$ -	$ -	$ 1,023	$ -	$ -	$ 550	$ -	$ -	$ -
TOTAL LIABILITIES	-	-	1,023	-	-	550	-	-	-
FUND BALANCES									
Restricted	-	-	-	7,126	-	-	-	-	-
Assigned	7,378	856	-	-	50	-	12,036	6,284	764
Unassigned	-	-	-	-	-	(550)	-	-	-
TOTAL FUND BALANCES	7,378	856	-	7,126	50	(550)	12,036	6,284	764
TOTAL LIABILITIES AND FUND BALANCES	$ 7,378	$ 856	$ 1,023	$ 7,126	$ 50	$ -	$ 12,036	$ 6,284	$ 764

TOWN OF DIXFIELD, MAINE

COMBINING BALANCE SHEET – NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2015

	Dixfield Community Committee	Workers' Compe-nsation	Beauty Donations	Wind Study	Police Grants	Return of Bullrock Fund	Sidewalk Project 2012	Totals
ASSETS								
Cash and cash equivalents	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,200	$ 5,223
Investments	-	-	-	-	-	-	-	7,126
Due from other funds	1,259	10,289	500	4,061	-	1,287	-	44,764
TOTAL ASSETS	$ 1,259	$ 10,289	$ 500	$ 4,061	$ -	$ 1,287	$ 4,200	$ 57,113
LIABILITIES								
Due to other funds	$ -	$ -	$ -	$ -	$ 19,739	$ -	$ 8,793	$ 30,105
TOTAL LIABILITIES	-	-	-	-	19,739	-	8,793	30,105
FUND BALANCES								
Restricted	-	-	-	-	-	-	-	7,126
Assigned	1,259	10,289	500	4,061	-	1,287	-	44,764
Unassigned	-	-	-	-	(19,739)	-	(4,593)	(24,882)
TOTAL FUND BALANCES	1,259	10,289	500	4,061	(19,739)	1,287	(4,593)	27,008
TOTAL LIABILITIES AND FUND BALANCES	$ 1,259	$ 10,289	$ 500	$ 4,061	$ -	$ 1,287	$ 4,200	$ 57,113

SCHEDULE F

TOWN OF DIXFIELD, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2015

	Recreation Committee	Economic Development Committee	Podunk Snowmobile Club	Walmart Eco Pierce Grant	Kitty Fund	Halloween & Easter	Insurance Refunds	Library Donations	Outdoor Market Committee
REVENUES									
Intergovernmental	$ -	$ -	$ 10,518	$ -	$ -	$ -	$ -	$ -	$ -
Interest income	-	-	-	10	-	-	-	-	-
Other	1,200	10	-	-	-	103	-	1,736	940
TOTAL REVENUES	1,200	10	10,518	10	-	103	-	1,736	940
EXPENDITURES	-	-	10,518	-	-	460	-	625	871
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	1,200	10	-	10	-	(357)	-	1,111	69
OTHER FINANCING SOURCES (USES)									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers (out)	-	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	1,200	10	-	10	-	(357)	-	1,111	69
FUND BALANCES - JULY 1	6,178	846	-	7,116	50	(193)	12,036	5,173	695
FUND BALANCES - JUNE 30	$ 7,378	$ 856	$ -	$ 7,126	$ 50	$ (550)	$ 12,036	$ 6,284	$ 764

TOWN OF DIXFIELD, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2015

	Dixfield Community Committee	Workers' Compe-nsation	Beauty Donations	Wind Study	Police Grants	Return of Bullrock Fund	Sidewalk Project 2012	Totals
REVENUES								
Intergovernmental	$ -	$ -	$ -	$ -	$ 52,514	$ -	$ -	$ 63,032
Interest income	-	-	-	-	-	-	-	10
Other	-	-	-	-	-	-	-	3,989
TOTAL REVENUES	-	-	-	-	52,514	-	-	67,031
EXPENDITURES	-	-	-	4,662	54,259	-	-	71,395
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-	(4,662)	(1,745)	-	-	(4,364)
OTHER FINANCING SOURCES (USES)								
Transfers in	-	-	-	-	-	-	-	-
Transfers (out)	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	-	-	-	(4,662)	(1,745)	-	-	(4,364)
FUND BALANCES - JULY 1	1,259	10,289	500	8,723	(17,994)	1,287	(4,593)	31,372
FUND BALANCES - JUNE 30	$ 1,259	$ 10,289	$ 500	$ 4,061	$ (19,739)	$ 1,287	$ (4,593)	$ 27,008

Capital Projects Funds

Capital projects funds are established to account for financial resources to be used for the acquisition or construction of major capital facilities, other than those financed by proprietary or trust funds.

