

2012

Annual Report of the Municipal Officers of the Town of Island Falls For The Year Ending December 31, 2012

Island Falls, Me.

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ANNUAL REPORT
OF THE MUNICIPAL OFFICERS
OF THE
TOWN OF ISLAND FALLS



FOR THE YEAR ENDING
DECEMBER 31, 2012

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TOWN OF ISLAND FALLS

68 Houlton Road, P.O. Box 100
Island Falls, Maine 04747

Board of Selectmen

Paige Coville
Jeff Brooks
Darrell Hartin
Terry Dwyer
Allen Schenk

Town Manager
David Dionne

Town Clerk

Phone
207.463.2246

Water Phone
207.463.2421

Fax
207.463.2550

Website
www.islandfallsme.us

February 15, 2013

To the Citizens of Island Falls,

I am pleased to submit this letter to you for the year 2012. The past year we have accomplished several changes, mostly unseen by the eye. We have made and continue to make technological strides in various areas of administration. We have successfully implemented the following updates/upgrades to the office:

- Receipting Printer,
- Direct Deposit for Employees,
- Upgraded all Computer Systems,
- Transferred over 50% of the vital records into an electronic database,
- Employed Inland Fisheries and Wildlife's MOSES system, to issue licenses and Registrations,
- Light building renovations to the municipal building including: Office Space, Storage Space, Abatement of water drainage issues causing damages to the interior walls of the gym entryway.

While not all of the improvements have been named, these additions and upgrades will help to reduce expenses to the town, and also help to improve efficiencies within the Town Office. We have also begun the journey of developing a website dedicated to the Town. In its infancy, the website will continue to evolve into a fantastic living document for the Citizens, Businesses, and for those generally curious about the town who hail from near and far away.

I wanted to take a moment to share some information about the spending cuts you may have heard about coming from the Governor's office. The Governor has proposed several spending cuts which, if approved, will prove to make life a little more difficult for many Maine communities including Island Falls. The proposed cuts include: 100% Reduction of Revenue Sharing, the loss of Commercial Excise, and the loss of Homestead Exemptions to those 65 and under. The initial tally of lost revenues for the Municipality would equate to an increase of about \$1.52 on the property tax rate if we hold the line with the previous budget. This would also mean that given today's tax rate, those families 65 and under (who would lose the Homestead Exemption) will realize an immediate increase to their tax bills in the amount of \$213.00. There are other elements to consider as well, which the Municipality has little, if any, control of. One of the larger issues that affect the Municipal budget is the local school system. Most assuredly they will be facing very difficult decisions due to revenue reductions. Your Selectmen and I have submitted a reduced budget to you for this fiscal year. We will be able to take care of the everyday services with this budget, but there is little room in the budget for future growth and possibilities.

Finally, I want to close this letter out by thanking each and every volunteer that really put forth the effort to help 'spruce' up the town! I have never been so privileged than to see all the countless volunteer citizens cleaning up areas of the town, cleaning up the town's buildings, planting flowers, putting up festive lighting, etc. It is really quite exciting to see people really take ownership and pride in their Town! "Thank you!"



TOWN OF ISLAND FALLS

68 Houlton Road, P.O. Box 100
Island Falls, Maine 04747

I would also like to recognize the following people for their helpful efforts and support throughout the year. Thank you to the board of selectmen for your countless hours of devotion, making tough and often times difficult decisions during these very challenging times. Thank you also to all the employees and boards of the Municipality. Your actions have a valuable impact on the Town's citizens and this Town.

In closing, I would like to thank my wife and family for all the support they have given me throughout the year.

Respectfully,

David R. Dionne
Town Manager
Town of Island Falls

Town of Island Falls
Office of the Selectmen

To: The Citizens of the Town
From: Your Selectmen: Paige Coville, Jeff Brooks,
Darrell Hartin, Terry Dwyer, Allen Schenk
Date: February 2013

In looking back on our existence as a board, we have experienced a tremendous change in the stability of the Board. We have now served you as a complete board of 5 since September 2011. We have no illusions about the challenges facing the Town, but we do have a positive attitude about what can be accomplished with positive action. Our thanks to David and the office staff, who despite the turnover in staff have continued to provide the Town with excellent service.

We have instituted three committees to work with us to ensure that the Town has a broader base of participation and input in local affairs through the Roads Committee, Buildings/Grounds/Maintenance Committee, and the Ordinance Committee. We are looking forward to establishing an Economic Development Committee, and a Forestry Management Committee. We understand that the management of the Town's Forests is a hot topic, if we work together to solve the issues, we as a Town will benefit from the positive results. If you have an interest in serving on any of these committees, please let the Town Manager know of your interest. The conversations are rewarding, the research is challenging and the results stimulate pride in our community.

We are seeking to improve the business climate and economy of Island Falls. We are continuing to explore the options of Hydro power to create an environment where less expensive electricity can stimulate economic growth and recovery. A group of students from the engineering department at UMaine Orono, have started a study of the conditions for submersible turbines on the river by the island. This has generated substantial interest locally as well as among hydro professionals. We will also be exploring Tax Increment Financing and other economic incentives.

During 2012 the Ambulance Department has continued to make growth towards becoming self sufficient. They provide excellent service and are building their reputation as a reliable and knowledgeable service corp.

We are continuing to develop more cost effective means for heating both the Town Hall and the Fire Station buildings. In this time of needing energy efficiency, we need to find as many ways as possible to utilize our resources and to capitalize on the strengths of our town.

The Town has been so very fortunate to have Brian Gould willing to work with us regarding our electrical needs. In addition through his auspices and the hard work of Bruce Willette, we have had our Christmas lights safely put up and brought down. Fred Anderson has been a tireless worker in the beautification of the Town. Many thanks to the folks who helped to clean out the gates of the old dam, who cleaned the dirt and debris from the sides of the road, and brush and trash from the trails. The members of the Free Wheelers Club have bought flags and assisted with their installation and removal. The Historical Society has been working very hard to finish the restoration of the Tingley House. Many, many people have assisted with the revitalization of the down town. Many, many thanks for the opportunity for many hands to make light the work. It has been a pleasure watching the red brick garage begin its emergence as an economic opportunity for the Town, and a pleasure in taking part in the recreation activities and Summer/WinterFest activities that bring folks home and new folks in to celebrate our unique heritage. The Craft Fair each fall brings out the talents of so many of our citizens and encourages people to come and enjoy our hospitality.

Our multi-generational knowledge helps us to keep our lives and the life of the Town in perspective. In the summer of 2012 the Town celebrated its 140th birthday. We are in the countdown to the 150 mark!!

We appreciate your support for the recovery and growth of Island Falls. Please join in the opportunities to volunteer time and energy, as we move forward in making our town more attractive and more inviting for citizens, businesses and visitors.

SUSAN M. COLLINS
MAINE

413 DIRKSEN SENATE OFFICE BUILDING
WASHINGTON, DC 20510-1904
(202) 224-2523
(202) 224-2693 (FAX)

United States Senate

WASHINGTON, DC 20510-1904

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

Town of Island Falls
PO Box 100
Island Falls, ME 04747-0100

Dear Friends,

It is a privilege to represent Maine in the United States Senate, and I am deeply grateful for the trust the people of Maine have placed in me. Public service is a responsibility I take seriously. In 2012, I reached a milestone by casting my 5,000th consecutive roll-call vote. I have never missed a single roll-call vote, a record unique among current Senators.

As we enter 2013, the economy and jobs remain my top priorities. As a senior member of the Defense Appropriations subcommittee, I am committed to keeping our nation secure and our skilled defense workers on the job. I secured funding to increase the shipbuilding programs at Bath Iron Works and advance essential modernization projects at the Portsmouth Naval Shipyard. I was honored to receive the Navy League's Congressional Sea Services Award for 2012 as the leading advocate for our maritime services and US shipbuilding.

Maine's economic future recently received a boost with significant federal funds for deep-water, offshore wind energy research and development at the University of Maine and in private sector firms. Maine has some of the strongest and most consistent winds off our coast, and we have some of the world's leading researchers. These funds will help Maine be a world leader in developing this clean, renewable energy source, ultimately resulting in the creation of thousands of good-paying jobs for our state.

As a leader on the Transportation Appropriations Subcommittee, I am also working to ensure that investments are made in our transportation infrastructure. Early last year, construction began on a modern, safe, and efficient replacement for the Memorial Bridge at Kittery, a project for which I worked to secure funding. Working with the State Department of Transportation, I also secured federal funding to replace the aging Martin Memorial Bridge in Rumford and the decrepit Richmond-Dresden Bridge. In 2013, I will continue to seek funding for improvements in our roads and bridges to make traveling safer and more efficient for our citizens and to facilitate commerce. It is also gratifying to see the heaviest trucks on the Interstates where they belong rather than on our downtown streets and country roads. This is the result of a law I authored in 2011.

Maine's environment is critical to our economy and the health of our residents. I opposed efforts in 2012 that would have weakened the landmark Clean Air Act and would have exposed our state to emissions from coal-fired power plants elsewhere. At the same time, I have continued to work with a bipartisan group of Senators to ensure that federal regulations on industrial boilers

protect our environment without imposing onerous burdens on our forest-products industry and other manufacturers.

Many Mainers contacted me last year to express concern about the Postal Service, which is essential to our economy and our way of life. Last year, the Senate approved legislation I co-authored to help put the Postal Service on a sound financial footing since it has been losing billions of dollars. Although the House failed to act on our bill, the Postal Service has heeded my requests to keep open the vital mail processing center in Hampden. I will continue to work to ensure that all Mainers, regardless of the size of their communities, have access to the postal services upon which they rely.

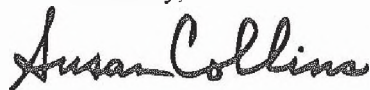
As the daughter of a World War II veteran wounded in combat, I know how important quality, accessible health care is for our veterans. This past year, I worked to ensure that our rural veterans' health care facilities are fully staffed and to strengthen our Veterans' Homes. Federal health agencies also began an investigation into whether Maine veterans were exposed to toxic defoliant chemicals while training at Gagetown, New Brunswick.

With shortages of medications putting patients at risk, I co-sponsored legislation to encourage manufacturers to report anticipated production problems to help avert shortages. Through this voluntary approach, more than 200 potentially life-threatening shortages were prevented last year.

While Congress averted a huge increase in tax rates for middle-income American families and small businesses, there remains a lot of work to be done to reduce our unsustainable \$16.4 trillion debt. It is essential that we do so in a responsible way, but that Washington stop delaying decisions that will help shape our economy and future prosperity.

I remain committed to doing all that I can to address your community's concerns in 2013. If I may be of assistance to you in any way, I encourage you to contact my state office in your area.

Sincerely,

A handwritten signature in cursive script that reads "Susan Collins".

Susan M. Collins
United States Senator

United States Senate

February 5, 2013

Town of Island Falls
68 Houlton Rd, PO Box 100
Island Falls, ME 04747

Dear Friends,

As I begin my service as your new Senator, I wanted to report to you on my first days in Washington. I have been assigned to four committees: Armed Services, Budget, Intelligence, and Rules. These appointments provide a great opportunity for me to take important and substantial action on behalf of Maine.

My position on the Armed Services Committee will allow me to honor our obligations to servicemen and veterans, as well as ensure the strength, efficiency, and sustainability of our military. Serving on the Intelligence Committee will similarly allow me to help guarantee the continued safety of all Americans. Our intelligence community plays a pivotal role in identifying and understanding security threats around the world, and I welcome the chance to engage in this vital process.

Without question, the expanding federal debt must be addressed in a significant and timely manner. Our federal government's systems of revenue and spending are out of balance; we cannot continue to spend beyond our means and pass on debt to future generations. As a new member of the Budget Committee, I will work to ensure that necessary spending is tempered with fiscal responsibility. There is no single solution to this multi-faceted problem, and any realistic budget plan must include both increased revenues and decreased spending.

And finally, one of the most pressing issues that we face is the inability of Congress to get things done. Our Government has been slowed by bitter partisan gridlock, and this level of inaction is inexcusable. From my position on the Rules Committee, I intend to push for procedural reforms – including changes to the filibuster and requiring the disclosure of all political campaign donors. Our citizens deserve to know who is funding the outside expenditures that are now such a big part of political campaigns, even here in Maine.

Please remember that your individual perspectives are critical in helping me represent the diverse interests of Maine. Do not hesitate to share any thoughts, questions, or concerns that you may have. You can visit my website at <http://www.king.senate.gov> and provide your input there, or call my Washington office at (202) 224-5344. I also encourage you to visit or contact any of my

ANGUS S. KING, JR.
MAINE

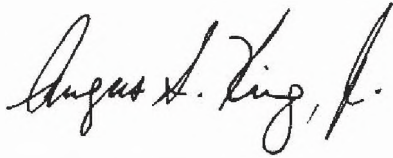
SUITE SR-188
RUSSELL BUILDING
WASHINGTON, DC 20510-1905
(202) 224-5344

United States Senate

six state offices, which are listed on the website. Finally, you can keep in touch with me on Facebook at <https://www.facebook.com/SenatorAngusSKingJr>.

Again, I appreciate this opportunity to let you know what I am working on; in all of these matters, I am determined to be a strong voice for the people of Maine.

Sincerely,



ANGUS S. KING, JR
UNITED STATES SENATOR



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 Island Falls
 Municipal Officers
 Editor, Annual Report

FROM: *m.m.*
 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: 9

State Representative: Ricky D. Long
 Home Address: 756 Island Falls Road
 Sherman, ME 04776
 Residence: (207) 365-4704
 Cell Phone: (207) 267-1828
 E-Mail: rdl_chief@yahoo.com
 Capitol Address: House of Representatives
 2 State House Station
 Augusta, ME 04333-0002

State House E-Mail: RepRick.Long@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>

Offices/Hours

TOWN OFFICE

MONDAY— FRIDAY (CLOSED HOLIDAYS)

8:00 A.M. — 4:00 P.M.

Phone: 207.463.2246

ISLAND FALLS WATER DEPARTMENT

OFFICE: MONDAY— FRIDAY (CLOSED HOLIDAYS)

8:00 A.M.— 4:00 P.M.

SUPERINTENDENT: BRIAN MACDONALD

8:00 — 12:00 P.M.

PHONE: 207.463.2124

BRIAN: 207.592.1844

NORTHERN KATAHDIN VALLEY SOLID WASTE DISPOSAL DISTRICT

FACILITY HOURS FOR RESIDENTS:

TUESDAY: 9:00 A.M. — 4:00 P.M

WEDNESDAY: 11:00 A.M. — 6:00 P.M.

SATURDAY: 8:30 — 4:30 P.M.

CLOSED HOLIDAYS

PHONE: 207.757.8700

KATAHDIN PUBLIC LIBRARY

HOURS:

MONDAY: 9:00-12:00/1:00-4:00/6:00—7:30

WEDNESDAY: 9:00 A.M. — 1:00 P.M.

FRIDAY: 9:00 — 12:00/1:00 — 4:00

INTERNET ACCESS AVAILABLE

LIBRARIAN: BECKY DREW

Town Officers

SELECTMEN, ASSESSORS, OVERSEERS OF THE POOR,

ROAD COMMISSIONERS

CHAIRMAN: PAIGE P. COVILLE (2014)

SELECTMAN: JEFF E. BROOKS (2015)

SELECTMAN: TERRANCE DWYER (2015)

SELECTMAN: DARRELL HARTIN (2014)

SELECTMAN: ALLEN SCHENK (2013)

TOWN MANAGER, REGISTRAR OF VOTERS, CLERK, WELFARE DIRECTOR, 911 ADDRESSING OFFICER, TAX COLLECTOR,

TREASURER

DAVID R. DIONNE

WATER DEPARTMENT SECRETARY, DEPUTY CLERK, DEPUTY TAX COLLECTOR, DEPUTY TREASURER

ROSEMARIE G. TACEY

ADMINISTRATIVE ASSISTANT, ASSISTANT WATER SECRETARY, DEPUTY CLERK, DEPUTY TAX COLLECTOR

EVAN BOUTILIER

WATER DEPARTMENT SUPERINTENDENT

BRIAN MACDONALD

PART TIME WATER ASSISTANT: CECIL GIVENS

CODE ENFORCEMENT OFFICER/PLUMBING INSPECTOR

MARCUS RUSSELL III.

ANIMAL CONTROL OFFICER

DELMAR NASON

RSU-50 SCHOOL COMMITTEE MEMBERS

SCOT WALKER (2013) STEPHEN WALKER (2014)

FIRE OFFICERS/FIRE WARDENS

CHIEF: JEREMY YORK

ASSISTANT CHIEF: KATIE CULLEN

FIRE CAPTAIN: JOSH ROCKWELL

AMBULANCE OFFICERS

DIRECTOR: JOSEPH LEVESQUE

ASSISTANT DIRECTOR: KATIE CULLEN

BILLING CLERK: PATTI HARTIN

RECREATION DIRECTOR

RUTH FRAZIER

ELECTION/BALLOT CLERKS

WARDEN: PATTI HARTIN

CLERK: JACQUELINE ANDERSON

CLERK: ROBERTA BROOKS

CLERK: SHEILA FAULKNER

CLERK: MARY FOWLER

CLERK: CLEO SCHOFIELD

ISLAND FALLS PLANNING BOARD

CHAIRMAN: ROYDEN HUNT

VICE CHAIRMAN: PAUL HALLETT

MEMBER: PHILLIP FAULKNER

MEMBER: EMILY HOSFORD

MEMBER: FRANK HILL

MEMBER: ARTHUR SHUR

ALTERNANTE: BECKY DREW

ZONING BOARD OF APPEALS

GREG RYAN

STEPHEN WALKER

ALTERNATE: SUSAN PRESCOTT

2012 BUDGET COMMITTEE

DAVID FRAZIER

BENJAMIN GREENE

DWAYNE HARTIN

STEPHEN WALKER

WARREN WALKER

DELMAR NASON

HEIDI RIGBY

EMILY HOSFORD

PATRICIA PRESCOTT

CEMETERY COMMITTEE

FRED ANDERSON, CHAIR

ANTHONY BOWERS

LEWIS CONRAD

BILL EMERY

CECIL GIVENS

DISASTER PREPAREDNESS DIRECTOR

FRED ANDERSON

Public Notices

NOTICE TO VETERANS

The estates up to the just value of \$6,000, having a taxable situs in the place of residence, of veterans who served in the Armed Forces of the United States during any federally recognized war period. To qualify, you must be a resident of the State of Maine, be 62 years of age on or before April 1st of the year in which you are first applying for the exemption, and have served in the Armed Forces during any federally recognized war period or be receiving any form of pension or compensation from the United States Government for total disability, service-connected or non-service connected, as a veteran. Exemption is also allowed for an unmarried widow or widower or minor child of any veteran who would be entitled to the exemption if living or who is in receipt of a pension or compensation from the Federal Government as the widow or widower or minor child of a veteran.

The veteran exemption applies to the property of that veteran, including property held in joint tenancy with that veteran's spouse or held in a revocable living trust for the benefit of that veteran, widow, widower, minor child or parent of a deceased veteran who qualifies.

HOMESTEAD EXEMPTION PROGRAM

The Homestead Exemption is currently \$10,000. To qualify for this exemption, you must be a permanent legal resident of the State of Maine, and have owned the homestead property for at least one year as of April 1 of the year in which you are first applying for the exemption. You must declare the property to be your permanent place of residence and the only property for which you claim a homestead exemption.

