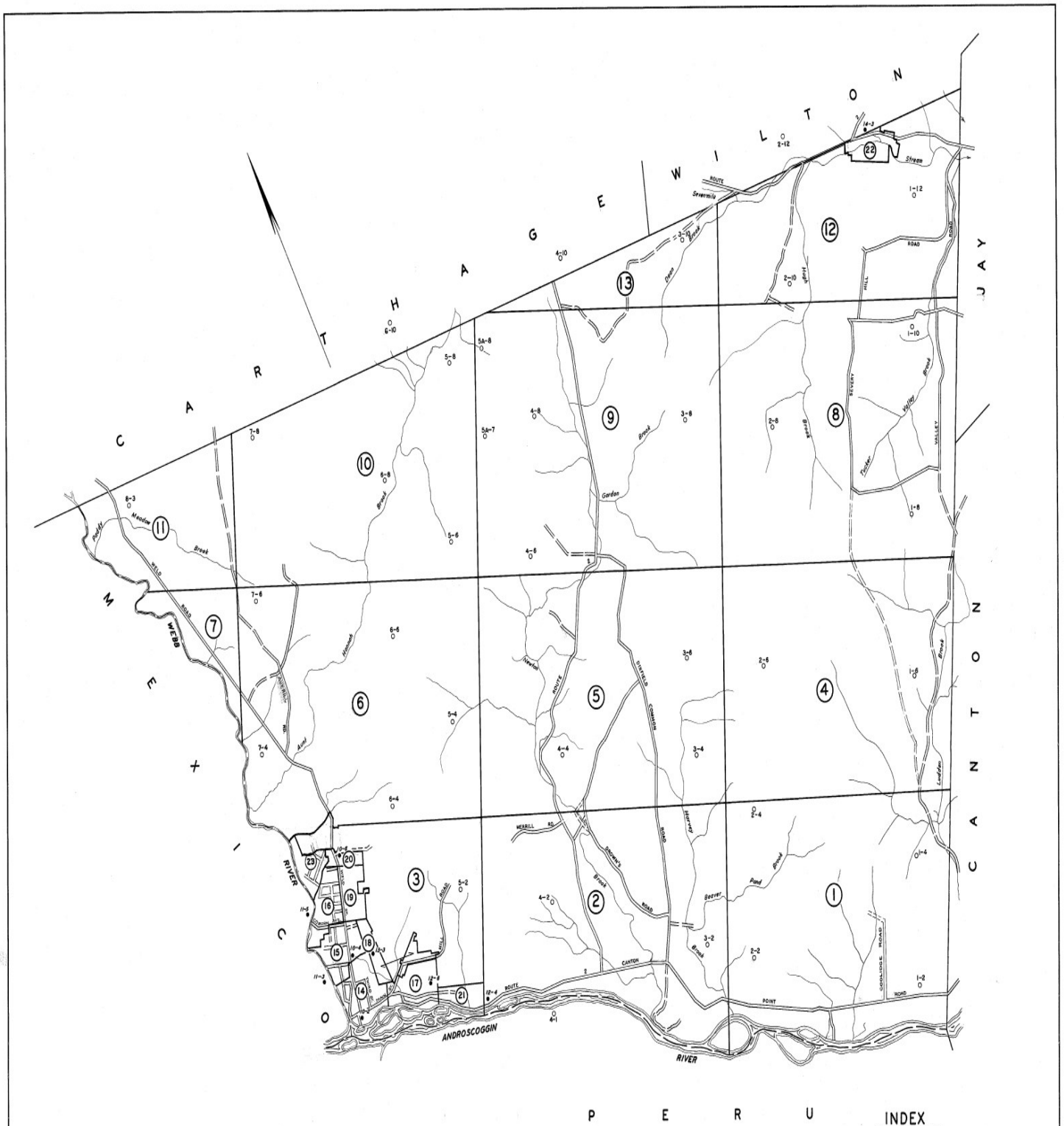
Town of Dixfield
Annual Report
June 30, 2013


CARTHAGE
WILTON
JAY
CANTON
PERU
MEXICO
WEBB
ANDROSCOGGIN
RIVER
Stream
Severance
Gordon
Brook
Meadow
Pond
Beaver
Pond
Brook
Fuller
Valley
Brook
Lowden
Brook
Dixfield
Connector
Dunham's
Brook
Merrill
Rd.
Canton
Point
Route
Road
Hill
Severy
Valley
Coolidge
Road
Webb
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Dedication

Anthony "Tony" Martin

April 29, 1924 - July 23, 2013

This edition of the Dixfield Annual Town Report is being dedicated to a man who not only served the Dixfield community but also served his country, Anthony "Tony" Martin. Tony was born at home on April 29, 1924. He was the son of the late Anthony M. Martin and Marie R. (Singer) Martin of Mexico.

Tony, or Wally as he was affectionately called by family and friends, held many jobs growing up. Selling newspapers, caddying at the Mexico Golf Links, and delivering milk for Ferlands Dairy to name a few. At 16 he worked for the NYA in the machine shop on the Island Division Rumford Mill making submarine plates.

After graduating from Mexico High School in 1942, he went to work at Oxford Paper Company where he was soon drafted into the Army in March 1943 to serve in G Company, 42nd Infantry, 42nd Rainbow Division in Europe. After the war, he returned home in 1947, joined the Maine National Guard Rumford and graduated with honors from the Non-Commissioned Officers School at Fort Dix, New Jersey. He then returned home to the mill where he retired after 46 years.

Tony was a man who dedicated many years of service to the River Valley area, whether as a constable, a Dixfield police officer, Oxford Company Reserve Deputy Sheriff, or Newspaper Reporter. He was a member of the Dixfield community for over 50 years serving as a Town Selectmen, a member of the Planning Board, and a member of the Finance Committee. As a World War II Veteran he had been Past Commander of the American Legion Post 100 and Past Commander of Chapter 21 D.A.V. in Rumford and Life Member of all.

Tony enjoyed talking to anyone, putting a smile on each face he met, giving money to a child, or donating to area organizations. He loved to contribute where he could and however he could. He was a proud man who loved the time shared with his family, dear friends, and organizations.

We are forever grateful for Tony's dedication to the Town of Dixfield and for serving our country. He will be sadly missed.

Dixfield Board of Selectmen

2013 Distinguished Citizen

The Distinguished Citizen award is one that honors Dixfield's most generous and valued citizens. This year The Town is pleased to honor three exceptional citizens of the year for 2012—2013.

Patricia Jones

Patty has served the Town for many years as a Middle School English teacher and Director of the Gifted and Talented program. She also was a member of the Board of Trustees of Ludden Memorial Library, and a member of the Building Committee for the most recent expansion. Thank you so very much for your service.

Paul Jones

Paul was a dedicated Scout leader in Dixfield and also served on the Library Building Committee. He has given many years of volunteerism to the Chisholm Ski Club at Black Mountain of Maine to promote skiing in the River Valley, and he initiated the Annual Dixfield Open Market Day Road Race for area youth. We are proud to call Mr. & Mrs. Jones Citizens of Dixfield.

Cleon (Kip) Fletcher

Kip spent approximately 40 years as a school teacher at the Middle School in Dixfield and as an athletic coach for Dirigo sports contributing as a positive role model and providing valuable guidance to our youth. Kip has also volunteered his time in the town helping to maintain and restore historic cemeteries. He is truly a great Samaritan to our community donating his time, financial assistance, carpentry skills, garden produce, and delicious maple syrup to anyone he hears of experiencing hardship. Kip is a community-oriented citizen we can all be honored to call our friend and neighbor.

Dixfield Board of Selectmen

Town of Dixfield

Population: 2,550 (as of 2010)
Founded by Colonel Jonathan Holman in 1789
Incorporated on June 21, 1803
Town website: www. dixfield.org

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

Important Telephone Numbers

Town Office	562-8151
Code Enforcement Office	402-0403
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
Police Department	562-4517
Emergency	911

Important Dates to Remember

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

Gross Budget 2012— 2013

Municipal Departments	
Executive Department	$ 315,000
Police Department	322,000
Public Works Department	510,000
Fire Departments	89,912
Ludden Memorial Library	124,596
Boards and Committees	3,390
Public Safety	181,014
Code Enforcement	16,265
Recreation	13,000
Municipal Grounds	17,795
Insurances	30,140
Social Services	4,601
Regional Expenses	165,704
Miscellaneous Expense	3,775
Reserves	194,705
Debt Service	57,697
General Assistance	8,000
County Tax	114,135
RSU No. 10 (School)	1,798,469
Total Gross Budget	**$3,970,198**
Municipal Revenue Sharing	-240,408
Other Projected Revenues	-575,363
2012/13 Net Budget	**$3,154,427**

Tax Rate Calculation

2012 - 2013

Real and Personal Property Valuation		
Local Taxable Real Estate Valuation	$127,070,013	
Local Taxable Personal Property Valuation	30,221,328	
Total Taxable Valuation		$157,291,341
Total of All Homestead Exempt Valuation	8,316,800	
Total of All Homestead Exempt ÷ 2		4,158,400
Total of All BETE Exempt Valuation	5,251,000	
Standard BETE Reimbursement Value		3,150,600
Total Valuation Base 2011/12		$164,600,341

Appropriations		
Appropriations:		
Oxford County Assessment	$ 114,135	
Municipal Appropriations	2,057,594	
RSU No. 10 Assessment	1,798,469	
Total Appropriations		$3,970,198
Allowable Deductions:		
State Municipal Revenue Sharing	240,408	
All Other Revenues Except Homesteads	575,363	
Total Deductions		$815,771
Net Raised by Local Property Tax Rate		$3,154,427

Tax Rate Calulation		
Total Valuation	$164,600,341	
Homestead Exemptions	4,158,400	
BETE Valuation	3,150,600	
Total		$157,291,341
Multiplied by Selected Tax Rate		x .019450
Tax Commitment		3,201,476
Deduct Net Budget		3,154,427
Overlay		$47,049

State of Maine Homestead Reimbursement: Valuation of $4,158,400 x tax rate of .019450 = $80,880; Interest charged on overdue taxes 7%; 1Mil = $164,600.