SCHEDULE G

TOWN OF DIXFIELD, MAINE

COMBINING BALANCE SHEET – NONMAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2015

	Boiler Reserve	Fire Station Reserve	Cruiser Reserve	Fire Truck Reserve	McIntire Family Library	Public Works Equipment
ASSETS						
Cash and cash equivalents	$ 11,764	$ 18,723	$ 17,455	$ 57,647	$ 1,646	$ 63,316
Due from other funds	2	2,504	2	10	-	1
TOTAL ASSETS	$ 11,766	$ 21,227	$ 17,457	$ 57,657	$ 1,646	$ 63,317
LIABILITIES						
Due to other funds	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL LIABILITIES	-	-	-	-	-	-
FUND BALANCES						
Assigned	11,766	21,227	17,457	57,657	1,646	63,317
TOTAL FUND BALANCES	11,766	21,227	17,457	57,657	1,646	63,317
TOTAL LIABILITIES AND FUND BALANCES	$ 11,766	$ 21,227	$ 17,457	$ 57,657	$ 1,646	$ 63,317

TOWN OF DIXFIELD, MAINE

COMBINING BALANCE SHEET – NONMAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2015

	Road Construction Reserve	Sidewalk Reserve	Public Works Building	Bartlett Fund Library Reserve	Fire Station Equipment	Totals
ASSETS						
Cash and cash equivalents	$ 169,165	$ 100,321	$ 20,729	$ 1,980	$ 20,544	$ 483,290
Due from other funds	-	16	5	-	-	2,540
TOTAL ASSETS	$ 169,165	$ 100,337	$ 20,734	$ 1,980	$ 20,544	$ 485,830
LIABILITIES						
Due to other funds	$ 87,853	$ -	$ -	$ -	$ 2,499	$ 90,352
TOTAL LIABILITIES	87,853	-	-	-	2,499	90,352
FUND BALANCES						
Assigned	81,312	100,337	20,734	1,980	18,045	395,478
TOTAL FUND BALANCES	81,312	100,337	20,734	1,980	18,045	395,478
TOTAL LIABILITIES AND FUND BALANCES	$ 169,165	$ 100,337	$ 20,734	$ 1,980	$ 20,544	$ 485,830

SCHEDULE H

TOWN OF DIXFIELD, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED JUNE 30, 2015

	Boiler Reserve	Fire Station Reserve	Cruiser Reserve	Fire Truck Reserve	McIntire Family Library	Public Works Equipment
REVENUES						
Interest income	$ 13	$ 18	$ 15	$ 87	$ 2	$ 53
Other	-	-	31,670	-	-	-
TOTAL REVENUES	13	18	31,685	87	2	53
EXPENDITURES						
Capital outlay	-	-	32,153	35,000	-	23,337
TOTAL EXPENDITURES	-	-	32,153	35,000	-	23,337
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	13	18	(468)	(34,913)	2	(23,284)
OTHER FINANCING SOURCES (USES)						
Transfers in	-	5,000	10,000	30,000	-	80,000
Transfers (out)	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	5,000	10,000	30,000	-	80,000
NET CHANGE IN FUND BALANCES	13	5,018	9,532	(4,913)	2	56,716
FUND BALANCES - JULY 1	11,753	16,209	7,925	62,570	1,644	6,601
FUND BALANCES - JUNE 30	$ 11,766	$ 21,227	$ 17,457	$ 57,657	$ 1,646	$ 63,317

TOWN OF DIXFIELD, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED JUNE 30, 2015

	Road Construction Reserve	Sidewalk Reserve	Public Works Building	Bartlett Fund Library Reserve	Fire Station Equipment	Totals
REVENUES						
Interest income	$ 226	$ 113	$ 20	$ 2	$ 20	$ 569
Other	-	-	-	-	-	31,670
TOTAL REVENUES	226	113	20	2	20	32,239
EXPENDITURES						
Capital outlay	174,265	-	-	-	-	264,755
TOTAL EXPENDITURES	174,265	-	-	-	-	264,755
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(174,039)	113	20	2	20	(232,516)
OTHER FINANCING SOURCES (USES)						
Transfers in	123,104	-	5,000	-	5,000	258,104
Transfers (out)	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	123,104	-	5,000	-	5,000	258,104
NET CHANGE IN FUND BALANCES	(50,935)	113	5,020	2	5,020	25,588
FUND BALANCES - JULY 1	132,247	100,224	15,714	1,978	13,025	369,890
FUND BALANCES - JUNE 30	$ 81,312	$ 100,337	$ 20,734	$ 1,980	$ 18,045	$ 395,478

Permanent Funds

Permanent funds are used to account for assets held by the Town of Dixfield, Maine that are legally restricted pursuant to Title 30-A, §5653 of the Maine State Statutes, as amended, and unless otherwise specified, only earnings, and not principal, may be used for purposes that benefit the Unit or its citizenry. These funds have been established for various purposes including the provision and/or maintenance of cemeteries and scholarships.