For more information, go to the State of Maine's website.

An owner of property receiving an exemption under M.R.S.A. Title 36 Subchapter 4-B shall notify the assessor promptly when the ownership or use of the property changes so as to change the qualification of the property for an exemption under this subchapter.

TREE GROWTH TAX LAW

The Maine Tree Growth Tax Law provides for the valuation of land that has been classified as forest land on the basis of productivity value, rather than on just value. The law is based on Article IX, Section 8 of the Maine Constitution that permits such valuation of forest land for property tax purposes.

Forest management and harvest plan- A forest management and harvest plan must be prepared for the parcel and updated every 10 years. On the initial application and every ten years thereafter, the landowner must file a sworn statement with the municipality or unorganized territory where the parcel is located stating that a forest management and harvest plan has been prepared for the parcel. The landowner must comply with the plan and every ten years submit a sworn statement from a licensed professional forester stating that the landowner is complying with the plan.

NOTICE TO PET OWNERS

KNOW YOUR ANIMAL CONTROL OFFICER: Mr. Delmar Nason.

What is an Animal Control Officer?

Animal Control Officers are employed by a municipality and are not state employees. The ACO's primary responsibility is to enforce the municipal animal control duties in Title 7 and Title 17.

How many Animal Control Officers are there?

Each of the 496 municipalities in the state is required to employ an animal control officer. However many ACO's are employed by more than one town which results in over 300 animal control officers throughout the state.

Why should I license my dog?

Dog licensing has been an important part of combating the spread of rabies in the United States. The fee that you pay goes toward helping fund your animal control program and the animal welfare program. The tags your dog wears also acts as an ID for your dog if they ever gets lost and they can be returned home.

When should I license my dog?

After October 15th you can buy a dog license from your town for the next year. The deadline for getting a license is January 1st every year. Everyone is given till January 31st to purchase the license before a late fee is incurred.

Do I have to License my Cat?

At this time there are no cat licenses required by state law, but they are required to have a current rabies vaccination. Even if they are an inside only cat. All dogs and cats are required to have current rabies shots that a licensed veterinarian has administered. You can not give you own dog or cat rabies shots.

WINTER PARKING ORDINANCE

From November 1st to April 30th of each year, no person shall park a vehicle any street for a period of time longer than thirty (30) minutes, between the hours of 9:00 p.m. and 6:00 a.m. of any day, except persons on bonafide emergency calls.

Under circumstances where winter conditions continue beyond the April 30th date, the board of selectmen, by order, may extend the winter parking restrictions hereunder for such additional time as may be necessary until such winter conditions abate. Any such extension by order of the selectmen shall be published in a newspaper of local circulation.

Any violations will result in the vehicle being towed at the owner's expense.

SNOW IN PUBLIC WAYS

Plowing snow into public ways from driveway or other areas is illegal and dangerous. The state of Maine law states that a person may not place and allow to remain on a public way, snow or slush that has not accumulated there naturally. A person who obstructs a public way is guilty of a class e crime. Your cooperation with this matter is appreciated by all motorists.



TOWN OF ISLAND FALLS

68 Houlton Road, P.O. Box 100
Island Falls, Maine 04747

Board of Selectmen
Paige Coville
Jeff Brooks
Darrell Hartin
Terry Dwyer
Allen Schenk

Town Manager
David Dionne

Town Clerk

Phone
207.463.2246

Water Phone
207.463.2421

Fax
207.463.2550

Website
www.islandfallsme.us

February 15, 2013

To the Citizens of Island Falls,

I hereby submit the number of births, marriages, and deaths that occurred in the Town of Island Falls, Maine from January 1, 2012 to December 31, 2012.

- Births: 4
- Marriages: 3
- Deaths: 4

Report of Town Meetings, Public Hearings and Elections held during 2012:

- Regular Town Meeting: 1
- Special Town Meeting: 0
- Public Hearings: 0
- State Referendum Election: 1
- General Election: 1
- Primary Election: 1
- School Budget Referendum: 1
- Citizen Initiated Town Meeting: 1

Respectfully,

David R. Dionne
Clerk
Town of Island Falls

ASSESSOR'S NOTICE

36 M RSA Section 706. Taxpayers to list property, notice, penalty, verification.

Before making an assessment, the assessor or assessors, the chief assessor of a primary assessing area or the State Tax Assessor in the case of the unorganized territory may give reasonable notice in writing to all persons liable to taxation in the municipality, primary assessing area or the unorganized territory to furnish to the assessor or assessors, chief assessor or State Tax Assessor true and perfect lists of all their estates, not by law exempt from taxation, of which they were possessed on the first day of April of the same year.

The notice to owners may be by mail directed to the last known address of the taxpayer or by any other method that provides reasonable notice to the taxpayer. If notice is given by mail and the taxpayer does not furnish the list, he is barred of his right to make application to the assessor or assessors, chief assessor or State Tax Assessor or any appeal there from for any abatement of his taxes, unless he furnishes the list with his application and satisfies them that he was unable to furnish it at the time appointed.

The assessor or assessors, chief assessor or State Tax Assessor may require the person furnishing the list to make oath to its truth, which oath any of them may administer, and may require him to answer in writing all proper inquiries as to the nature, situation and value of his property liable to be taxed in the State; and a refusal or neglect to answer such inquiries and subscribe the same bars an appeal, but such list and answers shall not be conclusive upon the assessor or assessors, chief assessor or the State Tax Assessor.

If the assessor or assessors, chief assessor or the State Tax Assessor fail to give notice by mail, the taxpayer is not barred of his right to make application for abatement provided that upon demand the taxpayer shall answer in writing all proper inquiries as to the nature, situation and value of his property liable to be taxed in the State; and a refusal or neglect to answer such inquiries and subscribe the same bars an appeal, but such list and answers shall not be conclusive upon the assessor or assessors, chief assessor or the State Tax Assessor.

ISLAND FALLS ASSESSOR'S AGENT: GERALD THURLOW
PLEASE CONTACT THE ISLAND FALLS TOWN OFFICE TO REACH GERRY.

ISLAND FALLS FIRE DEPT.

JEREMY S. YORK - FIRE CHIEF KATIE CULLEN - ASST. CHIEF
P.O. BOX 100
ISLAND FALLS, MAINE 04747
TOWN OFFICE - 463 2246 FIRE STATION - 463-2221

FIRE - AMBULANCE - POLICE - EMERGENCIES - **DIAL 911**
Give Full Name and Complete Address and Nature of Incident to 911 Dispatcher

FIRES - 14
MOTOR VEHICLE ACCIDENTS - 8
MUTUAL AID - 11
EMS ASSISTS - 11
OTHER - 2

MEMBERS:

Jeremy York	Katie Cullen	Josh Rockwell	Steve Sirois
Joe Levesque	John Schmidt	Bill Emery	Paula Sirois
Dale Webb	Dale Haggart	Mike McNally	Lewis Conrad
Shawn McNally	David Ireland	Ryland King	

To Get A Fire Permit in the Town of Island Falls, Please Contact the Following
Katie Cullen - Fire Warden
Josh Rockwell - Deputy Warden
Jeremy York - Deputy Warden

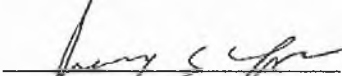
Please remember a fire permit is required for all opening burning.

Congratulations to Katie Cullen, Josh Rockwell, Paula Sirois, Ryland King on completing Basic Fire Fighting School in the Summer of 2012.

The Island Falls Fire Dept. reminds all Citizens to change the Batteries in your Smoke Detectors at least twice a year. (Spring and Fall Time Changes)

I would also like to thank the Businesses, Citizens, Town Office Staff and Board of Selectmen of Island Falls for their continued support of the Fire Dept. and their Members.

Thank You


Jeremy S. York - Fire Chief


Katie Cullen - Asst. Chief

*Visit the Island Falls Fire Dept. Facebook Page for more information on the Fire Dept.
The Island Falls Fire Dept. meets every Wednesday Night at 6:00 P.M.*

ISLAND FALLS AMBULANCE SERVICE

Joseph A. Levesque 3rd Director Katie Cullen Asst. Director Patti Hartin Billing Clerk

Total Calls 94 in 2012

86 Emergency Calls

18 Transfers: ST.JOES-FORT KENT, TAMC-EMMC, HRH-EMMC, CARY-TOGUS, PVH-EMMC, CARY-MAINE GENERAL PORTLAND, HRH-BOSTON CHILDRENS HOSPITAL, CARY-EMMC, HRH-ACADIA, CARY-BANGOR, HRH-FORT KENT, CARY-EMMC, CARY-NMMC, HRH-EMMC, CARY-FORT KENT, CARY-EMMC, CARY-TOGUS, HRH-BANGOR, ST.JOES-NMMC.

Current staff:

Joseph Levesque EMT/Paramedic

Shaun McNally EMT/Paramedic/RN

Katie Cullen EMT/Intermediate

Bill Emery EMT/Intermediate

John Schmidt EMT/Basic

Paula Sirois EMT/Basic

Drivers: Steve Sirois, Joshua Rockwell, Mike McNally, Lewis Conrad, Jeremy York

The Ambulance crew would like to extend its gratitude to the Townspeople, Board of Selectmen, Town Manager and the town office staff for supporting us through the past year.

We would also like to thank everyone who came to or donated to one of our fundraisers this year.

In the past year the service has sent crew members to Bangor EMS conference for vehicle extrication & respiratory difficulties classes, AVOC-EVOC (emergency vehicle operator's course) and provided CPR-AED training to the fire & ambulance crews. Besides doing weekly in house trainings, in an effort to make sure we can provide the most up to date care to our Townspeople.

The service extends its best wishes to our crew members who have started the long journey to higher EMS licenses, David Ireland going to EMT-basic & Katie Cullen going to EMT-paramedic.

I and the rest of the Ambulance Crew look forward to seeing our service grow and providing the best care we possibly can to our citizens.

Joseph A. Levesque 3rd

Please make sure you have clear easy to find house numbers.

ISLAND FALLS CEMETERY

GENERAL INFORMATION

Non-sectarian: Island falls cemetery is non-sectarian with lots and graves being sold without discrimination with respect to race, creed, or color.

Non-Profit: The cemetery committee is conducted not for profit, but solely for the interests of the lot owners as a whole. Any income from whatever sources is expended upon the maintenance or improvement of the cemetery, or added to funds created for this purpose.

CEMETERY RULES AND REGULATIONS

Recreational use of the cemetery: No recreational activities are allowed without the permission of the town office.

Firearms: no firearms will be allowed without the permission of the town office. Military funerals are the only exception.

Dogs: no dogs are allowed at anytime, only registered personal service dogs.

Traffic: speed limit is 5 mph. all vehicles must be operated by a licensed driver and be properly insured and registered in accordance with state of Maine motor vehicle laws.

Recreational vehicles: snowmobiles, ATV'S, and all other off-road vehicles are prohibited by state law.

Visitors: visitors must not park on the grass, pick flowers, injure trees or shrubs and in all cases, must observe the proprieties of the cemetery.

Conduct: improper conduct or violation of the rules by anyone will result in a request to leave the cemetery.

Restrictions: The executive committee shall have authority to classify lots or sections of the cemetery and to put special restriction thereon as to the permissibility, number, kind, size and location of memorials, plantings, decorations and structures or other objects.

Purchases: Anyone desiring to purchase a burial plot should apply to the town office.

Reservations of Lots or Single Graves: Lots or single graves will not be held longer than 30 days without arrangements being made to pay for the same.

Lot care: Arrangements for annual care or perpetual care may be made at the town office for those lots not presently under perpetual care.

STRUCTURES: No Structures of any kind other than grave markers or lot monuments may be placed on lots and single graves.

Ornaments, etc.: The placing of boxes, shells, toys, metal designs, ornaments, chairs, settees, vases, fences, edging materials, Shepard's hook, trellises, or other similar articles upon plots will not be permitted.

Interments per Grave: No interment of two or more bodies shall be made in one grave except in the case of mother and infant child or two infants buried in one casket or an adult and a cremations burial provided only one marker is used with both inscriptions on same.

Flower, Plants, Shrubs, and Wreaths: Flowers, wreaths and other decorations left on lots will be removed by cemetery staff on **Veteran's day**, after they fade or become unsightly.

No flowering hushes, shrubs or trees will be allowed on any lot, single grave in the northern division. Evergreen shrubs, where allowed, can only be planted by lot owners or other persons after a perpetual care deposit has been made for their care with the cemetery.

Shrubs, Bushes, Etc.: No structures, bushes, flowering shrubs or evergreen shrubs of any kind may be placed on single graves.

Installation and foundations: No foundations will be required under single markers up to and including 24 inches long by 12 inches wide. Instead a setting and maintenance fee will be paid, the cost of which may be obtained by contacting the town office. Any marker over the aforementioned size will require a suitable foundation. A marker of any size and over 1 foot in height requires a foundation.

Permanent: No Burials will be allowed without a vault or grave liner approved by the town and it is advised to have any remains buried in a permanent container in case of future removal.

Winter Burial: The cemetery is closed for burials from November 15th until May 15th.

Removals: Removals will not be made without a signed order from the next of kin and the owner of the lot or grave or cemetery committee's knowledge. A licensed funeral director must be present. Removals will not be made on Saturday, Sunday or on holidays.

Memorials: All monuments set in the Island Falls Cemetery must use epoxy at the die and base at the time of setting i.e.: Epoxy and joint between two surfaces.

Installations and Removal of Structures: No memorials, monuments, markers or headstones may be placed or removed from any lot without permission of the town office or the granite dealers will be held responsible for the removal of any memorials, etc., illegally placed by them on a lot of grave. Any violations, of any rules and regulations, will result in a ban of that individual or company from doing any work in this cemetery in the future. Any memorials, monuments, markers, or headstones that are being removed for the purpose of repairs must be approved by the town office before it can be removed from the cemetery. The firm or persons that are removing stones or doing repair work on stones must show proof of insurance or the cemetery takes no responsibility for injury or damage during removal or restorations of stones.

Amendments: The cemetery Committee reserves the right to amend and modify or make additions to these rules and regulations at anytime with the Board of Selectmen's Approval.

Katahdin Public Library

In 2012 we have seen much increase in the use of the library. It is our first year of offering wireless internet and many are taking advantage of this service. The online computers too have gotten more use as 971 students, travelers and others used them for school research, purchasing and generally accessing the world through the internet. Ancestry.com is now available for genealogy research at all Maine public libraries. The use of the copier draws patrons also; as public copiers are not readily available here in IF. Posters, advertising and school work were some of the use and we offer photo copying.

Our book circulation increased by about 12%; with 3173 books being borrowed directly from KPL and an additional 70 books being loaned through the interlibrary loan program administered from Bangor Public Library. We received books from as far away as North Dakota, and as near as Houlton. This program puts wanted books in hands of patrons when the local library does not have them on their shelves. We received a book award from Brownstone Books of New York for 100 new children's storybooks; they have been received and are ready for borrowing.

. As many of the small children attend preschool at a young age, there are few to participate in story times. The American Sign Language group has met on Thursday evenings for class. A reading challenge took place in the summer with 18 young people signing up. Our annual Farm Day with the MacDonald family occurred. Also an enjoyable and well attended program featuring Conjuring Carroll, a children's magician was held.

Thank you to all who donate materials or service to the library. Many patrons routinely give books and monetary donations. Donations in memory of Robert 'Pete' Porter, Albert Baker and Clarence, Eva and Ruth Thorne and Kenneth Prescott have been received. General donations have come from Ken & Anita Murski, Rebekah T. Stephens, Ben and Kelly Greene, Town of Crystal, Town of Dyer Brook and Katahdin Club. Many books have come from Frank Hill, the Prescott family, the Arnt family, John and Sharon Walker, and several anonymous donations have been received via the drop box. Our volunteer helpers assist with tasks. Sandra Heath and Judith Drury from Green Valley faithfully carry out tasks which aid in the work of the library. Volunteers Lyda Littleton, Elizabeth Moulton, Meghan Ireland, Tabbie York and Ava Joy cover in the absence of the librarian and Tabbie volunteers as housekeeper 2x monthly to keep floors and public areas clean. Our thanks to Bob Dunphy for snow removal and I would give a special thank you to Art Smith for his diligent service as treasurer.

This is an election year for trustees of the library. There are 7 trustees currently, President Cindy Emery, V. President Barb Binotto, Treasurer Art Smith, and Secretary/Librarian Rebecca Drew. Members are Dottie Brooks (assistant treasurer), Trish Prescott, and Mary Moore as representative of Katahdin Club. Our bylaws call for 5 members from the community at large and 2 members from Katahdin Club. Annual meeting will be held in April, all are welcome.

Visits to the library...4286

(378 juvenile which have only been recorded separately since July)

Circulation...3173 adult books, 1222 juvenile, 426 magazines

Computer use...971

New Patrons...38 (11 from other towns)

Again I say thank you to all who patronize Katahdin Public Library. It is a valuable asset to the community as the many users from away will attest and enhances the appeal of our small town to those who might wish to call Island Falls' home.