Code Enforcement Officer Report

From July 1, 2012 through June 30, 2013 the Department of Code Enforcement has reviewed and approved forty six permit applications. One of these permits was for a new home, and three for the placement of mobile homes. Permits were renewed for commercial meteorological towers used for gathering wind data and a 6 mile commercial transmission line. The remaining permits were issued for additions, garages, sheds, roofs, etc.

Several NRPA and shoreland zoning violations were reported with subsequent follow up, one of which required DEP involvement.

The department has continued to work with environmental consulting firms and government agencies in connection with the newly proposed six mile transmission line that will connect the recently permitted Carthage wind-power project to the proposed Canton Wind project. The department has also been working with the DEP in connection with mandated shoreland zoning laws. Some changes were made to the zoning requirements reducing the setback within the two hundred fifty foot areas surrounding moderate to high value Inland Waterfowl and Wading Bird Habitat (IWWH).

Additionally, the department has worked with the assessing department updating tax maps to reflect land divisions and correct prior mapping errors/omissions.

Illegal junkyards continue to be an ongoing issue. I have received numerous complaints regarding various properties and am hoping to find the time to address them in the near future.

At the 2013 Town Meeting the Town voters adopted a new building permit ordinance that allows property owners to do work that is deemed primarily cosmetic in nature to avoid the need of a building permit and raises the fee for commercial and residential permits.

I appreciate all information that comes to me regarding resident concerns and will continue to do my best to answer them in a timely manner. I am usually at the Town Office by 10 AM on Fridays and there until 8 PM or later. I am always available via cell phone at 207-402-0403 including nights and weekends to address concerns or answer questions and can often arrange to meet with people at other times if necessary. If I can be of any assistance, please don't hesitate to contact me.

Respectfully submitted,
Calvin L Beaumier, CEO

Emergency Management Director Report

Once again our town was spared from any significant disasters during this past year. And once again, I will review other significant events around us to remind us that we are not immune to disaster. Our mission is to prepare, respond, recover, and mitigate future significant impacts to our town.

Preparedness through planning and training.

During this year I attended several local E.M.A. meetings to keep astride of county and state updates. I remain a member of the Oxford county Incident management assistance team and attended those team meetings.

In August 2012, I participated in a table top exercise in Woodstock simulating a school bus rollover. In October 2012, Oxford EMA with Woodstock Fire conducted the live exercise drill simulating a school bus rollover. I was asked to assist as the Public Information Officer.

In June of 2013, the incident management assistance team received an incident response trailer. Our team has reconditioned the trailer as a mobile command post. It resides in South Paris available as a resource if needed.

Response

On October 28th 2012 Superstorm Sandy hit the east coast. The storm caused significant flooding in New York and New Jersey along with localized flash flooding and wash outs in our surrounding towns. It also spawned a freak blizzard in the Appalachians dropping over a foot of snow. Sandy caused 130 deaths and 8.5 million power outages, the second largest in history. Sandy caused $62 billion in damages. Our town remained relatively unscathed.

On January 23rd 2013, a stubborn sawdust fire in the silo at Irving Forest Products prompted the response of multiple fire departments from surrounding towns over a period of two days. Due to the length of the incident and the amount of resources requested, I was asked to assist as situation unit leader and planning section chief for one operational period.

In February 2013 a large winter storm arguably named" Nemo" hit the east coast. The storm centered in Boston giving them the 5th highest recorded snowfall in their history. Portland received a record 31.9 inches of snow. CMP reported 12000 power outages. It brushed us as a northeaster. Our crews stayed on top of it and Rangeley had a snowmobile party. Down east was hit with hurricane force winds and it went on to significantly impact Nova Scotia and Ireland.

There were four reported wildland fires in town this year. All of them were small and quickly contained.

Recovery mitigate

Historically, we have severe thunderstorms in July and August. These storms can bring damaging hail and wind along with localized heavy rain. While neighboring towns suffered damage from these storms, this year we did not. Nationally, severe thunder storms caused 22 deaths, 3.4 million power outages, and cost $ 4 billion.

We are at a very low risk of tornadoes. The last one to hit Dixfield was in 1971. Last year three tornadoes touched down in Maine. None near our town. In Summary for fiscal year 2012 and 2013, we dodged the bullet again.

This year, I will update the town's emergency action plan. I urge all of our citizens to create their own emergency action plan that includes: a family communication plan, maintain a three day storm pack and an emergency go bag. Don't forget about your pets. For more information visit http: www.maine.gov/mema/prepare/emergency

Next year's report will review the train derailment disaster in Lac Megantic and the flood of April 2014.

Respectfully submitted,
Jay Bernard
Emergency Management Director

Registrar of Voters & Elections

We had a good turnout this year. For the Presidential Election in November we had 1310 voters and for June we had 390. We were very grateful in getting a new tabulator from the State for the big election which saved a lot of time. There are some glitches with it, and hope they will be corrected for the next one.

I want to thank everyone for all the help and for coming out to vote. Total Registered Voters 1,730. **Your vote is important.**

Theresa M Hemingway
Deputy Town Clerk/Registrar of Voters

Vital Statistics & Licenses

Marriages, Births, Deaths
7/1/12 through 6/30/13

Marriages	14	**Births**	10 Males - 13 Females	**Deaths**	17

Certified copies of any of the above cost $15.00 for the first copy and $6.00 for additional copies of the same.

Dog Licenses

Neutered or Spayed	230	**Not Neutered or Spayed**	41	**Kennels**	3

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	2149		
Hunting/Fishing Licenses	337		
Boats	116		
Snowmobiles	196	**Non-resident**	1
ATV's	172	**Non-resident**	8

Vickie R. Carrier
Deputy Town Clerk

Tax Liens 2013

ACCT #	Name	2013	2012	2011	2010	Total
1636	Adams, Price	$770.61				$770.61
1220	Allen, Cindy	$1,504.07	$1,589.94	$452.93		$3,546.94
7	Arsenault, Albert J.	$513.48	$374.05			$887.53
812	Austin, Paul E.	$2,236.94				$2,236.94
729	Barbioni, Edward E.	$912.21	$862.20			$1,774.41
355	Beggs, Bernards, heirs	$1,130.63	$1,057.14			$2,187.77
1206	Bernhard, Suzanne	$752.91	$696.78	$545.89		$1,995.58
371	Blauvelt, Gordon	$1,549.80				$1,549.80
541	Bradbury, Clifford	$215.73				$215.73
1438	Bradford, Andrew	$266.46				$266.46
1443	Bradford, Andrew	$931.66				$931.66
21	Brann, Nelson	$353.99	$327.60			$681.59
463	Brown, Jody	$1,455.64				$1,455.64
134	Brown, Robert	$739.10	$702.00			$1,441.10
135	Brown, Robert			$119.80		$119.80
973	By Eye Property Mgmt	$1,125.18	$1,041.30			$2,166.48
983	Campbell, Christopher	$563.17				$563.17
992	Carpenter, Nancy	$2,678.91				$2,678.91
993	Carpenter, Nancy	$137.12				$137.12
1270	Cassier, Lisa	$877.20	$414.90			$1,292.10
1449	Cobb, Alan	$845.88				$845.88
241	Conley, Harold D.	$1,914.13				$1,914.13
737	Coolidge, Gordon E.	$508.62				$508.62
551	Coolidge, Gregory S	$270.35	$250.20	$201.70		$722.25
1151	Deutsche Bank	$1,166.42				$1,166.42
219	Dolloff, Brian K., Jr.	$853.08	$609.48			$1,462.56
132	Dolloff, James G., Jr.	$343.41	$317.81			$661.22
936	Dunn, Gerald			$2,192.07		$2,192.07
987	Dunne, Joseph	$4,093.84	$3,788.64	$3,525.54		$11,408.02
698	Dupuis, David	$805.23				$805.23
314	Dyer, Brad	$1,868.17	$338.15			$2,206.32
1188	Dyke, John	$410.35				$410.35
671	Ellis, Steven	$311.70				$311.70
106	Finnan, Tammy	$2,223.52	$2,075.76	$1,931.61	$1,825.20	$8,056.09
1026	Fontaine, Sue Ellen	$530.99				$530.99
240	Franklin Savings	$1,156.12				$1,156.12
1290	Frost, Brian	$1,145.22	$1,059.84			$2,205.06
1144	Gaudet, Paul C	$1,279.20				$1,279.20
187	Goodwin, Candice	$585.15				$585.15
1340	Goodwin, Candice	$479.15				$479.15
390	Gordon, Robert, heirs	$1,295.76	$1,199.16	$173.33		$2,668.25
758	Grant, Rick	$408.84				$408.84
226	Greenwood, Barbara	$628.23	$236.36			$864.59
1565	Haley, Michelle	$1,199.09	$1,127.70			$2,326.79
538	Hall, Paul, Houghton	$1,396.51	$646.20			$2,042.71
87	Harkness, Denise	$915.51				$915.51
1464	Harrison, Lucky J	$1,071.31	$238.89			$1,310.20
1555	Haylock, Heidi	$753.69				$753.69