SCHEDULE I

TOWN OF DIXFIELD, MAINE

COMBINING BALANCE SHEET – NONMAJOR PERMANENT FUNDS
JUNE 30, 2015

	Perpetual Care	Odd Fellows Scholarship	Ministerial	Verdurina Ludden Trust	Harlow/ Ludden Trust	Totals
ASSETS						
Cash and cash equivalents	$ 23,608	$ 4,696	$ 895	$ 1,647	$ 1,637	$ 32,483
Investments	196,321	102,798	2,194	32,733	12,243	346,289
Due from other funds	1,300	-	-	19	-	1,319
TOTAL ASSETS	$ 221,229	$ 107,494	$ 3,089	$ 34,399	$ 13,880	$ 380,091
LIABILITIES						
Due to other funds	$ -	$ 350	$ -	$ -	$ -	$ 350
TOTAL LIABILITIES	-	350	-	-	-	350
FUND BALANCES						
Restricted	221,229	107,144	3,089	34,399	13,880	379,741
TOTAL FUND BALANCES	221,229	107,144	3,089	34,399	13,880	379,741
TOTAL LIABILITIES AND FUND BALANCES	$ 221,229	$ 107,494	$ 3,089	$ 34,399	$ 13,880	$ 380,091

SCHEDULE J

TOWN OF DIXFIELD, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR PERMANENT FUNDS
FOR THE YEAR ENDED JUNE 30, 2015

	Perpetual Care	Odd Fellows Scholarship	Ministerial	Verdurina Ludden Trust	Harlow/ Ludden Trust	Totals
REVENUES						
Investment income, net of unrealized gains/(losses)	$ 4,923	$ 2,586	$ 55	$ 935	$ 308	$ 8,807
Other	3,000	-	-	-	-	3,000
TOTAL REVENUES	7,923	2,586	55	935	308	11,807
EXPENDITURES						
Bank charges	927	560	12	3,051	67	4,617
Other	139	1,500	-	-	-	1,639
TOTAL EXPENDITURES	1,066	2,060	12	3,051	67	6,256
EXCESS OF REVENUES OVER EXPENDITURES	6,857	526	43	(2,116)	241	5,551
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers (out)	-	-	-	-	-	-
TOTAL OTHER FINANCING (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	6,857	526	43	(2,116)	241	5,551
FUND BALANCES - JULY 1	214,372	106,618	3,046	36,515	13,639	374,190
FUND BALANCES - JUNE 30	$ 221,229	$ 107,144	$ 3,089	$ 34,399	$ 13,880	$ 379,741

General Capital Assets

General capital assets are those assets related to activities reported in the governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net position.

SCHEDULE K

TOWN OF DIXFIELD, MAINE

SCHEDULE OF GENERAL CAPITAL ASSETS BY FUNCTION
JUNE 30, 2015

	Land and Non-depreciable Assets	Buildings, Building Improvements & Land Improvements	Furniture, Fixtures, Equipment & Vehicles	Infrastructure	Total
General government	$ 8,450	$ 48,100	$ 15,027	$ -	$ 71,577
Public safety	1,700	157,597	1,439,282	-	1,598,579
Public works	4,600	175,000	1,028,635	16,114,828	17,323,063
Library	15,300	460,088	-	-	475,388
Sewer department	65,417	70,593	4,469,199	-	4,605,209
Water department	428,001	660,385	3,976,388	-	5,064,774
Total General Capital Assets	523,468	1,571,763	10,928,531	16,114,828	29,138,590
Less: Accumulated Depreciation	-	(759,359)	(6,163,201)	(6,606,302)	(13,528,862)
Net General Capital Assets	$ 523,468	$ 812,404	$ 4,765,330	$ 9,508,526	$ 15,609,728

SCHEDULE L

TOWN OF DIXFIELD, MAINE

SCHEDULE OF CHANGES IN GENERAL CAPITAL ASSETS BY FUNCTION
FOR THE YEAR ENDED JUNE 30, 2015

	General Capital Assets 7/1/14	Additions	Deletions	General Capital Assets 6/30/15
General government	$ 71,577	$ -	$ -	$ 71,577
Public safety	1,134,043	464,536	-	1,598,579
Public works	17,213,863	109,200	-	17,323,063
Library	475,388	-	-	475,388
Sewer department	4,539,792	65,417	-	4,605,209
Water department	4,737,653	327,121	-	5,064,774
Total General Capital Assets	28,172,316	966,274	-	29,138,590
Less: Accumulated Depreciation	(12,943,624)	(585,238)	-	(13,528,862)
Net General Capital Assets	$ 15,228,692	$ 381,036	$ -	$ 15,609,728

NOTE: The complete Post Audit for Fiscal Year End 2015 is on file at the Town Office.