Respectfully,

Rebecca Drew, Librarian

Town of Island Falls
Uncollected Real Estate Taxes
as of December 31, 2012

NAME	2010	2011	2012	Total
ADAMS, JANE C.	-	-	38.79	38.79
ADAMS, JERRE	-	-	10.15	10.15
ALBERT, SHARI	-	78.32	38.79	117.11
ALLGOOD, ROBERT G. JUDD, JOSEPHINE M.	-	-	711.12	711.12
ALLGOOD, ROBERT ALLGOOD-JUDD, JOSEPHINE	-	-	1,312.18	1,312.18
ANDERSON, MATTHEW ANDERSON, LISA	-	-	3.39	3.39
ANDERSON, SANDRA	-	-	452.53	452.53
ANDREWS, ADRIENNE C LIGHT LIGHT, EVERT P & CHA	-	-	1.97	1.97
BABCOCK, CORINNE E.	36.13	61.60	21.55	119.28
BABIN, MARK	60.39	84.80	-	145.19
BALL-DREW, SHARMAN	-	-	38.79	38.79
BARNEY, MARIBETH	-	-	1,027.90	1,027.90
BARNEY, MARIBETH	-	-	45.25	45.25
BATCHELDER, CORA T BATCHELDER, FLOYD A	1,086.27	1,041.60	971.87	3,099.74
BATCHELDER, JAY & MELINDA	-	-	2,031.96	2,031.96
BATES, HERBERT	-	-	38.79	38.79
BATES, HERBERT	-	-	21.55	21.55
BEAL, MARK A. BEAL, KERRI J.	53.78	78.48	38.79	171.05
BEAN LEROY	-	78.48	38.79	117.27
BEAR FAMILY TRUST	-	1,010.39	1,198.13	2,208.52
BEAULIEU, JOHN BEAULIEU, JOANNE	-	-	45.25	45.25
BEAULIEU, JOHN G. BEAULIEU, JOANNE H.	-	-	38.79	38.79
BEAULIEU, NICHOLAS	-	1,917.54	1,892.02	3,809.56
BELLOWS, RICHARD J.	-	-	51.72	51.72
BENEDICT, KEVIN/WAGAMAN, JO GATES, SHANNON, COOK, WILLIA	-	-	38.79	38.79
BERNARD JOAN MARIE	-	-	51.72	51.72
BERRY, GEORGE JR BERRY, ELIZABETH, MICHAEL, LAWRENCE	-	-	277.98	277.98
BERRY, GEORGE JR. BERRY, GEORGE, ELIZABETH, SHAWN, LAWRENCE	-	-	370.65	370.65
BIRCH POINT, INC & JOSEPH EDWARDS	-	-	10,090.58	10,090.58
BISHOP, CRAIG & HEIDI	216.99	234.59	198.25	649.83
BISHOP, CRAIG & HEIDI	1,937.28	1,880.15	1,879.09	5,696.52
BISHOP, CRAIG & HEIDI	78.03	101.69	62.49	242.21
BISHOP, KARLA	762.45	1,364.81	1,346.82	3,474.08
BISHOP, KARLA	-	1,451.88	1,413.63	2,865.51
BISHOP, MICHAEL & AMY BISHOP, CARLAN & WAYNE	-	78.47	38.79	117.26
BLACK, GEORGE	-	-	38.79	38.79
BLACK, GEORGE	-	-	36.87	36.87
BLACKSTONE, JEFFREY	-	-	36.80	36.80
BLADEN, ANDREW J & MICHELLE R	-	-	64.65	64.65
BLAKELY, LEIGH BLAKELY, DARLENE	-	40.14	38.79	78.93
BLIER, CHARLES LAMONTAGNE, DAVID	-	78.41	38.79	117.20
BLOCKLER, GERALD BLOCKLER, SHELLY	-	-	5.40	5.40
BLUE, HEATHER	-	-	51.72	51.72
BOISVERT, JOSHUA F. BOISVERT, LACY J.	-	-	38.79	38.79
BOLDUC, BEVERLY	-	-	45.17	45.17
BOLDUC, MICHAEL A. BOLDUC, JULIE A.	-	-	1.12	1.12
BOONE, MICHAEL BOONE, MICHELLE	-	73.99	38.79	112.78
BOTTING KEITH	-	-	614.15	614.15
BOUCHARD, DALE BOUCHARD, LYNN	-	78.48	38.79	117.27
BOUCHARD, PETER	-	-	38.79	38.79
BOUCHARD, WAYNE BOUCHARD, PEGGY	-	-	43.85	43.85

Town of Island Falls
Uncollected Real Estate Taxes
as of December 31, 2012

NAME	2010	2011	2012	Total
BOURGOINE, DANIEL	-	-	45.25	45.25
BOURGOINE, LINDA	-	-	400.50	400.50
BRALEY, SHEILA	-	11.70	168.08	179.78
BRAVE HEARTS	-	-	32.64	32.64
BRAYALL, MARY	-	-	38.79	38.79
BRIDGES, ROBERT BRIDGES, JILL	53.78	78.48	-	132.26
BRINKWORTH, BRUCE	-	-	38.79	38.79
BRINKWORTH, BRUCE	-	3,187.64	3,230.22	6,417.86
BROOKS, BRANDY H	-	97.46	58.18	155.64
BROOKS, JEFF BROOKS, WEALTHY	-	-	51.72	51.72
BROOKS, JEFF	-	-	306.00	306.00
BROOKS, JEFF	-	-	112.06	112.06
BROOKS, JEFF	-	-	396.50	396.50
BROOKS, JEFF	-	-	38.79	38.79
BROOKS, WEALTHY	-	-	336.17	336.17
BROOKS, JEFF	-	-	814.56	814.56
BROWN, MICHAEL & NANCY	-	-	539.18	539.18
BRYANT, CLARENCE & LINDA	-	-	1.10	1.10
BUCK, ARTHUR	-	-	51.72	51.72
BURR, GEOFFREY	-	-	38.79	38.79
BURR, SUSAN	-	-	994.69	994.69
BURRELL, THEODORE	53.78	78.48	38.79	171.05
BUZA, WAYNE & BRENDA	-	-	672.33	672.33
BUZA, WAYNE & BRENDA	-	-	45.25	45.25
BYRON, LEORA	-	-	64.65	64.65
CABE, CAROLYN	-	91.13	51.72	142.85
CALL, DAVID	-	-	51.72	51.72
CAMERON, TERRI, WAYNE, MICHAEL, CARLTON DURR, CHARLOTTE; MORRISON, MELVIN	-	-	38.72	38.72
CAMPBELL, DAWNA	346.81	350.62	622.77	1,320.20
CARNEY, RONALD & DEBORAH	-	-	-	697.43
CARON, ROLAND & LINDA	-	-	45.25	45.25
CARR, ERIC	-	-	38.79	38.79
CARR, MARADA	-	-	1,101.16	1,101.16
CARR, RANDY	97.89	120.66	81.89	300.44
CARRASCO, MODESTO CARRASCO, MAUVA	-	137.07	390.04	527.11
CASSIDY, DONALD CASSIDY, KATHLEEN	17.79	91.13	51.72	160.64
CATALANO, NANCY KARYN, CHRISTOPHER, AARON	-	7.62	45.25	52.87
CHAPADOS, MARTHA A	7.82	91.13	51.72	150.67
CHAPADOS, MARTHA A	-	47.38	17.24	64.62
CHAPADOS, MARTHA A	-	338.51	314.62	653.13
CHAPADOS, MARTHA A	-	296.33	271.52	567.85
CHAPADOS, MARTHA A	-	144.43	118.52	262.95
CHARETTE FAMILY INVESTMENTS, LLC	-	-	1,635.58	1,635.58
CLARK, DR. SHARON L. CLARK, MICHAEL G.	-	-	51.55	51.55
COLPITTS, THOMAS D. COLPITTS, LORRAINE E.	-	-	38.79	38.79
CONNELLY, CHERYL	-	-	241.35	241.35
CONNER, DARRELL & ZELMA	-	0.10	38.79	38.89
CONNER, DARRELL & ZELMA	-	0.10	38.79	38.89
CONRAD, LEWIS ROBINSON, RAMIREZ L. & RILEY G., ROBERT L.	-	-	45.25	45.25
CONRAD, LEWIS L & CARLA J	-	-	541.79	541.79
CONROY, RICHARD & JUDITH	53.78	78.48	38.79	171.05
COREY, CHRISTINE	-	-	51.72	51.72

Town of Island Falls
Uncollected Real Estate Taxes
as of December 31, 2012

NAME	2010	2011	2012	Total
CORMIER, WILFRED & SUSAN CORMIER, JASON & JESSICA	-	978.70	1,176.59	2,155.29
COTE, RODNEY G. COTE, REGINA A.	-	-	38.79	38.79
COURSEY, EUGENE & MARTHA	-	1,071.64	1,030.05	2,101.69
COURSEY, EUGENE A. COURSEY, MARTHA M.	36.13	61.60	21.55	119.28
COUSINS, MARK R. & LINDA D. MARKET, CHERIE L.	-	-	33.62	33.62
COVEY, MALCOLM COVEY, ROSEMARY	-	-	38.79	38.79
COX, JOE	-	-	38.79	38.79
COX, JOSEPH	-	-	38.79	38.79
COX, JOSEPH COX, LEANNE	-	-	38.79	38.79
CRAIG, ROBERT CRAIG, GERALDYN	-	-	56.03	56.03
CRANDALL, GARY & ROBIN LANE, TORRY & HILARY	1,062.89	1,044.71	1,025.74	3,133.34
CULLEN, NICHOLAS J. CULLEN, KATIE R.	-	-	45.25	45.25
CUMMINGS, CHRISTOPHER M	-	-	1,211.92	1,211.92
CUMMINGS, EARL J CUMMINGS, TAMARA K	-	-	38.79	38.79
CUMMINGS, JOHN & JOYCE	-	-	45.25	45.25
CUMMINGS, MARGARET CUMMINGS, ERIC M. & ETAL	-	-	38.79	38.79
CUMMINGS, TERRY CUMMINGS, CRYSTAL	-	-	56.03	56.03
CUNLIFFE, REGINA	-	-	45.25	45.25
CURTIS, ALISON	-	-	51.72	51.72
CURTIS, CATHERINE & FREEM & BONNIE L. HARRIS	-	-	0.04	0.04
CURTIS, CATHERINE & FREEM & BONNIE L. HARRIS	-	-	262.90	262.90
CURTIS, FRANK & LECNA	-	-	672.17	672.17
CYR, DAVID CYR, JAMIE	-	-	51.72	51.72
CZARNECKI, SYDNIA	-	-	51.72	51.72
DAIGLE, TERRANCE & CLAIRE	-	-	51.72	51.72
DAIGLE, TERRANCE & CLAIRE	-	-	38.79	38.79
D'ANGELO, JAMES F. D'ANGELO, SHIRLEY	-	-	51.72	51.72
D'ANGELO, JAMES T.	-	-	303.83	303.83
DAVENPORT, SCOTT	502.19	643.87	588.29	1,734.35
DAY, TYLER	-	77.07	38.79	115.86
DEANGELIS, MICHAEL	-	-	372.80	372.80
DEANGELIS, MICHAEL H	-	797.88	952.47	1,750.35
DEANGELIS, MICHAEL H.	-	2,320.49	2,327.31	4,647.80
DELANO, DIANE M. WALKER, DEBRA A.	-	1,131.93	1,129.18	2,261.11
DENHAM DAYLENE	-	-	45.25	45.25
DESJARDINS, ROBERT DESJARDINS, MADGEL	-	63.71	23.70	87.41
DETOUR, MICHAEL F SR	-	78.12	38.79	116.91
DETOUR, MICHAEL F SR	-	-	53.87	53.87
DILL, DANA & PAMELA	-	-	304.02	304.02
DILL, DUANE & DOROTHY	-	-	38.77	38.77
DINOTTO, GERALDINE MONACO, ELIZABETH	-	78.48	38.79	117.27
DISE, TERRY	-	-	75.42	75.42
DOODY, MIKE & JUDY	-	-	45.25	45.25
DOUGHTY, JACK & DOLLY	-	-	38.79	38.79
DREW, DENNIS P & REBECCA	-	326.35	366.34	692.69
DREW, RODNEY J	-	-	281.25	281.25
DREW, RODNEY J & PATRICIA	-	-	193.94	193.94
DUBOIS, BRENT DUBOIS, JENNIFER	-	-	359.87	359.87
DUBOIS, BRENT & JENNIFER	-	2,411.43	2,441.52	4,852.95
DUNBAR, KENDALL	-	-	84.04	84.04
	-	84.80	45.25	130.05

Town of Island Falls
Uncollected Real Estate Taxes
as of December 31, 2012

NAME	2010	2011	2012	Total
DUNPHY, PATRICK W	-	-	201.63	201.63
DUNPHY, SCOTT & CAROL	-	847.18	1,538.61	2,385.79
DURGIN BONITA	-	78.48	38.79	117.27
DUSTON, ALICE W	-	-	51.72	51.72
DUSTON, PETER DUSTON, ALICE	-	-	45.25	45.25
DUSTON, PETER & ALICE	-	-	38.79	38.79
EMERY, RANDAL	-	-	1,241.23	1,241.23
ERKES, DAVID J. ERKES, EILEEN M.	-	7.39	51.72	59.11
ERKES, DAVID J. ERKES, EILEEN M.	-	91.13	51.72	142.85
ERKES, DAVID J. ERKES, EILEEN M.	-	91.13	51.72	142.85
ERKES, DAVID J. ERKES, EILEEN M.	-	90.27	51.72	141.99
EUGENE, GREGOIRE	-	6.90	51.72	58.62
EWING, WILLIAM T	-	32.29	51.72	84.01
FAERBER, ROBERT & LYNN	-	113.97	75.42	189.39
FALES, STACEY	-	-	0.13	51.72
FARLEY, LAURIE & SAMUAL RACKLIFF, DEBORAH	-	-	78.48	38.79
FARRAR, EVELYN & MARLENE FARRAR	-	-	0.13	51.72
FERGUSON, JOE & LINDA	296.16	419.08	374.96	1,090.20
FERLAND, JASON M. FERLAND, NICOLE	-	-	38.79	38.79
FISH STREAM REALTY TRUST	-	-	51.72	51.72
FITZPATRICK, BRIAN P. & GRETCHEN P.	-	532.06	596.91	1,128.97
FOGARTY, LISA & KACEY L.	-	-	45.25	45.25
FORTIER, MICHAEL FORTIER, MARY	-	32.29	38.79	71.08
FORTIN, JOSE V. FORTIN, MARSHA D.	-	-	51.72	51.72
FORTIN, JOSE V. FORTIN, MARSHA D.	-	-	51.72	51.72
FOURNIER, CHARITY-LEIGH BOINSKE, LINDY-MARIE C.	-	-	51.72	51.72
FRANCIS, CAROL A. NICKERSON, ANGELA R.	-	-	51.72	51.72
FRANCIS, CHERYL FRANCIS, SEBASTIN	-	-	38.79	38.79
FRANCIS, CHERYL FRANCIS, SEBASTIN	-	-	38.79	38.79
FRAZIER, SAM FRAZIER, DIAHANN	-	-	38.79	38.79
GALLAGHER, LYNN	-	91.10	51.72	142.82
GARDINER, MARK	-	-	38.75	38.75
GATES-PARSHLEY, GILBERT & RUBY	-	-	45.25	45.25
GENDRON, MARC E. GENDRON, PAULA C.	-	-	51.72	51.72
GENDRON, MARC E. GENDRON, PAULA C.	-	-	51.72	51.72
GIGLIO, MARIE	-	-	21.55	21.55
GILES, KEVIN & PAULA	-	-	38.79	38.79
GIVEN MARK	613.98	620.08	426.67	1,660.73
GIVEN MARK	393.43	409.11	450.38	1,252.92
GIVEN MARK	373.57	390.13	392.20	1,155.90
GIVEN MARK	75.84	105.32	73.27	254.43
GIVEN, CECIL R GIVEN, DIANNE D	-	-	1,249.85	1,249.85
GIVEN, WALDO GIVEN, CECIL & DIANNE	-	-	112.06	112.06
GIVEN, WALDO GIVEN, CECIL & DIANNE	-	-	107.75	107.75
GIVEN, CECIL & DIANNE CRANDALL, JOSHUA MICHAEL	-	-	769.31	769.31
GOODWIN WALTER, JR GOODWIN, GERDA	-	-	38.79	38.79
GORDON, CHRISTOPHER	-	91.13	51.72	142.85
GOREGOITIA, MARIE	-	-	51.72	51.72
GOSSERT, JOHN STRITE, MICHAEL	-	0.05	38.79	38.84
GR PORTER & SONS	-	-	2,060.92	2,060.92
GRANT, BARRY M. JR	-	-	946.71	946.71
GRANT, BARRY M. JR. GRANT, JANELLE N.	-	-	38.79	38.79

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NAME	2010	2011	2012	Total
KIMBALL, BILL & MARY	-	-	8.86	8.86
KING, BONNIE	-	-	45.25	45.25
KING, MARCIA	-	-	8.37	8.37
KITCHEN, WILLIAM KITCHEN, MARION	-	-	38.79	38.79
KITCHEN, WILLIAM KITCHEN, MARION	-	-	38.79	38.79
KITCHEN, WILLIAM KITCHEN, MARION	-	-	38.25	38.25
KNEELAND, KEITH & JULIE	-	78.48	38.79	117.27
KOCH, STEPHANIE	-	-	29.90	29.90
KOFSTAD, RONALD KOFSTAD, DEBORAH	-	-	38.79	38.79
LACOUTURE, DAVID LACOUTURE, AMY	67.01	91.13	51.72	209.86
LaGASSE, DELORES M. PLUMMER, WILLIAM E. SR. AND GENEVA M. PLUMMER	-	-	43.07	43.07
LAKEVILLE SHORES INC	-	-	0.20	0.20
LANE, JR, RICHARD LEVESQUE, LYNN	-	-	747.18	747.18
LANE, WILLIS III	-	-	0.15	0.15
LARLEE, BRUCE F. LARLEE, MARJORIE	-	-	14.60	14.60
LAWLOR, BARBARA LAWLOR, GENE	-	-	2.21	2.21
LAWLOR, DAVID LAWLOR, LISA	-	1,971.63	1,999.76	3,971.39
LAWLOR, DAVID J LAWLOR, LISA L	-	137.54	99.13	236.67
LAWLOR, DAVID J LAWLOR, LISA L	-	1,059.48	1,040.83	2,100.31
LAWLOR, LISA L BISHOP, CRAIG	9.87	101.10	56.03	167.00
LAWRENCE, PATRICIA	-	-	14.32	14.32
LAWRENCE, PATRICIA	-	0.64	33.30	33.94
LEBEL-RABITTOY, JEANIE RABITTOY, JON	-	-	38.73	38.73
LENENTINE, CHRISTOPHER P. LENENTINE, SALLY M.	-	-	45.25	45.25
LEVENSAILOR, GEORGE LEVENSAILOR, LINDA	-	-	51.72	51.72
LEVESQUE, MAURICE	-	-	51.72	51.72
LEVESQUE, SUSAN	-	-	112.06	112.06
LEVESQUE, SUSAN	-	-	1,060.22	1,060.22
LIBBY, TODD & LISA	-	29.99	45.25	75.24
LIDBACK JR., LEONARD E.	81.39	51.36	35.51	168.26
LILLIS, JOSEPH LILLIS, TABITHA	-	-	642.17	642.17
LINDAHL, JOHN	-	-	527.95	527.95
LORD, CARL W. SR. LORD, APRIL R.	-	278.89	215.49	494.38
LOROM, WILLIAM H.	-	67.58	28.01	95.59
LOROM, WILLIAM H.	-	78.20	38.79	116.99
LOWELL, DANIEL C. & CAROL C.	53.77	78.48	38.79	171.04
M M PARKER SPECIAL NEEDS TRUST DESMOND, JED C. TRUSTEE	-	78.48	38.79	117.27
MACARTHUR, VERNA MCNALLY, KAREN	-	-	758.69	758.69
MACVEIGH, WILLIAM MACVEIGH, DAWN	-	7.89	38.79	46.68
MAIN, PETER E. MAIN, JOAN S.	-	-	38.79	38.79
MAIRHUBER, MARIE SUNEURY VILLAGE	-	-	38.79	38.79
MALENFANT, LOUIS & FAYE	-	-	51.72	51.72
MANN, ARTHUR & SANDRA	-	-	0.10	0.10
MANZO, ROBERT & KAROL	-	91.13	51.72	142.85
MATHERS, WILLIAM MATHERS, SHANNON	-	-	508.43	508.43
MATTHEWS, ILENE	-	-	38.79	38.79
MAY MOUNTAIN SKI ASSOC, I & Susan Ballou	-	456.22	489.17	947.39
MCADAM, KEVIN	-	-	38.79	38.79
MCBREAIRTY, SHARON	-	-	38.79	38.79
MCBREAIRTY, VINCENT MCBREAIRTY, THERESA	-	-	759.64	759.64
MCBREAIRTY, VINCENT MCBREAIRTY, THERESA	-	-	116.37	116.37