ACCT #	Name	2013	2012	2011	2010	Total
685	Haynes, Lila	$1,006.83				$1,006.83
360	Hebert, Christopher	$743.33				$743.33
324	Hebert, Marion	$686.97	$194.76			$881.73
379	Heintz, David	$1,147.14				$1,147.14
381	Heintz, David	$2,986.35				$2,986.35
380	Heintz, Margaret	$1,528.40				$1,528.40
1295	Henderson, Wendell	$983.66				$983.66
61	Hill, Carlton	$344.06				$344.06
1463	Hiscock, Ellen F	$1,603.65	$592.02			$2,195.67
754	Hixon, Thomas	$827.60	$783.90			$1,611.50
1205	Holman, Lorraine, heirs	$977.36				$977.36
870	Hutchins, Donald	$1,543.94				$1,543.94
894	Ideal Properties LLC				$839.31	$839.31
1451	Karkos, Terry PR	$1,748.55	$843.03			$2,591.58
1158	Knox, Sandra	$410.10				$410.10
1275	Kuhns, Craig	$4,037.63				$4,037.63
59	Laprell, Darryl	$2,007.05	$703.88			$2,710.93
446	Leavitt, Stephen	$991.95	$918.00			$1,909.95
1371	Leblanc, Joseph	$724.71	$688.68			$1,413.39
1546	LeBlanc, Lee Roy	$472.64	$466.20			$938.84
1573	Libby, Owen	$1,543.94				$1,543.94
971	Long River Inc	$2,515.86	$2,328.30	$2,166.61		$7,010.77
917	Louvat, Daniel	$799.98				$799.98
918	Louvat, Daniel	$1,093.38				$1,093.38
919	Louvat, Daniel	$324.81				$324.81
1645	Marston,Heidi	$40.26				$40.26
594	Masse, Bethany	$255.77				$255.77
595	Masse, John	$1,320.07				$1,320.07
511	McLean, Eugene	$188.67				$188.67
869	McDonald, Christopher	$756.41	$700.02	$651.41	$430.48	$2,538.32
313	Mease, Darlene	$700.91				$700.91
34	Mills, Joaquin	$1,137.44				$1,137.44
768	Mills, Waman	$54.46				$54.46
725	Mitchell, Terri	$694.75				$694.75
735	Mitchell, Terri	$550.43				$550.43
89	Newbold, Scott	$1,215.63				$1,215.63
1358	Noyes, Daniel	$323.70				$323.70
200	Noyes Sand 7 Gravel	$178.53				$178.53
1117	Paine, Richard	$715.33				$715.33
695	Parise, Joseph	$348.51				$348.51
356	Pepin, Laura M	$1,402.15				$1,402.15
927	Perreault, Aaron V.	$547.13				$547.13
317	Pierce, Joy L.	$999.92	$943.38	$877.87		$2,821.17
1156	Plante, Jennifer	$1,956.67				$1,956.67
169	Porter, Carl	$450.25				$450.25
614	Pratt, Joseph	$995.06	$938.88			$1,933.94
590	Rice, Michael D.	$706.19				$706.19
578	Ridley, Justin	$1,018.01	$463.76			$1,481.77
1236	Robbins Family Trust	$904.57				$904.57
470	Roberts, Richard R	$748.83				$748.83
461	Roberts, Richard R	$884.00				$884.00

ACCT #	Name	2013	2012	2011	2010	Total
816	Robertson, Lisa R	$1,046.60	$702.27			$1,748.87
1297	Roy, Norman	$1,322.99				$1,322.99
1224	Saphier, David	$3,088.66				$3,088.66
228	Sawtelle, Evelyn	$989.03	$388.95			$1,377.98
948	Shorey, Heather	$1,331.55	$1,232.28			$2,563.83
724	Simard, Daniel	$653.39				$653.39
958	Skidgell, William	$961.41	$889.74			$1,851.15
985	Skidgell, William	$3,066.68	$1,433.43			$4,500.11
531	Smith, Bradley	$1,339.52	$628.83			$1,968.35
797	Smith, Darren	$743.38	$240.84			$984.22
592	Soubble, Sally	$968.88				$968.88
665	Speranza, James	$234.47				$234.47
748	Sterns, Kelly	$563.69				$563.69
1547	Steward, Joshua	$427.95				$427.95
202	Swan, Dennis	$159.33				$159.33
1271	Terrill, Cynthia	$1,697.40	$1,588.86			$3,286.26
75	Tompkins, Clarence	$1,337.19	$1,237.50	$1,151.56		$3,726.25
936	Tompkins, Clarence	$2,545.42	$2,355.66			$4,901.08
609	Towle, Kathryn P	$653.52	$604.80			$1,258.32
362	Towne, Kenneth	$730.16				$730.16
972	Treadwell, Christal	$1,134.70				$1,134.70
914	Vargas, John			$883.23	$856.86	$1,740.09
481	Viitala, Richard	$506.86				$506.86
479	Viitala, Virginia heirs	$1,565.06				$1,565.06
8	Waite, Jeffrey D	$1,355.47				$1,355.47
139	Walker, David	$1,509.32				$1,509.32
148	Walker, David	$457.85				$457.85
733	Webber, Brian	$550.80				$550.80
510	Webber, Clifford B	$1,704.21	$1,564.56	$1,440.84	$997.31	$5,706.92
65	Weeks, Judi	$1,710.24	$1,600.74			$3,310.98
46	White, David	$1,465.14				$1,465.14
1413	White, Linda & Richard	$390.75				$390.75
591	Whiting, Mark	$358.22				$358.22
225	Whittemore, Frederick E., Jr	$1,968.15	$1,731.15			$3,699.30
1213	Wilbur, Timothy	$984.56				$984.56
225	Willoughby, Richard H	$1,134.71	$250.30			$1,385.01
477	Wilson, Matheau	$530.21	$396.99			$927.20
1437	Xanthos, Laurie	$2,967.88	$2,469.22			$5,437.10
	TOTAL	**$141,473.17**	**$48,835.03**	**$16,314.39**	**$4,949.16**	**$211,571.75**

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, as of and for the year ended June 30, 2013, 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 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 includes examining, on a test basis, evidence supporting 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 assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

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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 as of June 30, 2013, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended, in conformity 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 on pages 4 through 11 and budgetary comparison information on page 41 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'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. The 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 taken as a whole.

RHR Smith & Company

Buxton, Maine
November 20, 2013

REQUIRED SUPPLEMENTARY INFORMATION
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2013

(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, 2013. Please read it in conjunction with the Town's financial statements.

Financial Statement Overview

The Town of Dixfield'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 intergovernmental 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 other 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 services. 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, 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 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 presents four 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 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 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.

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 increased by $137,803 from $13.31 million to $13.45 million. The Town's total net position for business-type activities increased by $22,089 from $3.22 million to $3.24 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 $1,404,361 at the end of this year. Unrestricted net position for business-type activities increased to a balance of $339,121.

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

	Governmental Activities		Business-Type Activites	
	2013	2012	2013	2012
Assets				
Current and Other Assets	$ 2,645,021	$ 2,399,806	$ 350,456	$ 345,880
Capital Assets	10,968,230	11,130,376	4,528,892	4,460,078
Total Assets	13,613,251	13,530,182	4,879,348	4,805,958
Liabilities				
Current Liabilities	65,916	76,781	101,374	76,064
Long-term Debt Outstanding	84,032	135,369	1,539,588	1,513,597
Total Liabilities	149,948	220,927	1,640,962	1,589,661
Deferred Inflows of Resources				
Prepaid Taxes	16,245	8,777	-	-
Total Deferred Inflows of Resources	16,245	8,777	-	-
Net Position				
Invested in Capital Assets, Net of Related Debt	10,860,983	10,964,349	2,899,265	2,881,756
Restricted: Special Revenue Funds	7,105	7,093	-	-
Permanent Funds	1,174,609	1,122,081	-	-
Unrestricted	1,404,361	1,215,732	339,121	334,541
Total Net Position	$ 13,447,058	$ 13,309,255	$ 3,238,386	$ 3,216,297

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

	Governmental Activities		Business-Type Activities	
	2013	**2012**	**2013**	**2012**
Revenues				
Program revenues:				
Charges for services	$ 16,702	$ 24,038	$ 537,140	$ 526,331
Operating grants and contributions	35,817	34,864	-	-
General revenues:				
Taxes	3,391,322	3,116,879	-	-
Grants and contributions not restricted to specific programs	622,265	596,691	-	-
Miscellaneous	139,230	99,396	66,628	14,492
Transfers from other funds	295,726	168,000	-	-
Total Revenues	4,501,062	4,039,868	603,768	540,823
Expenses				
General government	352,319	324,933	-	-
Protection	573,768	598,837	-	-
Public works	757,085	663,215	-	-
Human services	10,032	6,781	-	-
Community and social agencies	296,598	299,145	-	-
Education	1,798,469	1,691,748	-	-
Debt service	5,549	7,280	-	-
County tax	114,135	106,419	-	-
Capital outlay	-	151,202	-	-
Sewer department	-	-	311,371	329,981
Water department	-	-	270,308	280,412
Unclassified	159,578	193,186	-	-
Transfers to other funds	295,726	168,000	-	-
Total Expenses	4,363,259	4,210,746	581,679	610,393
Change in Net Position	137,803	(170,878)	22,089	(69,570)
Net Position - July 1	13,309,255	13,480,133	3,216,297	3,285,867
Net Position - June 30	$ 13,447,058	$ 13,309,255	$ 3,238,386	$ 3,216,297

Revenues and Expenses

Revenues for the Town's governmental activities increased by 11.42%, while total expenses increased by 3.62%. For the business-type activities revenues increased by 11.64%, while total expenses decreased by 4.70%.