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

Paul R. LePage
GOVERNOR

Dear Citizens of Dixfield:

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

My vision for Maine is prosperity, not poverty. For this reason, one of my top priorities is the reduction and eventual elimination of the income tax. Some are pushing to raise the minimum wage, but I want Mainers to earn a maximum wage. Reducing the income tax is the biggest and most immediate pay raise for all hard-working Mainers.

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

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

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

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

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

Sincerely,

Paul R. LePage
Governor

Richard A. Pickett
21 Church Street
East Dixfield, ME 04227
Residence: (207) 645-4893
Richard.Pickett@legislature.maine.gov

HOUSE OF REPRESENTATIVES
2 STATE HOUSE STATION
AUGUSTA, MAINE 04333-0002
(207) 287-1400
TTY: (207) 287-4469

To all my friends and neighbors in Dixfield:

I am extremely honored that so many of my friends and acquaintances in Dixfield chose to elect me last year to my first term in the legislature. It has been an interesting learning experience, and I have done my level best to represent both your interests and your values in Augusta.

This has really been a difficult year. The budget was very contentious, and the process itself ended up before our highest court.

I paid particular interest during the session to issues affecting your pocketbook, and all my first year votes were intended to hold the line on spending. I also was proud to have earned the endorsement of the Sportsman's Alliance of Maine prior to my election and I voted every time necessary to uphold our second amendment rights.

Many folks in Dixfield have communicated with me this year, some offering suggestions and some simply voicing support for my efforts. I promised them, and once again I say to you, that I will always do and act in the best interests of my constituents and my State. One of the bills most notably passed this year was on Lyme Disease. Finally, after much effort, people in Maine no longer have to fear that their illness will not be properly treated. Although I worked very hard behind the scenes on this bill, one of our own, Sue Holmes, was very instrumental in its passage and deserves much credit.

If anyone has ideas or suggestions during the coming year, please get in touch with me. You may reach me at home at 645-4893 or by email at rapickett@roadrunner.com or Richard.Pickett@legislature.maine.gov.

Again, thank you very much for your confidence in me.

Dick

Rep. Richard "Dick" Pickett
Proudly Serving District 116
(Canton, Dixfield, Hartford, Mexico & Peru)

Printed on recycled paper

ANGUS S. KING, JR.
MAINE

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

United States Senate

WASHINGTON, DC 20510

COMMITTEES
ARMED SERVICES
BUDGET
INTELLIGENCE
RULES AND ADMINISTRATION

August 20, 2014

Town of Dixfield
46 Main Street
PO Box 808
Dixfield, Maine 04224

Dear Friends,

Since arriving to the U.S. Senate last January, I have been looking for ways to provide Mainers with improved access to federal services through the use of digital technology and on the ground outreach initiatives. Maine is a rural state and I know that traveling to our offices can present both logistical and financial challenges.

To help overcome those obstacles, I launched our signature **Your Government Your Neighborhood** outreach program in June 2013. Every other week members of my staff in Maine travel to different towns – ensuring that all 16 counties are served each month - to hold constituent office hours for local residents.

Over the past eleven months my work in Washington has been largely shaped by the four committees that I serve on: Armed Services, Intelligence, Budget, and Rules. These appointments allow me to engage on issues important to Maine and help craft legislation before it comes to the Senate floor. On the Armed Services Committee I work with my colleagues to honor our obligations to members of our armed forces both past and present, as well as ensure the continued strength, efficiency, and sustainability of our military. On the Intelligence Committee I work to effectively mitigate security threats facing our country while also establishing measures to guarantee that the privacy rights of U.S. citizens are protected. On the Budget Committee, I am working to ensure that necessary spending is tempered with fiscal responsibility, and my position on the Rules Committee allows me to push for procedural reforms that remove institutional inefficiencies and help move the country forward.

I am tremendously grateful for the opportunity to serve you and determined to keep you informed of my activities in Maine and Washington. As always, I welcome any thoughts, questions, or concerns that you may have. You can visit my website at http://www.king.senate.gov and provide your input there, or call our toll free in state line at **1-800-432-1599**. In addition, our local numbers are as follows: Augusta (207) 622-8292, Presque Isle (207) 764-5124, and Scarborough (207) 883-1588, and Washington D.C. (202) 224-5344.

Sincerely,

Angus S. King, Jr.

ANGUS S. KING, JR
UNITED STATES SENATOR

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

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

SCARBOROUGH
283 US Route 1, Suite 10
Scarborough, ME 04074
(207) 883-1588