Town of Island Falls
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NAME	2010	2011	2012	Total
MCBREAIRTY, VINCENT MCBREAIRTY, THERESA	-	-	114.21	114.21
MCCARDY, PARKER & LABREE, KEVIN LABREE, MICHAEL & JEFFREY	-	-	42.55	42.55
MCKAY, WILLIAM & JANET	-	-	45.25	45.25
MCNALLY, MARILYN	-	-	45.25	45.25
MCNALLY, MICHAEL J. MCNALLY, CHRISTINE	-	-	45.25	45.25
MCNALLY, WILLIAM MCNALLY, KATHERINE	-	-	45.25	45.25
MCPHETERS, KATRINA (FLANDERS) MCPHETERS, TABITHA/FORBES,	-	-	306.00	306.00
MCQUARRIE, BRANDON M. BEAL, KERRI	53.78	-	38.79	38.79
MERRY, KEVIN & DARCY	-	78.48	38.79	171.05
MICHAUD, RALPH & ELAINE MICHAUD, ERIK & KEVIN	-	-	38.79	38.79
MICHAUD, RALPH & ELAINE MICHAUD, ERIK & KEVIN	-	-	38.79	38.79
MILLER, DANIEL & SUSAN	-	-	38.74	38.74
MILLER, DANIEL & SUSAN	-	-	515.03	515.03
MILLIARD, DARCY & CARMEL	-	-	862.61	862.61
MILNER, KENALL MILNER, MELISSA	-	0.80	38.79	39.59
MIRABITO, APRIL	-	-	9.31	9.31
MISON, ALAN & ANNA WESTERFIELD HOUSE	53.78	78.48	38.79	171.05
MOORE, CHARLES MOORE, ELIZABETH	-	-	0.22	0.22
MOORE, ELIZABETH MOORE, CHARLES	-	-	51.72	51.72
MOORE, MALCOLM & CHRISTY	-	-	38.79	38.79
MOORE, PATRICIA	-	-	36.42	36.42
MORAN, GEORGE	-	-	38.79	38.79
MORGAN, MELLONY A.	-	-	38.79	38.79
MORSE, JOHN	-	-	441.76	441.76
MORTON, DIANA BITHER, ANNETTE	-	-	38.79	38.79
MOULTON, ELIZABETH C.	-	38.17	23.70	38.79
MOYSE, NADINE	421.73	941.34	920.15	61.87
MUREHY, BILLIE	-	-	2,572.97	2,283.22
MURPHY, GARY J	-	7.42	51.72	2,572.97
MURPHY, MICHAEL MURPHY, DEBRA	-	-	51.71	59.14
NASON, BUD L. SR.	-	-	51.71	51.71
NEAL, STACEY	1,760.84	1,708.68	38.79	38.79
NELSON, GUY & MELISSA	-	78.48	1,670.06	5,139.58
NEWMAN, JOY CREASER, DARCY	-	7.80	38.79	117.27
NICHOLS, WILLIAM NICHOLS, BELINDA	-	-	38.79	46.59
NORTHLAND TELEPHONE	-	92.04	38.79	38.79
NORTHLAND TELEPHONE CO Fairpoint Communications Attn: Jim Caldwell	-	-	56.03	148.07
NOYES, DAVID A JR.	-	-	885.67	885.67
CAKES, SCOTT & CAROLYN	-	-	3,172.04	3,172.04
OBERT, LORRI J.	-	-	1,075.12	1,075.12
OCEANIC PROPERTY RENTAL, LLC	-	-	1,510.60	1,510.60
O'CLAIR, LINDA J.	-	-	45.25	45.25
O'CONNOR, PATRICIA	-	5.83	45.25	51.08
ODGERS, ANNE H	67.01	28.38	38.79	67.17
OMLOR, PETER	-	91.13	51.72	209.86
ORANELLAS, JEFFERSON & HEATHER	-	-	32.32	32.32
PALMER, BETTY	-	6.33	56.03	62.36
PALMER, BETTY	53.78	-	51.72	51.72
PARADIS, FRANCES	53.78	78.48	38.79	171.05
PARADIS, FRANCES M	-	-	211.18	211.18
PARADIS, FRANCES M.	-	-	40.94	40.94
PARADY, DAVID JR. PARADY, JANETTE	-	-	204.72	204.72
	-	-	416.34	416.34

Town of Island Falls
Uncollected Real Estate Taxes
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NAME	2010	2011	2012	Total
MCBREAIRTY, VINCENT MCBREAIRTY, THERESA	-	-	114.21	114.21
MCCARDY, PARKER & LABREE, KEVIN LABREE, MICHAEL & JEFFREY	-	-	42.55	42.55
MCKAY, WILLIAM & JANET	-	-	45.25	45.25
MCNALLY, MARILYN	-	-	45.25	45.25
MCNALLY, MICHAEL J. MCNALLY, CHRISTINE	-	-	45.25	45.25
MCNALLY, WILLIAM MCNALLY, KATHERINE	-	-	45.25	45.25
MCPHETERS, KATRINA (FLANDERS) MCPHETERS, TABITHA/FORBES,	-	-	306.00	306.00
MCQUARRIE, BRANDON M. BEAL, KERRI	53.78	78.48	38.79	38.79
MERRY, KEVIN & DARCY	-	-	38.79	171.05
MICHAUD, RALPH & ELAINE MICHAUD, ERIK & KEVIN	-	-	38.79	38.79
MICHAUD, RALPH & ELAINE MICHAUD, ERIK & KEVIN	-	-	38.79	38.79
MILLER, DANIEL & SUSAN	-	-	38.74	38.74
MILLER, DANIEL & SUSAN	-	-	515.03	515.03
MILLIARD, DARCY & CARMEL	-	-	862.81	862.81
MILNER, KENALL MILNER, MELISSA	-	0.80	38.79	39.59
MIRABITO, APRIL	-	-	9.31	9.31
MIRABITO, APRIL	53.78	78.48	38.79	171.05
MISON, ALAN & ANNA WESTERFIELD HOUSE	-	-	0.22	0.22
MOORE, CHARLES MOORE, ELIZABETH	-	-	51.72	51.72
MOORE, ELIZABETH MOORE, CHARLES	-	-	38.79	38.79
MOORE, MALCOLM & CHRISTY	-	-	36.42	36.42
MOORE, PATRICIA	-	-	38.79	38.79
MORAN, GEORGE	-	-	38.79	38.79
MORGAN, MELLONY A.	-	-	441.76	441.76
MORSE, JOHN	-	-	38.79	38.79
MORTON, DIANA BITHER, ANNETTE	-	38.17	23.70	61.87
MOULTON, ELIZABETH C.	421.73	941.34	920.15	2,283.22
MOYSE, NADINE	-	-	2,572.97	2,572.97
MURPHY, BILLIE	-	7.42	51.72	59.14
MURPHY, GARY J	-	-	51.71	51.71
MURPHY, MICHAEL MURPHY, DEBRA	-	-	38.79	38.79
NASON, BUD L. SR.	1,760.84	1,708.68	1,670.06	5,139.58
NEAL, STACEY	-	78.48	38.79	117.27
NELSON, GUY & MELISSA	-	7.80	38.79	46.59
NEWMAN, JOY CREASER, DARCY	-	-	38.79	38.79
NICHOLS, WILLIAM NICHOLS, BELINDA	-	92.04	56.03	148.07
NORTHLAND TELEPHONE	-	-	885.67	885.67
NORTHLAND TELEPHONE CO Fairpoint Communications Attn: Jim Caldwell	-	-	3,172.04	3,172.04
NOVES, DAVID A JR.	-	-	1,075.12	1,075.12
OKES, SCOTT & CAROLYN	-	-	1,510.60	1,510.60
OBERT, LORRI J.	-	-	45.25	45.25
OCEANIC PROPERTY RENTAL, LLC	-	5.83	45.25	51.08
O'CLAIR, LINDA J.	-	28.38	38.79	67.17
O'CONNOR, PATRICIA	67.01	91.13	51.72	209.86
ODGERS, ANNE H	-	-	32.32	32.32
OMLOR, PETER	-	6.33	56.03	62.36
ORANELLAS, JEFFERSON & HEATHER	-	-	51.72	51.72
PALMER, BETTY	53.78	78.48	38.79	171.05
PALMER, BETTY	53.78	78.48	38.79	171.05
PARADIS, FRANCES	-	-	211.18	211.18
PARADIS, FRANCES M	-	-	40.94	40.94
PARADIS, FRANCES M.	-	-	204.72	204.72
PARADY, DAVID JR. PARADY, JANETTE	-	-	416.34	416.34

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NAME	2010	2011	2012	Total
FEETE, MICHAEL R. SMITH, CINDY A.	53.78	78.48	38.79	171.05
FELKEY, EUNICE S & JULIA WILLIAMS	-	-	648.63	648.63
PELLETIER, LOUIS J	-	-	229.27	229.27
PELLIN, DAVID PELLIN, MELISSA	-	-	2,135.52	2,135.52
PELLIN, DAVID & MELISSA	-	-	38.79	38.79
PERRIN REALTY C/O AMITY PROFESSIONAL SERV.	-	-	353.47	353.47
PICARD, LANA PICARD, MARIO	-	91.13	51.72	142.85
POKORNY, ANITA POKORNY, DANIEL & SHANE	-	-	583.98	583.98
FOLLARI, ERIC	-	-	38.79	38.79
FOMEROY, RONALD	-	38.82	38.79	77.61
PORTER, BRENT & SHERYL	-	-	790.06	790.06
PORTER, BRENT & SHERYL	-	-	137.91	137.91
PORTER, FRANK & MELISSA	-	-	1,471.81	1,471.81
PORTER, JASON	-	-	45.25	45.25
PORTER, JOSEPH PORTER, MISTY	-	78.48	38.79	117.27
POWELL, STACY C.	20.07	95.35	56.03	171.45
QUALEY, ANDREW	-	1,483.53	1,564.47	3,048.00
QUALEY, H. PATRICK	-	-	38.79	38.79
QUALEY, PETER & MAUREEN QUALEY, FRANCIS	-	3,702.33	3,734.47	7,436.80
QUALEY, PETER & MAURSEN	-	3,740.31	3,773.26	7,513.57
R. BLACKSTONE ASSOC.	-	-	45.25	45.25
RAND, EDWARD W. II	-	-	148.69	148.69
RAYMOND, LINWOOD RAYMOND, DOLORES	-	-	38.79	38.79
REA, JERRY CHRISTIAN	-	95.35	56.03	151.38
REED, BRIAN	-	-	38.79	38.79
REED, BRIAN	-	-	38.79	38.79
REEVES, JONATHAN	-	-	45.25	45.25
REICH, KENDIE S	-	-	38.79	38.79
REICH, KENDIE S	-	-	38.79	38.79
RICE, DAVID RICE, EVA	-	-	51.72	51.72
RICE, DAVID RICE, EVA	-	-	51.72	51.72
RINALDI, ANTHONY	-	-	118.02	118.02
RIVERSIDE GIFTS WHITTAKER, GAIL	-	-	9.56	9.56
ROBERTS, MARY	-	-	55.67	55.67
ROBERTS, MARY & RANDY ROBERTS	-	-	55.67	55.67
ROBERTSON, LISA	-	-	1,859.69	1,859.69
ROBERTSON, LISA M.	-	-	38.79	38.79
ROBINSON, EVELYN	-	-	229.66	229.66
ROBINSON, KRISTEN	1,659.39	1,614.32	1,607.57	4,881.28
ROBINSON, KRISTEN	-	67.67	239.20	306.87
ROBINSON, ROBERT & SHERRY	-	-	51.72	51.72
ROBINSON, ROBIN	-	-	590.45	590.45
ROBINSON, TERRANCE	-	-	338.32	338.32
ROCKWELL, ROBERT SR. ROCKWELL, ANGELA	-	2,621.59	2,799.24	5,420.83
ROCKWELL, BRENT & KAREN	-	-	92.66	92.66
ROCKWELL, BRENT & KAREN	-	-	713.28	713.28
ROCKWELL, BRENT & KAREN	-	-	129.30	129.30
ROCKWELL, BRENT M. ETAL ROCKWELL, KAREN T	-	-	38.79	38.79
ROGAN, GUY & BETHANY	-	-	2.76	2.76
ROSSIGNOL, WAYNE ROSSIGNOL, DEBORAH	-	-	38.79	38.79
ROY, ALBERT & CAROLYN	-	-	16.21	16.21

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NAME	2010	2011	2012	Total
ROY, MARK	-	-	45.25	45.25
RUSSELL, DANIEL E	-	-	409.43	409.43
RUSSELL, LYNN G	71.42	95.35	56.03	222.80
RUSSO, MATTHEW A. RUSSO, HEATHER K.	-	-	38.79	38.79
RUSSO, MATTHEW A. RUSSO, HEATHER K.	-	-	38.79	38.79
RYAN, DANA RYAN, LYNN	-	-	396.50	396.50
RYAN, GREGORY	-	-	265.05	265.05
RYAN, GREGORY J & BETH A	-	-	1,060.22	1,060.22
RYAN, GREGORY J & BETH A	-	-	265.05	265.05
RYAN, GREGORY J & BETH A	-	-	887.83	887.83
SAMIA, RICHARD & BONNIE	-	-	277.88	277.88
SANFORD, WAYNE SANFORD, VADA	-	-	368.82	368.82
SARDINA, JOSEPH A. SARDINA, CHARLOTTE A.	-	-	21.55	21.55
SAUNDERS, WILBUR & LYNN	-	-	38.73	38.73
SCHADE, MARK & PATRICIA A.	53.78	78.48	38.79	171.05
SCHMIDT, KEVIN SCHMIDT, CHRISTINE	-	-	38.79	38.79
SCIUCCO, BENJAMIN J.	-	183.96	146.53	330.49
SCOTT, WANDA	-	-	51.72	51.72
SCOTT, WANDA	-	-	51.72	51.72
SCOTT, WANDA	-	-	51.72	51.72
SCOTT, WANDA L.	-	-	38.79	38.79
SELLIN, JAMES & KAREN	-	-	96.04	96.04
SHEPPARD, ROY SHEPPARD, GRACE	-	-	38.79	38.79
SHEPPARD, ROY SHEPPARD, GRACE	-	-	38.79	38.79
SHIELDS, MARY	-	-	38.61	38.61
SHIELDS, MARY	-	-	305.10	305.10
SHIPPS, THERESA & DAVID	38.35	63.71	23.70	125.76
SIROIS, GUILFORD SR SIROIS, DONNA	-	-	689.57	689.57
SLEEPER, DAKOTA & WILLIAM	-	-	202.56	202.56
SLEEPER, VAUGHN SLEEPER, MARY	-	2,603.28	3,256.08	5,859.36
SLEEPER, VAUGHN & MARY	-	-	3,486.66	3,486.66
SMALL, MICHAEL A. NELSON, RENEE D.	-	78.21	38.79	117.00
SMITH, JOYCE MCCARTHY, DARLENE	-	384.64	420.21	804.85
SNIPES, JOSIAH NAKAGAWARA, CINDY	-	22.36	51.72	74.08
SPRAGUE, FRED & MYRNA	7.14	78.48	38.34	123.96
SPREEMAN, WILLIAM J SPREEMAN, MARGARET A.	-	-	824.12	824.12
ST. PETER, TERRY & LINDA	-	-	8.86	8.86
STARRETT, CHRISTINE STARRETT, IRVEN	-	78.03	38.79	116.82
STEELE REALTY TRUST	-	-	1,633.43	1,633.43
STEVENS, JOHN	-	1,614.32	1,586.02	3,200.34
STEVENS, JONATHAN O. STEVENS, JENNIFER L.	-	-	9.11	9.11
STILES, STEPHEN & LINDA	-	-	51.72	51.72
STITHAM, DONALD STITHAM, JEANETTE	-	-	1,833.84	1,833.84
STUBBS, ANGELA-MARIE STUBBS, RYDER T.	-	-	38.79	38.79
STUBBS, DOUG & JESSIE	-	-	45.25	45.25
STURTEVANT, MARK STURTEVANT, RITA	-	-	788.70	788.70
SULLIVAN, THOMAS	-	32.20	525.80	558.00
SUMMERS, JAMES R. SUMMERS, PATRICIA K.	60.39	84.80	45.25	190.44
SURLES, ETHEL	53.78	78.48	38.79	171.05
TARR, JAMES & JEANNINE	-	-	45.25	45.25
TAVARES, ERNEST & CYNTHIA	-	91.13	51.72	142.85
TAYLOR, TIM & REBECCA	53.78	78.48	38.79	171.05

Town of Island Falls
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NAME	2010	2011	2012	Total
THE MIDDLE SEAT, LLC	-	95.35	56.03	151.38
THOMAS, GARY & PAULA	-	5.04	38.79	43.83
THOMAS, KURT D. & DONNA	67.01	91.13	51.72	209.86
THOMAS, RICHARD & ROBERTA R.A. THOMAS TRUCKING	-	-	38.79	38.79
THORNE, THOMAS	-	-	2,706.26	2,706.26
THORNTON, LESLIE	-	9.75	45.25	55.00
TIERNEY, PETER & LILLIAN	-	-	45.25	45.25
TINGLEY, VAUGHN C.	-	120.60	81.89	202.49
TINGLEY, VAUGHN C.	-	240.85	224.11	464.96
TOMPKINS, JUNE DILL, JEREMY	-	-	36.15	36.15
TORFASON, DAWN M.	-	224.05	159.46	383.51
TOWNSEND, GARTH	-	-	1,103.32	1,103.32
TREFETHEN, JASON D. & JADE A. TREFETHEN, JOHN D. III	-	-	51.72	51.72
TRICKEY, JOEL TRICKEY, JACE	-	-	51.72	51.72
TRICKEY, JOEL TRICKEY, JACE	-	-	51.72	51.72
UPPER, WILLIAM & JOANNE	53.78	78.48	8.37	171.05
UPPER, WILLIAM & JOANNE	53.78	78.48	38.79	171.05
VALENOTI, THOMAS	-	-	28.01	28.01
VAUGHAN WALKER CORP	-	-	407.28	407.28
VAUGHN WALKER CORP	-	5,686.09	8,660.62	14,346.71
VAUGHN WALKER CORP	-	-	717.59	717.59
VAUGHN WALKER CORP	-	-	717.59	717.59
VELARDI, ALEXANDER P. VELARDI, SUSAN E.	-	-	45.25	45.25
VOSEBURG, LAURIE	-	-	45.25	45.25
WALKER, DEBRA	-	-	0.01	0.01
WALKER, JESSICA	-	-	51.72	51.72
WALKER, JOHN	-	91.13	51.72	142.85
WALTERS, JENNIFER MITCHELL, JAMES	-	56.92	51.72	108.64
WARDWELL, JOEL	-	-	3.28	3.28
WARREN TEE DEVELOPMENT & WARREN WALKER	-	226.94	519.34	746.28
WARREN, CHRISTOPHER R	50.52	78.48	38.79	167.79
WASHBURN, HOLLY WITHAM, MICHAEL	-	-	12.47	12.47
WEBB, CYNTHIA C	-	-	566.74	566.74
WEBSTER, ERIC	-	-	38.79	38.79
WENZLOFF, JOSHUA D. BOTTING, ANGELA M.	221.40	238.81	202.56	662.77
WHITE, LINDA WHITE, VAUGHN	-	-	1,101.16	1,101.16
WHITE, STEVEN M WHITE, RHONDA L.	-	-	21.04	21.04
WHITE, VAUGHN & LINDA	-	-	56.03	56.03
WHITTAKER, GAIL	-	0.11	45.25	45.36
WHITTEMORE, CARLTON E. JR WHITTEMORE, PRISCILLA E	-	-	1,096.85	1,096.85
WHITTEMORE, P., CROOKER, K CANNOLA, L	-	-	0.25	0.25
WILLARD, LINDA	-	-	38.79	38.79
WILLARD, LINDA	-	-	51.72	51.72
WILLARD, LINDA	-	10.83	51.72	62.55
WILLETTE, BRENDA L	-	-	465.97	465.97
WILLETTE, GEORGE W. & MARIE A. WILLETTE, JENNIFER	-	-	202.46	202.46
WILLIGAR, CLAYTON JR.	-	-	38.79	38.79
WING, JOSEPH S.; WING, MICHAEL R. SNYDER, WILLIAM	-	-	401.79	401.79
WINOCOUR, VALERIE	-	-	377.11	377.11
WINSLOW, JULIE WINSLOW, KEVIN	-	-	51.82	51.82
WINSLOW, KEVIN & JULIE	-	-	56.03	56.03
WOZMAK, DAVID WOZMAK, ALISON	53.56	95.35	56.03	204.94
YORK, ALAN	-	-	38.79	38.79
YORK, JESSICA G.	-	91.13	51.72	142.85
YORK, KIMBERLY & RICHARD	-	-	47.35	47.35