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,

	2013	2012
General Fund:		
Nonspendable	$ 77,035	$ 38,798
Assigned	51,407	46,461
Unassigned	953,738	897,203
Total General Fund	$ 1,082,180	$ 982,462
Ione Harlow Community Fund:		
Restricted	$ 624,915	$ 592,718
Ione Harlow Scholarship Fund:		
Restricted	$ 198,036	$ 191,810
Nonmajor Funds:		
Special Revenue Funds:		
Restricted	$ 7,105	$ 7,093
Assigned	33,038	33,985
Unassigned	(15,229)	(44,889)
Capital Project Funds:		
Assigned	214,116	149,106
Permanent Funds:		
Restricted	351,658	337,553
Total Nonmajor Funds	$ 590,688	$ 482,848

The general fund total fund balance increased by $99,718 over the prior fiscal year. The Ione Harlow Community Fund total fund balance increased by $32,197 from the prior fiscal year. The Ione Harlow Scholarship Fund total fund balance increased by $6,226 from the prior fiscal year. The non-major fund balances increased by $107,840 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 ($69,548) for the year ended June 30, 2013. The water department had a change in net position of $91,637 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 $151,685. This was a result of excess receipts over budget in all categories except charges for services.

The general fund actual expenditures were under the budget by $148,443. All expenditure categories were under budget.

Capital Asset and Debt Administration

Capital Assets

As of June 30, 2013, the net book value of capital assets recorded by the Town decreased by $93,332 from the prior year. The decrease is the result of current year depreciation expense of $543,407 less current year additions of $450,075.

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

	2013	2012
Land and non-depreciable assets	$ 147,358	$ 147,358
Buildings, building improvements and land improvements	780,195	893,721
Machinery, equipment and vehicles	4,615,116	4,495,049
Infrastructure	9,954,453	10,054,326
Total	$ 15,497,122	$ 15,590,454

Debt

At June 30, 2013, the Town had $1,659,627 in bonds outstanding versus $1,623,332 last year. Other obligations include notes payable, capital leases payable and accrued sick and vacation time. Refer to Note 5 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, 2013

	Budgeted Amounts		Actual	Variance Positive
	Original	Final	Amounts	(Negative)
Budgetary Fund Balance, July 1	$ 982,462	$ 982,462	$ 982,462	$ -
Resources (Inflows):				
Taxes:				
Property taxes	3,059,417	3,059,417	3,066,044	6,627
Excise taxes	300,600	300,600	331,016	30,416
Intergovernmental revenues:				
State revenue sharing	240,408	240,408	246,001	5,593
Homestead exemption	80,881	80,881	99,725	18,844
Local road assistance	33,312	33,312	33,312	-
Other	116,579	116,579	161,743	45,164
Charges for services	22,000	22,000	16,702	(5,298)
Interest income	50	50	226	176
Miscellaneous revenues	54,001	54,001	57,693	3,692
Transfers from other funds	-	-	46,471	46,471
Amounts Available for Appropriation	4,889,710	4,889,710	5,041,395	151,685
Charges to Appropriations (Outflows):				
Current:				
General government	371,670	371,670	351,603	20,067
Protection	602,879	602,879	565,081	37,798
Public works	535,391	535,391	514,367	21,024
Human services	12,601	12,601	10,032	2,569
Community and social agencies	308,429	308,429	285,461	22,968
Education	1,798,469	1,798,469	1,798,469	-
County tax	114,135	114,135	114,135	-
Unclassified	50,825	55,050	11,033	44,017
Debt service:				
Principal	57,697	58,780	58,780	-
Interest	-	5,549	5,549	-
Transfers to other funds	194,705	244,705	244,705	-
Total Charges to Appropriations	4,046,801	4,107,658	3,959,215	148,443
Budgetary Fund Balance, June 30	$ 842,909	$ 782,052	$ 1,082,180	$ 300,128
Utilization of assigned fund balance	$ 29,553	$ 33,778	$ -	$ (33,778)
Utilization of unassigned fund balance	110,000	166,632	-	(166,632)
	$ 139,553	$ 200,410	$ -	$ (200,410)

See accompanying independent auditors' report and notes to financial statements.

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 – 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 Project 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 2

TOWN OF DIXFIELD, MAINE

BUDGETARY COMPARISON SCHEDULE – BUDGETARY BASIS
BUDGET AND ACTUAL – GENERAL FUND REVENUES
FOR THE YEAR ENDED JUNE 30, 2013

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
Resources (Inflows):				
Taxes:				
Property taxes	$ 3,059,417	$ 3,059,417	$ 3,066,044	$ 6,627
Motor vehicle excise	300,000	300,000	329,077	29,077
Boat excise	600	600	1,939	1,339
Intergovernmental revenues:				
State revenue sharing	240,408	240,408	246,001	5,593
Homestead exemption	80,881	80,881	99,725	18,844
Tree growth reimbursement	47,300	47,300	90,534	43,234
Local roads	33,312	33,312	33,312	-
General assistance	4,000	4,000	2,505	(1,495)
Other state/federal funds	65,279	65,279	68,704	3,425
Charges for services:				
Town clerk fees	6,000	6,000	7,553	1,553
Code enforcement/permit fees	2,500	2,500	3,608	1,108
Administration	7,000	7,000	1,306	(5,694)
Ludden Library fines	4,500	4,500	4,010	(490)
Public works income	2,000	2,000	210	(1,790)
Police department income	-	-	15	15
Investment income:				
Regular investment income	50	50	226	176
Other revenues:				
Fees/interest on taxes	16,000	16,000	15,199	(801)
Post office rent	17,500	17,500	17,761	261
RSU No. 10 garage rent	15,000	15,000	15,225	225
Water/sewer garage rent	1,200	1,200	1,200	-
Cable t.v. franchise	4,301	4,301	4,086	(215)
Misc. other	-	-	4,222	4,222
Transfers in from other funds	-	-	46,471	46,471
Amounts Available for Appropriation	$ 3,907,248	$ 3,907,248	$ 4,058,933	$ 151,685

See accompanying independent auditors' report and notes to financial statements.

SCHEDULE A

TOWN OF DIXFIELD, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS
FOR THE YEAR ENDED JUNE 30, 2013

	Original Budget	Budget Adjustments	Total Available	Actual	Variance Positive (Negative)
EXPENDITURES					
General government:					
Executive department	$ 320,811	$ -	$ 320,811	$ 305,750	$ 15,061
Boards and committees	4,454	-	4,454	1,900	2,554
Code enforcement	16,265	-	16,265	13,813	2,452
Insurance & benefits	30,140	-	30,140	30,140	-
	371,670	-	371,670	351,603	20,067
Protection:					
Police department	331,953	-	331,953	308,974	22,979
Fire department	89,912	-	89,912	76,300	13,612
Public safety	181,014	-	181,014	179,807	1,207
	602,879	-	602,879	565,081	37,798
Public works:					
Public works department	515,279	-	515,279	499,749	15,530
Grounds	20,112	-	20,112	14,618	5,494
	535,391	-	535,391	514,367	21,024
Human services:					
Social services	4,601	-	4,601	4,601	-
General assistance	8,000	-	8,000	5,431	2,569
	12,601	-	12,601	10,032	2,569

TOWN OF DIXFIELD, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS
FOR THE YEAR ENDED JUNE 30, 2013

	Original Budget	Budget Adjustments	Total Available	Actual	Variance Positive (Negative)
Community and social agencies:					
Ludden Memorial Library	129,725	-	129,725	106,919	22,806
Recreation	13,000	-	13,000	12,846	154
Regional expenses	165,704	-	165,704	165,696	8
	308,429	-	308,429	285,461	22,968
Debt service:					
Principal	57,697	1,083	58,780	58,780	-
Interest	-	5,549	5,549	5,549	-
	57,697	6,632	64,329	64,329	-
Education	1,798,469	-	1,798,469	1,798,469	-
County tax	114,135	-	114,135	114,135	-
Unclassified:					
Miscellaneous funding	3,775	-	3,775	3,737	38
Insurance claim	-	4,225	4,225	4,225	-
Overlay	47,050	-	47,050	3,071	43,979
	50,825	4,225	55,050	11,033	44,017
Transfers out	194,705	50,000	244,705	244,705	-
Total Expenditures	$ 4,046,801	$ 60,857	$ 4,107,658	$ 3,959,215	$ 148,443

See accompanying independent auditors' report and notes to financial statements.

SCHEDULE B

TOWN OF DIXFIELD, MAINE

COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2013

	Special Revenue Funds	Capital Project Funds	Permanent Funds	Total Nonmajor Governmental Funds
ASSETS				
Cash and cash equivalents	$ 4,200	$ 220,190	$ 38,582	$ 262,972
Investments	7,105	-	313,426	320,531
Due from other funds	33,038	352	-	33,390
TOTAL ASSETS	$ 44,343	$ 220,542	$ 352,008	$ 616,893
LIABILITIES				
Accounts payable	$ -	$ -	$ -	$ -
Due to other funds	19,429	6,426	350	26,205
TOTAL LIABILITIES	19,429	6,426	350	26,205
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	7,105	-	351,658	358,763
Committed	-	-	-	-
Assigned	33,038	214,116	-	247,154
Unassigned	(15,229)	-	-	(15,229)
TOTAL FUND BALANCES	24,914	214,116	351,658	590,688
TOTAL LIABILITIES AND FUND BALANCES	$ 44,343	$ 220,542	$ 352,008	$ 616,893

See accompanying independent auditors' report and notes to financial statements.

SCHEDULE C

TOWN OF DIXFIELD, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

	Special Revenue Funds	Capital Project Funds	Permanent Funds	Total Nonmajor Governmental Funds
REVENUES				
Intergovernmental	$ 117,301	$ -	$ -	$ 117,301
Interest income	12	81	-	93
Investment income, net of unrealized gains/(losses)	-	-	20,695	20,695
Other	7,147	2,949	200	10,296
TOTAL REVENUES	124,460	3,030	20,895	148,385
EXPENDITURES				
Capital outlay	-	101,112	-	101,112
Program expenses	103,464	27,413	6,440	137,317
TOTAL EXPENDITURES	103,464	128,525	6,440	238,429
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	20,996	(125,495)	14,455	(90,044)
OTHER FINANCING SOURCES (USES)				
Operating transfers in	54,200	194,705	-	248,905
Operating transfers (out)	(46,471)	(4,200)	(350)	(51,021)
TOTAL OTHER FINANCING SOURCES (USES)	7,729	190,505	(350)	197,884
NET CHANGE IN FUND BALANCES	28,725	65,010	14,105	107,840
FUND BALANCES - JULY 1	(3,811)	149,106	337,553	482,848
FUND BALANCES - JUNE 30	$ 24,914	$ 214,116	$ 351,658	$ 590,688

See accompanying independent auditors' report and notes to financial statements.

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 D

TOWN OF DIXFIELD, MAINE

COMBINING BALANCE SHEET – NONMAJOR SPECIAL REVENUES FUNDS
JUNE 30, 2013

	Recreation Committee	Economic Development Committee	Podunk Snowmobile Club	Walmart Eco Pierce Grant	Kitty Fund	RSU #10 Withdrawal	Library Donations	Outdoor Market Committee
ASSETS								
Cash and cash equivalents	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Investments	-	-	-	7,105	-	-	-	-
Due from other funds	4,978	769	-	-	50	-	5,859	234
TOTAL ASSETS	$ 4,978	$ 769	$ -	$ 7,105	$ 50	$ -	$ 5,859	$ 234
LIABILITIES								
Accounts payable	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Due to other funds	-	-	-	-	-	-	-	-
TOTAL LIABILITIES	-	-	-	-	-	-	-	-
FUND BALANCES								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	-	-	-	7,105	-	-	-	-
Committed	-	-	-	-	-	-	-	-
Assigned	4,978	769	-	-	50	-	5,859	234
Unassigned	-	-	-	-	-	-	-	-
TOTAL FUND BALANCES	4,978	769	-	7,105	50	-	5,859	234
TOTAL LIABILITIES AND FUND BALANCES	$ 4,978	$ 769	$ -	$ 7,105	$ 50	$ -	$ 5,859	$ 234

TOWN OF DIXFIELD, MAINE

COMBINING BALANCE SHEET – NONMAJOR SPECIAL REVENUES FUNDS
JUNE 30, 2013

	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	$ 4,200
Investments	-	-	-	-	-	-	-	7,105
Due from other funds	1,259	7,489	500	10,613	-	1,287	-	33,038
TOTAL ASSETS	$ 1,259	$ 7,489	$ 500	$ 10,613	$ -	$ 1,287	$ -	$ 44,343
LIABILITIES								
Accounts payable	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Due to other funds	-	-	-	-	15,229	-	4,200	19,429
TOTAL LIABILITIES	-	-	-	-	15,229	-	4,200	19,429
FUND BALANCES								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	7,105
Committed	-	-	-	-	-	-	-	-
Assigned	1,259	7,489	500	10,613	-	1,287	-	33,038
Unassigned	-	-	-	-	(15,229)	-	-	(15,229)
TOTAL FUND BALANCES	1,259	7,489	500	10,613	(15,229)	1,287	-	24,914
TOTAL LIABILITIES AND FUND BALANCES	$ 1,259	$ 7,489	$ 500	$ 10,613	$ -	$ 1,287	$ 4,200	$ 44,343

See accompanying independent auditors' report and notes to financial statements.

SCHEDULE E

TOWN OF DIXFIELD, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUES FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

	Recreation Committee	Economic Development Committee	Podunk Snowmobile Club	Walmart Eco Pierce Grant	Kitty Fund	RSU #10 Withdrawal	Library Donations	Outdoor Market Committee
REVENUES								
Intergovernmental	$ -	$ -	$ 10,161	$ -	$ -	$ -	$ -	$ -
Interest income	-	-	-	12	-	-	-	-
Other	1,301	-	-	-	-	-	2,441	815
TOTAL REVENUES	1,301	-	10,161	12	-	-	2,441	815
EXPENDITURES	600	-	10,161	-	-	3,529	1,850	814
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	701	-	-	12	-	(3,529)	591	1
OTHER FINANCING SOURCES (USES)								
Operating transfers in	-	-	-	-	-	50,000	-	-
Operating transfers (out)	-	-	-	-	-	(46,471)	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	3,529	-	-
NET CHANGE IN FUND BALANCES	701	-	-	12	-	-	591	1
FUND BALANCES - JULY 1	4,277	769	-	7,093	50	-	5,268	233
FUND BALANCES - JUNE 30	$ 4,978	$ 769	$ -	$ 7,105	$ 50	$ -	$ 5,859	$ 234

TOWN OF DIXFIELD, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUES FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

	Dixfield Community Committee	Workers' Compe-nsation	Beauty Donations	Wind Study	Police Grants	Return of Bullrock Fund	Sidewalk Project 2012	Totals
REVENUES								
Intergovernmental	$ -	$ -	$ -	$ -	$ 90,340	$ -	$ 16,800	$ 117,301
Interest income	-	-	-	-	-	-	-	12
Other	765	-	-	-	1,775	50	-	7,147
TOTAL REVENUES	765	-	-	-	92,115	50	16,800	124,460
EXPENDITURES	246	-	-	2,629	76,468	180	6,987	103,464
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	519	-	-	(2,629)	15,647	(130)	9,813	20,996
OTHER FINANCING SOURCES (USES)								
Operating transfers in	-	-	-	-	-	-	4,200	54,200
Operating transfers (out)	-	-	-	-	-	-	-	(46,471)
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-	4,200	7,729
NET CHANGE IN FUND BALANCES	519	-	-	(2,629)	15,647	(130)	14,013	28,725
FUND BALANCES - JULY 1	740	7,489	500	13,242	(30,876)	1,417	(14,013)	(3,811)
FUND BALANCES - JUNE 30	$ 1,259	$ 7,489	$ 500	$ 10,613	$ (15,229)	$ 1,287	$ -	$ 24,914

See accompanying independent auditors' report and notes to financial statements.

Capital Project 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 F

TOWN OF DIXFIELD, MAINE

COMBINING BALANCE SHEET – NONMAJOR CAPITAL PROJECT FUNDS
JUNE 30, 2013

	Boiler Reserve	Fire Station Reserve	Cruiser Reserve	Fire Truck Reserve	McIntire Family Library	Public Works Equipment
ASSETS						
Cash and cash equivalents	$ 12,626	$ 8,693	$ 23,581	$ 37,506	$ 1,642	$ 53,792
Due from other funds	-	-	352	-	-	-
TOTAL ASSETS	$ 12,626	$ 8,693	$ 23,933	$ 37,506	$ 1,642	$ 53,792
LIABILITIES						
Accounts payable	$ -	$ -	$ -	$ -	$ -	$ -
Due to other funds	-	-	-	-	-	-
TOTAL LIABILITIES	-	-	-	-	-	-
FUND BALANCES						
Nonspendable	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Committed	-	-	-	-	-	-
Assigned	12,626	8,693	23,933	37,506	1,642	53,792
Unassigned	-	-	-	-	-	-
TOTAL FUND BALANCES	12,626	8,693	23,933	37,506	1,642	53,792
TOTAL LIABILITIES AND FUND BALANCES	$ 12,626	$ 8,693	$ 23,933	$ 37,506	$ 1,642	$ 53,792

TOWN OF DIXFIELD, MAINE

COMBINING BALANCE SHEET – NONMAJOR CAPITAL PROJECT FUNDS
JUNE 30, 2013

	Road Construction Reserve	Sidewalk Reserve	Public Works Building	Bartlett Fund Library Reserve	Fire Station Equipment	Totals
ASSETS						
Cash and cash equivalents	$ 22,018	$ 33,344	$ 15,007	$ 1,976	$ 10,005	$ 220,190
Due from other funds	-	-	-	-	-	352
TOTAL ASSETS	$ 22,018	$ 33,344	$ 15,007	$ 1,976	$ 10,005	$ 220,542
LIABILITIES						
Accounts payable	$ -	$ -	$ -	$ -	$ -	$ -
Due to other funds	5,605	-	821	-	-	6,426
TOTAL LIABILITIES	5,605	-	821	-	-	6,426
FUND BALANCES						
Nonspendable	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Committed	-	-	-	-	-	-
Assigned	16,413	33,344	14,186	1,976	10,005	214,116
Unassigned	-	-	-	-	-	-
TOTAL FUND BALANCES	16,413	33,344	14,186	1,976	10,005	214,116
TOTAL LIABILITIES AND FUND BALANCES	$ 22,018	$ 33,344	$ 15,007	$ 1,976	$ 10,005	$ 220,542

See accompanying independent auditors' report and notes to financial statements.