Town of Island Falls
 Uncollected Real Estate Taxes
 as of December 31, 2012

NAME	2010	2011	2012	Total
YORKS, ROBERT YORKS, ANN	-	-	38.79	\$38.79
YORKS, ROBERT YORKS, ANN	-	-	38.79	\$38.79
YORKS, ROBERT YORKS, ANN	-	-	45.25	\$45.25
ZABIEREK, ROBERT ZABIEREK, SUSANNA	-	-	64.65	\$64.65
ZAITZ, STEVEN ZAITZ, JANE	-	40.06	45.25	\$85.31
Total Taxes and Interest Owed:	\$5,671.00	\$42,358.17	\$153,092.60	\$201,121.77
Total Uncollected Accounts:	58	173	520	751

Town of Island Falls
Uncollected Personal Property Taxes
as of December 31, 2012

NAME	2010	2011	2012	Total
BISHOP, CRAIG & HEIDI	105.88	101.26	103.44	310.58
EDWARDS, JOSEPH W. JR.	-	-	64.65	64.65
G.R. PORTER & SONS	-	-	319.69	319.69
IBM CORPORATION	-	0.51	-	0.51
ISLAND FALLS ONE STOP	-	-	216.57	216.57
LEAF FINANCIAL CORP	-	-	153.00	153.00
PEPSI BOTTLING GROUP LLC	-	-	136.73	136.73
PITNEY BOWES GLOBAL FINANCIAL SER	-	27.43	-	27.43
PORTER'S RESTAURANT	-	-	319.19	319.19
RYAN, GREGORY	66.18	63.29	64.65	194.12
VA JO WA GOLF COURSE	896.57	857.48	875.87	2,629.92
VA JO WA GOLF COURSE RESTAURANT	98.60	94.31	785.90	978.81
Total Taxes and Interest Owed:	1,167.23	1,144.28	3,039.69	5,351.20
Total Uncollected Accounts:	4	6	10	20

TOWN OF ISLAND FALLS, MAINE
INDEPENDENT AUDITORS' REPORT AND
FINANCIAL STATEMENTS
DECEMBER 31, 2012

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Maine Municipal Audit Services, PA

Mindy J. Cyr, CPA

Independent Auditors' Report

To the Board of Selectmen
Town of Island Falls
Island Falls, Maine

We have audited the accompanying financial statements of the governmental activities, the business-type activities and the aggregate remaining fund information of Town of Island Falls, Maine, as of and for the year ended December 31, 2012, which collectively comprise the Town's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Town's management. 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. 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. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly in all material respects the respective financial position of the governmental activities, the business-type activities and the aggregate remaining fund information of the Town of Island Falls, Maine, as of December 31, 2012, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The Town has not presented the Management's Discussion and Analysis that the accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be a part of, the basic financial statements.

The budgetary comparison schedule on page 23 is supplemental information required by accounting principles generally accepted in the United States of America and has been subjected to the auditing procedures applied in the audit of the basic financial statements.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Island Falls, Maine's basic financial statements. The combining and individual non-major fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual non-major fund financial statements have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Maine Municipal Audit Services, PA

Levant, Maine
February 20, 2013

3

233 South Levant Road, Levant, Maine 04456
Phone: (207) 884-6408 Email: maineaudits@gmail.com

Town of Island Falls, Maine
Statement of Net Assets
December 31, 2012

	Governmental Activities	Business-type Activities	Total
ASSETS:			
Cash and cash equivalents	\$ 787,133.90	\$ 154,351.13	\$ 941,485.03
Taxes receivable	200,185.34	-	200,185.34
Tax liens receivable	88,096.79	-	88,096.79
Tax acquired property	834.55	-	834.55
Accounts receivable	-	28,995.31	28,995.31
Inventory	-	23,999.74	23,999.74
Due from other funds	2,089.33	149,229.62	151,318.95
Deferred debits	-	7,274.00	7,274.00
Capital assets, net of accumulated depreciation	642,182.40	2,341,613.87	2,983,796.27
Non-depreciable capital assets	41,125.00	62,522.00	103,647.00
<i>Total assets</i>	<i>1,761,647.31</i>	<i>2,767,985.67</i>	<i>4,529,632.98</i>
LIABILITIES:			
Due to other funds	149,229.62	2,089.33	151,318.95
Accounts payable	11.01	-	11.01
Due to other governments	2,739.15	-	2,739.15
Prepaid property taxes	4,974.27	-	4,974.27
<i>Non-current liabilities:</i>			
Due within one year	21,223.33	52,095.00	73,318.33
Due in more than one year	34,266.20	735,102.21	769,368.41
<i>Total liabilities</i>	<i>\$ 212,443.58</i>	<i>\$ 789,286.54</i>	<i>\$ 1,001,730.12</i>
NET ASSETS:			
Invested in capital assets, net of debt	\$ 627,817.87	\$ 1,587,646.96	\$ 2,215,464.83
Restricted	14,792.87	-	14,792.87
Unrestricted	906,592.99	391,052.17	1,297,645.16
TOTAL NET ASSETS	\$ 1,549,203.73	\$ 1,978,699.13	\$ 3,527,902.86

The accompanying notes are an integral part of this statement.

Town of Island Falls, Maine
Statement of Activities
For the Year Ended December 31, 2012

	Program Revenues			Net (Expense) Revenue and Changes in Net Assets			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		Total
					Governmental Activities	Business-type Activities	
Governmental activities:							
General government	\$ 238,685.02	\$ 8,950.03	\$ -	\$ -	\$ (229,734.99)	\$ -	\$ (229,734.99)
Highways	150,853.41	-	-	18,552.00	(132,301.41)	-	(132,301.41)
Public safety	67,244.27	9,134.20	5,529.86	-	(52,580.21)	-	(52,580.21)
Health and sanitation	27,532.51	-	82.75	-	(27,450.76)	-	(27,449.76)
Education	789,823.44	-	-	-	(789,823.44)	-	(789,823.44)
County tax	70,366.25	-	-	-	(70,366.25)	-	(70,366.25)
Cemetery	6,296.00	-	-	-	(6,296.00)	-	(6,296.00)
Interest on long-term debt	4,283.53	-	-	-	(4,283.53)	-	(4,283.53)
Unclassified	35,998.17	-	12,708.40	-	(23,291.77)	-	(23,291.77)
Depreciation	46,264.00	-	-	-	(46,264.00)	-	(46,264.00)
Total governmental activities	1,437,346.60	18,084.23	18,319.01	18,552.00	(1,382,391.36)	-	(1,382,391.36)
Business-type Activities:							
Water	119,163.14	132,150.38	-	-	-	12,987.24	12,987.24
Ambulance	129,028.23	65,684.73	-	-	-	(63,343.50)	(63,343.50)
Total business-type activities	248,191.37	197,835.11	-	-	-	(50,356.26)	(50,356.26)
Total Primary Government	\$ 1,685,537.97	\$ 215,919.34	\$ 18,319.01	\$ 18,552.00	\$ (1,382,391.36)	\$ (50,356.26)	\$ (1,432,747.62)
General revenues:							
Property taxes, levied for general purposes				\$ 1,353,896.37	\$ -	\$ 1,353,896.37	
Motor vehicle excise taxes				178,982.54	-	178,982.54	
Interest and lien fees				14,131.33	-	14,131.33	
Licenses and permits				4,100.00	-	4,100.00	
Grants and contributions not restricted to specific programs:							
State revenue sharing				70,128.99	-	70,128.99	
Other				32,020.03	-	32,020.03	
Unrestricted investment earnings				1,218.62	380.41	1,599.03	
Miscellaneous revenues				73,842.13	138,758.89	212,601.02	
Transfers between funds				(322,607.00)	122,607.00	-	
Total general revenues and transfers				1,555,713.11	261,746.30	1,817,459.41	
Changes in net assets					173,321.75	211,390.04	384,711.79
NET ASSETS - BEGINNING					1,307,881.58	1,895,309.09	3,143,191.07
<i>Prior period adjustment - see footnote no. 9</i>					<i>68,000.00</i>	<i>(68,000.00)</i>	
NET ASSETS - BEGINNING - RESTATED					1,375,881.58	1,767,309.09	3,143,191.07
NET ASSETS - ENDING					\$ 1,549,203.73	\$ 1,978,699.13	\$ 3,527,902.86

The accompanying notes are an integral part of this statement.

Town of Island Falls, Maine
Balance Sheet
Governmental Funds
December 31, 2012

	General Fund	Other Governmental Funds	Total Governmental Funds
ASSETS:			
Cash and cash equivalents	\$ 772,341.03	\$ 14,792.87	\$ 787,133.90
Interfund receivable	2,089.33	-	2,089.33
Taxes receivable	200,185.34	-	200,185.34
Tax liens receivable	88,096.79	-	88,096.79
Tax acquired property	834.55	-	834.55
TOTAL ASSETS	\$ 1,063,547.04	\$ 14,792.87	\$ 1,078,339.91
LIABILITIES AND FUND BALANCES:			
<i>Liabilities:</i>			
Due to other governments	\$ 2,739.15	-	\$ 2,739.15
Accounts payable	11.01	-	11.01
Prepaid property taxes	4,974.27	-	4,974.27
Interfund payable	149,229.62	-	149,229.62
Deferred property taxes	230,625.00	-	230,625.00
<i>Total liabilities</i>	<i>387,579.05</i>	<i>-</i>	<i>387,579.05</i>
<i>Fund balances:</i>			
Non-spendable	-	14,792.87	14,792.87
Assigned	218,457.22	-	218,457.22
Unassigned	457,510.77	-	457,510.77
<i>Total fund balances</i>	<i>675,967.99</i>	<i>14,792.87</i>	<i>690,760.86</i>
TOTAL LIABILITIES AND FUND BALANCES	\$ 1,063,547.04	\$ 14,792.87	
<i>Amounts reported for governmental activities in the statement of net assets (Stmnt. 1) are different because:</i>			
Depreciable and non-depreciable capital assets as reported in Statement 1			683,307.40
Long-term liabilities, including bonds payable, as reported on Statement 1			(55,489.53)
Deferred property taxes not reported on Statement 1			230,625.00
NET ASSETS OF GOVERNMENTAL ACTIVITIES			\$ 1,549,203.73

The accompanying notes are an integral part of this statement

Town of Island Falls, Maine
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2012

	General Fund	Other Governmental Funds	Total Governmental Funds
REVENUES:			
Property taxes	\$ 1,307,771.37	\$ -	\$ 1,307,771.37
Excise taxes	128,982.64	-	128,982.64
Intergovernmental revenue	139,020.03	-	139,020.03
Charges for services	18,084.23	-	18,084.23
Investment income	1,174.66	43.96	1,218.62
Interest and lien fees	14,131.33	-	14,131.33
Licenses and permits	4,100.00	-	4,100.00
Other revenue	73,842.13	-	73,842.13
Total revenues	1,687,106.39	43.96	1,687,150.35
EXPENDITURES:			
General government	238,685.02	-	238,685.02
Highways	156,853.41	-	156,853.41
Public safety	67,244.27	-	67,244.27
Health and sanitation	27,532.51	-	27,532.51
Education	789,823.44	-	789,823.44
County tax	70,366.25	-	70,366.25
Cemetery	6,296.00	-	6,296.00
Debt service	23,754.00	-	23,754.00
Unclassified	35,998.17	-	35,998.17
Total expenditures	1,416,553.07	-	1,416,553.07
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<i>270,553.32</i>	<i>43.96</i>	<i>270,597.28</i>
OTHER FINANCING SOURCES (USES):			
Operating transfers in:	2,544.00	-	2,544.00
Operating transfers (out)	(125,151.00)	-	(125,151.00)
Total other financing sources (uses)	(122,607.00)	-	(122,607.00)
<i>Net change in fund balances</i>	<i>147,946.32</i>	<i>43.96</i>	<i>147,990.28</i>
FUND BALANCES - BEGINNING	460,021.67	14,748.91	474,770.58
Prior period adjustment - see footnote no. 9	68,000.00	-	68,000.00
FUND BALANCES - BEGINNING - RESTATED	528,021.67	14,748.91	542,770.58
FUND BALANCES - ENDING	\$ 675,967.99	\$ 14,792.87	\$ 690,760.86

The accompanying notes are an integral part of this statement.

(Continued)

Town of Island Falls, Maine
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
For the Year Ended December 31, 2012

Net change in fund balances - total governmental funds (Stmt. 4)	\$ 147,990.28
Amounts reported for governmental activities in the statement of activities (Stmt. 2) are different due to the following items:	
Depreciation expense recorded on statement of activities, yet not required to be recorded as expenditure on governmental funds	(46,264.00)
Capital outlays expensed on the Governmental Funds report (Stmt. 4), yet not considered an expense for the purposes of Statement of Activities (Stmt. 2)	6,000.00
Revenues in the Statement of Activities (Stmt. 2) that do not provide current financial resources are not reported as revenues in the funds. More specifically, this amount represents the change in deferred property taxes and deferred revenues.	46,125.00
Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Assets. More specifically, this represents the net amount of principal reduction in debt service made during the fiscal year.	19,470.47
Changes in net assets of governmental activities (see Stmt. 2)	\$ 173,321.75

The accompanying notes are an integral part of this statement.

Town of Island Falls, Maine
Statement of Net Assets
Proprietary Funds
December 31, 2012

	Business-type activities Enterprise Funds		
	Water	Ambulance	Total
ASSETS:			
<i>Current assets:</i>			
Cash and cash equivalents	\$ 154,351.13	\$ -	\$ 154,351.13
Accounts receivable, net of allowance for bad debt	17,569.98	11,425.33	28,995.31
Inventory	23,999.74	-	23,999.74
Due from general fund	-	149,229.62	149,229.62
Total current assets	195,920.85	160,654.95	356,575.80
<i>Non-current assets:</i>			
<i>Capital assets:</i>			
Property, plant, and equipment	2,883,494.17	150,277.00	3,033,771.17
Less accumulated depreciation	(508,650.00)	(120,985.30)	(629,635.30)
Total non-current assets	2,374,844.17	29,791.70	2,404,135.87
<i>Other assets:</i>			
Deferred debits (net)	7,274.00	-	7,274.00
Total other assets	7,274.00	-	7,274.00
Total assets	2,578,039.02	189,946.65	2,767,985.67
LIABILITIES:			
<i>Current liabilities:</i>			
Due to general fund	2,089.33	-	2,089.33
Bonds payable - current portion	52,095.00	-	52,095.00
Total current liabilities	54,184.33	-	54,184.33
<i>Non-current liabilities:</i>			
Note payable - net of current portion	45,500.00	-	45,500.00
Bonds payable - net of current portion	689,602.21	-	689,602.21
Total non-current liabilities	735,102.21	-	735,102.21
Total liabilities	\$ 789,286.54	\$ -	\$ 789,286.54
NET ASSETS:			
Invested in capital assets, net of related debt	\$ 1,587,646.96	\$ -	\$ 1,587,646.96
Unrestricted	201,105.52	189,946.65	391,052.17
NET ASSETS OF BUSINESS-TYPE ACTIVITIES	\$ 1,788,752.48	\$ 189,946.65	\$ 1,978,699.13

The accompanying notes are an integral part of this statement.

Town of Island Falls, Maine
 Statement of Revenues, Expenses, and Changes in Fund Balances
 Proprietary Funds
 For the year ended December 31, 2012

	Business-type activities		
	Water	Enterprise Funds Ambulance	Total
Operating revenues:			
Charges for services	\$ 132,150.38	\$ 65,684.73	\$ 197,835.11
Other revenue	18,635.93	-	18,635.93
Total operating revenues	150,786.31	65,684.73	216,471.04
Operating expenses:			
Salaries and benefits	45,243.71	81,786.62	127,030.33
Purchased power	7,918.22	-	7,918.22
Chemicals	2,351.02	-	2,351.02
Testing	1,621.00	-	1,621.00
Pump house expense	3,274.17	-	3,274.17
Distribution expense	193.93	-	193.93
Materials and supplies	5,611.03	7,076.24	12,687.27
Contracted services	1,352.00	-	1,352.00
Transportation expense	2,317.42	-	2,317.42
Insurance	5,458.62	-	5,458.62
Dues	1,922.50	-	1,922.50
Repairs and equipment expense	-	3,752.16	3,752.16
Miscellaneous expense	256.93	1,864.50	2,121.43
Operations	290.59	23,584.61	23,875.20
Depreciation	40,357.00	10,964.00	51,321.00
Total operating expenses	118,168.14	129,028.23	247,196.37
Operating income (loss)	32,618.17	(63,343.50)	(30,725.33)
Non-operating revenues (expenses):			
Interest income	380.41	-	380.41
Interest expense	(995.00)	-	(995.00)
Proceeds from loans and principal forgiveness	120,122.96	-	120,122.96
Transfers in from general fund	58,881.03	66,270.00	125,151.00
Transfers (to) general fund	(2,544.00)	-	(2,544.00)
Total non-operating revenues (expenses)	175,845.37	66,270.00	242,115.37
Net income (loss)	208,463.54	2,926.50	211,390.04
NET ASSETS - BEGINNING	1,580,288.94	255,020.15	1,835,309.09
Prior period adjustment - see footnote no. 9	-	(68,000.00)	(68,000.00)
NET ASSETS - BEGINNING	1,580,288.94	187,020.15	1,767,309.09
NET ASSETS - ENDING	\$ 1,788,752.48	\$ 189,946.65	\$ 1,978,699.13

The accompanying notes are an integral part of this statement.