SCHEDULE G

TOWN OF DIXFIELD, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECT FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

	Boiler Reserve	Fire Station Reserve	Cruiser Reserve	Fire Truck Reserve	McIntire Family Library	Public Works Equipment
REVENUES						
Interest income	$ 5	$ 3	$ 9	$ 13	$ 1	$ 18
Other	-	-	1,308	-	1,641	-
TOTAL REVENUES	5	3	1,317	13	1,642	18
EXPENDITURES						
Capital outlay	10,000	4,062	-	-	-	-
Program expenses	-	-	-	-	-	-
TOTAL EXPENDITURES	10,000	4,062	-	-	-	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(9,995)	(4,059)	1,317	13	1,642	18
OTHER FINANCING SOURCES (USES)						
Operating transfers in	10,000	5,000	7,500	-	-	40,000
Operating transfers (out)	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	10,000	5,000	7,500	-	-	40,000
NET CHANGE IN FUND BALANCES	5	941	8,817	13	1,642	40,018
FUND BALANCES - JULY 1	12,621	7,752	15,116	37,493	-	13,774
FUND BALANCES - JUNE 30	$ 12,626	$ 8,693	$ 23,933	$ 37,506	$ 1,642	$ 53,792

TOWN OF DIXFIELD, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECT FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

	Road Construction Reserve	Sidewalk Reserve	Public Works Building	Bartlett Fund Library Reserve	Fire Station Equipment	Totals
REVENUES						
Interest income	$ 10	$ 12	$ 6	$ 1	$ 3	$ 81
Other	-	-	-	-	-	2,949
TOTAL REVENUES	10	12	6	1	3	3,030
EXPENDITURES						
Capital outlay	87,050	-	-	-	-	101,112
Program expenses	26,590	-	823	-	-	27,413
TOTAL EXPENDITURES	113,640	-	823	-	-	128,525
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(113,630)	12	(817)	1	3	(125,495)
OTHER FINANCING SOURCES (USES)						
Operating transfers in	110,000	14,705	5,000	-	2,500	194,705
Operating transfers (out)	-	(4,200)	-	-	-	(4,200)
TOTAL OTHER FINANCING SOURCES (USES)	110,000	10,505	5,000	-	2,500	190,505
NET CHANGE IN FUND BALANCES	(3,630)	10,517	4,183	1	2,503	65,010
FUND BALANCES - JULY 1	20,043	22,827	10,003	1,975	7,502	149,106
FUND BALANCES - JUNE 30	$ 16,413	$ 33,344	$ 14,186	$ 1,976	$ 10,005	$ 214,116

See accompanying independent auditors' report and notes to financial statements.

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 H

TOWN OF DIXFIELD, MAINE

COMBINING BALANCE SHEET – NONMAJOR PERMANENT FUNDS
JUNE 30, 2013

	Perpetual Care	Odd Fellows Scholarship	Ministerial	Verdurina Ludden Trust	Harlow/ Ludden Trust	Totals
ASSETS						
Cash and cash equivalents	$ 33,827	$ 1,672	$ 805	$ 1,140	$ 1,138	$ 38,582
Investments	173,800	93,957	1,969	32,716	10,984	313,426
Due from other funds	-	-	-	-	-	-
TOTAL ASSETS	$ 207,627	$ 95,629	$ 2,774	$ 33,856	$ 12,122	$ 352,008
LIABILITIES						
Accounts payable	$ -	$ -	$ -	$ -	$ -	$ -
Due to other funds	-	350	-	-	-	350
TOTAL LIABILITIES	-	350	-	-	-	350
FUND BALANCES						
Nonspendable	-	-	-	-	-	-
Restricted	207,627	95,279	2,774	33,856	12,122	351,658
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
TOTAL FUND BALANCES	207,627	95,279	2,774	33,856	12,122	351,658
TOTAL LIABILITIES AND FUND BALANCES	$ 207,627	$ 95,629	$ 2,774	$ 33,856	$ 12,122	$ 352,008

See accompanying independent auditors' report and notes to financial statements.

SCHEDULE I

TOWN OF DIXFIELD, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR PERMANENT FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

	Perpetual Care	Odd Fellows Scholarship	Ministerial	Verdurina Ludden Trust	Harlow/ Ludden Trust	Totals
REVENUES						
Investment income, net of unrealized gains/(losses)	$ 11,579	$ 6,091	$ 130	$ 2,169	$ 726	$ 20,695
Other	200	-	-	-	-	200
TOTAL REVENUES	11,779	6,091	130	2,169	726	20,895
EXPENDITURES						
Bank charges	1,685	886	19	1,294	106	3,990
Other	-	2,450	-	-	-	2,450
TOTAL EXPENDITURES	1,685	3,336	19	1,294	106	6,440
EXCESS OF REVENUES OVER EXPENDITURES	10,094	2,755	111	875	620	14,455
OTHER FINANCING SOURCES (USES)						
Operating transfers in	-	-	-	-	-	-
Operating transfers (out)	-	(350)	-	-	-	(350)
TOTAL OTHER FINANCING (USES)	-	(350)	-	-	-	(350)
NET CHANGE IN FUND BALANCES	10,094	2,405	111	875	620	14,105
FUND BALANCES - JULY 1	197,533	92,874	2,663	32,981	11,502	337,553
FUND BALANCES - JUNE 30	$ 207,627	$ 95,279	$ 2,774	$ 33,856	$ 12,122	$ 351,658

See accompanying independent auditors' report and notes to financial statements.

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.

Note: The complete post audit report for fiscal year end 2013 is on file at the Town Office.

Dixfield Police Department

I would first of all like to take this opportunity to express my sincere gratitude to all citizens, elected and appointed officials as well as police officers who serve this community for their commitment and continued ***support*** to police services for the Town of Dixfield.

The Dixfield Police Department once again applied for and was the recipient of several grants. Grants received were Underage Drinking Grant, Bureau of Highway Safety Seat Belt Enforcement Grant, ATV Enforcement Grant and Local Pass-Through Recovery Act-Bryne Jag Grant. We were able to use the grant monies to fund special details in problematic areas of our community. These details included foot patrols during late evening and early morning hours. We conducted extra saturation patrols to crack down on seat-belt and speed violations throughout our community.

The 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 periodically as well as providing additional time and manpower to follow-up on criminal investigations in a timely manner. The position has proven to be very instrumental in the successful investigation and solving of several major crimes during this past fiscal year.

Domestic Assault incidents decreased slightly in Fiscal Year 2012. The department continues to stand by our ZERO% tolerance for this type of criminal behavior which so adversely affects each and every family member of the families it infiltrates. We continue to ask for your help as citizens in reporting this very serious and in some cases potentially fatal type of criminal behavior in our community. We have a Facebook page where you are able to 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 by calling (1-800-733-1421). Anonymous tips are always welcome. Please do not hesitate to call and be assured that we will work with you and follow-up on all information received.

Lastly, theft complaints decreased by 20% whereas simple assaults showed a slight increase.

Statistical Information

Patrol Miles:	80955	Adult Arrests:	59
Recorded Incidents:	1247	Juvenile Arrests:	12
Summonses:	210	Accidents:	41
Parking Tickets:	37	Domestic Assaults:	10
OUI:	7	Burglaries:	21
OAS:	5	Thefts:	47
Theft of A Motor Vehicle:	5	Sexual Assaults:	1
Theft from A Motor Vehicle:	1	Simple Assaults:	18
Security Checks:	5400	Child Abuse:	1

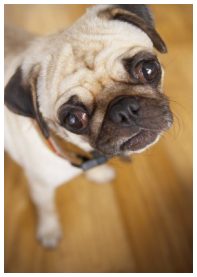
Animal Control

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

5	Dogs were transported to the shelter
2	Barking dog complaints investigated, 1 was a new puppy
3	Dogs running at-large, 1 was returned to owner & 2 were gone on arrival
1	Kennel inspection
20	Cats/kittens taken to shelter/veterinarian
12	of the above were feral cats/kittens
2	other calls included complaints about horses running loose and a skunk caught in a Have-a-Heart trap.

Please note that it is not the Animal Control Officer's responsibility to handle complaints about wildlife, but is a courtesy when it happens.

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, 2013, the Fire Company responded to the following incidents:

Fire	
Structure (includes chimney fires)	**31**
Woods	**7**
All other	**2**
Report of Smoke	**1**
Motor Vehicle Accidents	**13**
Rescue Related	**1**
Alarm Activation	**2**
Power Line / Tree on Wires	**4**
Carbon Monoxide check	**6**
Other Miscellaneous	**4**
Medical Assist	**2**

As mentioned last year, mutual aid is vital to providing protection to our citizens and neighbors in area towns. This was proven in January of this year when we experienced a challenging and stubborn silo fire at Irving Forest Products that spanned three days. We received mutual aid not only from our immediate area towns, but also Franklin and Androscoggin county departments. In all, 18 different fire departments and 2 additional agencies assisted at this incident providing over 100 personnel. Without this assistance we would have been unable to manage this incident with our own resources. But, with the combined efforts of all involved we were able to overcome the obstacles of weather, accessibility, and time to come to a successful outcome which allowed the mill to get up and running again with minimal damage. A big Thank You goes out to all departments that assisted. Not long after this incident we also responded to a large fire outside of our area. For the entire reporting period we were involved with thirty six (36) different mutual aid calls, in and outside of town.

As always, Fire Prevention is an important aspect of our service and several presentations are made during the year in our schools and local daycare facilities. While the results may be hard to statistically measure, we feel it is important to make these educational opportunities available to our youth. My thanks goes out to the Company members that have devoted their time to providing these educational learning experiences.

Again, thank you to the taxpayers of the town by providing the necessary funds which allows the Fire Company to provide protection to our community. Thank you to the Fire Company members for the countless hours devoted to responding, training, making repairs and keeping the equipment operable.

Although it is not for everyone, it is rewarding to serve your community and we encourage you to consider being part of your fire department. If you are interested in learning more about how you can assist, please call 562-7629; leave a message and someone will get back to you.