Town of Island Falls, Maine
Statement of Cash Flows
Proprietary Funds
For the year ended December 31, 2012

	Business-type activities	
	Enterprise Funds	
	Water	Ambulance
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipts from customers	\$ 116,774.06	\$ 81,482.49
Other receipts	18,635.93	-
Payments to suppliers	(32,569.43)	(36,277.61)
Payments to employees	(43,154.38)	(81,786.62)
Change in interfund receivable	(47,009.11)	(29,688.26)
Net cash provided (used) by operating activities	12,677.07	(66,270.00)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:		
Interfund transfers	56,337.00	66,270.00
Received from grants	120,122.96	-
Net activity from long-term debt	(52,096.29)	-
Net cash (used) in non-capital financing activities	124,363.67	66,270.00
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest Income	380.41	-
Purchase of fixed assets	(120,572.96)	-
Net cash provided (used) by investing activities	(120,192.55)	-
<i>Net increase (decrease) in cash and cash equivalents</i>	16,848.19	-
CASH BALANCES - BEGINNING	137,502.94	-
CASH BALANCES - ENDING	\$ 154,351.13	\$ -
<i>Reconciliation of operating income (loss) to net cash provided used by operating activities</i>		
Operating income (loss)	\$ 32,618.17	\$ (63,343.50)
Adjustments to reconcile operating income to net cash provided (used)		
Depreciation expense	40,357.00	10,964.00
<i>Change in net assets and liabilities:</i>		
(Increase) Decrease in accounts receivable	(15,378.32)	15,797.76
(Increase) Decrease in due to other funds	(44,919.78)	(29,688.26)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	\$ 12,677.07	\$ (66,270.00)

The accompanying notes are an integral part of this statement.

Town of Island Falls, Maine
Statement of Fiduciary Net Assets
Fiduciary Funds
December 31, 2012

	Agency Fund	
Assets		
Cash and cash equivalents	\$	19,645.73
Liabilities and Net Assets		
Due to Town of Island Falls recreation fund	\$	18,226.04
Due to Island Falls Fire and Ambulance Corp.		916.56
Due to Senior Citizens account		503.13
Total Net Assets	\$	19,645.73

The accompanying notes are an integral part of this statement.

TOWN OF ISLAND FALLS, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The Town of Island Falls, Maine (the Town) was incorporated on February 27, 1872. The Town operates under a town manager - selectman – town meeting form of government and is incorporated under the laws of the State of Maine.

The accounting policies of the Town conform to U.S. generally accepted accounting principles (GAAP) as applicable to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

GASB Statement No. 34, *Basic Financial Statements – and Management’s Discussion and Analysis – For State and Local Governments*, and its amendments, established new financial reporting requirements for governments and caused the Town to restructure much of the information presented in the past. The more significant of the government’s accounting policies are described below.

In evaluating how to define the Town for financial purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity is made by applying the criteria set forth in GASB Statement No. 14 *The Financial Reporting Entity* as amended by GASB Statement No. 39. The basic, but not the only, criterion for including a potential component unit within the reporting entity is the governing body’s ability to exercise oversight responsibility. Based on the criteria, it was determined that no other entities should be included in the Town’s financial statements.

B. Basis of Presentation

The Town’s basic financial statements include both government-wide (reporting the Town as a whole) and fund financial statements (reporting the Town’s major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type.

Government-Wide Financial Statements

The Government-wide financial statements consist of a Statement of Net Assets and a Statement of Activities and reports information on all of the non-fiduciary activities of the Town as a whole.

The Statement of Net Assets reports all financial and capital resources of the Town and reports the difference between assets and liabilities as “net assets” not fund balance or equity. The Statement of Activities shows the degree to which the direct expenses of a given function or segment are offset by program revenue and reflects the “net (expense) revenue” of the Town’s individual functions before applying general revenues. The Town has elected not to allocate indirect costs among programs. Program revenues include 1) charges to customers for services and 2) grants and contributions that are restricted to meeting operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported as general revenues.

TOWN OF ISLAND FALLS, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Financial Statements

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the Government-wide financial statements. The focus of governmental and proprietary fund financial statements is on major funds. Major individual governmental funds and major individual proprietary funds are reported as separate columns in the fund financial statements, with non-major funds being aggregated and displayed in a single column. The General Fund is always a major fund.

Because of the basis of accounting and reporting differences, summary reconciliations to the Government-wide financial statements are presented at the end of each applicable fund financial statement.

C. Measurement Focus and Basis of Accounting

Governmental Fund Types

General Fund – The general fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund.

Permanent Fund – This fund is used to account for financial resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the governmental programs.

Proprietary Fund Type

Water Fund – The water fund is a business-type fund used to account for the activities related to the operations of the Town's water system.

Ambulance Fund – The ambulance fund is a business-type fund used to account for the provision of ambulance services to the residents of the Town.

Fiduciary Fund Type

Agency Fund – The agency fund is used to hold funds on behalf of parties other than the Town, including federal and state agencies. Agency funds are custodial in nature and do not involve measurement of results of operation. The Recreation Committee, the Fire and Ambulance Corporation, and the Senior Citizens accounts are agency funds of the Town and their balances are reflected on Statement 8.

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting is a conceptual description of the timing of the accounting measurements made.

The Government-wide financial statements use the economic resources measurement focus and the accrual basis of accounting, in accordance with GASB #34. Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year that they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the grantor have been met.

TOWN OF ISLAND FALLS, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

As a general rule, the effect of interfund activity has been eliminated from the Government-wide financial statements.

Governmental Fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis concept, revenues are recognized when they become measurable (estimable as to the net amount to be collected) and available as current assets. Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

When both restricted and unrestricted resources are available, it is the government's policy to use restricted resources first, and then unrestricted resources as they are needed.

D. Budgets and Budgetary Accounting

Formal budgetary accounting is employed as a management control for the general fund only. Annual operating budgets are adopted each fiscal year by the registered voters of the Town at their annual Town meeting. Budgets are established in accordance with generally accepted accounting principles. Budgetary control is exercised at the selectmen level, since individual department heads do not exist. All unencumbered budget appropriations lapse at the end of the year unless specifically designated by the Board of Selectmen or required by law.

E. Assets, Liabilities, Fund Equity, Revenue, Expenditures and Expenses

Cash and Cash Equivalents

Cash and cash equivalents include currency on hand, demand deposits with financial institutions, and other accounts with an original maturity of three months or less when purchased. Investments are recorded at fair value.

Interfund Receivables and Payables

Short-term advances between funds are accounted for in the appropriate interfund receivable and payable accounts.

Capital Assets and Depreciation

Capital assets, which include property, plant, equipment and infrastructure assets (roads, bridges, sidewalks and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. The Town defines capital assets as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical costs or estimated historical costs if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Property, plant, and equipment are depreciated using the straight-line method over the following estimated useful lives:

TOWN OF ISLAND FALLS, MAINE
 NOTES TO FINANCIAL STATEMENTS
 FOR THE YEAR ENDED DECEMBER 31, 2012

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets	Years
Buildings	75
Building improvements	50
Paving	10
Vehicles	10
Equipment	5-7

Net Assets and Fund Balances

In the Government-wide financial statements, the difference between the Town's total assets and total liabilities represents net assets. Net assets displays three components – invested in capital assets, net of related debt; restricted (distinguished between major categories of restrictions); and unrestricted. Unrestricted net assets represent the net assets available for future operations.

In the Fund financial statements, governmental funds report reservations of fund balances for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

In the Fund financial statements, governmental funds report reservations of fund balances for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. These designations are categorized as follows:

Non-spendable – Funds that are not in spendable form, such as funds that are legally required to be maintained in tact (corpus of a permanent fund).

Assigned – Funds intended to be used for specific purposes set by the Board of Selectmen.

Unassigned – Funds available for any purpose.

Deferred Revenue

Deferred revenue arises when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenue arises when resources are received by the Town before it has legal claim to them. In subsequent periods, when both revenue recognition criteria are met, or when the Town has a legal claim to the resources, the liability for deferred revenue is removed from the balance sheet and revenue is recognized.

Property Taxes

Property taxes for the current year were committed on August 17, 2012, on the assessed value listed as of April 1, 2012, for all real and personal property located in the Town. Payment of taxes was due October 31, 2012, with interest at 7% on all tax bills unpaid as of the due date.

TOWN OF ISLAND FALLS, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The Town is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay and amounted to \$20,352.62 for the year ended December 31, 2012.

Tax liens are placed on real property within twelve months following the tax commitment date if taxes are delinquent. The Town has the authority to foreclose on property eighteen months after the filing of the lien if tax liens and associated costs remain unpaid.

Risk Management

The Town pays insurance premiums to certain agencies to cover risks that may occur in normal operations. The Town purchases employee fidelity bond coverage. There have been no significant reductions in insurance coverage from the prior year. No settlements of claims have exceeded insurance coverage in the current year.

The Town is a member of the Maine Municipal Association – Worker Compensation Trust Fund (“Fund”). The Fund was created to formulate, develop and administer a program of modified self-funding for the Fund’s membership, obtain lower costs for worker compensation coverage and develop a comprehensive loss control program. The Town pays an annual premium to the Fund for its workers compensation coverage. The Town’s agreement with the Fund provides that the Fund will be self-sustaining through member premiums and will provide, through commercial companies reinsurance contracts, individual stop loss coverage for member Towns’ claims in excess of \$400,000, with an excess limit of \$2,000,000.

The Town is a member of the Maine Municipal Association – Property Casualty Pool (“Pool”). The Pool was created to obtain lower rates for its members. The Town pays an annual premium for its property and liability coverage. Under the property coverage portion of the Pool, coverage is provided, after the deductible is met, to \$200,000,000. Under the liability portion of the Pool, coverage is provided, after the deductible is met, to \$1,000,000.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Estimates are used to determine depreciation expense. Actual results could differ from those estimates.

Compensated Absences

Vacation and sick pay benefits are substantially non-vesting and are not material. Therefore, no liability has been recorded in the financial statements for the year ended December 31, 2012.

TOWN OF ISLAND FALLS, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

2. DEPOSITS AND INVESTMENTS

Deposits

Custodial credit risk of deposits is the risk that, in the event of a bank failure, the Town's deposits may not be returned to it. GASB Statement No. 40 directs that deposits be disclosed as exposed to custodial credit risk if they are not covered by depository insurance and the deposits are either uncollateralized or collateralized by securities held by the pledging financial institution's trust department but not in the Town's name. At December 31, 2012, cash deposits totaled \$996,189.37 and had a carrying value of \$941,485.03. Of the deposited amounts, \$250,000 of demand deposits and \$250,000 of time deposits per bank were protected by federal depository insurance. In addition to the FDIC insurance, Katahdin Trust Company provided additional deposit protection through pledged securities. Accordingly, the Town was not exposed to custodial credit risk at December 31, 2012.

3. CAPITAL ASSETS

Governmental activities:	Balance 1/1/12	Additions	Deletions	Balance 12/31/12
Capital assets not being depreciated:				
Land	\$ 41,125.00	\$ -	\$ -	\$ 41,125.00
Capital assets being depreciated:				
Buildings	574,048.00	-	-	574,048.00
Vehicles	323,948.00	-	-	323,948.00
Infrastructure	206,768.00	6,000.00	-	212,768.00
Total capital assets being depreciated	1,104,764.00	6,000.00	-	1,110,764.00
Less accumulated depreciation				
Buildings	(143,068.00)	(10,910.00)	-	(153,978.00)
Vehicles	(161,614.00)	(14,077.00)	-	(175,691.00)
Infrastructure	(117,636.00)	(21,277.00)	-	(138,913.00)
Total accumulated depreciation	(422,318.00)	(46,264.00)	-	(468,582.00)
Total capital assets being depreciated, net	682,446.00	(40,264.00)	-	642,182.00
Governmental activities Capital assets, net	\$ 723,571.00	\$ (40,264.00)	\$ -	\$ 683,307.00

TOWN OF ISLAND FALLS, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

3. CAPITAL ASSETS (CONTINUED)

Depreciation expense is allocated to the following departments of the town:

Administration	\$ 5,220.00
Protection	16,006.00
Public works	<u>25,038.00</u>

Total \$ 46,264.00

Business-type activities:	Balance 1/1/12	Additions	Deletions	Balance 12/31/12
Water Department				
Utility plant	\$ 2,661,023.00	\$ 120,573.00	\$-	\$ 2,781,596.00
Equipment	23,402.00	-	-	23,402.00
Land	62,522.00	-	-	62,522.00
Vehicles	15,974.00	-	-	15,974.00
	<u>2,762,921.00</u>	<u>120,573.00</u>	<u>-</u>	<u>2,883,494.00</u>
Ambulance Department				
Equipment	54,174.00	-	-	54,174.00
Vehicles	96,103.00	-	-	96,103.00
	<u>150,277.00</u>	<u>-</u>	<u>-</u>	<u>150,277.00</u>
Total capital assets	<u>2,913,198.00</u>	<u>120,573.00</u>	<u>-</u>	<u>3,033,771.00</u>
Less accumulated				
Depreciation:				
Utility plant	(432,229.00)	(38,760.00)	-	(470,989.00)
Equipment	(23,402.00)	-	-	(23,402.00)
Vehicles	(12,662.00)	(1,597.00)	-	(14,259.00)
Equipment – Ambulance	(39,284.00)	(1,354.00)	-	(40,638.00)
Vehicles – Ambulance	(70,737.00)	(9,610.00)	-	(80,347.00)
Total accumulated depreciation	<u>(578,314.00)</u>	<u>(51,321.00)</u>	<u>-</u>	<u>(629,635.00)</u>
Business-type activities Capital assets, net	<u>\$ 2,334,884.00</u>	<u>\$ 69,252.00</u>	<u>\$-</u>	<u>\$ 2,404,136.00</u>

TOWN OF ISLAND FALLS, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

4. LONG-TERM DEBT

Long-term liability activity for the year ended December 31, 2012 was as follows:

Description	Balance 1/1/12	Additions	(Reductions)	Balance 12/31/12
Governmental activities:				
Bond payable, 5-year, 4.25%, Due 2013, annual payments \$9,980.00	\$ 19,960.00	\$ -	\$ (9,261.00)	\$ 10,699.00
Katahdin Trust Company n/p, Dated 5/24/11, due 2016 4.25%	55,000.00	-	(10,210.00)	44,790.00
Total	\$ 74,960.00	\$ -	\$ (19,471.00)	\$ 55,489.00
Business-type activities:				
Water bond, 75% principal forgiveness 0%, due annually to 2039	\$ 290,737.00	\$-	\$ (10,383.00)	\$ 280,354.00
Water bond, 12/5/2011, 0% due 2039	121,000.00	-	(4,321.00)	116,679.00
MMBB 2010SR, 9/15/2010, due 2022, 0%	375,556.00	-	(34,141.00)	341,415.00
Arsenic treatment bond, 10 year, Due 2027, 0%, annual payments \$ 3,250	52,000.00	-	(3,250.00)	48,750.00
Total	\$ 839,293.00	\$ -	\$ (52,095.00)	\$ 787,198.00

**TOWN OF ISLAND FALLS, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012**

4. LONG-TERM DEBT (CONTINUED)

The annual future principal payment requirement for bonds payable outstanding as of December 31, 2012, is as follows:

Year ending December 31,	Governmental Activities	Business-type Activities	Total
2013	\$ 21,223.00	\$ 52,095.00	\$ 73,318.00
2014	10,981.00	52,095.00	63,076.00
2015	11,456.00	52,095.00	63,551.00
2016	11,829.00	52,095.00	63,924.00
2017	-	52,095.00	52,095.00
2018-2022	-	260,475.00	260,475.00
2023-2027	-	89,777.00	89,777.00
2028-2032	-	73,522.00	73,522.00
2033-2037	-	73,522.00	73,522.00
2038-2039	-	29,427.00	29,427.00
Total	\$ 55,489.00	\$ 787,198.00	\$ 842,687.00

5. PENDING LITIGATION

According to Town management, there are no matters that would result in adverse losses, claims, or assessments against the Town through the date of the audit report.

6. GENERAL FUND ASSIGNED BALANCES

The Board of Selectmen has the authority to assign amounts for specific future purposes. Approved assigned balances at December 31, 2012 consist of:

Civil defense	\$ 5,025.47
Fire truck reserve	49,467.55
Perpetual care	6,178.63
Revenue sharing reserve	36,675.72
Tax equalization	9,204.25
Roads and bridges	96,212.04
Fire department	15,693.56
Total	<u>\$ 218,457.22</u>

TOWN OF ISLAND FALLS, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

7. JOINT VENTURE – NORTHERN KATAHDIN VALLEY SOLID WASTE DISPOSAL DISTRICT

The residents of the Town of Island Falls have joined with the residents of Amity, Crystal, Dyer Brook, Hammond Plantation, Hersey, Merrill, Mount Chase, Morrow Plantation, and Patten to incorporate a disposal district to be called the Northern Katahdin Valley Solid Waste Disposal District. Each member municipality shall have one voting director. At December 31, 2012, the Town of Island Falls owned approximately 20.7% of the District. The value of the Town's interest in the joint venture is not determinable at December 31, 2012.

Payments for the year ended December 31, 2012 totaled \$ 26,535.31. A separate financial statement is issued for the Northern Katahdin Valley Solid Waste Disposal District.

8. SUBSEQUENT EVENTS

Management has made an evaluation of subsequent events to and including the audit report date, which was the date the financial statements were available to be issued, and determined that any subsequent events that would require recognition or disclosure have been considered in the preparation of the financial statements.

9. PRIOR PERIOD ADJUSTMENT

A prior period adjustment has been made to correct an error in the previous year. The result of the adjustment is an increase in beginning general fund balance of \$68,000 and a decrease in the beginning ambulance fund balance of \$68,000.