Sincerely,

Scott R Dennett
Fire Chief

East Dixfield Fire Department
Randy Hall, Fire Chief

Citizens and taxpayers of Dixfield,

We continue to have a roster of 15 members. Our call volume was up over last year mainly from mutual aid calls to Wilton, Jay, and Dixfield. We recently had to replace the light bar on the top of Tanker 1. It was the original from 1979. We also bought a portable generator for scene lighting. We held a blood drive at our station last June with a goal of thirty donors and ending up with twenty eight. We held another blood drive this June with good results. We continue with our mandated training. Thank you to all who support and help us.

Wendell K. Blood
Secretary/Treasurer

Health Officer
David Saphier, PA-C

This year has been a healthy one for the town of Dixfield. I have conducted a few investigations in the town and taken care of some minor issues. I want to thank the Town Office Staff for all their help. Also, hats off to the school Nurses for a job well done.

If you have any Health Officer related needs please contact me at (207) 357-4560 or email at dspac117@hotmail.com.

Public Works

To the Citizens of Dixfield:

* The Winter of 2012—2013 was challenging to motorists in Dixfield. It was also challenging to Public Works. The crew treated and plowed roads approximately 49 times which is the highest number in recent years. We finished within our budget but just barely.
* We collected and used approximately 3000 gallons of waste oil to heat the Town Garage. This saved between $10,000 and $12,000 in oil purchases.
* The wash out at the entrance of Porter Road was repaired. The way in which the Multi-Plate culvert on Porter Road was repaired provided enough savings to cover the costs at the entrance.
* The Dixfield Common Road shoulder work and ditching was completed and several culverts were also changed out.
* Public Works opened, closed, and maintained the cemeteries for the 2012—2013 budget year.
* Public Works maintained the skating rink. The rink was used a lot by the Dirigo High School gym classes as well as by the general public.
* Vehicles and equipment were maintained. Two of the larger jobs were to replace the clutch on the 99'GMC Plow Truck and replace the converter bearing on the John Deere Loader. The plow truck required that the transmission be pulled out and the loader job required pulling and we were not lacking for equipment during storms.
* The Sidewalk Grant is proceeding and the actual construction should begin in the spring of 2014. Public Works was asked to look at some of the work that we could do to reduce the cost of the grant. We worked with Wright-Pierce Engineering and agreed to do some work valued at between $55,000 and $60,000.
* Public Works repaired a 600' section of the Severy Hill Road. This section of road became very muddy in the spring, and at times was not passable. Part of the problem was that the roadway became saturated with water and road material itself had a high clay content. The ditches were cleaned out for better drainage, and weep drains were installed approximately every 100'. This controlled the water problem as there was water actually coming out of the banks of the ditches. Road fabric was laid over the surface to stop contamination and eighteen inches of good gravel was installed over this. The roadway is draining well now and has supported heavy equipment such as cement trucks. We are looking at the road width and ditches and may make a few minor adjustments.
* 96.5% of the 2012—2013 budget was used. This was a very realistic budget and was very challenging. Public Works was able to return approximately $20,500 to the general fund.

Dave Phair
Public Works Supervisor

Water Department

To the Citizens of Dixfield:

2013 was the last year of our three year contract between Mexico Water District and the Town of Dixfield. We hope this fall we can renew it for 2014 through 2017.

For the year 2012 43,000,000 gallons of drinking water was pumped. In the past year we completed four capital improvement jobs:

1. **Pine Street:** from North Street to Rowe Street we replaced 900' of old 6" cast iron main with 6"H.D.P.E. plastic pipe.

2. **Main Street**: for the State Paving Project 4 valve boxes and 5 curb boxes were replaced or repaired. Also, one hydrant was replaced.

3. **Irving Forest Products**: assisted in replacing their 6" master meter.

We are still working on updating the records for curb boxes, valve boxes, and water mains.

Our meter replacement program is in its sixth year. We have replaced over 40 meters this year giving us a total of over 335 meter changes since the program 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

Contracted Operation and Maintenance of the Town of Dixfield's Sanitary Sewer Collection System

In an effort to prolong the life of the sewer infrastructure, maintain Maine DEP compliance, eliminate sewer overflows or discharges, 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. The aging pumping stations require constant attention; however everything is being done to maximize the current equipment's life cycle and reduce maintenance and repair costs. Our partners Stevens Pump Service and EIS have done a great job in keeping our mechanical systems operational on nearly 40 year old pumping systems.

The MDOT Webb River bridge is finally behind us all and the sewer is now being pumped through a new pipe installed on the bridge as designed.

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 20 year 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.

Please check out the following website for more information on the contract or to find out important emergency contact information.

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

Sincerely,

Matt Timberlake
Ted Berry Co.
Vice President

Paul Pomerleau
Collection
System Mgr.

Ludden Memorial Library

I am happy to report that our little library continues to play a very important role in our community. We have circulated numerous items, and offered many programs that were extremely well attended over the past year. We also continue to provide the public with access to nine computers and the internet, in addition, we offer copying services as well as computer scanning and printing, as well as free WiFi service. These services are very significant and ensure that our community is connected and that everyone is given an opportunity to today's technology.

In October Ludden Memorial Library took part in the "Maine Libraries Snapshot Day" sponsored by the Maine State Library, this is a compilation of data that is collected on a typical day in the life of a Maine library, which included public, school, academic, and special libraries in the state. This information is gathered in order to show the value that libraries have in our communities today and is available to view in a booklet at the library or online on the Maine State Library's website.

Bitsy "Mr I the Science Guy" Ionta having fun with the kids

Enjoying Fire Prevention Week during Story Time

"The Snakeman" brought a friend during the Summer Reading Program

Our children were able to take part in, or attend, our very popular Pre-school Story Time Hour with Miss Cathy and our equally popular Summer Reading Program. We have had 35 children's programs this year with attendance at over 700. Some highlights of these were our Dr. Seuss birthday bash, Fire Prevention week activities, and our Ice Cream Fair.

Also this year, in an effort to "give back" to our troops who were in Afghanistan, the library "adopted" the Army Airborne 173D Division stationed there over the Christmas holiday season. We accepted donations of supplies for more than a dozen care packages and over $600 to help with shipping costs to send them out to the troops. The Airborne Division was very appreciative of what we did and sent us their Unit's flag autographed by their members which hangs inside the library.

The Library owns a collection of 19,180 print books, 5,388 electronic books, 675 physical audio materials, 2,241 downloadable audio materials, and 1,507 video materials, 34 current print serial subscriptions, and 63 licensed databases including the Proquest Ancestry Library Edition. As a result this past year the library has had 16,260 library visits and has circulated 24,262 items. There were 4,058 computer users, and a total of 1,721 active card holders.

Lastly, the Library is a member of the Minerva Library Consortium and Maine Infonet with the Maine State Library. Any of the above resources are available to active Ludden Memorial Library card holders.

Respectfully submitted,
Peggy Malley, Library Director

Ione Harlow

Dixfield Community Fund and Scholarships

Year	Total Interest	Interest Town Use (75%)	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
Totals	**$797,980.82**	**$599,284.83**	**$198,695.99**

Odd Fellows and Rebekahs Scholarship Fund

Interest Earned from 1986 to Present

	Interest Earned	Number of 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
Total	**$57,421.83**	**267**

Key Bank Trust Accounts

Fund	% of Earned Interest	Amount Received 2013	Balance of Accrued Interest 6/30/2013
Ione Harlow Dixfield Community Fund	54.78%	$9,903.83	$42,993.35
Ion Harlow Dixfield Community Fund Scholarships	18.26%	3,301.88	3,676.46
Cemetery Trusts	16.85%	3,046.09	28,447.48
Odd Fellows Scholarship Trust	8.86%	1,602.33	1,480.59
Harlow Library Trust	1.06%	190.84	908.53
Ministerial School Trust	.19%	34.21	764.10
Totals	100.00%	$18,079.18	$78,270.51

Verdurina Ludden Trust

Verdurina Ludden Trust is a separate trust fund, although managed through Key Bank Trust (together with those listed above). 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 (2013) totaled **$688.65.**

N.O.R.S.W.B.
Bill DeVries, Dixfield

Greetings, Town of Dixfield Residents:

Lower market demands for materials caused revenues from recycling to decrease in 2013. Revenues received in the amount of $150,133.71 continued to cover recycling operation costs. We were also able to continue our plans for improvements at the transfer station/recycling center including paving the facility and replacement of one overhead door with a labor saving electric hoist. Municipal solid waste processed from our six member towns increased from 9022 tons in 2011 to 9040 tons in 2012. Cost for 2012 disposal (not including transportation) was $437,814.66. Recycled tons of materials, during the same period, were 1092. Revenues received for recyclables (2012) was $150,133.71. This indicates that recycling pays dividends and should be an incentive to continue to separate recyclables from household trash. The average trash generated per person consists of 50% recyclables, however, statistics indicate only 10% is currently recycled.

Recyclable materials include:

- Aluminum and metal cans
- Newsprint
- Office paper
- Magazines
- Junk mail
- Any cardboard including paperboard such as cereal and shoe boxes
- Average packing from store merchandise
- Egg cartons

Plastic recycling has been expanded to include all plastic containers with the exception of plastic bags and Styrofoam. Metal containers are identified for the kind allowed at the transfer station. Glass is currently being landfilled on site after being crushed due to lack of viable markets. This includes glass containers, drinking cups and glasses, plates, baking dishes, etc.