Town of Island Falls, Maine
General Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (negative)
	Original	Final		
REVENUES:				
Property taxes	\$ 1,354,945.59	\$ 1,354,945.59	\$ 1,307,771.37	\$ (47,174.22)
Excise taxes	114,200.00	114,200.00	128,982.64	14,782.64
Intergovernmental revenue	107,147.28	107,147.28	139,020.03	31,872.75
Charges for services	13,350.00	13,350.00	18,084.23	4,734.23
Investment income	450.00	450.00	1,174.66	724.66
Interest and lien fees	5,000.00	5,000.00	14,131.33	9,131.33
Licenses and permits	1,450.00	1,450.00	4,100.00	2,650.00
Other revenues	4,800.00	4,800.00	73,842.13	69,042.13
Total revenues	1,601,342.87	1,601,342.87	1,687,106.39	85,763.52
EXPENDITURES:				
General government	281,644.00	281,644.00	238,685.02	42,958.98
Highways	120,000.00	198,292.45	156,853.41	41,439.04
Public safety	91,129.00	91,129.00	67,244.27	23,884.73
Health and sanitation	56,049.00	56,049.00	27,532.51	28,516.49
Education	780,934.00	780,934.00	789,823.44	(8,889.44)
County tax	70,366.25	70,366.25	70,366.25	-
Cemetery	9,000.00	9,000.00	6,296.00	2,704.00
Debt service	23,592.00	23,592.00	23,754.00	(162.00)
Unclassified	39,550.00	39,550.00	35,998.17	3,551.83
Total expenditures	1,472,264.25	1,550,556.70	1,416,553.07	134,003.63
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<i>129,078.62</i>	<i>50,786.17</i>	<i>270,553.32</i>	<i>219,767.15</i>
OTHER FINANCING SOURCES (USES):				
Operating transfers in	2,544.00	2,544.00	2,544.00	-
Operating transfers (out)	(126,270.00)	(126,270.00)	(125,151.00)	(1,119.00)
Total other financing sources (uses)	(123,726.00)	(123,726.00)	(122,607.00)	(1,119.00)
<i>Net changes in fund balances</i>	<i>5,352.62</i>	<i>(72,939.83)</i>	<i>147,946.32</i>	<i>218,648.15</i>
FUND BALANCES - BEGINNING			460,021.67	
<i>Prior period adjustment - see footnote no. 9</i>			68,000.00	
FUND BALANCES - BEGINNING - RESTATED			528,021.67	
FUND BALANCES - ENDING			\$ 675,967.99	

Town of Island Falls, Maine
 Combining Balance Sheet - All Other Non-Major Governmental Funds
 December 31, 2012

	Permanent Funds	Total Other Governmental Funds
ASSETS:		
Cash and cash equivalents	\$ 14,792.87	\$ 14,792.87
TOTAL ASSETS	<u>\$ 14,792.87</u>	<u>\$ 14,792.87</u>
LIABILITIES AND FUND BALANCE:		
<i>Fund balance:</i>		
Non-spendable	\$ 14,792.87	\$ 14,792.87
<i>Total fund balance</i>	<u>14,792.87</u>	<u>14,792.87</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 14,792.87</u>	<u>\$ 14,792.87</u>

Town of Island Falls, Maine
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
 All Other Non-Major Governmental Funds
 For the Year Ended December 31, 2012

	Permanent Funds	Total Other Governmental Funds
REVENUES:		
Interest Income	\$ 43.96	\$ 43.96
Total revenues	<u>43.96</u>	<u>43.96</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>43.96</u>	<u>43.96</u>
FUND BALANCE - BEGINNING OF YEAR	<u>14,748.91</u>	<u>14,748.91</u>
FUND BALANCE - END OF YEAR	<u>\$ 14,792.87</u>	<u>\$ 14,792.87</u>

Town of Island Falls, Maine
 Schedule of Property Valuation, Assessment and Appropriations
 General Fund
 For the Year Ended December 31, 2012

<i>Assessed Valuation:</i>	
Real estate valuation	\$ 60,848,600.00
Personal property valuation	<u>2,763,869.00</u>
Total valuation	<u>63,612,469.00</u>
<i>Tax Commitment:</i>	
Tax assessment at \$21.30 per thousand	<u>1,354,945.59</u>
<i>Reconciliation of Commitment with Appropriation:</i>	
Current year tax commitment, as above	1,354,945.59
Estimated revenues	246,397.28
Budgeted transfers in/out (net)	(123,726.00)
Appropriated from fund balance	<u>15,000.00</u>
Appropriations per original budget	<u>1,492,616.87</u>
Overlay	<u>(20,352.62)</u>
TOTAL APPROPRIATIONS	<u><u>\$ 1,472,264.25</u></u>

Town of Island Falls, Maine
Schedule of Taxes Receivable
General Fund
December 31, 2012

Taxes receivable		
Real	\$ 182,606.63	
Personal	<u>17,578.71</u>	
		\$ 200,185.34
Tax liens receivable		
2011	72,385.66	
2010	<u>15,711.13</u>	
		<u>88,096.79</u>
Total taxes receivable and tax liens receivable		<u>\$ 288,282.13</u>

Town of Island Falls
2013 Proposed Budget

Department	2012 Budget	2012 Actual	Variance Positive (Negative)	2013 Proposed	Increase or (Decrease)	Dept Head Rec.	Manager Rec	Budget Comm. Rec.	Selectmen Rec.
Administration	107682	95767	11915	118886	11204	118886	118886	118886	118886
Planning Board	13622	9264	4358	12547	(1075)	12547	12547	12547	12547
Contractual Services	23900	23150	750	29325	5425	29325	29325	29325	29325
Tax Equalization	4500	0	4500	2500	(2000)	2500	2500	2500	2500
Appointments	565	538	27	920	355	920	920	920	920
Town Office Operations	79565	51580	6985	58245	(21320)	58245	58245	58245	58245
Insurance	42875	45783	18092	54480	11605	54480	54480	54480	54480
Legal	7000	1515	5485	4500	(2500)	4500	4500	4500	4500
Fire Department	62629	60127	2502	58574	(4055)	58574	62153	62153	62153
Ambulance Department	126270	123165	2279	134569	8299	134569	124331	126270	126270
Lights & Decorations	15900	14462	1438	15700	(200)	15700	15700	15700	15700
Hydrant Rental	60000	60000	0	60000	0	60000	60000	60000	60000
Highways	120000	144439	(24439)	128944	8944	128944	128944	128944	128944
Health & Sanitation	55484	26940	28544	30700	(24784)	30700	30700	30700	30700
General Assistance	2500	352	2148	2500	0	2500	2500	2500	2500
Recreation Department	14900	10062	4838	15304	404	15304	15304	15304	15304
Cemeteries	9000	6296	2704	9100	100	9100	9100	9100	9100
Debt Service	23592	23754	(162)	23756	164	23756	23756	23756	23756
Abatements	10000	1585	8415	6500	(3500)	6500	6500	6500	6500
Unclassifieds(Donations)	2250	3750	(1500)	3700	1450	3700	3700	3700	3700
Library	10000	10000	0	10000	0	10000	10000	10000	10000
Capital Outlay	15000	15000	0	17500	2500	17500	15000	15000	15000
Totals:	807234	727529	78879	798250	(8984)	798250	789091	791030	791030
School Assessment (est)	793858	793858	0	810219	16361	810219	810219	n/a	n/a
County Tax (est)	70366	70366	0	65600	(4766)	65600	65600	n/a	n/a
Totals:	864224	864224	0	875819	11595	875819	875819	875819	875819
Total Budget:	1671458	1591753	78879	1674069	2611	1674069	1664910	1666849	1666849

Budget Summary Sheet

Town of Island Falls
2013 Budget

Department	Item	Article #	Account #	2012 Budget	2012 Actual	Variance Positive (Negative)	2013 Proposed	Increase or (Decrease)	Dept Head Rec.	Manager Rec.	Budget Comm. Rec.	Selectmen Rec.
Administration												
	Manager	5	41-41126	40250	39529.09	721	44625	4375	44625	44625		
	Administrative Assistant	5	41-41120	15505	14216	1289	11500	(4005)	11500	11500		
	Clerk	5	41-41115	12183	11343	840	19750	7567	19750	19750		
	Selectmen	5	41-41140	4650	4600	50	4600	(50)	4600	4600		
	General Laborer	5	41-41010	9000	6411	2589	9000	0	9000	9000		
	Employee Retirement/Oth	5	41-41127	0	0	0	4475	4475	4475	4475		
	Employer FICA Withholding	5	41-41130	6322	5985	337	7351	1029	7351	7351		
	Mileage	5	41-41160	5827	2576	3251	5500	(327)	5500	5500		
	Training	5	41-41160	6545	5263	1282	5685	(860)	5685	5685		
	Ballot Clerks	5	41-41145	2000	2141	(141)	2150	150	2150	2150		
	Dues & Memberships	5	41-41200	5400	3703	1697	4250	(1150)	4250	4250		
	Sub-total:			107682	95767	11915	118886	11204	118886	118886	118886	118886
Planning Board												
	CEO	5	41-41150	8500	7096	1404	8300	(200)	8300	8300		
	Secretary	5	47-47500	0	0	0	660	660	660	660		
	Ordinance	5	47-47500	2500	0	2500	1250	(1250)	1250	1250		
	Supplies	5	47-47500	80	0	80	50	(30)	50	50		
	Planning Board-Wages	5	47-47500	1800	1375	425	1400	(400)	1400	1400		
	Employer FICA Withholding	5	41-41130	742	793	(51)	887	145	887	887		
	Postage	5	47-47500	0	0	0	0	0	0	0		
	Sub-total:			13622	9264	4358	12547	(1075)	12547	12547	12547	12547
Contractual Services												
	Trio	5	41-41230	4500	4850	(350)	9825	5325	9825	9825		
	Assessing	5	47-47001	5200	5500	(300)	5500	300	5500	5500		
	Auditing/Consultation	5	41-41165	6500	5800	700	5800	(700)	5800	5800		
	Cleaning	5	41-41125	6500	7000	(500)	7000	500	7000	7000		
	Animal Control Shelter	5	49-49033	1200	0	1200	1200	0	1200	1200		
	Sub-total:			23900	23150	750	29325	5425	29325	29325	29325	29325
Tax Equalization												
	Tax Equalization	5	47-47000	4500	0	4500	2500	(2000)	2500	2500		
	Sub-total:	5		4500	0	4500	2500	(2000)	2500	2500	2500	2500

Town of Island Falls
2013 Budget

Department	Item	Article #	Account #	2012 Budget	2012 Actual	Variance Positive (Negative)	2013 Proposed	Increase or (Decrease)	Dept Head Rec.	Manager Rec	Budget Comm. Rec.	Selectmen Rec.
Appointments												
	Fire Warden	5	41-41235	0	0	0	0	0	0	0		
	Animal Control	5	43-43900	500	500	0	500	0	500	500		
	Health Officer	5	41-41220	0	0	0	350	350	350	350		
	Employer FICA Withholding	5	41-41130	65	38	27	70	5	70	70		
	Sub-total:			565	538	27	920	355	920	920	920	920
Town Office Operations												
	Office Supplies	6	41-41185	4000	4821	(821)	4400	400	4400	4400		
	Election Supplies	6	41-41145	250	435	(185)	350	100	350	350		
	Postage	6	41-41210	6850	6850	0	7125	275	7125	7125		
	Bank Charges	6	41-41185	200	65	135	200	0	200	200		
	Registry of Deeds	6	41-41175	5000	3581	1419	4500	(500)	4500	4500		
	Publications	6	41-41170	100	52	48	100	0	100	100		
	Newspaper Ads.	6	41-41170	3000	2637	363	3000	0	3000	3000		
	Town Report	6	41-41155	1350	747	603	1200	(150)	1200	1200		
	Office Equipment	6	41-41190	3800	3498	302	3750	(50)	3750	3750		
	Information Technology	6	41-41020	6200	5529	671	3000	(3200)	3000	3000		
	Heating	6	41-41180	10000	7378	2622	11500	1500	11500	11500		
	Telephone and Internet	6	41-41110	2400	1622	778	2400	0	2400	2400		
	Electricity	6	41-41100	6700	5815	885	7000	300	7000	7000		
	Water	6	41-41105	740	549	191	620	(120)	620	620		
	Cleaning Supplies	6	41-41125	675	795	(120)	800	125	800	800		
	General Maintenance	6	41-41215	1800	1115	685	1800	0	1800	1800		
	Renovations	6	41-41215	5500	6091	(591)	6500	1000	6500	6500		
	Sub-total:	6		58565	51580	6985	58245	(320)	58245	58245	58245	58245
Insurance												
	Bonds	7	43-43460	1175	850	325	1125	(50)	1125	1125		
	Fire & Casualty (FD)	7	43-43055	13000	600	12400	700	(12300)	700	700		
	Property Package	7	43-43350	8000	5244	2756	7400	(600)	7400	7400		
					1398							
					700							
					3146							
					1748							
					Total Inv.	6992						
	Workers Compensation:	7	43-43455	14500	16158	(1658)	17000	2500	17000	17000		
					570							
					13686							
					1901							
					2851							
					Total Inv.	19009						

**Town of Island Falls
2013 Budget**

Department	Item	Article #	Account #	2012 Budget	2012 Actual	Variance Positive (Negative)	2013 Proposed	Increase or (Decrease)	Dept Head Rec.	Manager Rec	Budget Comm. Rec.	Selectmen Rec.
	Public Official Liability	7	43-43310	2500	978	1522	1255	(1245)	1255	1255		
			FD		260							
			AMB		130							
			TWN		588							
			WATER		325							
			Total Inv.		1303							
	Unemployment	7	43-43305	8200	3569	4631	5000	(3200)	5000	5000		
budgeted as f&c 2012,2011	General Liability	7	43-43340		3480	(3480)	3800	3800	3800	3800		
			FD		928							
			AMB		464							
			TWN		2088							
			WATER		1160							
			Total Inv.		4640							
budgeted as PubOLia	Employee Related Practices	7	new#		1008	(1008)	1100	1100	1100	1100		
			FD		268							
			AMB		135							
			TWN		605							
			WATER		336							
			Total Inv.		1344							
budgeted in each dept.	Auto Insurance	7	various		3440	(3440)	3700	3700	3700	3700		
			FD		2150							
			AMB		1290							
			TWN		0							
			WATER		432							
			Total Inv.		3872							
	Health Insurance	7	43-4330	7500	3076	4424	5650	(1850)	5650	5650		
	Fire Suppression-Woodlot	7	43-43315	9000	7380.0	1620	7750	(1250)	7750	7750		
	Sub-total:	7		63875	45783	18092	54480	(9395)	54480	54480	54480	54480
Legal												
	Legal Services	8	41-41195	7000	1515	5485	4500	(2500)	4500	4500		
	Sub-total:			7000	1515	5485	4500	(2500)	4500	4500	4500	4500

Town of Island Falls
2013 Budget

Department	Item	Article #	Account #	2012 Budget	2012 Actual	Variance Positive (Negative)	2013 Proposed	Increase or (Decrease)	Dept Head Rec.	Manager Rec.	Budget Comm. Rec.	Selectmen Rec.
Fire Department	Salaries	9	43-43125	16500	19434	(2934)	18000	1500	18000	24000		
	Employer FICA Withholding	9	41-41130	1377	1487	(110)	1836	459	1836	1836		
	Heating	9	43-43110	3000	2495	505	3000	0	3000	3000		
	Telephone & Internet	9	43-43100	800	676	124	900	100	900	900		
	Electricity	9	43-43115	1500	693	807	1200	(300)	1200	1000		
	Water	9	43-43105	350	304	46	500	150	500	350		
	Office/Blôg. Supplies	9	43-43130	1200	870	330	1475	275	1475	1475		
	Petrol	9	43-43120	2000	1330	670	3000	1000	3000	2100		
	Fire Equipment	9	43-43160	10134	9442	692	11521	1387	11521	10500		
Moved to Insurance	Auto Insurance	9	43-43150	2000		2000	0	(2000)	0	0		
Moved to Insurance	Fire & Casualty	9	43-43055	600	600	0	0	(500)	0	0		
pyrl accounts to salaries	Training	9	43-43170	1500	300	1200	1500	0	1500	1500		
	Dues & Memberships	9	43-43135	350	173	177	350	0	350	350		
	Office Repair/Renovation	9	43-43010	6223	5216	1007	5000	(1223)	5000	5000		
	Truck Maintenance	9	43-43165	7600	5492	2108	5210	(2390)	5210	5210		
	Equipment Repairs	9	43-43140	3000	2081	919	3150	150	3150	3000		
	Physicals & Immunizations	9	43-43175	500	342	158	400	(100)	400	400		
Moved to Insurance	Supplemental Insurance	9	43-43150	2500	7697	(5197)	0	(2500)	0	0		
	911 Dispatch	9	43-43145	1495	1495	0	1532	37	1532	1532		
	Sub-total:			62629	60127	2502	58574	1045	58574	62153	62153	62153
Ambulance Department	Salaries	10	43-43200	74000	81787	(7787)	91100	17100	91100	86762		
	Employer FICA Withholding	10	41-41130	5700	6257	(557)	6969	1269	6969	6637		
	Heating	10	43-43219	2000	2495	(495)	3500	1500	3500	3000		
	Telephone & Internet	10	43-43215	800	464	336	700	(100)	700	700		
	Electricity	10	43-43216	800	694	106	800	0	800	800		
	Water	10	43-43218	275	304	(29)	300	25	300	300		
	Petrol	10	43-43220	5100	5027	73	6000	900	6000	5500		
Moved to Insurance	Insurance	10	43-43255	10000	9783	217	13624	3624	13624	13750		
	Office Supplies	10	43-43230	1000	498	502	500	(500)	500	500		
	Dues & Memberships	10	43-43210	170	199	(29)	400	230	400	250		
	EMS License	10	43-43265	280	370	(90)	400	120	400	400		
	911 Dispatch	10	43-43260	1495	1495	0	1500	5	1500	1532		
	Monitor Contract	10	43-43261	2100	0	2100	2100	0	2100	2100		
	ALS Backup	10	43-43225	1600	0	1600	1000	(600)	1000	1000		
	Training	10	43-43240	1500	360	1140	7000	5500	7000	3500		
	Uniforms	10	43-43270	500	394	106	500	0	500	500		
	Vehicle Repairs/Maint.	10	43-43245	3700	3701	(1)	5000	1300	5000	4000		
	Radios & Pagers	10	43-43285	1500	51	1449	600	(900)	600	600		
	Ambulance Supplies	10	43-43230	6200	5374	0	5000	(1200)	5000	5000		
Moved to Insurance	Auto Insurance	10	43-43255	1750	0	1750	1500	(250)	1500	1750		
Moved to Insurance	Fire & Casualty	10	43-43245	2550	2719	(169)	0	(2550)	0	0		
	Oxygen	10	43-43235	1250	1193	57	1200	(50)	1200	1250		

Town of Island Falls
2013 Budget

Department	Item	Article #	Account #	2012 Budget	2012 Actual	Variance Positive (Negative)	2013 Proposed	Increase or (Decrease)	Dept Head Rec.	Manager Rec.	Budget Comm. Rec.	Selectmen Rec.
Ambulance Continued	Billing			2000	0	2000	0	(2000)	0	0		
	Sub-total:	10		126270	123165	2279	134569	22599	134569	124331	126270	126270
Street Lights	Street Lights	11	43-43060	13500	11798	1702	13500	0	13500	13500		
Christmas Lighting	Christmas Lights	11	49-49003	900	1167	(267)	1200	300	1200	1200		
Decorative Supplies	Decorative Supplies	11	49-49036	1500	1497	3	1000	(500)	1000	1000		
	Sub-total:	11		15900	14462	1438	15700	(200)	15700	15700	15700	15700
Hydrant Rental	Hydrant Rental	12	43-43045	60000	60000	0	60000	0	60000	60000		
	Sub-total:	12		60000	60000	0	60000	0	60000	60000	60000	60000
Highways												
	Gravel	13	42-42145	500	380	120	1000	500	1000	1000		
	Salt	13	42-42030	7500	3662	3838	6510	(990)	6510	6510		
	Erosion Control	13	42-42120	1500	1045	455	1500	0	1500	1500		
	Cold & Hot Patch	13	42-42120	5000	5675	(675)	6000	1000	6000	6000		
			URIP		6000							
	Cuiverts	13	42-42110	6500	1810	4690	5500	(1000)	5500	5500		
	Equipment Rental	13	42-42100	4500	3125	1375	4500	0	4500	4500		
	Boat Landing/Park	13	42-42105	500	95	405	400	(100)	400	400		
	Contract Plowing	13	42-42010	85000	121944	(36944)	94234	9234	94234	94234		
			CT Sides (2011)		53291							
			P. Branscombe (2012)		68618							
			J. Brooks (2012)		35							
	Signage	13	42-42115	1000	803	197	1000	0	1000	1000		
	Roadside Mowing	13	42-42140	1500	1500	0	1500	0	1500	1500		
	Street Sweeping	13	42-42130	6500	4400	2100	6800	300	6800	6800		
	Sub-total:	13		120000	144439	(24439)	128944	8944	128944	128944	128944	128944
Health & Sanitation												
	N.K.V. Solid Waste Disposal	14	44-44040	26534	24836	1698	25000	(1534)	25000	25000		
	Municipal Waste	14	44-44040	1200	583	617	1450	250	1450	1450		
	Leach Field Mowing	14	44-44040	350	350	0	350	0	350	350		
	Leach Field Operations	14	44-44040	2400	1171	1229	400	(2000)	400	400		
	Building Demolition	14	44-44010	25000	0	25000	3500	(21500)	3500	3500		
	Sub-total:	14		55484	26940	28544	30700	(24784)	30700	30700	30700	30700

Town of Island Falls
2013 Budget

Department	Item	Article #	Account #	2012 Budget	2012 Actual	Variance Positive (Negative)	2013 Proposed	Increase or (Decrease)	Dept Head Rec.	Manager Rec.	Budget Comm. Rec.	Selectmen Rec.
General Assistance												
	Utilities	15	45-45000	300	0	300	300	0	300	300		
	Food	15	45-45000	425	0	425	425	0	425	425		
	Rent	15	45-45000	425	0	425	425	0	425	425		
	Fuel	15	45-45000	1350	352	998	1350	0	1350	1350		
	Sub-total:	15		2500	352	2148	2500	0	2500	2500	2500	2500
Recreation Department												
	Salary	16	41-41015	5850	2402	3448	5850	0	5850	5850		
	Employer FICA Withholding	16	41-41130	448	184	264	448	(0)	448	448		
	Summer/Winterfest	16	49-49002	2152	2000	152	2000	(152)	2000	2000		
	Equipment/Events	16	49-49010	750	976	(226)	1356	606	1356	1356		
	Heating Fuel	16	41-41880	2500	2500	0	2500	0	2500	2500		
	Cleaning	16	41-41125	2000	2000	0	2500	500	2500	2500		
	Electricity	16	41-41100	1200	0	1200	650	(550)	650	650		
	Sub-total:	16		14900	10061.753	4838	15304	404	15304	15304	15304	15304
Cemeteries												
	Mowing	17	49-49001	8500	6020	2480	8500	0	8500	8500		
	Grave Repair	17	49-49001	500	276	224	600	100	600	600		
	Sub-total:	17		9000	6296	2704	9100	100	9100	9100	9100	9100
Debt Service												
	Fire Department Loan	18	43-43025	11292	11290	2	11292	0	11292	11292		
	Sand Salt Shed	18	49-49031	12300	12464	(164)	12464	164	12464	12464		
	Sub-total:	18		23592	23754	(162)	23756	164	23756	23756	23756	23756
Abatements												
		19	57-31500	10000	1585	8415	6500	(3500)	6500	6500		
	Sub-total:			10000	1585	8415	6500	(3500)	6500	6500	6500	6500
Unclassifieds(Donations)												
	IF Senior Citizens Club	21	49-49020	250	500	(250)	200	(50)	200	200		
	Agape Food Pantry	25	49-49100	750	750	0	1000	250	1000	1000		
	IF Historical Society	34	49-49017	1250	2500	(1250)	2500	1250	2500	2500		
	Sub-total:			2250	3750	(1500)	3700	1450	3700	3700	3700	3700
Library												
	Library	35	48-48000	10000	10000	0	10000	0	10000	10000		
	Sub-total:	35		10000	10000	0	10000	0	10000	10000	10000	10000

Town of Island Falls
2013 Budget

Department	Item	Article #	Account #	2012 Budget	2012 Actual	Variance Positive (Negative)	2013 Proposed	Increase or (Decrease)	Dept Head Rec.	Manager Rec	Budget Comm. Rec.	Selectmen Rec.
Capital Outlay												
	Fire Department Res.	37		2500	2500	0	2500	0	2500	2500		
	Fire Department Truck Res.	37		7500	7500	0	10000	2500	10000	7500		
	Ambulance Reserve	37		5000	5000	0	5000	0	5000	5000		
	Sub-total:	37		15000	15000	0	17500	2500	17500	15000	15000	15000
Total Municipal Budget				807234	727529	78879	798250	(8984)	798250	789091	791030	791030
School Assessment (est)	2013 RSU 50		40-40000	793858	793858	0	810219	16361.00	810219	810219		
County Tax (est)	2013 County Tax		46-46000	70366	70366	0	65600	(4766.00)	- 65600	65600		
	Sub-total:			864224	864224	0	875819	11595	875819	875819	875819	875819
Total 2013 Budget				1671458	1591753	78879	1674069	2611	1674069	1664910	1666849	1666849

TOWN OF ISLAND FALLS
68 HOULTON ROAD
ISLAND FALLS ME 04747

1-207-463-2246

Town of Island Falls County of Aroostook,

To: Robert Dunphy, a resident of the Town of Island Falls,
in the County of Aroostook, and State of Maine:

Greetings:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the Town of Island Falls, qualified to vote in Town affairs, to assemble at the Island Falls Municipal Building, on **Thursday the Fourteenth day of March, 2013 A.D. at nine forty-five in the morning to act upon Article 1 and by secret ballot on Article 2 as set out below, the polling hours therefore to be from ten o'clock in the forenoon until six o'clock in the afternoon.** The Registrar of Voters hereby gives notice that s/he will be in session at the Town Office on said Fourteenth day of March for the purpose of correcting the list of voters and hearing applications for the right to vote.

ARTICLE 1

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

ARTICLE 2

To elect by secret ballot: 1. One Selectman and Overseer of the Poor, for a three-year term to end on March 31, 2016; 2. one School Board member for a three year term to begin July 1, 2013 and end on June 30, 2016

And, to notify and warn the Inhabitants to meet at the Island Falls Municipal Building in said town on **Saturday, the Sixteenth day of March, 2013 A.D., at One o'clock in the afternoon,** then and there to act on Articles 3 through 43 as set out below, to wit:

Note: The following articles are based upon careful analysis by the Selectmen, Budget Committee, and Town Manager.

ARTICLE 3

To see if the Town will vote to instruct the Selectmen to appoint all other Town Officers, including Road Commissioners, Health Officer, Registrar of Voters, Civil Defense Director, Code Enforcement Officer, Animal Control Officer, Plumbing Inspector, Fire Chief, and any required Board, Committee or other Officers.

ARTICLE 4

To see what sum the Town will vote to raise and appropriate for Administration, Planning Board, Health Officer, Contractual Services and Assessing Building Values for 2013.

2012 appropriated: \$156,119.00	expended: \$128,749.00:
Request: \$161,678.00	
Selectmen Recommend:	\$161,678.00
Budget Committee Recommends:	\$161.678.00

ARTICLE 5

To see what sum the Town will vote to raise and appropriate for Town Office Operation, Town Hall, and Town Hall maintenance for 2013.

2012 appropriated: \$79,565.00	expended: \$51,580.00
Request: \$58,245.00	
Selectmen Recommend:	\$58,245.00
Budget Committee Recommends:	\$58,245.00

ARTICLE 6

To see what sum the Town will vote to raise and appropriate for Insurances for 2013.

2012 appropriated: \$42,875.00	expended: \$45,783
Request: \$53,480.00	
Selectmen Recommend:	\$53,480.00
Budget Committee Recommends:	\$53,480.00

ARTICLE 7

To see what sum the Town will vote to raise and appropriate for Tax Equalization for 2013.

2012 appropriated:	\$4,500.00	expended:	\$0.00
Request:	\$2,500.00		
Selectmen recommend:		\$2,500.00	
Budget Committee Recommends:		\$2,500.00	

ARTICLE 8

To see what sum the Town will vote to raise and appropriate for Legal Services for 2013.

2012 appropriated:	\$7,000.00	expended:	\$1,515.00
Request:	\$7,000.00		
Selectmen Recommend:		\$4,500.00	
Budget Committee Recommend:		\$4,500.00	

ARTICLE 9

To see what sum the Town will vote to raise and appropriate for the Fire Department for 2013.

2012 appropriated:	\$62,629.00	expended:	\$62,127.00
Request:	\$62,153.00		
Selectmen Recommend:		\$62,153.00	
Budget Committee Recommends:		\$62,153.00	

ARTICLE 10

To see what sum the Town will vote to raise and appropriate for the Island Falls Ambulance Service for 2013.

2012 appropriated:	\$126,270.00	expended:	\$123,165.00
Request:	\$134,569.00		
Selectmen Recommend:		\$126,270.00	
Budget Committee Recommends:		\$126,270.00	

ARTICLE 11

To see what sum the Town will vote to raise and appropriate for Hydrant Rental for Fire Protection for 2013.

2012 appropriated:	\$60,000.00	expended:	\$60,000.00
Request:	\$60,000.00		
Selectmen Recommend:		\$60,000.00	
Budget Committee Recommends:		\$60,000.00	

ARTICLE 12

To see what sum the Town will vote to raise and appropriate for Street Lights, Memorial Day Flags and Christmas Lights.

2012 appropriated: \$15,900.00 expended: \$14,462.00

Request: \$15,700.00

Selectmen Recommend: \$15,700.00

Budget Committee Recommends: \$15,700.00

Article 13

To see what sum the Town will vote to raise and appropriate for all road maintenance of Town Streets for 2013.

2012 appropriated: \$120,000.00 expended: \$144,439.00

Request: \$128,944.00

Selectmen Recommend: \$128,944.00

Budget Committee Recommends: \$128,944.00

ARTICLE 14

To see what sum the Town will vote to raise and appropriate for Health and Sanitation, including assessment for NKVSWD for 2013.

2012 appropriated: \$55,484 expended: \$26,940.00

Request: 30,700.00

Selectmen Recommend: \$30,700.00

Budget Committee Recommends: \$30,700.00

ARTICLE 15

To see what sum the Town will vote to raise and appropriate for General Assistance:

2012 appropriated: \$2,500.00 expended: \$352.00

Request: \$2,500

Selectmen Recommend: \$2,500.00

Budget Recommend: \$2,500.00

Article 16

To see what sum the Town will vote to raise and appropriate for Recreation for 2013.

2012 appropriated: \$14,900.00 expended: \$10,062.00

Request: \$15,304

Selectmen Recommend: \$15,304.00

Budget Committee: \$15,304.00

ARTICLE 17

To see what sum the Town will vote to raise and appropriate for the care of the cemeteries for 2013.

2012 appropriated: \$9,000.00 expended: \$6,296.00

Request: \$9,100.00

Selectmen Recommend: \$9,100.00

Budget Committee Recommends: \$9,100.00

ARTICLE 18

To see if the Town will authorize payment #5 of 5 for the Fire Department Addition Loan (\$11,290.00.) and payment #2 for the Sand/Salt shed Loan (\$12,300.00)

Selectmen Recommend: YES

Budget Committee Recommends: YES

ARTICLE 19

To see what sum the Town will vote to raise and appropriate for Library for 2013

2012 appropriated: \$10,000.00 expended: \$10,000.00

Request: \$10,000

Selectmen Recommend: \$10,000.00

Budget Committee Recommends: \$10,000.00

ARTICLE 20

To see what sum the Town will vote to raise and appropriate for unclassified donations: Historical Society \$2500, Senior Citizens \$200, and Agape Food Pantry \$1000 for 2013.

2012 appropriated: \$3750.00 expended: \$3,570.00

Request: \$3,700.00

Selectmen Recommend: \$3,700.00

Budget Committee Recommends: \$3,700.00

ARTICLE 21

To see what sum the Town will vote to raise and appropriate for Capital Outlay: Fire Station Building Reserve (\$2,500); Fire Truck Reserve (\$7,500); and Ambulance Reserve (\$5000) for 2013.

2012 appropriated: \$15,000.00 expended: \$15,000.00

Request: \$15,000

Selectmen Recommend: \$15,000.00

Budget Committee Recommends: \$15,000.00

ARTICLE 22

To see what sum the Town will vote to raise and appropriate for tax abatements granted for 2013.

2012 appropriated: \$10,000.00 expended: \$1,585.00

Requested: \$6,500.00

Selectmen Recommend: \$6,500.00

Budget Committee Recommends: \$6,500.00

ARTICLE 23

To see if the Town will vote to turn over the amount of money received from the State Registration of Snowmobiles this fiscal year, to the Big Valley Snow Club for the purpose of building trails and bridges, and maintaining and grooming snowmobile trails within the Town, to be open to the public at all times, and to authorize the Selectmen to enter into an agreement with the club, under such terms and conditions as the Selectmen may deem advisable for that purpose.

Selectmen Recommend: YES

Budget Committee Recommends: YES

Article 24

To see if the Town will vote to increase the property tax levy limit established for the Town of Island Falls by State law in the event that the municipal budget approved under the preceding articles will result in a tax commitment that is greater than that property tax levy limit.

Selectmen Recommend: YES

Budget Committee Recommends: Yes

ARTICLE 25

To see if the Town will authorize the Selectmen on behalf of the town: 1. to rent, lease, sell, or otherwise dispose of tax acquired property, in any manner in which the Selectmen deem to be in the best interest of the Town, and to execute quitclaim deeds for such property such as real estate, unless sold to original owners; 2. to keep any tax acquired property or portion thereof for the use of the Town when they deem it to be in the Town's best interests; and 3. To rent or lease town owned property when they deem it to be in the Town's best interest and on such terms as they deem advisable. For sales of property, notice will be posted at least ten days in advance in two or more

conspicuous places with the sale price being not less than the town records show against said real estate, except when it is in the best interest of the Town to sell the property for less than the value, due to the state of the disrepair or dangerousness of the building(s). In cases where the building has been demolished by the Town, the costs will be added to the sale price.

Selectmen Recommend: YES

Budget Committee Recommend: YES

ARTICLE 26

To see if the Town will vote to ratify and confirm action taken by the Selectmen on unexpended balances and overdrafts to Surplus as shown.

Selectmen Recommend: Yes

Budget Committee Recommends: YES

ARTICLE 27

To see if the Town will vote to approve a Community Development Program and Community Development Block Grant Application, to submit same to the Department of Economic and Community Development, and if said program is approved, to authorize the Selectmen to accept said funds, to make such assurances, assume such responsibilities, and exercise such authority as are necessary and reasonable to expend such funds to implement such program.

Selectman Recommend: YES

Budget Committee Recommends: YES

ARTICLE 28

To see if the Town will vote to approve a Septic System Grant Application, and if said program is approved, to authorize the municipal officers to accept said funds, to make such assurances, assume such responsibilities, and exercise such authority as is necessary and reasonable to expend such funds to implement such program.

Selectmen Recommend: YES

Budget Committee Recommends: YES

ARTICLE 29

To see if the Town will vote to authorize the Tax Collector/Treasurer to accept prepayments of taxes not yet committed pursuant to 36 M.R.S.A. § 506. Interest will not be paid on prepayments.

Selectmen Recommend: Yes

Budget Committee Recommends: YES

ARTICLE 30

To see if the Town will vote to authorize the Selectmen to use the monies received from the State of Maine Education Department to reduce the school assessment on the 2013 Tax Commitment.

Selectmen Recommend: YES

Budget Committee Recommends: YES

ARTICLE 31

To see what sum of money the Town will vote to authorize the Selectmen to appropriate from un-appropriated surplus as they deem advisable to meet unanticipated expenses and emergencies that may occur during fiscal year 2013.

2012 appropriated: \$25,000.00 expended: \$0.00

Selectmen Recommend: \$25,000.00

Budget Committee Recommends: \$25,000.00.

Article 32

To see if the Town will vote to authorize the Selectmen to spend an amount not to exceed 3/12 of the budgeted amount in each budget category of the 2013 annual budget during the period from January 1, 2014 to the 2014 annual Town Meeting in March.

Selectmen Recommend: YES

Budget Committee Recommends: YES

ARTICLE 33

To see if the Town will vote to charge interest on all unpaid taxes at 7.00% to begin November 1, 2013. All payments received will be applied to oldest debt first.

Selectmen Recommend: YES

Budget Committee Recommends: YES

ARTICLE 34

To see if the Town will vote to authorize the Selectmen and Treasurer to procure a temporary loan or loans within the 2013 taxable year in anticipation of taxes for the purpose of paying obligations of the Town; such loan or loans to be paid during said taxable year.

Selectmen Recommend: YES

Budget Committee Recommends: YES

ARTICLE 35

To see if the town will vote to accept State Funds received for the ensuing year for Municipal Revenue Sharing, Local Road Assistance, State Aid to Education, Snowmobile Registration Money, Tree Growth Reimbursement, Veteran Exemption Reimbursement, BETE Reimbursement, Homestead Exemption Reimbursement and State/Federal Grants or Other Funds and approve expenditure for their designated purposes. (Explanation: If these funds are not appropriated, it lapses into surplus and is unavailable for expenditure without further action by the voters).

Selectmen Recommend: YES

Budget Committee Recommend: YES

ARTICLE 36

To see if the town will authorize the selectmen to seek and accept grants for the benefit of the town and to expend such funds for the purposes issued.

Selectmen Recommend: YES

Budget Committee Recommends: YES

Article 37

To see if the Town will authorize the selectmen to sell non-contiguous pieces of Town property of 10 acres or less that have no commercial value to the town, for a sum equal to or greater than its tax assessed value, so that the land will then be on the tax rolls. All monies realized from such sales to be placed in a Roads Maintenance Reserve or in any other reserve account as deemed appropriate by the Selectmen. (Such property as the triangular piece of land between Rt. 2 and old Rt. 2.)

Selectmen Recommend: YES

Budget Committee Recommends: YES

Article 38

To see if the Town will authorize the selectmen to sell or dispose of obsolete or surplus town equipment, material, and/or commodities on such terms and conditions as they deem advisable.

Selectmen Recommend: YES

Budget Committee Recommends: YES

Article 39

To see if the town will authorize the selectmen to set the necessary fees for town business.

Selectmen Recommend: YES
Budget Committee Recommends: YES

Article 40

To see if the Town will vote, pursuant to 23 M.R.S.A. §2953, that orders of the selectmen with respect to the closing of roads to winter maintenance shall be a final determination.

Selectmen Recommend: YES
Budget Committee Recommends: YES

Article 41

To see if the Town will authorize the selectmen to transfer ownership of the Sly Brook Bridge to the Island Falls Free Wheelers ATV Club for all seasons recreational use. In the event that the club disbands, ownership will revert to the Town.

Selectmen Recommend: Yes
Budget Committee Recommends: Yes

Article 42

To see if the Town will authorize the creation of the following volunteer committees to serve in an advisory capacity to the Board of Selectmen: Roads Committee, Forestry Management Committee, Buildings, Grounds and Maintenance Committee, Ordinance Committee, and Economic Development Committee. Members to be appointed by the Selectmen for a term of three years, to be staggered, with up to 7 members per committee. All appointed Boards and Committees are unpaid volunteer members.

Selectmen Recommend: YES
Budget Committee: YES

Article 43

To see if the Town will approve a zoning reclassification for the properties on both sides of Houlton Road from the corner of Sherman Street/Library Street to the corner of River Street from Limited Residential to Limited Commercial. This change will be reflected in the new Land Use Ordinance that is under revision by the Planning Board.
Selectmen Recommend: YES

Given under our hands at said Town of Island Falls, Maine, this Twenty-second Day of February, 2013.


Paige Coville, Chairman


Jeff Brooks


Darrell Hartin


Terrance Dwyer


Allen Schenk

Selectmen
Town of Island Falls