Our program to collect household hazardous waste from area residents during June, 2012, generated 89 units. Please note that universal waste such as: fluorescent lamps, mercury thermometers and switches, TV's, computer monitors, towers, cell phones, etc., must also be separated from general waste. These items should be brought to the Recycling and Transfer Station (Mexico) for proper disposal.

Remember with your cooperation, we can reduce solid waste costs and save the environment for future generations.

For more information on recycling and household hazardous waste, please contact your facility at:

364-3645
or
River Valley Healthy
Communities Coalition at 364-7405.

Economic Development Council

The Dixfield Economic Development Council (DEDC) is very grateful to a couple of community-minded ladies who have taken on the care of the plants at the Village Green and at the Cemetery Monument. They have weeded, prepared seasonal plantings and decorations, and planted annuals.

The DEDC continues to support the free summer concert series at the Gazebo with Sammie Angel. One concert celebrates the 4th of July, one is offered at the Outdoor Market and one around Labor Day. The Council appreciates Sammie Angel's community spirit.

The Dixfield Main Street Outdoor Market Committee which now works under the umbrella of the DEDC is well underway for the 2013 Market which is to be held on Sunday, August 18.

Bullrock weathered the winter well and is still stopping traffic at the Green.

Dixfield Economic Development Council Members
Albert Spaulding - William DeVries - Heidi Thibeault
Richard Pickett - Norine Clarke

Outdoor Market Members
Robert & Louise Richard - William DeVries - Deborah Morang
Robert Anderson - Albert Bressette - Rita Girardin - Diane Carlton
Laurie Taylor - Ralph & Norine Clarke

Anyone interested in serving on either of these committees is welcomed and should notify the Town Office (562-8151).

Dixfield Historical Society

It certainly has been a busy year for the Dixfield Historical Society (DHS) which has seen two major projects come to fruition:

- Peter Stowell has just published ***Images of America*** **DIXFIELD** from Acadia Publishing. This is a much anticipated pictorial history tracing Dixfield's early settlers, manufacturing history, and prominent citizens. Peter has done a great job incorporating many new images and material. I know you will all want a copy, and they will be available through us and other outlets.
- DHS also participated in the ***Western Foothills History Project***. RSU #10 secured a grant that led to an online collaborative effort with students, teachers, six historical societies, libraries, and the Maine Memory Network. At this time Dixfield has sixty items and three exhibits accepted into the Maine Historical Society's data bank. To view the project and images, you can visit http://foothills.mainememory.net

This summer we are completing some cleaning and repairs to the upstairs apartment at the museum house. We also have our Open House during Dixfield's Open Market Day and the Antiques Road Show with Tim Gould the day before. Annie Carrier's beautiful wedding dress is featured as an exhibit in the parlor. We hope you will stop by for a visit.

We continue to receive many items, photos, and papers from you, and we certainly hope that we are being good caretakers of everything that is donated. A large collection of genealogy books were donated to the society this summer from a dear gentleman from Massachusetts, Mr. Donald Buchanan. He worked at one time for the CIA and genealogy became his pastime which turned into a profession once he retired. He wanted his life's work to have a good home or to go to those who would value his extensive collection. Jonathan Albrecht is compiling an inventory at the present time of the hundreds of books that arrived during several trips to Maine.

Financial donations throughout the year are most appreciated, and the society is so grateful to the Dixfield taxpayers for the $2,500 voted each year at our Annual Town Meeting. It allows us to continue our mission of preserving Dixfield's rich history. Thank you to all!

Sincerely,
Donna Collins Towle
President

Millicent M. MacFarland
Clerk of the House

STATE OF MAINE
HOUSE OF REPRESENTATIVES
CLERK'S OFFICE
2 State House Station
Augusta, Maine 04333-0002

TO: Town of Dixfield
Municipal Officers
Editor, Annual Report

m.m.

FROM: Millicent M. MacFarland
Clerk of the House

Many municipal annual reports include the category of "Representative to Legislature" at the conclusion of the listing of Municipal Officers.

In the belief you may want to aid citizens to more readily contact their House member, we are hopeful that you will include the following information in the Municipal Officers section:

Representative to the Legislature
(term exp. December 3, 2014)

District: 93

State Representative:	Sheryl J. Briggs
Home Address:	72 Poplar Hill Road Mexico, ME 04257
Residence:	(207) 364-5665
Cell Phone:	(207) 357-8148
E-Mail:	sheryljbriggs@gmail.com
Capitol Address:	House of Representatives 2 State House Station Augusta, ME 04333-0002
State House E-Mail:	RepSheryl.Briggs@legislature.maine.gov
Telephone:	(207) 287-1400 (Voice) (207) 287-4469 (TTY)

Year-Round Toll Free House of Representatives Message Center 1-800-423-2900
Maine Legislative Internet Web Site - http://www.maine.gov/legis/house

Sheryl J. Briggs
72 Poplar Hill Road
Mexico, ME 04257
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Cell Phone: (207) 357-8148
E-Mail: sheryljbriggs@gmail.com
State House E-Mail:
RepSheryl.Briggs@legislature.maine.gov

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

MESSAGE TO THE CITIZENS OF DIXFIELD

January, 2013

Dear Neighbors:

It is an honor to continue to serve as your representative to the Maine Legislature. Continued budget constraints and reductions in federal funding have demanded further searches for efficiencies and the need for more difficult choices this year. Your comments, suggestions and opinions have helped me with the many tough decisions that have had to be made.

As a member of the Inland Fisheries and Wildlife Committee, I am very concerned about the future of our outdoors economy in light of the significant budget shortfall that Maine faces today. Just as we are all tightening our budgets at home and looking for ways to spend our personal dollars more effectively, state government is going to have to find further efficiencies and rethink the way we support our outdoor heritage.

Aside from my work on the Legislature's Inland Fisheries and Wildlife Committee and in considering the hundreds of bills that are moving through the House each day, I also feel it's my responsibility to bring ideas from our community to the State House.

I am deeply humbled by your trust in me to be your representative in Augusta. Please feel free to contact me directly to share your concerns and opinions about pending legislation. You may reach me at home at 364-5665, or in Augusta at 1-800-423-2900. Your input allows me to more accurately represent your views, as we discuss these vital issues.

Sincerely,

Sheryl J. Briggs

Sheryl J. Briggs
State Representative

District 93 Canton, Carthage, Dixfield, Mexico and Peru

Printed on recycled paper

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2ND DISTRICT, MAINE

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www.michaud.house.gov

Congress of the United States
House of Representatives
Washington, DC 20515

COMMITTEES:
VETERANS' AFFAIRS
SUBCOMMITTEE ON HEALTH
CHAIRMAN
TRANSPORTATION AND INFRASTRUCTURE
SUBCOMMITTEE ON HIGHWAYS AND TRANSIT
SUBCOMMITTEE ON RAILROAD, PIPELINES AND HAZARDOUS MATERIALS
SUBCOMMITTEE ON ECONOMIC DEVELOPMENT, PUBLIC BUILDINGS AND EMERGENCY MANAGEMENT
SMALL BUSINESS
SUBCOMMITTEE ON RURAL AND URBAN ENTERPRENEURSHIP
SUBCOMMITTEE ON FINANCE AND TAX

Dear Residents and Friends:

While far from perfect, the legislation passed to avoid December's fiscal cliff embodied a spirit of bipartisan compromise that I hope will carry over to a broader agreement on our nation's finances. The bill ensures that Mainers will not have to pay an estimated $1.4 billion in additional taxes in 2013, and extends a number of vital programs relied upon by Mainers. I look forward to working on a fiscally sound compromise that avoids burdening our most vulnerable citizens, seniors and veterans.

The gridlock in Washington has not slowed my efforts to fight for Maine's industries on the national and international arena. I have been proud to lead the fight in Congress to protect American manufacturers like New Balance, which employs approximately 900 Maine workers across three factories, from unfair tariff reductions. After presenting President Obama with his own set of New Balance Sneakers, I brought U.S. Trade Representative Ron Kirk to the Norridgewock facility to learn more about the industry. I have also worked with Ambassador Kirk to oppose Nova Scotia's proposed subsides for its paper mill in Port Hawkesbury.

My 2nd annual tour of Maine's manufacturers to hear firsthand about their success and challenges was very helpful. These tours are an important part of my ongoing "Make it in Maine" agenda which consists of initiatives to boost domestic manufacturing. The feedback I received has been invaluable in helping to identify legislative action needed to support job growth in the industry.

It will also be my great honor to continue serving our nation's veterans as the new Ranking Member of the House Veterans Affairs Committee. While I am proud of my accomplishments helping to improve services for our brave men and women in uniform, I know there is still so much to do. As Ranking Member of the full Committee, I will fight for new advances in areas such as veteran employment, VA claims backlogs, and veterans' health care.

My highest priority has always been ensuring that Mainers receive timely and quality constituent services. Whether you have a specific concern with a federal agency or need help connecting to resources, please don't hesitate to reach out to me at any of my offices. I also encourage you to visit my website (www.house.gov/michaud), where you can email me, sign up for email updates, and connect with me on Facebook and Twitter.

Thank you again for the opportunity to represent you in Congress.

With warmest regards,

Michael H. Michaud
Member of Congress

BANGOR:
6 STATE STREET, SUITE 101
BANGOR, ME 04401
PHONE: (207) 942-6935
FAX: (207) 942-5907

LEWISTON:
179 LISBON STREET, GROUND FLOOR
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PRESQUE ISLE:
445 MAIN STREET
PRESQUE ISLE, ME 04769
PHONE: (207) 764-1036
FAX: (207) 764-1060

WATERVILLE:
16 COMMON STREET
WATERVILLE, ME 04901
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FAX: (207) 873-5717